



LAKE OF THE WOODS

Lake of the Woods School ISD #390

February 23, 2026 @ 7:00 PM

Board of Education Meeting - ITV Room

Board Meeting Agenda

1. Call to Order
2. Pledge of Allegiance
3. Approval of Agenda
4. Board Presenters
5. Written Communications
6. Old Business
7. New Business
 - a. Approval of the January 26, 2026, regular board meeting minutes.
 - b. Approval of the invoices, financial statements, bank reconciliation, wire transfers, and purchase card statements.
 - c. Approval of Personnel - Appointments:
 - i. Appointments
 1. Amber Roberts - Paraprofessional
 - d. Approval of the 2025/26 staff seniority list.
 - e. Approval of the 2025-2027 nurse contract.
 - f. Approval of Post Issuance Compliance Policy and Procedures
 - g. Approval of correction to the 2025-2027 LWEM Contract Appendix B
 - h. Approval of Disposition of two Vulcan Tilt Cook Tables
 - i. Approval of change of School Board Meeting Start time from 7:00 pm to 6:45 pm or immediately following the working session, whichever is later.”
 - j. Approval of Resolution 2025/2026-12 accepting a donation of \$1,000.00 from the LakeWood Regional Healthcare Foundation for the School Forest.
 - k. Approval of Resolution 2025/2026-13 accepting a donation of \$500.00 from North Star Operation Round Up for the School Forest.
 - l. Approval of Resolution 2025/2026-14 accepting a donation of \$2,150.00 from Wikstrom for Lake of the Woods School.
 - m. Approval of Membership and Contract with the Southwest West Central Service Cooperative for the Student Data Privacy Program.
 - n. Approval of Resolution 2025/2026-15 awarding the sale of the general obligation school building bonds, series 2026A, in the original aggregate principal amount of \$5,000,000; fixing their form and specifications; directing their execution and delivery; and providing for their payment.
 - o. Approval of Resolution 2025/2026-16 to open custodial account(s) with Pershing Advisor Solutions LLC, and Engage Ehlers Investment Partners as Investment Advisor
8. Other Business
9. Adjourn

If the meeting is canceled due to inclement weather, the meeting will be held on the next business day at the same time and location.



Lake of the Woods School ISD #390
January 26 @ 7:00 PM - ITV Room
Board of Education - CribMeeting Minutes

Members Present: Jerem Haack (Chair), Craig Severs (Vice Chair), Robyn Sonstegard (Treasurer), Kayla Johnson (Clerk), Boyd Johnson (Director), Nate Hayes (Director)

Members Absent:

Others Present: Scott Fitzsimonds, Mary Merchant, Woody Fiala, Bobby Jo Castle, Jill Olson

1. **Call to Order by Chair Jerem Haack at 7:00 PM.**

2. **Pledge of Allegiance**

3. **Agenda**

Motion by Boyd Johnson second by Craig Severs to modify the agenda to include the MN Pay Equity Compliance Report.

Motion passes (6-0)

Motion by Robyn Sonstegard second by Boyd Johnson to approve the January 26, 2026, meeting agenda.

Motion passes (6-0)

4. **Board Presenters**

5. **Written Communication**

6. **Old Business**

7. **New Business**

a. Motion by Kayla Johnson second by Boyd Johnson to approve the December 15, 2025, regular board meeting minutes and the January 5, 2026, organizational meeting minutes.

Motion passes (6-0)

b. Motion by Craig Severs second by Robyn Sonstegard to approve the Invoices, Financial Statements, Bank Reconciliation, Wire Transfers, and Purchase Card Statement.

Motion passes (6-0)

c. Motion by Kayla Johnson second by Boyd Johnson to approve the appointments.

i. Appointments

1. Dale Brune - Part-Time Custodian / Seasonal

2. JP Sweet - Varsity Track coach.

Motion passes (6-0)

d. Motion by Boyd Johnson second by Robyn Sonstegard to approve Resolution 2025/2026-10 accepting a donation of \$100.00 from the American Legion Auxiliary for the Backpack Program.

Motion passes (6-0)

- e. Motion by Boyd Johnson second by Kayla Johnson to approve the 2025-2027 Master Agreement with the Lake of the Woods Minnesota School Employee Association (MSEA).
Motion passes (6-0)
- f. Motion by Craig Severs second by Boyd Johnson to approve the Memorandum of Understanding with Lake of the Woods Minnesota School Employee Association for Paraprofessional Driving of the Special Education Bus.
Motion passes (6-0)
- g. Motion by Kayla Johnson second by Boyd Johnson to approve the Memorandum of Understanding with Lake of the Woods Minnesota School Employee Association for compensation for the Interim Lead Maintenance Technician Position.
Motion passes (6-0)
- h. Motion by Boyd Johnson second by Kayla Johnson to approve the 2025-2027 Master Agreement with the local Union No. 3452 of the American Federation of State, County, and Municipal Employees Council 65, AFL-CIO (AFSCME).
Motion passes (6-0)
- i. Motion by Kayla Johnson second by Boyd Johnson to approve the Memorandum of Understanding with local Union No. 3452 of the AFSCME Council 65, AFL-CIO, for additional duties and compensation for the Administrative Assistant/Accounts Payable Position.
Motion passes (6-0)
- j. Motion by Boyd Johnson second by Robyn Sonstegard to approve the Memorandum of Understanding with local Union No. 3452 of the AFSCME Council 65, AFL-CIO, for additional duties and compensation for the District Assessment/MARSS & Student Data Systems Position.
Motion passes (6-0)
- k. Motion by Kayla Johnson second by Boyd Johnson to approve the Memorandum of Understanding with local Union No. 3452 of the AFSCME Council 65, AFL-CIO, for additional duties and compensation for the Transportation Supervisor Position.
Motion passes (6-0)
- l. Motion by Boyd Johnson second by Robyn Sonstegard to approve the updated MN Paid Leave for the employee handbook.
Motion passes (6-0)
- m. Motion by Kayla Johnson second by Boyd Johnson to approve the 2025-2027 Contract with the PK-12 Principal.
Motion passes (6-0)

- n. Motion by Boyd Johnson second by Robyn Sonstegard to approve the 2026-2027 School Calendar.
Motion passes (6-0)
- o. Motion by Boyd Johnson second by Nate Hayes to approve the Memorandum of Understanding with local Union No. 3452 of the AFSCME Council 65, AFL-CIO, for additional duties and compensation for the Athletics Comm.Ed. Director Position.
Motion passes (6-0)
- p. Motion by Craig Severs second by Robyn Sonstegard to approve the 2025 MN Pay Equity Compliance Report.
Motion passes (6-0)

8. Other Business

- a. Set a special board meeting for February 09, 2026, at 4:45 PM in the ITV Room to approve construction contracts.

9. Adjourned by Chair Jerem Haack at 7:12 PM.

Minutes Approved by: Chair, Jerem Haack

Date

Minutes Approved by: Clerk, Kayla Johnson

Date



Lake of the Woods School ISD #390
February 9, 2026 @ 4:45 PM - ITV Room
Board of Education - Meeting Minutes

Members Present: Jerem Haack (Chair), Craig Severs (Vice Chair), Robyn Sonstegard (Treasurer), Kayla Johnson (Clerk), Boyd Johnson (Director), Nate Hayes (Director)

Members Absent:

Others Present: Scott Fitzsimonds, Woody Fiala, Jill Olson

- 1. **Call to Order by Chair Jerem Haack at 4:47 PM.**
- 2. **Pledge of Allegiance**
- 3. **Agenda**
Motion by Boyd Johnson second by Craig Severs to approve the February 9, 2026, special meeting agenda.
Motion passes (6-0)
- 4. **Board Presenters**
- 5. **Written Communication**
- 6. **Old Business**
- 7. **New Business**

- a. Motion by Craig Severs second by Kayla Johnson to approve RESOLUTION 2025/2026-11 RELATING TO THE SELECTION OF A CONSTRUCTION MANAGER AND ARCHITECT, AND COMPLETION OF CONTRACTS

Boyd Johnson.....yea	Craig Severs.....yae
Robyn Sonstegard.....yae	Nate Hayes.....yae
Jerem Haack.....yae	Kayla Johnson.....yae

Motion passes (6-0)

8. Other Business

10. Adjourned by Jerem Haack at 4:50 PM.

Minutes Approved by: Chair, Jerem Haack

Date

Minutes Approved by: Clerk, Kayla Johnson

Date

Lake of the Woods Public Schools #390

Reconciliation Worksheet Report

01/31/2026

Audit No	Statement Date	Co	Bank Code	Bank Name/Description
1237	01/31/2026	0390	BOR	Border States Bank General Checking

Worksheet has been Finalized

Statement Amount 1,808,419.44

Deposits in Transit 0.00

Outstanding Payments

Checks 55,227.49

Wires 80,606.48

SHR - Payments 3,794.16

SHR - Third Party 0.00

Cash 0.00

ACH 0.00

Adjustment Amount (175.00)

Amount Per Bank 1,668,616.31

GL Account Balance 1,668,616.31

Difference 0.00

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

Adjustments

Generated 01/31/2026 52823 Wire (175.00) Wex HSA Sent \$ Back 12/30



Statement

Account Name:	BILLING ACCOUNT 041545	Card Number:	xxxx-xxxx-xxxx-1545
Company Name:	LAKE OF THE WOODS SCHOOL	Account Limit:	\$ 30,000.00
Employee ID:	772190000033504	Available Credit:	\$ 23,250.64
Statement Date (MM/DD/YYYY):	12/27/2025	Currency:	U.S. DOLLAR
Payment Due Date (MM/DD/YYYY):	01/23/2026		

Statement Summary:

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

Previous Balance:	\$ 3,383.96
Payments:	\$ -3,383.96
Adjustments:	\$ 0.00
Net Purchases:	\$ 6,749.36
Cash Advance:	\$ 0.00
Fees:	\$ 0.00
Other Charges:	\$ 0.00
New Account Balance:	\$ 6,749.36

Transaction Summary:

Trans Date	Posting Date Trans ID	Description	Pre-Tax Amount Auth #	Total Tax	Trans Amount
Card Number xxxx-xxxx-xxxx-1545 BILLING ACCOUNT 041545					
12/04	12/04 625642971	AUTOMATIC PYMT RECEIVED	\$ -3,383.96	\$ 0.00	\$ -3,383.96
			TOTAL CREDITS	xxxx-xxxx-xxxx-1545	\$ -3,383.96
			TOTAL DEBITS	xxxx-xxxx-xxxx-1545	\$ 0.00
Card Number xxxx-xxxx-xxxx-9846 DEPARTMENT, IT					
12/16	12/17 627927478	PAYPAL AGPARTSWORL 7247153469 PA	\$ 345.15 071259	\$ 0.00	\$ 345.15
			TOTAL CREDITS	xxxx-xxxx-xxxx-9846	\$ 0.00
			TOTAL DEBITS	xxxx-xxxx-xxxx-9846	\$ 345.15
Card Number xxxx-xxxx-xxxx-9381 ISD 390, ATHLETICS					
12/01	12/02 625329431	ROSEAU BASKETBALL ROSEAU MN	\$ 300.00 027919	\$ 0.00	\$ 300.00
12/01	12/02 625329432	WBB RAFFLE WARROAD MN	\$ 312.64 042512	\$ 0.00	\$ 312.64
12/14	12/15 627647236	AMAZON MKTPL 9A97Y1FP3 SEATTLE WA	\$ 392.92 089802	\$ 0.00	\$ 392.92
12/19	12/22 628845810	MCQUOIDS INN AND MACS ISLE MN	\$ 128.98 041499	\$ 0.00	\$ 128.98
12/19	12/22 628845809	MCQUOIDS INN AND MACS ISLE MN	\$ 913.95 006827	\$ 0.00	\$ 913.95

12/20	12/22 628845888	CK HOLIDAY # 06452 AITKIN MN	\$ 39.23 091972	\$ 0.00	\$ 39.23
12/20	12/22 628845886	MCQUOIDS INN AND MACS ISLE MN	\$ -913.95 076438	\$ 0.00	\$ -913.95
12/20	12/22 628845887	CK HOLIDAY # 06452 AITKIN MN	\$ 57.03 038401	\$ 0.00	\$ 57.03

TOTAL CREDITS xxxx-xxxx-xxxx-9381 **\$ -913.95**
TOTAL DEBITS xxxx-xxxx-xxxx-9381 **\$ 2,144.75**

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

12/02	12/03 625590409	JOSTENS INC. OWATONNA MN	\$ 27.57 058867	\$ 0.00	\$ 27.57
12/10	12/11 627014008	MIEACONF MINNESOTA IN SAINT PAUL MN	\$ 550.00 004028	\$ 0.00	\$ 550.00
12/10	12/12 627159369	OTC BRANDS OTC BRAND OMAHA NE	\$ 98.53 022832	\$ 6.77	\$ 105.30

TOTAL CREDITS xxxx-xxxx-xxxx-2530 **\$ 0.00**
TOTAL DEBITS xxxx-xxxx-xxxx-2530 **\$ 682.87**

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

12/10	12/11 627014009	THE WEBSTRAURANT STORE LANCASTER PA	\$ 171.47 026866	\$ 0.00	\$ 171.47
-------	--------------------	-------------------------------------	---------------------	---------	-----------

TOTAL CREDITS xxxx-xxxx-xxxx-8013 **\$ 0.00**
TOTAL DEBITS xxxx-xxxx-xxxx-8013 **\$ 171.47**

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

12/01	12/02 625329356	STUCKEY BROTHERS PARTS 8435583914 SC	\$ 2,116.41 034652	\$ 0.00	\$ 2,116.41
12/19	12/22 628845808	STUCKEY BROTHERS PARTS 8435583914 SC	\$ -300.00	\$ 0.00	\$ -300.00
12/19	12/22 628845807	STUCKEY BROTHERS PARTS 8435583914 SC	\$ -136.14	\$ 0.00	\$ -136.14

TOTAL CREDITS xxxx-xxxx-xxxx-3301 **\$ -436.14**
TOTAL DEBITS xxxx-xxxx-xxxx-3301 **\$ 2,116.41**

Card Number xxxx-xxxx-xxxx-4058 OFFICE, MAIN

11/30	12/02 625329355	MENARDS BEMIDJI MN BEMIDJI MN	\$ 11.96 031282	\$ 1.02	\$ 12.98
12/01	12/08 626126440	WALMART.COM 8009256278 BENTONVILLE AR	\$ 138.96 027942	\$ 0.00	\$ 138.96
12/02	12/03 625590408	NAEIR GALESBURG IL	\$ 290.50 083195	\$ 0.00	\$ 290.50
12/03	12/05 625953126	OTC BRANDS OTC BRAND OMAHA NE	\$ 150.78 065965	\$ 0.00	\$ 150.78
12/09	12/11 627013931	SAMSCLUB.COM 888-746-7726 AR	\$ 243.66 029507	\$ 0.00	\$ 243.66
12/10	12/11 627014007	MIEACONF MINNESOTA IN SAINT PAUL MN	\$ 550.00 097014	\$ 0.00	\$ 550.00

12/11	12/12 627159368	MIEACONF MINNESOTA IN SAINT PAUL MN	\$ 550.00 038986	\$ 0.00	\$ 550.00
12/11	12/12 627159367	NORTHDALE OIL - BAUDET BAUDETTE MN	\$ 138.86 070147	\$ 0.00	\$ 138.86
12/14	12/15 627647235	WM SUPERCENTER #3233 BEMIDJI MN	\$ 13.06 016069	\$ 0.00	\$ 13.06
12/23	12/24 629130155	MIEACONF MINNESOTA IN SAINT PAUL MN	\$ 550.00 018430	\$ 0.00	\$ 550.00

TOTAL CREDITS xxxx-xxxx-xxxx-4058 **\$ 0.00**
TOTAL DEBITS xxxx-xxxx-xxxx-4058 **\$ 2,638.80**



CUSTOMER SERVICE:

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

BMO

Telephone Inquiries: 1-855-825-9234

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

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

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

Internet: bmo.com/treasuryandpayment

Diners Club

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

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

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

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

Internet: dinersclubnorthamerica.com


PAYMENT INFORMATION:

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

If you are paying by mail:
Remember

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

A fee will be assessed against returned cheques.

© Registered trade-mark of Bank of Montreal.



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



202 Main Street Badger MN 56714

Date 1/30/26 Page 1
 Primary Account Acct Ending 0093

8640676
 Independent School District No. 390 (Lak
 PO Box 310
 Baudette MN 56623

SUMMARY OF ACCOUNTS		
Account Number	Account Title	Current Balance
Acct Ending 0093	Simple Business Checking	720,298.85

CHECKING ACCOUNT(S)

Account Title: Independent School District No. 390 (Lak

Simple Business Checking		Number of Enclosures	114
Account Number	Acct Ending 0093	Statement Dates	1/01/26 thru 2/01/26
Previous Balance	491,442.34	Days in the statement period	32
32 Deposits/Credits	790,606.65		
146 Debits	561,750.14		
Service Fee Summary	.00		
Interest Paid	.00		
Ending Balance	720,298.85		

	Total For This Period	Total Year-to-Date
Total overdraft item fees	\$.00	\$.00
Total returned item fees	\$.00	\$.00

DEPOSITS AND OTHER CREDITS		
Date	Description	Amount
1/05	i3Education SV9T CCD	61.00
1/05	i3Education SV9T CCD	180.69
1/07	i3Education SV9T CCD	62.44
1/07	MERCHANT BANKCD DEPOSIT CCD	85.00
1/08	MERCHANT BANKCD DEPOSIT CCD	45.00
1/08	i3Education SV9T	125.00

DEPOSITS AND OTHER CREDITS		
Date	Description	Amount
1/12	CCD [REDACTED] i3Education SV9T [REDACTED]	103.38
1/13	CCD [REDACTED] Transfer SV x0029 to [REDACTED] CH [REDACTED] Payroll and Bills [REDACTED]	300,000.00
1/13	i3Education SV9T [REDACTED] CCD [REDACTED]	41.53
1/13	i3Education SV9T [REDACTED] CCD [REDACTED]	50.00
1/14	i3Education SV9T [REDACTED] CCD [REDACTED]	25.00
1/14	ACH MN State-MMB [REDACTED] CTX [REDACTED] TSA*00* [REDACTED] *00* [REDACTED]	31,197.81
1/15	MERCHANT BANKCD DEPOSIT [REDACTED] CCD [REDACTED]	45.00
1/15	i3Education SV9T [REDACTED] CCD [REDACTED]	82.00
1/15	ACH MN State-MMB [REDACTED] CTX [REDACTED]	284,475.26
1/16	i3Education SV9T [REDACTED] CCD [REDACTED]	41.53
1/16	i3Education SV9T [REDACTED] CCD [REDACTED]	110.00
1/20	i3Education SV9T [REDACTED] CCD [REDACTED]	183.15
1/21	i3Education SV9T [REDACTED] CCD [REDACTED]	25.00
1/21	i3Education SV9T [REDACTED] CCD [REDACTED]	31.00
1/21	i3Education SV9T [REDACTED] CCD [REDACTED]	50.00
1/21	i3Education SV9T [REDACTED] CCD [REDACTED]	83.06
1/22	i3Education SV9T [REDACTED] CCD [REDACTED]	41.53
1/23	i3Education SV9T [REDACTED] CCD [REDACTED]	41.53
1/26	i3Education SV9T [REDACTED] CCD [REDACTED]	50.00
1/27	i3Education SV9T [REDACTED] CCD [REDACTED]	20.00
1/28	i3Education SV9T [REDACTED] CCD [REDACTED]	30.00
1/28	MERCHANT BANKCD DEPOSIT [REDACTED] CCD [REDACTED]	130.00

DEPOSITS AND OTHER CREDITS		
Date	Description	Amount
1/29	i3Education SV9T CCD	51.84
1/29	i3Education SV9T CCD	145.00
1/30	i3Education SV9T CCD	25.00
1/30	ACH MN State-MMB CTX	172,968.90

DEBITS AND OTHER WITHDRAWALS		
Date	Description	Amount
1/02	VSP INSURANCE CO CCD TRN	241.66-
1/02	WEX HEALTH INC PLAN FUND CCD	2,152.10-
1/02	Edu Benefit Cons ePay CCD	7,921.68-
1/05	MERCHANT BANKCD DEPOSIT CCD	79.35-
1/05	AFLAC COLUMBUS ACHPMT CCD	135.06-
1/05	SFM Mutual Inc Premium CCD	2,359.00-
1/05	ISD 928 NORTHWES ACH CCD LOW ISD390	53,611.82-
1/06	DELTA DENTAL DIRECT DEB CCD	2,198.08-
1/06	BMO PAYMENT BMO PYMT	6,749.36-
1/06	IRS USATAXPYMT CCD	32,596.48-
1/07	SCHOOL MANAGEMEN SALE CCD	150.00-
1/07	SCHOOL MANAGEMEN SALE CCD	150.00-
1/07	SCHOOL MANAGEMEN SALE CCD	450.00-
1/12	I3 VERTICALS LLC MPN CCD	33.15-
1/12	I3 VERTICALS LLC MPN CCD	49.79-
1/13	WEX HEALTH INC DEBCARDTX CCD	24.09-
1/15	ISD#390 PAYROLL	270.03-
1/15	Lake of the wood	2,655.12-
1/15	ISD#390 PAYROLL	110,374.79-
1/20	PITNEY BOWES POSTAGE	400.00-



DEBITS AND OTHER WITHDRAWALS		
Date	Description	Amount
1/20	CCD [REDACTED] IRS USATAXPYMT	32,793.94-
1/21	CCD [REDACTED] WEX HEALTH INC PLAN FUND	2,177.10-
1/21	CCD [REDACTED] MN DEPT OF REVEN MN Rev pay	5,021.71-
1/21	CCD [REDACTED] MN PERA PERA	7,275.94-
1/21	WEB TXP*PERA [REDACTED] Edu Benefit Cons ePay	8,116.46-
1/21	CCD [REDACTED] MN Teachers Ret MNTRA	18,612.99-
1/26	WEX HEALTH INC WH Admin	77.00-
1/28	WEX HEALTH INC DEBCARDTX CCD [REDACTED]	169.21-
1/29	Pitney Bowes DIRECT DEB CCD PBLeasing	361.56-
1/30	CCD [REDACTED] MN DEPT OF REVEN MN Rev pay	98.07-
1/30	CCD [REDACTED] WEX HEALTH INC DEBCARDTX	382.71-
1/30	ISD#390 PAYROLL	119,023.73-

CHECKS IN NUMBER ORDER								
Date	Check No	Amount	Date	Check No	Amount	Date	Check No	Amount
1/02	33619	297.24	1/08	33620	297.25	1/14	33621	198.67
1/15	33622	43.86	1/14	9478855*	42.00	1/21	9478941*	175.00
1/02	9478964*	215.57	1/05	9478966*	1,066.17	1/09	9478969*	125.00
1/09	9478973*	90.63	1/09	9478974	125.00	1/16	9478976*	175.00
1/05	9478977	175.00	1/09	9478978	125.00	1/02	9478979	15.00
1/02	9478985*	198.60	1/07	9478986	13,869.95	1/06	9478990*	159.40
1/05	9478991	489.53	1/05	9478994*	1,791.68	1/05	9478995	660.01
1/28	9479000*	89.00	1/07	9479005*	215.57	1/05	9479006	1,066.17
1/06	9479007	273.03	1/07	9479008	243.07	1/09	9479010*	525.20
1/13	9479011	660.62	1/08	9479012	422.00	1/07	9479013	1,070.28
1/13	9479014	560.83	1/13	9479015	175.00	1/09	9479016	175.00
1/09	9479017	386.40	1/21	9479018	85.00	1/14	9479019	189.04
1/16	9479020	229.90	1/13	9479021	145.98	1/16	9479022	10,173.80
1/16	9479023	66.00	1/16	9479024	2,595.60	1/16	9479025	8,367.50
1/20	9479026	128.18	1/13	9479027	990.64	1/20	9479028	899.53
1/13	9479029	177.62	1/14	9479030	593.40	1/16	9479031	2,420.53
1/15	9479032	690.00	1/22	9479033	670.00	1/20	9479034	59.66
1/13	9479035	11,659.62	1/12	9479036	768.00	1/14	9479037	110.00
1/14	9479038	110.00	1/14	9479039	2,779.17	1/20	9479040	500.00
1/20	9479041	975.17	1/20	9479042	175.00	1/13	9479043	343.00
1/14	9479044	175.00	1/16	9479045	220.00	1/16	9479046	220.00
1/16	9479047	431.40	1/23	9479048	85.00	1/26	9479050*	125.00
1/16	9479051	175.00	1/16	9479052	175.00	1/16	9479053	386.40
1/27	9479054	15.00	1/27	9479055	15.00	1/27	9479056	15.00
1/26	9479057	1,307.41	1/27	9479059*	132.60	1/22	9479061*	1,082.45
1/26	9479062	780.71	1/26	9479064*	700.14	1/26	9479065	147.33

* Denotes missing check numbers



CHECKS IN NUMBER ORDER								
Date	Check No	Amount	Date	Check No	Amount	Date	Check No	Amount
1/23	9479066	878.52	1/27	9479067	405.00	1/23	9479068	304.89
1/27	9479069	14,407.07	1/23	9479070	66.74	1/26	9479071	2,187.31
1/23	9479072	7,009.34	1/23	9479073	1,936.46	1/26	9479074	1,842.00
1/23	9479075	2,682.34	1/27	9479076	3,250.00	1/26	9479077	119.95
--- Check Listing Continuation ---								
1/23	9479078	3,846.72	1/29	9479078*	219.32	1/23	9479079	85.00
1/26	9479079*	19,537.50	1/21	9479081*	175.00	1/20	9479082	85.00
1/20	9479083	125.00	1/22	9479084	1,066.17	1/27	9479085	175.00
1/27	9479087*	211.24	1/21	9479088	386.40	1/26	9479089	125.00
1/23	9479090	174.00	1/21	9479091	125.00	1/23	9479092	22.00
1/27	9479095*	30.28	1/30	9479097*	2,595.60	1/29	9479101*	418.14
1/27	9479105*	152.25	1/27	9479106	794.36	1/29	9479111*	484.65
1/27	9479112	175.00	1/29	9479113	220.00	1/29	9479115*	431.40

* Denotes missing check numbers

DAILY BALANCE INFORMATION					
Date	Balance	Date	Balance	Date	Balance
1/01	491,442.34	1/02	480,400.49	1/05	419,208.39
1/06	377,232.04	1/07	361,230.61	1/08	360,681.36
1/09	359,129.13	1/12	358,381.57	1/13	643,735.70
1/14	670,761.23	1/15	841,329.69	1/16	815,845.09
1/20	779,886.76	1/21	737,925.22	1/22	735,148.13
1/23	718,098.65	1/26	691,199.30	1/27	671,441.50
1/28	671,343.29	1/29	669,405.06	1/30	720,298.85



BORDER BANK

202 Main Street Badger MN 56714

Date 1/30/26 Page 1
 Primary Account Acct Ending 0029

8637700

Independent School District No. 390 (Lak)
 PO Box 310
 Baudette MN 56623

SUMMARY OF ACCOUNTS

Account Number	Account Title	Current Balance
Acct Ending 0029	Simple Savings Plus - Business	528,538.74

SAVINGS ACCOUNT(S)

Account Title: Independent School District No. 390 (Lak)

Simple Savings Plus - Business

Account Number	Acct Ending 0029	Statement Dates	1/01/26 thru 2/01/26
Previous Balance	720,259.62	Days in the statement period	32
7 Deposits/Credits	107,531.21		
2 Debits	300,141.35		
Service Charge	.00	Interest Earned	889.26
Interest Paid	889.26	Annual Percentage Yield Earned	1.80%
Ending Balance	528,538.74	2026 Interest Paid	889.26

	Total For This Period	Total Year-to-Date
Total overdraft item fees	\$.00	\$.00
Total returned item fees	\$.00	\$.00

DEPOSITS AND OTHER CREDITS

Date	Description	Amount
1/07	Deposit/Credit	• 3,648.80
1/07	Deposit/Credit	• 4,850.00
1/09	Deposit/Credit	• 2,522.00
1/16	Deposit/Credit	• 21,599.36
1/21	Deposit/Credit	• 1,299.00
1/27	Deposit	• 71,846.66
1/29	Deposit	• 1,765.39
2/01	Interest Deposit	• 889.26

} 8,408.80





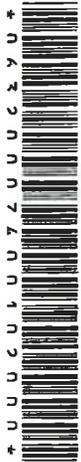
BORDER BANK

Date 1/30/26 Page 2
Primary Account Acct Ending 0029

DEBITS AND OTHER WITHDRAWALS		
Date	Description	Amount
1/13	Transfer SV [REDACTED] to CH x0093 [REDACTED]	300,000.00-
1/27	Payroll and Bills BORDER BANK <i>Order</i> CHECK/ACC	141.35-

DAILY BALANCE SUMMARY						
Date	Balance	Date	Balance	Date	Balance	
1/01	720,259.62	1/07	728,758.42	1/09	731,280.42	
1/13	431,280.42	1/16	452,879.78	1/21	454,178.78	
1/27	525,884.09	1/29	527,649.48	2/01	528,538.74	

INTEREST RATE SUMMARY		
Date	Rate	
12/31	1.785000%	



Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending January 31,2026

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B26	B26	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	005	010	000	110	000	422	00	Exec. Salaries-Board Membr	15,000.00	15,000.00	2,450.00	0.00	(12,550.00)
E	01	005	010	000	210	000	422	00	Board FICA	1,147.00	1,147.00	187.42	0.00	(959.58)
E	01	005	010	000	305	000	422	00	Board Consulting Fees	15,000.00	15,000.00	996.30	0.00	(14,003.70)
E	01	005	010	000	366	000	422	00	Travel, Conv, Conf-Board	0.00	0.00	880.00	0.00	880.00
E	01	005	010	000	401	000	422	00	Board General Supplies	161.00	161.00	0.00	0.00	(161.00)
E	01	005	010	000	820	000	422	00	Board Dues & Member.	1,715.00	1,715.00	1,525.00	0.00	(190.00)
E	01	005	020	000	110	000	422	00	Superintendent	140,000.00	140,000.00	82,791.01	0.00	(57,208.99)
E	01	005	020	000	210	000	422	00	FICA	10,710.00	10,710.00	6,253.32	0.00	(4,456.68)
E	01	005	020	000	218	000	422	00	TRA	12,500.00	12,500.00	7,093.39	0.00	(5,406.61)
E	01	005	020	000	219	000	422	00	MN Pd Leave	0.00	0.00	43.88	0.00	43.88
E	01	005	020	000	230	000	422	00	Life Insurance	180.00	180.00	0.00	0.00	(180.00)
E	01	005	020	000	240	000	422	00	Long Term Disability	330.00	330.00	0.00	0.00	(330.00)
E	01	005	020	000	250	000	422	00	Board share TSA	4,680.00	4,680.00	0.00	0.00	(4,680.00)
E	01	005	020	000	305	000	422	00	Consulting Fees	15,600.00	15,600.00	5,260.50	0.00	(10,339.50)
E	01	005	020	000	320	000	422	00	Communications Serv. - Sup	1,071.00	1,071.00	403.06	0.00	(667.94)
E	01	005	020	000	366	000	422	00	Travel, Conv, Conf-Supt	0.00	0.00	1,006.33	0.00	1,006.33
E	01	005	020	000	820	000	422	00	Dues & Member.	5,738.00	5,738.00	6,322.00	0.00	584.00
E	01	005	105	000	170	000	422	00	DO Secretary/Accts Payabl	41,600.00	41,600.00	20,558.46	0.00	(21,041.54)
E	01	005	105	000	210	000	422	00	FICA	3,182.00	3,182.00	1,328.62	0.00	(1,853.38)
E	01	005	105	000	214	000	422	00	PERA	3,120.00	3,120.00	1,541.85	0.00	(1,578.15)
E	01	005	105	000	219	000	422	00	MN Pd Leave	0.00	0.00	11.59	0.00	11.59
E	01	005	105	000	220	000	422	00	Group Hospitilizat.	20,625.00	20,625.00	6,015.66	0.00	(14,609.34)
E	01	005	105	000	230	000	422	00	Life Insurance	129.00	129.00	0.00	0.00	(129.00)
E	01	005	105	000	240	000	422	00	Long Term Disability	154.00	154.00	0.00	0.00	(154.00)
E	01	005	105	000	250	000	422	00	Board share TSA	998.00	998.00	200.00	0.00	(798.00)
E	01	005	105	000	270	000	422	00	Workmens Compensat.	20,500.00	20,500.00	20,797.00	0.00	297.00
E	01	005	105	000	280	000	422	00	Unemploy. Comp.	0.00	0.00	2,385.10	0.00	2,385.10
E	01	005	105	000	281	000	422	00	Summer Unemployment	0.00	0.00	35,208.82	0.00	35,208.82
E	01	005	105	000	305	000	422	00	Consulting Fees-Legal/Audit	200,000.00	200,000.00	126,588.58	0.00	(73,411.42)
E	01	005	105	000	329	000	422	00	Postage & Express	3,000.00	3,000.00	1,691.47	0.00	(1,308.53)

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending January 31,2026

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B26	B26	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	005	105	000	366	000	422	00	Travel, Conv, Conf-District C	520.00	520.00	285.47	0.00	(234.53)
E	01	005	105	000	370	000	422	00	Copier Lease-District Office	43,000.00	43,000.00	23,863.10	0.00	(19,136.90)
E	01	005	105	000	401	000	422	00	General Supplies	3,120.00	3,120.00	3,038.66	0.00	(81.34)
E	01	005	105	000	820	000	422	00	Dues & Member.	946.00	946.00	6,724.57	0.00	5,778.57
E	01	005	105	000	896	000	422	00	Taxes, Assmts, Int. Penaltie:	754.00	754.00	0.00	0.00	(754.00)
E	01	005	108	000	170	000	422	00	Technology Coordinator	68,720.00	68,720.00	38,545.08	0.00	(30,174.92)
E	01	005	108	000	210	000	422	00	FICA	5,257.00	5,257.00	2,511.17	0.00	(2,745.83)
E	01	005	108	000	214	000	422	00	PERA	5,154.00	5,154.00	2,890.86	0.00	(2,263.14)
E	01	005	108	000	219	000	422	00	MN Pd Leave	0.00	0.00	21.48	0.00	21.48
E	01	005	108	000	220	000	422	00	Group Hospitilizat.	9,053.00	9,053.00	5,280.94	0.00	(3,772.06)
E	01	005	108	000	230	000	422	00	Life Insurance	114.00	114.00	62.30	0.00	(51.70)
E	01	005	108	000	240	000	422	00	Long Term Disability	569.00	569.00	373.80	0.00	(195.20)
E	01	005	108	000	250	000	422	00	Board share TSA	1,560.00	1,560.00	875.00	0.00	(685.00)
E	01	005	108	000	305	000	422	00	Consulting Fees	1,500.00	1,500.00	1,107.66	0.00	(392.34)
E	01	005	108	000	401	000	422	00	IT General Supplies	10,000.00	10,000.00	5,294.82	0.00	(4,705.18)
E	01	005	108	000	401	342	422	00	Cyber Security General Sup	0.00	0.00	19,537.50	0.00	19,537.50
E	01	005	108	000	405	000	422	00	Subscriptions	20,000.00	20,000.00	25,060.52	0.00	5,060.52
E	01	005	108	000	435	000	422	00	Paper/Printer Supplies/Consi	4,000.00	4,000.00	4,063.20	0.00	63.20
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	0.00	0.00	(3,000.00)
E	01	005	108	000	555	000	422	00	Software/Web Services	5,000.00	5,000.00	681.68	0.00	(4,318.32)
E	01	005	108	000	820	000	422	00	Dues & Member - Technolog	156.00	156.00	32.40	0.00	(123.60)
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	8,000.00	8,000.00	0.00	0.00	(8,000.00)
E	01	005	110	000	210	000	422	00	FICA	500.00	500.00	0.00	0.00	(500.00)
E	01	005	110	000	218	000	422	00	TRA	600.00	600.00	0.00	0.00	(600.00)
E	01	005	110	000	316	000	422	00	Data Processing-Regionl	32,500.00	32,500.00	23,679.71	0.00	(8,820.29)
E	01	005	220	000	305	000	422	00	Consulting Fees - PLTW	5,300.00	5,300.00	0.00	0.00	(5,300.00)
E	01	005	292	000	305	000	422	00	Consulting Fees-Athletics	515.00	515.00	0.00	0.00	(515.00)

Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending January 31,2026

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B26	B26	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
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	13,500.00	13,500.00	2,657.08	0.00	(10,842.92)
E	01	005	640	356	401	000	456	00	Read Act General Supplies	0.00	0.00	981.18	0.00	981.18
E	01	005	716	342	311	000	449	00	Other Contracted Security	260.00	260.00	405.00	0.00	145.00
E	01	005	718	342	311	000	449	00	Safe School Consulting Fee:	14,650.00	14,650.00	(4,739.46)	0.00	(19,389.46)
E	01	005	718	342	401	000	449	00	General Supplies	1,000.00	1,000.00	0.00	0.00	(1,000.00)
E	01	005	760	713	365	000	422	00	Chargeback Transportation C	20,495.00	20,495.00	0.00	0.00	(20,495.00)
E	01	005	760	717	365	000	422	00	Chargebacks Transportatior	65,331.00	65,331.00	0.00	0.00	(65,331.00)
E	01	005	760	720	110	000	422	00	Transportation Supervisor	61,663.00	61,663.00	33,342.82	0.00	(28,320.18)
E	01	005	760	720	180	000	422	00	Sal-Bus Driver	221,450.00	221,450.00	81,929.47	0.00	(139,520.53)
E	01	005	760	720	181	000	422	00	Bus Mechanic	43,000.00	43,000.00	25,921.12	0.00	(17,078.88)
E	01	005	760	720	210	000	422	00	FICA	21,000.00	21,000.00	10,545.70	0.00	(10,454.30)
E	01	005	760	720	214	000	422	00	PERA	24,000.00	24,000.00	10,040.27	0.00	(13,959.73)
E	01	005	760	720	219	000	422	00	MN Pd Leave	0.00	0.00	91.01	0.00	91.01
E	01	005	760	720	220	000	422	00	Group Hospitilizat.	13,580.00	13,580.00	7,534.33	0.00	(6,045.67)
E	01	005	760	720	230	000	422	00	Life Insurance	250.00	250.00	129.33	0.00	(120.67)
E	01	005	760	720	240	000	422	00	Long Term Disability	312.00	312.00	266.00	0.00	(46.00)
E	01	005	760	720	250	000	422	00	Board share TSA	4,218.00	4,218.00	1,752.57	0.00	(2,465.43)
E	01	005	760	720	251	000	422	00	HCSP	0.00	0.00	3,304.23	0.00	3,304.23
E	01	005	760	720	305	000	422	00	Consulting Fees	15,000.00	15,000.00	2,385.61	0.00	(12,614.39)
E	01	005	760	720	320	000	422	00	Communications Serv.	0.00	0.00	4,055.06	0.00	4,055.06
E	01	005	760	720	350	000	422	00	Repairs & Maint. Ser	1,040.00	1,040.00	3,830.33	0.00	2,790.33
E	01	005	760	720	365	000	422	00	Chargebacks Transportation	(112,647.00)	(112,647.00)	0.00	0.00	112,647.00
E	01	005	760	720	366	000	422	00	Travel, Conv, Conf-Transp	1,232.00	1,232.00	1,545.24	0.00	313.24
E	01	005	760	720	401	000	422	00	General Supplies	35,000.00	35,000.00	18,252.43	0.00	(16,747.57)
E	01	005	760	720	442	000	422	00	Fuel Pupil Transp	90,000.00	90,000.00	35,776.61	0.00	(54,223.39)
E	01	005	760	721	365	000	422	00	Chargebacks Transportation	5,487.00	5,487.00	0.00	0.00	(5,487.00)
E	01	005	760	723	180	000	422	00	Special Education-Bus/Van l	0.00	0.00	2,956.99	0.00	2,956.99
E	01	005	760	723	210	000	422	00	FICA	0.00	0.00	226.05	0.00	226.05
E	01	005	760	723	214	000	422	00	PERA	0.00	0.00	221.78	0.00	221.78

Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending January 31,2026

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B26	B26	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	005	760	723	219	000	422	00	MN Pd Leave	0.00	0.00	2.05	0.00	2.05
E	01	005	760	723	365	000	422	00	Special Ed-Chargebacks	1,222.00	1,222.00	0.00	0.00	(1,222.00)
E	01	005	760	733	365	000	422	00	Chargebacks Transportation	20,075.00	20,075.00	0.00	0.00	(20,075.00)
E	01	005	770	000	899	000	422	00	Miscellaneous	104.00	104.00	0.00	0.00	(104.00)
E	01	005	810	000	172	000	422	00	Custodial Supervisor	60,000.00	60,000.00	0.00	0.00	(60,000.00)
E	01	005	810	000	173	000	422	00	Salary Custodians	385,000.00	385,000.00	182,798.89	0.00	(202,201.11)
E	01	005	810	000	210	000	422	00	FICA	34,075.00	34,075.00	12,806.55	0.00	(21,268.45)
E	01	005	810	000	214	000	422	00	PERA	26,000.00	26,000.00	13,061.83	0.00	(12,938.17)
E	01	005	810	000	219	000	422	00	MN Pd Leave	0.00	0.00	98.71	0.00	98.71
E	01	005	810	000	220	000	422	00	Group Hospitilizat.	41,250.00	41,250.00	19,395.43	0.00	(21,854.57)
E	01	005	810	000	230	000	422	00	Life Insurance	600.00	600.00	194.02	0.00	(405.98)
E	01	005	810	000	240	000	422	00	Long Term Disability	882.00	882.00	381.66	0.00	(500.34)
E	01	005	810	000	250	000	422	00	Board share TSA	8,538.00	8,538.00	(2,935.39)	0.00	(11,473.39)
E	01	005	810	000	305	000	422	00	Consulting Fees	55,000.00	55,000.00	27,769.91	0.00	(27,230.09)
E	01	005	810	000	320	000	422	00	Communications Serv.	13,500.00	13,500.00	4,912.64	0.00	(8,587.36)
E	01	005	810	000	330	000	422	00	Utility Service	170,000.00	170,000.00	100,379.10	0.00	(69,620.90)
E	01	005	810	000	350	000	422	00	Repairs & Maint. Ser-Genera	1,040.00	1,040.00	0.00	0.00	(1,040.00)
E	01	005	810	000	366	000	422	00	Travel, Conv, Conf-Bldg/Gro	208.00	208.00	0.00	0.00	(208.00)
E	01	005	810	000	370	000	422	00	Rentals & Leases	4,888.00	4,888.00	5,212.40	0.00	324.40
E	01	005	810	000	401	000	422	00	General Supplies	104,000.00	104,000.00	61,380.89	0.00	(42,619.11)
E	01	005	810	000	530	000	422	00	Maintenance Equipment	95,000.00	95,000.00	0.00	0.00	(95,000.00)
E	01	005	810	000	820	000	422	00	Dues & Member.	300.00	300.00	0.00	0.00	(300.00)
E	01	005	850	000	522	000	422	00	Site/Grounds Improvements	6,000.00	6,000.00	0.00	0.00	(6,000.00)
E	01	005	850	000	530	000	422	00	Equipment	20,000.00	20,000.00	0.00	0.00	(20,000.00)
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	25,950.00	25,950.00	12,975.18	0.00	(12,974.82)
E	01	005	850	389	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	416.00	416.00	0.00	0.00	(416.00)
E	01	005	865	349	305	000	467	00	LTFM Other Hazards H&S	7,833.00	7,833.00	0.00	0.00	(7,833.00)

Lake of the Woods Public Schools #390

Budgetary Comparison Report

Period Ending January 31,2026

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B26	B26	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	005	865	352	305	000	467	00	LTFM Enviroment/Health & S	22,880.00	22,880.00	14,323.07	0.00	(8,556.93)
E	01	005	865	363	305	000	467	00	LTFM Fire Safety	7,280.00	7,280.00	18,035.44	0.00	10,755.44
E	01	005	865	366	305	000	467	00	LTFM Indoor Aid Quality Con	1,619.00	1,619.00	0.00	0.00	(1,619.00)
E	01	005	865	369	305	000	467	00	LTFM Building Hadware and	10,000.00	10,000.00	5,339.97	0.00	(4,660.03)
E	01	005	865	383	305	000	467	00	LTFM Consulting Fees	3,500.00	3,500.00	1,863.50	0.00	(1,636.50)
E	01	005	865	384	305	000	467	00	LTFM Lighting	775.00	775.00	110.00	0.00	(665.00)
E	01	005	865	384	350	000	467	00	LTFM Repairs & Maint. Ser	25,000.00	25,000.00	6,915.56	0.00	(18,084.44)
E	01	005	940	000	340	000	422	00	Property Insurance	1.00	1.00	69,192.06	0.00	69,191.06
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	58,173.00	58,173.00	66,338.44	0.00	8,165.44
E	01	100	050	000	210	000	422	00	FICA	4,450.00	4,450.00	4,586.11	0.00	136.11
E	01	100	050	000	218	000	422	00	TRA	4,945.00	4,945.00	6,507.76	0.00	1,562.76
E	01	100	050	000	219	000	422	00	MN Pd Leave	0.00	0.00	36.96	0.00	36.96
E	01	100	050	000	220	000	422	00	Group Hospitilizat.	4,483.00	4,483.00	5,280.94	0.00	797.94
E	01	100	050	000	230	000	422	00	Life Insurance	232.00	232.00	62.30	0.00	(169.70)
E	01	100	050	000	240	000	422	00	Long Term Disability	358.00	358.00	162.10	0.00	(195.90)
E	01	100	050	000	250	000	422	00	Board share TSA	1,820.00	1,820.00	1,458.40	0.00	(361.60)
E	01	100	050	000	305	000	422	00	Consulting Fees	401.00	401.00	2,369.14	0.00	1,968.14
E	01	100	050	000	401	000	422	00	General Supplies	520.00	520.00	0.00	0.00	(520.00)
E	01	100	200	000	140	000	422	00	Voluntary Pre-K Salaries	73,442.00	73,442.00	30,159.12	0.00	(43,282.88)
E	01	100	200	000	161	000	422	00	VPK Paraprofessional	0.00	0.00	12,021.69	0.00	12,021.69
E	01	100	200	000	210	000	422	00	FICA	5,619.00	5,619.00	3,220.83	0.00	(2,398.17)
E	01	100	200	000	214	000	422	00	PERA	0.00	0.00	901.64	0.00	901.64
E	01	100	200	000	218	000	422	00	TRA	5,516.00	5,516.00	2,958.62	0.00	(2,557.38)
E	01	100	200	000	219	000	422	00	MN Pd Leave	0.00	0.00	31.90	0.00	31.90
E	01	100	200	000	230	000	422	00	Life Insurance	104.00	104.00	44.50	0.00	(59.50)
E	01	100	200	000	240	000	422	00	Long Term Disability	260.00	260.00	170.60	0.00	(89.40)
E	01	100	200	000	250	000	422	00	Board share TSA	1,622.00	1,622.00	547.50	0.00	(1,074.50)
E	01	100	201	330	140	000	428	00	Salaries-Kindergarten	105,719.00	105,719.00	45,221.62	0.00	(60,497.38)
E	01	100	201	330	210	000	428	00	FICA	8,088.00	8,088.00	3,459.48	0.00	(4,628.52)

Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending January 31,2026

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B26	B26	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	100	201	330	218	000	428	00	TRA	9,251.00	9,251.00	4,436.27	0.00	(4,814.73)
E	01	100	201	330	219	000	428	00	MN Pd Leave	0.00	0.00	35.26	0.00	35.26
E	01	100	201	330	230	000	428	00	Life Insurance	228.00	228.00	44.50	0.00	(183.50)
E	01	100	201	330	240	000	428	00	Long Term Disability	453.00	453.00	129.50	0.00	(323.50)
E	01	100	201	330	250	000	428	00	Board share TSA	2,621.00	2,621.00	1,092.74	0.00	(1,528.26)
E	01	100	201	330	305	000	428	00	Kindergaten Consulting/Scre	0.00	0.00	(42.74)	0.00	(42.74)
E	01	100	201	330	430	000	428	00	Instruct Supplies - Kindergat	2,000.00	2,000.00	0.00	0.00	(2,000.00)
E	01	100	203	000	140	000	422	00	Elementry Teacher Salaries	625,000.00	625,000.00	278,609.56	0.00	(346,390.44)
E	01	100	203	000	141	000	422	00	Reg Ed Para /Non-Spec Ed	32,136.00	32,136.00	3,447.43	0.00	(28,688.57)
E	01	100	203	000	144	000	422	00	Classroom Support	0.00	0.00	336.98	0.00	336.98
E	01	100	203	000	145	000	422	00	Substitute Teacher	80,000.00	80,000.00	26,915.00	0.00	(53,085.00)
E	01	100	203	000	146	000	422	00	Substitute Non Certified - EL	8,700.00	8,700.00	11,692.80	0.00	2,992.80
E	01	100	203	000	170	000	422	00	Sec/Clerical Sal.	36,000.00	36,000.00	15,688.52	0.00	(20,311.48)
E	01	100	203	000	180	000	422	00	Elementry Teacher Stipends	10,000.00	10,000.00	0.00	0.00	(10,000.00)
E	01	100	203	000	185	000	422	00	Elementary Yearbook	855.00	855.00	0.00	0.00	(855.00)
E	01	100	203	000	210	000	422	00	FICA	60,377.00	60,377.00	24,798.33	0.00	(35,578.67)
E	01	100	203	000	214	000	422	00	PERA	6,600.00	6,600.00	2,184.47	0.00	(4,415.53)
E	01	100	203	000	218	000	422	00	TRA	65,520.00	65,520.00	28,620.33	0.00	(36,899.67)
E	01	100	203	000	219	000	422	00	MN Pd Leave	0.00	0.00	250.47	0.00	250.47
E	01	100	203	000	220	000	422	00	Group Hospitilizat.	75,000.00	75,000.00	21,484.50	0.00	(53,515.50)
E	01	100	203	000	230	000	422	00	Life Insurance	1,345.00	1,345.00	310.38	0.00	(1,034.62)
E	01	100	203	000	240	000	422	00	Long Term Disability	2,072.00	2,072.00	1,008.35	0.00	(1,063.65)
E	01	100	203	000	250	000	422	00	Board share TSA	15,600.00	15,600.00	6,769.78	0.00	(8,830.22)
E	01	100	203	000	305	000	422	00	Consulting Fees - Elementar	1,040.00	1,040.00	0.00	0.00	(1,040.00)
E	01	100	203	000	320	000	422	00	Communications Serv.	587.00	587.00	318.03	0.00	(268.97)
E	01	100	203	000	430	000	422	00	Instruct Supplies - Elementar	10,000.00	10,000.00	1,437.31	0.00	(8,562.69)
E	01	100	203	000	430	505	462	00	Instruct Supplies-Forestry	1,040.00	1,040.00	289.06	0.00	(750.94)
E	01	100	203	000	430	999	422	00	Instruct Supplies - SE:L Gar	1,560.00	1,560.00	0.00	0.00	(1,560.00)
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 Fundi	10,712.00	10,712.00	0.00	0.00	(10,712.00)

Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending January 31,2026

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B26	B26	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	100	203	302	460	000	424	00	EL Textbooks	30,000.00	30,000.00	11,342.36	0.00	(18,657.64)
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	13,000.00	13,000.00	39,900.00	0.00	26,900.00
E	01	100	203	313	366	000	422	00	Travel, Conv, Conf - A&I	200.00	200.00	0.00	0.00	(200.00)
E	01	100	203	313	430	000	422	00	A & I Instruct Supplies	253.00	253.00	0.00	0.00	(253.00)
E	01	100	203	320	140	000	422	00	American Indian Aid Salaries	2,080.00	2,080.00	0.00	0.00	(2,080.00)
E	01	100	203	320	185	000	422	00	AIPAC Other Support Salary	8,320.00	8,320.00	0.00	0.00	(8,320.00)
E	01	100	203	320	210	000	422	00	FICA	12,423.00	12,423.00	0.00	0.00	(12,423.00)
E	01	100	203	320	305	000	422	00	Consulting Fees - American	2,080.00	2,080.00	5,450.00	0.00	3,370.00
E	01	100	203	320	366	000	422	00	AIPAC Travel	8,320.00	8,320.00	0.00	0.00	(8,320.00)
E	01	100	203	320	430	000	422	00	American Indian Aid - Suppli	0.00	0.00	4,973.13	0.00	4,973.13
E	01	100	207	514	140	000	422	00	Salaries-REAP	29,774.00	29,774.00	0.00	0.00	(29,774.00)
E	01	100	207	514	210	000	422	00	FICA-REAP	2,039.00	2,039.00	0.00	0.00	(2,039.00)
E	01	100	207	514	218	000	422	00	TRA-REAP	2,295.00	2,295.00	0.00	0.00	(2,295.00)
E	01	100	207	514	230	000	422	00	Life Insurance-REAP	44.00	44.00	0.00	0.00	(44.00)
E	01	100	207	514	240	000	422	00	Long Term Disability-REAP	58.00	58.00	0.00	0.00	(58.00)
E	01	100	207	514	250	000	422	00	Board share TSA-REAP	521.00	521.00	0.00	0.00	(521.00)
E	01	100	216	401	140	000	422	00	Salaries-Title I	75,560.00	75,560.00	31,029.12	0.00	(44,530.88)
E	01	100	216	401	144	000	422	00	Title Classroom Para	29,640.00	29,640.00	0.00	0.00	(29,640.00)
E	01	100	216	401	161	000	422	00	Title Non-Licensed Classroom	0.00	0.00	14,011.97	0.00	14,011.97
E	01	100	216	401	210	000	422	00	FICA	8,048.00	8,048.00	3,445.64	0.00	(4,602.36)
E	01	100	216	401	214	000	422	00	PERA	0.00	0.00	1,050.89	0.00	1,050.89
E	01	100	216	401	218	000	422	00	TRA	6,611.00	6,611.00	3,043.94	0.00	(3,567.06)
E	01	100	216	401	219	000	422	00	MN Pd Leave	0.00	0.00	34.48	0.00	34.48
E	01	100	216	401	230	000	422	00	Life Insurance	110.00	110.00	83.48	0.00	(26.52)
E	01	100	216	401	240	000	422	00	Long Term Disability	317.00	317.00	265.30	0.00	(51.70)
E	01	100	216	401	250	000	422	00	Board share TSA	2,662.00	2,662.00	1,152.61	0.00	(1,509.39)
E	01	100	216	401	366	000	422	00	Travel, Conv, Conf	190.00	190.00	0.00	0.00	(190.00)
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	483.00	483.00	0.00	0.00	(483.00)

Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending January 31,2026

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B26	B26	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	100	218	388	305	000	422	00	Gifted and Talented Consulti	118.00	118.00	0.00	0.00	(118.00)
E	01	100	218	388	366	000	422	00	Gifted and Talented Travel, (520.00	520.00	0.00	0.00	(520.00)
E	01	100	218	388	430	000	422	00	Gifted and Talented Instruct	0.00	0.00	184.00	0.00	184.00
E	01	100	218	388	820	000	422	00	Gifted and Talented Dues & l	192.00	192.00	0.00	0.00	(192.00)
E	01	100	240	000	140	000	422	00	Salaries - EL Phy Ed	62,726.00	62,726.00	0.00	0.00	(62,726.00)
E	01	100	240	000	210	000	422	00	FICA	4,799.00	4,799.00	0.00	0.00	(4,799.00)
E	01	100	240	000	218	000	422	00	TRA	5,380.00	5,380.00	0.00	0.00	(5,380.00)
E	01	100	240	000	230	000	422	00	Life Insurance	118.00	118.00	0.00	0.00	(118.00)
E	01	100	240	000	240	000	422	00	Long Term Disability	231.00	231.00	0.00	0.00	(231.00)
E	01	100	240	000	250	000	422	00	Board share TSA	2,560.00	2,560.00	(94.17)	0.00	(2,654.17)
E	01	100	240	000	430	000	422	00	Instruct Supplies-PE	500.00	500.00	0.00	0.00	(500.00)
E	01	100	258	000	140	000	422	00	Salaries - EL Music	74,545.00	74,545.00	29,330.64	0.00	(45,214.36)
E	01	100	258	000	210	000	422	00	FICA	5,702.00	5,702.00	1,690.55	0.00	(4,011.45)
E	01	100	258	000	218	000	422	00	TRA	6,523.00	6,523.00	2,877.38	0.00	(3,645.62)
E	01	100	258	000	219	000	422	00	MN Pd Leave	0.00	0.00	22.88	0.00	22.88
E	01	100	258	000	220	000	422	00	Group Hospitilizat.	20,625.00	20,625.00	8,593.80	0.00	(12,031.20)
E	01	100	258	000	230	000	422	00	Life Insurance	118.00	118.00	44.60	0.00	(73.40)
E	01	100	258	000	240	000	422	00	Long Term Disability	231.00	231.00	189.50	0.00	(41.50)
E	01	100	258	000	250	000	422	00	Board share TSA	2,350.00	2,350.00	764.00	0.00	(1,586.00)
E	01	100	258	000	401	000	422	00	General Supplies - Music	350.00	350.00	0.00	0.00	(350.00)
E	01	100	258	000	430	000	422	00	Instruct Supplies - Music	350.00	350.00	332.95	0.00	(17.05)
E	01	100	401	740	152	000	422	00	Speech Teacher	27,400.00	27,400.00	8,629.88	0.00	(18,770.12)
E	01	100	401	740	210	000	422	00	FICA	1,745.00	1,745.00	569.17	0.00	(1,175.83)
E	01	100	401	740	218	000	422	00	TRA	2,420.00	2,420.00	846.57	0.00	(1,573.43)
E	01	100	401	740	219	000	422	00	MN Pd Leave	0.00	0.00	9.70	0.00	9.70
E	01	100	401	740	220	000	422	00	Group Hospitilizat.	125.00	125.00	1,384.48	0.00	1,259.48
E	01	100	401	740	240	000	422	00	Long Term Disability	100.00	100.00	31.90	0.00	(68.10)
E	01	100	401	740	250	000	422	00	Board share TSA	2,090.00	2,090.00	163.70	0.00	(1,926.30)
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	399	000	422	00	S. E. Purch Contr Serv BRIC	0.00	0.00	9,261.60	0.00	9,261.60

Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending January 31,2026

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B26	B26	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	100	401	740	433	000	422	00	Indiv Supplies	1,000.00	1,000.00	0.00	0.00	(1,000.00)
E	01	100	403	740	140	000	422	00	Salaries	4,000.00	4,000.00	345.84	0.00	(3,654.16)
E	01	100	403	740	152	000	422	00	Speech Teacher	5,000.00	5,000.00	199.50	0.00	(4,800.50)
E	01	100	403	740	162	000	422	00	One-to-One Paraprofession	500.00	500.00	2,318.25	0.00	1,818.25
E	01	100	403	740	210	000	422	00	FICA	98.00	98.00	212.72	0.00	114.72
E	01	100	403	740	214	000	422	00	PERA	50.00	50.00	173.87	0.00	123.87
E	01	100	403	740	218	000	422	00	TRA	338.00	338.00	19.57	0.00	(318.43)
E	01	100	403	740	219	000	422	00	MN Pd Leave	0.00	0.00	2.62	0.00	2.62
E	01	100	403	740	220	000	422	00	Group Hospitilizat.	775.00	775.00	64.46	0.00	(710.54)
E	01	100	403	740	240	000	422	00	Long Term Disability	35.00	35.00	1.47	0.00	(33.53)
E	01	100	403	740	250	000	422	00	Board share TSA	60.00	60.00	4.00	0.00	(56.00)
E	01	100	404	740	140	000	422	00	Salaries - Physically Impaire	3,027.00	3,027.00	345.84	0.00	(2,681.16)
E	01	100	404	740	152	000	422	00	Speech Teacher	3,600.00	3,600.00	199.50	0.00	(3,400.50)
E	01	100	404	740	210	000	422	00	FICA	110.00	110.00	37.49	0.00	(72.51)
E	01	100	404	740	218	000	422	00	TRA	338.00	338.00	19.57	0.00	(318.43)
E	01	100	404	740	220	000	422	00	Health Ins.	775.00	775.00	64.46	0.00	(710.54)
E	01	100	404	740	240	000	422	00	Long Term Disability	35.00	35.00	1.47	0.00	(33.53)
E	01	100	404	740	250	000	422	00	Board share TSA	60.00	60.00	4.00	0.00	(56.00)
E	01	100	406	740	396	000	422	00	Vision Services	2,218.00	2,218.00	0.00	0.00	(2,218.00)
E	01	100	406	740	397	000	422	00	Benefits	210.00	210.00	0.00	0.00	(210.00)
E	01	100	406	740	399	000	422	00	S. E. Purch Contr Serv BRIC	0.00	0.00	(1,479.42)	0.00	(1,479.42)
E	01	100	407	740	140	000	422	00	Salaries-Specific Learnind D	36,493.00	36,493.00	21,457.57	0.00	(15,035.43)
E	01	100	407	740	152	000	422	00	Speech Teacher	7,705.00	7,705.00	398.99	0.00	(7,306.01)
E	01	100	407	740	210	000	422	00	FICA	2,294.00	2,294.00	1,663.53	0.00	(630.47)
E	01	100	407	740	218	000	422	00	TRA	3,132.00	3,132.00	1,434.95	0.00	(1,697.05)
E	01	100	407	740	219	000	422	00	MN Pd Leave	0.00	0.00	18.02	0.00	18.02
E	01	100	407	740	220	000	422	00	Group Hospitilizat.	1,471.00	1,471.00	128.91	0.00	(1,342.09)
E	01	100	407	740	240	000	422	00	Long Term Disability	111.00	111.00	2.97	0.00	(108.03)
E	01	100	407	740	250	000	422	00	Board share TSA	108.00	108.00	8.00	0.00	(100.00)
E	01	100	408	740	140	000	422	00	Salaries-EBD	23,000.00	23,000.00	10,990.12	0.00	(12,009.88)

Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending January 31,2026

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B26	B26	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	100	408	740	152	000	422	00	Speech Teacher	0.00	0.00	2,143.51	0.00	2,143.51
E	01	100	408	740	162	000	422	00	One-to-One Paraprofession:	15,745.00	15,745.00	1,329.73	0.00	(14,415.27)
E	01	100	408	740	210	000	422	00	FICA	1,852.00	1,852.00	1,082.98	0.00	(769.02)
E	01	100	408	740	214	000	422	00	PERA	1,173.00	1,173.00	99.73	0.00	(1,073.27)
E	01	100	408	740	218	000	422	00	TRA	0.00	0.00	757.47	0.00	757.47
E	01	100	408	740	219	000	422	00	MN Pd Leave	0.00	0.00	11.35	0.00	11.35
E	01	100	408	740	220	000	422	00	Group Hospitilizat.	0.00	0.00	356.51	0.00	356.51
E	01	100	408	740	240	000	422	00	Long Term Disability	0.00	0.00	8.21	0.00	8.21
E	01	100	408	740	250	000	422	00	Board share TSA	0.00	0.00	45.91	0.00	45.91
E	01	100	409	740	152	000	422	00	Speech Teacher	3,900.00	3,900.00	199.50	0.00	(3,700.50)
E	01	100	409	740	210	000	422	00	FICA	260.00	260.00	11.03	0.00	(248.97)
E	01	100	409	740	218	000	422	00	TRA	350.00	350.00	19.57	0.00	(330.43)
E	01	100	409	740	220	000	422	00	Health Ins.	715.00	715.00	64.46	0.00	(650.54)
E	01	100	409	740	240	000	422	00	Long Term Disability	30.00	30.00	1.47	0.00	(28.53)
E	01	100	409	740	250	000	422	00	Board share TSA	60.00	60.00	4.00	0.00	(56.00)
E	01	100	410	740	140	000	422	00	Salaries	12,108.00	12,108.00	3,146.86	0.00	(8,961.14)
E	01	100	410	740	162	000	422	00	One-to-One Paraprofession:	0.00	0.00	8,437.84	0.00	8,437.84
E	01	100	410	740	210	000	422	00	FICA	945.00	945.00	847.94	0.00	(97.06)
E	01	100	410	740	214	000	422	00	PERA	0.00	0.00	632.84	0.00	632.84
E	01	100	410	740	219	000	422	00	MN Pd Leave	0.00	0.00	9.51	0.00	9.51
E	01	100	411	740	140	000	422	00	Salaries	83,000.00	83,000.00	30,837.28	0.00	(52,162.72)
E	01	100	411	740	152	000	422	00	Speech Teacher	0.00	0.00	5,084.96	0.00	5,084.96
E	01	100	411	740	161	000	422	00	SPED Non-Licensed Classro	0.00	0.00	16,468.57	0.00	16,468.57
E	01	100	411	740	162	000	422	00	One-to-One Paraprofession:	67,000.00	67,000.00	9,391.60	0.00	(57,608.40)
E	01	100	411	740	210	000	422	00	FICA	10,415.00	10,415.00	4,650.53	0.00	(5,764.47)
E	01	100	411	740	214	000	422	00	PERA	5,023.00	5,023.00	2,075.32	0.00	(2,947.68)
E	01	100	411	740	218	000	422	00	TRA	5,600.00	5,600.00	2,869.26	0.00	(2,730.74)
E	01	100	411	740	219	000	422	00	MN Pd Leave	0.00	0.00	36.62	0.00	36.62
E	01	100	411	740	220	000	422	00	Group Hospitilizat.	1,883.00	1,883.00	970.83	0.00	(912.17)
E	01	100	411	740	230	000	422	00	Life Insurance	65.00	65.00	30.91	0.00	(34.09)

Lake of the Woods Public Schools #390

Budgetary Comparison Report

Period Ending January 31,2026

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B26	B26	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	100	411	740	240	000	422	00	Long Term Disability	236.00	236.00	84.16	0.00	(151.84)
E	01	100	411	740	250	000	422	00	Board share TSA	1,112.00	1,112.00	744.98	0.00	(367.02)
E	01	100	411	740	396	000	422	00	Sp Ed Sal Pur F Other D	8,150.00	8,150.00	5,017.02	0.00	(3,132.98)
E	01	100	411	740	397	000	422	00	Benefits	3,250.00	3,250.00	1,863.10	0.00	(1,386.90)
E	01	100	412	740	140	000	422	00	Salaries	14,530.00	14,530.00	9,497.93	0.00	(5,032.07)
E	01	100	412	740	152	000	422	00	Speech Teacher	0.00	0.00	6,829.50	0.00	6,829.50
E	01	100	412	740	161	000	422	00	Non-Licensed Classroom St	170.00	170.00	13,703.77	0.00	13,533.77
E	01	100	412	740	162	000	422	00	One-to-One Paraprofession	0.00	0.00	1,605.67	0.00	1,605.67
E	01	100	412	740	210	000	422	00	FICA	13.00	13.00	2,337.79	0.00	2,324.79
E	01	100	412	740	214	000	422	00	PERA	0.00	0.00	1,148.22	0.00	1,148.22
E	01	100	412	740	218	000	422	00	TRA	0.00	0.00	1,601.72	0.00	1,601.72
E	01	100	412	740	219	000	422	00	MN Pd Leave	0.00	0.00	33.07	0.00	33.07
E	01	100	412	740	220	000	422	00	Group Hospitilizat.	0.00	0.00	1,198.44	0.00	1,198.44
E	01	100	412	740	230	000	422	00	Life Insurance	0.00	0.00	13.59	0.00	13.59
E	01	100	412	740	240	000	422	00	Long Term Disability	0.00	0.00	54.78	0.00	54.78
E	01	100	412	740	250	000	422	00	Board share TSA	0.00	0.00	389.61	0.00	389.61
E	01	100	412	740	366	000	422	00	Travel, Conv, Conf-Elem	0.00	0.00	222.82	0.00	222.82
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)
E	01	100	412	740	430	000	422	00	Instruct Supplies	0.00	0.00	139.92	0.00	139.92
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	1,573.42	0.00	(12,527.58)
E	01	100	416	740	152	000	422	00	Speech Teacher	0.00	0.00	199.49	0.00	199.49
E	01	100	416	740	161	000	422	00	Non-Licensed Classroom St	0.00	0.00	8,232.77	0.00	8,232.77
E	01	100	416	740	210	000	422	00	FICA	0.00	0.00	761.18	0.00	761.18
E	01	100	416	740	214	000	422	00	PERA	0.00	0.00	617.46	0.00	617.46
E	01	100	416	740	218	000	422	00	TRA	1,234.00	1,234.00	19.58	0.00	(1,214.42)
E	01	100	416	740	219	000	422	00	MN Pd Leave	0.00	0.00	8.59	0.00	8.59
E	01	100	416	740	220	000	422	00	Health Ins.	358.00	358.00	64.45	0.00	(293.55)
E	01	100	416	740	230	000	422	00	Life Insurance	49.00	49.00	0.00	0.00	(49.00)

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending January 31,2026

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B26	B26	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	100	416	740	240	000	422	00	Long Term Disability	131.00	131.00	1.47	0.00	(129.53)
E	01	100	416	740	250	000	422	00	Board share TSA	245.00	245.00	4.00	0.00	(241.00)
E	01	100	420	740	161	000	422	00	Non-Licensed Classroom St	26,875.00	26,875.00	2,318.26	0.00	(24,556.74)
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	175.23	0.00	(3,935.77)
E	01	100	420	740	214	000	422	00	PERA	4,031.00	4,031.00	173.86	0.00	(3,857.14)
E	01	100	420	740	219	000	422	00	MN Pd Leave	0.00	0.00	2.62	0.00	2.62
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	(5,206.84)	0.00	(7,206.84)
E	01	100	420	740	433	000	422	00	Indiv Supplies	3,000.00	3,000.00	1,871.68	0.00	(1,128.32)
E	01	100	640	316	140	000	403	00	EL SD Salaries	0.00	0.00	575.00	0.00	575.00
E	01	100	640	316	210	000	403	00	FICA	0.00	0.00	84.15	0.00	84.15
E	01	100	640	316	218	000	403	00	TRA	0.00	0.00	107.91	0.00	107.91
E	01	100	640	316	366	000	403	00	EL Staff Develop	1,030.00	1,030.00	730.58	0.00	(299.42)
E	01	100	740	317	156	000	422	00	Social Workers - EL	34,368.00	34,368.00	29,356.18	0.00	(5,011.82)
E	01	100	740	317	210	000	422	00	FICA	2,629.00	2,629.00	1,566.57	0.00	(1,062.43)
E	01	100	740	317	218	000	422	00	TRA	3,007.00	3,007.00	2,879.84	0.00	(127.16)
E	01	100	740	317	219	000	422	00	MN Pd Leave	0.00	0.00	22.90	0.00	22.90
E	01	100	740	317	220	000	422	00	Group Hospitilizat.	9,821.00	9,821.00	8,593.80	0.00	(1,227.20)
E	01	100	740	317	230	000	422	00	Life Insurance	55.00	55.00	44.50	0.00	(10.50)
E	01	100	740	317	240	000	422	00	Long Term Disability	150.00	150.00	189.80	0.00	39.80
E	01	100	740	317	250	000	422	00	Board share TSA	1,280.00	1,280.00	981.18	0.00	(298.82)
E	01	200	001	000	401	200	422	00	WELLNESS SUPPLIES	941.00	941.00	324.52	0.00	(616.48)
E	01	200	203	000	391	000	422	00	FRESHWATER ED. DISTRICT	37,000.00	37,000.00	31,798.73	0.00	(5,201.27)
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	396	000	422	00	Bric Psychologist	30,000.00	30,000.00	16,797.70	0.00	(13,202.30)

Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending January 31,2026

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B26	B26	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	200	420	740	397	000	422	00	Benefits	8,195.00	8,195.00	4,062.08	0.00	(4,132.92)
E	01	200	420	740	399	000	422	00	BRIC Contract Purch Serv	0.00	0.00	6,686.26	0.00	6,686.26
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	(42.98)	0.00	(42.98)
E	01	200	620	097	099	000	422	00	Media Center Grant Expense	0.00	0.00	573.39	0.00	573.39
E	01	200	620	097	430	000	422	00	Instruct Supplies-Media Ctr	1,000.00	1,000.00	1,696.16	0.00	696.16
E	01	200	620	343	144	000	443	00	School Library Aid	40,000.00	40,000.00	15,662.52	0.00	(24,337.48)
E	01	200	620	343	210	000	443	00	FLibrary Aid ICA	3,060.00	3,060.00	979.30	0.00	(2,080.70)
E	01	200	620	343	214	000	443	00	Library Aid PERA	0.00	0.00	1,174.68	0.00	1,174.68
E	01	200	620	343	219	000	443	00	Library Aid MN Pd Leave	0.00	0.00	10.97	0.00	10.97
E	01	200	620	343	220	000	443	00	Library Aid Health Ins.	9,053.00	9,053.00	2,739.74	0.00	(6,313.26)
E	01	200	620	343	230	000	443	00	Library Aid Life Insurance	72.00	72.00	48.62	0.00	(23.38)
E	01	200	620	343	240	000	443	00	Library Aid Long Term Disab	74.00	74.00	41.14	0.00	(32.86)
E	01	200	640	312	140	000	412	00	Literacy Incetive Salary	0.00	0.00	655.85	0.00	655.85
E	01	200	640	312	210	000	412	00	Literacy Incetive FICA	0.00	0.00	50.17	0.00	50.17
E	01	200	640	312	218	000	412	00	Literacy Incetive TRA	0.00	0.00	64.34	0.00	64.34
E	01	200	640	312	230	000	422	00	Life Insurance	0.00	0.00	0.79	0.00	0.79
E	01	200	640	312	240	000	422	00	Long Term Disability	0.00	0.00	3.58	0.00	3.58
E	01	200	640	312	250	000	422	00	Board share TSA	0.00	0.00	11.57	0.00	11.57
E	01	200	640	316	140	000	403	00	Salaries -Best Practices	10,000.00	10,000.00	4,025.00	0.00	(5,975.00)
E	01	200	640	316	210	000	403	00	FICA	765.00	765.00	307.90	0.00	(457.10)
E	01	200	640	316	218	000	403	00	TRA	875.00	875.00	343.34	0.00	(531.66)
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	320	000	422	00	Communications Serv. - Nur:	500.00	500.00	318.03	0.00	(181.97)
E	01	200	720	000	401	000	422	00	School Nurse Supplies	1,000.00	1,000.00	798.42	0.00	(201.58)
E	01	200	720	373	154	000	471	00	School Nurse	40,170.00	40,170.00	24,754.38	0.00	(15,415.62)
E	01	200	720	373	210	000	471	00	Student Support FICA	3,073.00	3,073.00	1,718.04	0.00	(1,354.96)
E	01	200	720	373	214	000	471	00	Student Support PERA	3,300.00	3,300.00	1,856.54	0.00	(1,443.46)
E	01	200	720	373	219	000	471	00	Student Support MN Pd Lea	0.00	0.00	13.80	0.00	13.80
E	01	200	720	373	220	000	471	00	Student Support Health Ins.	9,053.00	9,053.00	5,280.94	0.00	(3,772.06)

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending January 31,2026

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B26	B26	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	200	720	373	230	000	471	00	Student Support Life Insurar	98.00	98.00	62.30	0.00	(35.70)
E	01	200	720	373	240	000	471	00	Student Support Long Term l	125.00	125.00	69.40	0.00	(55.60)
E	01	222	292	000	110	000	422	00	Exec. Salaries	38,480.00	38,480.00	20,797.42	0.00	(17,682.58)
E	01	222	292	000	185	000	422	00	Other Support Salary	4,000.00	4,000.00	0.00	0.00	(4,000.00)
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	4,941.00	4,941.00	8,225.40	0.00	3,284.40
E	01	222	292	000	210	000	422	00	FICA	4,495.00	4,495.00	1,880.48	0.00	(2,614.52)
E	01	222	292	000	210	105	422	00	Track FICA	933.00	933.00	0.00	0.00	(933.00)
E	01	222	292	000	210	109	422	00	Cross country FICA	379.00	379.00	629.24	0.00	250.24
E	01	222	292	000	214	000	422	00	PERA	3,328.00	3,328.00	1,747.26	0.00	(1,580.74)
E	01	222	292	000	214	105	422	00	Track PERA	395.00	395.00	0.00	0.00	(395.00)
E	01	222	292	000	218	000	422	00	TRA	933.00	933.00	247.23	0.00	(685.77)
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	218	109	422	00	Cross Country TRA	0.00	0.00	323.96	0.00	323.96
E	01	222	292	000	219	000	422	00	MN Pd Leave	0.00	0.00	11.58	0.00	11.58
E	01	222	292	000	220	000	422	00	Group Hospitilizat.	4,527.00	4,527.00	2,640.40	0.00	(1,886.60)
E	01	222	292	000	230	000	422	00	Life Insurance	60.00	60.00	31.08	0.00	(28.92)
E	01	222	292	000	240	000	422	00	Long Term Disability	70.00	70.00	34.70	0.00	(35.30)
E	01	222	292	000	250	000	422	00	Board share TSA	509.00	509.00	264.26	0.00	(244.74)
E	01	222	292	000	305	000	422	00	Consulting Fees	62,400.00	62,400.00	28,086.91	0.00	(34,313.09)
E	01	222	292	000	366	105	422	00	Track Travel	2,060.00	2,060.00	0.00	0.00	(2,060.00)
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	760.63	0.00	(239.37)
E	01	222	292	000	401	105	422	00	General Supplies- Track	560.00	560.00	0.00	0.00	(560.00)
E	01	222	292	000	430	000	422	00	Athletic Director Supplies	1,030.00	1,030.00	1,144.24	0.00	114.24
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	128.04	0.00	(283.96)
E	01	222	292	000	530	000	422	00	Capital Equipment Athletics	10,000.00	10,000.00	1,249.16	0.00	(8,750.84)
E	01	222	292	000	820	000	422	00	Dues & Member.	2,539.00	2,539.00	1,460.00	0.00	(1,079.00)
E	01	222	292	000	820	105	422	00	Track Dues & Fees	2,500.00	2,500.00	315.00	0.00	(2,185.00)

Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending January 31,2026

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B26	B26	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	222	292	000	820	109	422	00	Cross Country dues & entry	1,650.00	1,650.00	1,705.00	0.00	55.00
E	01	222	292	302	530	000	424	00	Capital Equipment Extracurri	5,000.00	5,000.00	0.00	0.00	(5,000.00)
E	01	222	294	000	185	100	422	00	Football Salaries	10,525.00	10,525.00	13,048.61	0.00	2,523.61
E	01	222	294	000	185	101	422	00	Hockey Salaries	9,580.00	9,580.00	5,382.45	0.00	(4,197.55)
E	01	222	294	000	185	104	422	00	BBB Salaries	9,580.00	9,580.00	13,822.23	0.00	4,242.23
E	01	222	294	000	185	106	422	00	Baseball Salaries	15,000.00	15,000.00	0.00	0.00	(15,000.00)
E	01	222	294	000	185	108	422	00	Golf Salaries	5,500.00	5,500.00	0.00	0.00	(5,500.00)
E	01	222	294	000	210	100	422	00	Football FICA	850.00	850.00	998.21	0.00	148.21
E	01	222	294	000	210	101	422	00	HOCKEY FICA	750.00	750.00	411.75	0.00	(338.25)
E	01	222	294	000	210	104	422	00	BBB FICA	800.00	800.00	1,057.39	0.00	257.39
E	01	222	294	000	210	106	422	00	Baseball FICA	1,090.00	1,090.00	0.00	0.00	(1,090.00)
E	01	222	294	000	210	108	422	00	Golf FICA	420.00	420.00	0.00	0.00	(420.00)
E	01	222	294	000	214	100	422	00	Football PERA	400.00	400.00	542.35	0.00	142.35
E	01	222	294	000	214	106	422	00	Baseball PERA	415.00	415.00	0.00	0.00	(415.00)
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	35.00	35.00	0.00	0.00	(35.00)
E	01	222	294	000	218	104	422	00	BBB TRA	448.00	448.00	541.65	0.00	93.65
E	01	222	294	000	218	106	422	00	Baseball TRA	575.00	575.00	0.00	0.00	(575.00)
E	01	222	294	000	218	108	422	00	Golf TRA	200.00	200.00	0.00	0.00	(200.00)
E	01	222	294	000	219	101	422	00	HOCKEY MN Pd Leave	0.00	0.00	8.40	0.00	8.40
E	01	222	294	000	219	104	422	00	BBB MN Pd Leave	0.00	0.00	21.58	0.00	21.58
E	01	222	294	000	305	100	422	00	Football-Ref	806.00	806.00	0.00	0.00	(806.00)
E	01	222	294	000	305	104	422	00	BBB - Consulting Fees	1,920.00	1,920.00	0.00	0.00	(1,920.00)
E	01	222	294	000	366	101	422	00	Hockey Travel	536.00	536.00	0.00	0.00	(536.00)
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	107.00	107.00	0.00	0.00	(107.00)
E	01	222	294	000	366	108	422	00	Golf Travel	4,285.00	4,285.00	0.00	0.00	(4,285.00)
E	01	222	294	000	401	101	422	00	Hockey Supplies	0.00	0.00	9,883.97	0.00	9,883.97
E	01	222	294	000	401	102	422	00	Volleyball Supplies	1,820.00	1,820.00	939.77	0.00	(880.23)
E	01	222	294	000	430	100	422	00	Football supplies	6,469.00	6,469.00	2,529.12	0.00	(3,939.88)

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending January 31,2026

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B26	B26	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	222	294	000	430	101	422	00	Hockey Supplies	1,071.00	1,071.00	0.00	0.00	(1,071.00)
E	01	222	294	000	430	104	422	00	BBB Supplies	1,465.00	1,465.00	1,065.76	0.00	(399.24)
E	01	222	294	000	430	106	422	00	Baseball Supplies	1,465.00	1,465.00	0.00	0.00	(1,465.00)
E	01	222	294	000	430	108	422	00	Golf supplies	312.00	312.00	0.00	0.00	(312.00)
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	2,003.00	2,003.00	0.00	0.00	(2,003.00)
E	01	222	294	000	820	100	422	00	Football Dues & Fees	0.00	0.00	1,314.29	0.00	1,314.29
E	01	222	294	000	820	101	422	00	Hockey dues	2,018.00	2,018.00	1,314.28	0.00	(703.72)
E	01	222	294	000	820	104	422	00	BBB Entry Fees & Dues	520.00	520.00	1,314.29	0.00	794.29
E	01	222	294	000	820	106	422	00	Baseball Entry Fees & Dues	312.00	312.00	1,314.28	0.00	1,002.28
E	01	222	294	000	820	108	422	00	Golf Dues	520.00	520.00	0.00	0.00	(520.00)
E	01	222	296	000	185	102	422	00	Volleyball Salaries	15,628.00	15,628.00	17,454.75	0.00	1,826.75
E	01	222	296	000	185	103	422	00	GBB Salaries	12,765.00	12,765.00	15,948.47	0.00	3,183.47
E	01	222	296	000	185	107	422	00	Softball Salaries	12,200.00	12,200.00	0.00	0.00	(12,200.00)
E	01	222	296	000	210	102	422	00	Volleyball FICA	1,215.00	1,215.00	1,335.30	0.00	120.30
E	01	222	296	000	210	103	422	00	GBB FICA	977.00	977.00	1,220.04	0.00	243.04
E	01	222	296	000	210	107	422	00	Softball FICA	898.00	898.00	0.00	0.00	(898.00)
E	01	222	296	000	214	102	422	00	Volleyball PERA	372.00	372.00	0.00	0.00	(372.00)
E	01	222	296	000	214	103	422	00	GBB PERA	0.00	0.00	207.80	0.00	207.80
E	01	222	296	000	218	102	422	00	Volleyball TRA	563.00	563.00	703.43	0.00	140.43
E	01	222	296	000	218	107	422	00	Softball TRA	514.00	514.00	0.00	0.00	(514.00)
E	01	222	296	000	219	103	422	00	GBB MN Pd Leave	0.00	0.00	23.98	0.00	23.98
E	01	222	296	000	305	102	422	00	Volleyball-Referee	530.00	530.00	0.00	0.00	(530.00)
E	01	222	296	000	305	103	422	00	Consulting Fees-GBB	1,792.00	1,792.00	0.00	0.00	(1,792.00)
E	01	222	296	000	366	102	422	00	Volleyball Travel	2,060.00	2,060.00	1,018.78	0.00	(1,041.22)
E	01	222	296	000	366	103	422	00	GBB TRAVEL	0.00	0.00	128.98	0.00	128.98
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)

Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending January 31,2026

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B26	B26	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
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	530	102	422	00	VB Equipment-Uniforms	0.00	0.00	1,837.55	0.00	1,837.55
E	01	222	296	000	820	102	422	00	Volleyball Dues & Fees	4,728.00	4,728.00	3,501.29	0.00	(1,226.71)
E	01	222	296	000	820	103	422	00	GBB Entry Fees & Dues	258.00	258.00	1,314.29	0.00	1,056.29
E	01	222	296	000	820	107	422	00	Softball Dues	321.00	321.00	1,314.28	0.00	993.28
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	0.00	0.00	260.00	0.00	260.00
E	01	222	298	000	185	000	422	00	Advisor Salaries	11,821.00	11,821.00	0.00	0.00	(11,821.00)
E	01	222	298	000	185	113	422	00	Vocal Music Salary	1,714.00	1,714.00	0.00	0.00	(1,714.00)
E	01	222	298	000	185	115	422	00	Drama Salaries	4,149.00	4,149.00	4,069.00	0.00	(80.00)
E	01	222	298	000	185	116	422	00	Instrumental Music Salaries	2,246.00	2,246.00	0.00	0.00	(2,246.00)
E	01	222	298	000	185	117	422	00	Knowledge Bowl Salaries	1,577.00	1,577.00	2,937.05	0.00	1,360.05
E	01	222	298	000	185	120	422	00	National Honor Society Salary	1,066.00	1,066.00	0.00	0.00	(1,066.00)
E	01	222	298	000	210	000	422	00	FICA	1,262.00	1,262.00	19.89	0.00	(1,242.11)
E	01	222	298	000	210	113	422	00	Vocal Music FICA	150.00	150.00	0.00	0.00	(150.00)
E	01	222	298	000	210	115	422	00	Drama FICA	219.00	219.00	311.28	0.00	92.28
E	01	222	298	000	210	116	422	00	Instrumental Music FICA	168.00	168.00	0.00	0.00	(168.00)
E	01	222	298	000	210	117	422	00	Knowledge Bowl FICA	500.00	500.00	224.70	0.00	(275.30)
E	01	222	298	000	210	120	422	00	National Honor Society FICA	86.00	86.00	0.00	0.00	(86.00)
E	01	222	298	000	214	000	422	00	PERA	0.00	0.00	19.50	0.00	19.50
E	01	222	298	000	218	000	422	00	TRA	250.00	250.00	0.00	0.00	(250.00)
E	01	222	298	000	218	113	422	00	Vocal Music TRA	200.00	200.00	0.00	0.00	(200.00)
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	550.00	550.00	288.13	0.00	(261.87)
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	219	000	422	00	MN Pd Leave	0.00	0.00	1.01	0.00	1.01
E	01	222	298	000	219	115	422	00	Drama MN Pd Leave	0.00	0.00	6.34	0.00	6.34
E	01	222	298	000	219	117	422	00	Knowledge Bowl MN Pd Leave	0.00	0.00	4.58	0.00	4.58
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)
E	01	222	298	000	366	113	422	00	Travel, Conv, Conf-Vocal	155.00	155.00	0.00	0.00	(155.00)

Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending January 31,2026

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B26	B26	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
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	100.00	100.00	0.00	0.00	(100.00)
E	01	222	298	000	430	115	422	00	Drama Supplies	700.00	700.00	57.20	0.00	(642.80)
E	01	222	298	000	430	116	422	00	Instrumental Music Supplies	107.00	107.00	0.00	0.00	(107.00)
E	01	222	298	000	430	117	422	00	Knowledge Bowl Supplies	107.00	107.00	0.00	0.00	(107.00)
E	01	222	298	000	430	120	422	00	National Honor Society Supp	107.00	107.00	0.00	0.00	(107.00)
E	01	222	298	000	430	121	422	00	Graduation Supplies	268.00	268.00	(152.80)	0.00	(420.80)
E	01	222	298	000	820	113	422	00	Dues & Member.-Vocal	500.00	500.00	330.00	0.00	(170.00)
E	01	222	298	000	820	115	422	00	Dues & Member.-Drama	500.00	500.00	250.00	0.00	(250.00)
E	01	222	298	000	820	116	422	00	Dues & Member.-Band	375.00	375.00	570.00	0.00	195.00
E	01	222	298	000	820	117	422	00	Dues & Member.-Knowledge	450.00	450.00	0.00	0.00	(450.00)
E	01	222	298	000	820	120	422	00	Dues & Member-NHS	0.00	0.00	85.00	0.00	85.00
E	01	300	050	000	110	000	422	00	Exec. Salaries-HS Principal	58,173.00	58,173.00	0.00	0.00	(58,173.00)
E	01	300	050	000	210	000	422	00	FICA	4,188.00	4,188.00	0.00	0.00	(4,188.00)
E	01	300	050	000	218	000	422	00	TRA	4,821.00	4,821.00	0.00	0.00	(4,821.00)
E	01	300	050	000	220	000	422	00	Group Hospitilizat.	4,311.00	4,311.00	0.00	0.00	(4,311.00)
E	01	300	050	000	230	000	422	00	Life Insurance	60.00	60.00	0.00	0.00	(60.00)
E	01	300	050	000	240	000	422	00	Long Term Disability	150.00	150.00	0.00	0.00	(150.00)
E	01	300	050	000	250	000	422	00	Board share TSA	4,200.00	4,200.00	0.00	0.00	(4,200.00)
E	01	300	050	000	366	000	422	00	Travel, Conv, Conf- HS Princ	1,030.00	1,030.00	1,110.65	0.00	80.65
E	01	300	050	000	401	000	422	00	General Supplies - HS Princi	250.00	250.00	0.00	0.00	(250.00)
E	01	300	050	000	430	000	422	00	Instruct Supplies-HS Princip	700.00	700.00	0.00	0.00	(700.00)
E	01	300	050	000	820	000	422	00	Dues & Member.-High Schoc	1,075.00	1,075.00	992.15	0.00	(82.85)
E	01	300	211	000	145	000	422	00	Substitute Teacher	25,000.00	25,000.00	11,620.00	0.00	(13,380.00)
E	01	300	211	000	171	000	422	00	MARSS/DAC Coordinator	51,500.00	51,500.00	29,576.62	0.00	(21,923.38)
E	01	300	211	000	180	000	422	00	HS Teacher Stipends	9,000.00	9,000.00	0.00	0.00	(9,000.00)
E	01	300	211	000	210	000	422	00	FICA	6,500.00	6,500.00	3,032.35	0.00	(3,467.65)
E	01	300	211	000	214	000	422	00	PERA	4,130.00	4,130.00	2,198.00	0.00	(1,932.00)
E	01	300	211	000	218	000	422	00	TRA	1,600.00	1,600.00	733.81	0.00	(866.19)

Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending January 31,2026

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B26	B26	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	300	211	000	219	000	422	00	MN Pd Leave	0.00	0.00	21.21	0.00	21.21
E	01	300	211	000	220	000	422	00	Group Hospitilizat.	0.00	0.00	730.22	0.00	730.22
E	01	300	211	000	230	000	422	00	Life Insurance	120.00	120.00	107.52	0.00	(12.48)
E	01	300	211	000	240	000	422	00	Long Term Disability	182.00	182.00	90.22	0.00	(91.78)
E	01	300	211	000	250	000	422	00	Board share TSA	940.00	940.00	92.93	0.00	(847.07)
E	01	300	211	000	305	000	422	00	Consulting Fees	4,054.00	4,054.00	25,606.47	0.00	21,552.47
E	01	300	211	000	320	000	422	00	Communication Services HS	647.00	647.00	318.03	0.00	(328.97)
E	01	300	211	000	366	000	422	00	Travel, Conv, Conf-HS	50.00	50.00	269.61	0.00	219.61
E	01	300	211	000	392	000	422	00	Pymts To Other Districts - Tu	0.00	0.00	32,484.80	0.00	32,484.80
E	01	300	211	000	394	000	422	00	OCHS/CIHS	41,600.00	41,600.00	9,068.06	0.00	(32,531.94)
E	01	300	211	000	401	000	422	00	General Supplies - HS Office	3,120.00	3,120.00	481.83	0.00	(2,638.17)
E	01	300	211	000	430	000	422	00	Instruct Supplies - HS Office	5,304.00	5,304.00	(1,240.00)	0.00	(6,544.00)
E	01	300	211	000	460	000	422	00	High School Textbooks	1,661.00	1,661.00	5,483.54	0.00	3,822.54
E	01	300	211	000	461	000	422	00	Tests	800.00	800.00	109.50	0.00	(690.50)
E	01	300	211	000	820	000	422	00	NWSC Dues & Membership	2,459.00	2,459.00	0.00	0.00	(2,459.00)
E	01	300	211	000	891	000	422	00	HS TRA/PERA Spec Funding	10,400.00	10,400.00	0.00	0.00	(10,400.00)
E	01	300	211	302	530	000	424	00	HS Equipment - Capital	2,000.00	2,000.00	0.00	0.00	(2,000.00)
E	01	300	211	313	140	000	422	00	A & I Salaries	4,500.00	4,500.00	175.00	0.00	(4,325.00)
E	01	300	211	313	185	000	422	00	A&I Tutor Salary	1,700.00	1,700.00	0.00	0.00	(1,700.00)
E	01	300	211	313	195	000	422	00	A & I Salary & Wages	0.00	0.00	247.50	0.00	247.50
E	01	300	211	313	210	000	422	00	FICA	600.00	600.00	32.33	0.00	(567.67)
E	01	300	211	313	214	000	422	00	PERA	125.00	125.00	0.00	0.00	(125.00)
E	01	300	211	313	218	000	422	00	TRA	400.00	400.00	17.17	0.00	(382.83)
E	01	300	211	313	220	000	422	00	Health Ins.	150.00	150.00	0.00	0.00	(150.00)
E	01	300	211	313	230	000	422	00	Life Insurance	2.00	2.00	0.00	0.00	(2.00)
E	01	300	211	313	240	000	422	00	Long Term Disability	6.00	6.00	0.00	0.00	(6.00)
E	01	300	211	313	250	000	422	00	Board share TSA	70.00	70.00	0.00	0.00	(70.00)
E	01	300	211	313	366	000	422	00	Travel, Conv, Conf - A&I	3,051.00	3,051.00	0.00	0.00	(3,051.00)
E	01	300	211	318	185	000	422	00	A&I Tutor Salary	4,254.00	4,254.00	3,404.28	0.00	(849.72)
E	01	300	211	318	210	000	422	00	FICA	0.00	0.00	258.57	0.00	258.57

Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending January 31,2026

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B26	B26	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	300	211	318	214	000	422	00	PERA	0.00	0.00	16.45	0.00	16.45
E	01	300	211	318	218	000	422	00	TRA A&I	0.00	0.00	312.45	0.00	312.45
E	01	300	211	318	219	000	422	00	MN Pd Leave	0.00	0.00	4.96	0.00	4.96
E	01	300	211	318	220	000	422	00	Health Ins.	0.00	0.00	23.26	0.00	23.26
E	01	300	211	318	230	000	422	00	Life Insurance	0.00	0.00	0.33	0.00	0.33
E	01	300	211	318	240	000	422	00	Long Term Disability	0.00	0.00	0.35	0.00	0.35
E	01	300	212	000	140	000	422	00	Salaries-Art	42,542.00	42,542.00	17,640.00	0.00	(24,902.00)
E	01	300	212	000	210	000	422	00	FICA	3,254.00	3,254.00	1,202.92	0.00	(2,051.08)
E	01	300	212	000	218	000	422	00	TRA	3,340.00	3,340.00	1,730.52	0.00	(1,609.48)
E	01	300	212	000	219	000	422	00	MN Pd Leave	0.00	0.00	13.76	0.00	13.76
E	01	300	212	000	220	000	422	00	Group Hospitilizat.	9,053.00	9,053.00	4,108.49	0.00	(4,944.51)
E	01	300	212	000	230	000	422	00	Life Insurance	118.00	118.00	0.00	0.00	(118.00)
E	01	300	212	000	240	000	422	00	Long Term Disability	224.00	224.00	0.00	0.00	(224.00)
E	01	300	212	000	250	000	422	00	Board share TSA	940.00	940.00	335.72	0.00	(604.28)
E	01	300	212	000	430	000	422	00	Instruct Supplies-Art	3,500.00	3,500.00	1,796.90	0.00	(1,703.10)
E	01	300	212	000	820	000	422	00	Art Dues and Fees	275.00	275.00	0.00	0.00	(275.00)
E	01	300	220	000	140	000	422	00	Salaries-English	151,082.00	151,082.00	62,042.50	0.00	(89,039.50)
E	01	300	220	000	210	000	422	00	FICA	11,483.00	11,483.00	3,862.34	0.00	(7,620.66)
E	01	300	220	000	218	000	422	00	TRA	13,220.00	13,220.00	6,086.41	0.00	(7,133.59)
E	01	300	220	000	219	000	422	00	MN Pd Leave	0.00	0.00	48.38	0.00	48.38
E	01	300	220	000	220	000	422	00	Group Hospitilizat.	29,396.00	29,396.00	12,221.47	0.00	(17,174.53)
E	01	300	220	000	230	000	422	00	Life Insurance	286.00	286.00	88.18	0.00	(197.82)
E	01	300	220	000	240	000	422	00	Long Term Disability	756.00	756.00	392.07	0.00	(363.93)
E	01	300	220	000	250	000	422	00	Board share TSA	3,973.00	3,973.00	1,472.02	0.00	(2,500.98)
E	01	300	220	000	430	000	422	00	Instruct Supplies-English	700.00	700.00	82.29	0.00	(617.71)
E	01	300	240	000	140	000	422	00	Salaries-Health/PE	66,944.00	66,944.00	30,359.18	0.00	(36,584.82)
E	01	300	240	000	210	000	422	00	FICA	5,121.00	5,121.00	2,204.54	0.00	(2,916.46)
E	01	300	240	000	214	000	422	00	PERA	5,857.00	5,857.00	0.00	0.00	(5,857.00)
E	01	300	240	000	218	000	422	00	TRA	5,967.00	5,967.00	2,978.26	0.00	(2,988.74)
E	01	300	240	000	219	000	422	00	MN Pd Leave	0.00	0.00	23.68	0.00	23.68

Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending January 31,2026

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B26	B26	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	300	240	000	220	000	422	00	Group Hospitilizat.	9,053.00	9,053.00	3,769.02	0.00	(5,283.98)
E	01	300	240	000	230	000	422	00	Life Insurance	115.00	115.00	44.46	0.00	(70.54)
E	01	300	240	000	240	000	422	00	Long Term Disability	448.00	448.00	177.55	0.00	(270.45)
E	01	300	240	000	250	000	422	00	Board share TSA	940.00	940.00	506.93	0.00	(433.07)
E	01	300	240	000	305	000	422	00	Consulting Fees-Health/PE	1,260.00	1,260.00	0.00	0.00	(1,260.00)
E	01	300	240	000	430	000	422	00	Instruct Supplies-PE/Health	350.00	350.00	0.00	0.00	(350.00)
E	01	300	255	000	140	000	422	00	Salaries-Industrial Tech	64,864.00	64,864.00	26,636.62	0.00	(38,227.38)
E	01	300	255	000	210	000	422	00	FICA	4,962.00	4,962.00	1,518.96	0.00	(3,443.04)
E	01	300	255	000	218	000	422	00	TRA	5,675.00	5,675.00	2,613.04	0.00	(3,061.96)
E	01	300	255	000	219	000	422	00	MN Pd Leave	0.00	0.00	20.78	0.00	20.78
E	01	300	255	000	220	000	422	00	Group Hospitilizat.	20,625.00	20,625.00	8,465.75	0.00	(12,159.25)
E	01	300	255	000	230	000	422	00	Life Insurance	116.00	116.00	43.86	0.00	(72.14)
E	01	300	255	000	240	000	422	00	Long Term Disability	230.00	230.00	175.03	0.00	(54.97)
E	01	300	255	000	250	000	422	00	Board share TSA	2,350.00	2,350.00	906.48	0.00	(1,443.52)
E	01	300	255	000	430	000	422	00	Instruct Supplies-Industrial T	1,040.00	1,040.00	0.00	0.00	(1,040.00)
E	01	300	256	000	140	000	422	00	Salaries-Math	153,077.00	153,077.00	62,861.62	0.00	(90,215.38)
E	01	300	256	000	210	000	422	00	FICA	11,710.00	11,710.00	4,171.55	0.00	(7,538.45)
E	01	300	256	000	218	000	422	00	TRA	13,395.00	13,395.00	6,166.75	0.00	(7,228.25)
E	01	300	256	000	219	000	422	00	MN Pd Leave	0.00	0.00	49.02	0.00	49.02
E	01	300	256	000	220	000	422	00	Group Hospitilizat.	41,250.00	41,250.00	12,252.69	0.00	(28,997.31)
E	01	300	256	000	230	000	422	00	Life Insurance	223.00	223.00	87.75	0.00	(135.25)
E	01	300	256	000	240	000	422	00	Long Term Disability	530.00	530.00	392.67	0.00	(137.33)
E	01	300	256	000	250	000	422	00	Board share TSA	4,080.00	4,080.00	1,469.12	0.00	(2,610.88)
E	01	300	256	000	430	000	422	00	Instruct Supplies-Math	700.00	700.00	0.00	0.00	(700.00)
E	01	300	258	000	140	000	422	00	Salaries-Music	71,425.00	71,425.00	29,330.54	0.00	(42,094.46)
E	01	300	258	000	185	000	422	00	Music Stipends and Concert	0.00	0.00	3,000.00	0.00	3,000.00
E	01	300	258	000	210	000	422	00	FICA	5,705.00	5,705.00	1,919.98	0.00	(3,785.02)
E	01	300	258	000	218	000	422	00	TRA	6,523.00	6,523.00	3,171.61	0.00	(3,351.39)
E	01	300	258	000	219	000	422	00	MN Pd Leave	0.00	0.00	34.58	0.00	34.58
E	01	300	258	000	220	000	422	00	Group Hospitilizat.	20,625.00	20,625.00	8,593.80	0.00	(12,031.20)

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending January 31,2026

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B26	B26	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	300	258	000	230	000	422	00	Life Insurance	113.00	113.00	44.40	0.00	(68.60)
E	01	300	258	000	240	000	422	00	Long Term Disability	222.00	222.00	189.50	0.00	(32.50)
E	01	300	258	000	250	000	422	00	Board share TSA	2,260.00	2,260.00	763.90	0.00	(1,496.10)
E	01	300	258	000	350	000	422	00	Repairs & Maint. Ser	2,000.00	2,000.00	1,175.00	0.00	(825.00)
E	01	300	258	000	401	000	422	00	General Supplies	0.00	0.00	540.00	0.00	540.00
E	01	300	258	000	430	000	422	00	Instruct Supplies-Music	2,000.00	2,000.00	1,781.68	0.00	(218.32)
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	137,245.00	137,245.00	56,795.74	0.00	(80,449.26)
E	01	300	260	000	210	000	422	00	FICA	10,499.00	10,499.00	3,379.17	0.00	(7,119.83)
E	01	300	260	000	218	000	422	00	TRA	12,009.00	12,009.00	5,571.71	0.00	(6,437.29)
E	01	300	260	000	219	000	422	00	MN Pd Leave	0.00	0.00	44.30	0.00	44.30
E	01	300	260	000	220	000	422	00	Group Hospitilizat.	41,250.00	41,250.00	15,419.34	0.00	(25,830.66)
E	01	300	260	000	230	000	422	00	Life Insurance	338.00	338.00	88.74	0.00	(249.26)
E	01	300	260	000	240	000	422	00	Long Term Disability	451.00	451.00	300.02	0.00	(150.98)
E	01	300	260	000	250	000	422	00	Board share TSA	3,620.00	3,620.00	1,315.80	0.00	(2,304.20)
E	01	300	260	000	430	000	422	00	Instruct Supplies-Science	2,500.00	2,500.00	1,140.44	0.00	(1,359.56)
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	113,952.00	113,952.00	42,509.56	0.00	(71,442.44)
E	01	300	270	000	210	000	422	00	FICA	8,717.00	8,717.00	3,161.25	0.00	(5,555.75)
E	01	300	270	000	218	000	422	00	TRA	9,970.00	9,970.00	4,170.16	0.00	(5,799.84)
E	01	300	270	000	219	000	422	00	MN Pd Leave	0.00	0.00	33.16	0.00	33.16
E	01	300	270	000	220	000	422	00	Group Hospitilizat.	29,678.00	29,678.00	3,716.92	0.00	(25,961.08)
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	2,080.00	2,080.00	481.04	0.00	(1,598.96)
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	399	000	140	000	422	00	Salaries-Welding Instructor	17,628.00	17,628.00	9,182.38	0.00	(8,445.62)
E	01	300	399	000	210	000	422	00	FICA - Welding	1,348.00	1,348.00	702.44	0.00	(645.56)
E	01	300	399	000	218	000	422	00	TRA	1,542.00	1,542.00	900.78	0.00	(641.22)
E	01	300	399	000	219	000	422	00	MN Pd Leave - Welding	0.00	0.00	7.16	0.00	7.16

Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending January 31,2026

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B26	B26	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	300	399	000	430	000	422	00	Instruct Supplies - Welding	1,500.00	1,500.00	924.32	0.00	(575.68)
E	01	300	399	675	430	000	422	00	Instruct Supplies	1,040.00	1,040.00	0.00	0.00	(1,040.00)
E	01	300	402	740	140	000	422	00	Salaries-Mild/Moderate	5,000.00	5,000.00	4,923.42	0.00	(76.58)
E	01	300	402	740	162	000	422	00	One-to-One Paraprofession:	4,980.00	4,980.00	0.00	0.00	(4,980.00)
E	01	300	402	740	210	000	422	00	FICA	355.00	355.00	340.66	0.00	(14.34)
E	01	300	402	740	218	000	422	00	TRA	255.00	255.00	482.99	0.00	227.99
E	01	300	402	740	219	000	422	00	MN Pd Leave	0.00	0.00	4.70	0.00	4.70
E	01	300	402	740	220	000	422	00	Group Hospitilizat.	60.00	60.00	960.72	0.00	900.72
E	01	300	402	740	240	000	422	00	Long Term Disability	40.00	40.00	0.00	0.00	(40.00)
E	01	300	402	740	250	000	422	00	Board share TSA	60.00	60.00	84.49	0.00	24.49
E	01	300	402	740	433	000	422	00	Indiv Supplies	250.00	250.00	0.00	0.00	(250.00)
E	01	300	407	740	140	000	422	00	Salaries-LD	54,650.00	54,650.00	18,728.15	0.00	(35,921.85)
E	01	300	407	740	210	000	422	00	FICA	3,990.00	3,990.00	1,301.18	0.00	(2,688.82)
E	01	300	407	740	218	000	422	00	TRA	4,858.00	4,858.00	1,837.20	0.00	(3,020.80)
E	01	300	407	740	219	000	422	00	MN Pd Leave	0.00	0.00	12.94	0.00	12.94
E	01	300	407	740	220	000	422	00	Group Hospitilizat.	6,960.00	6,960.00	3,391.76	0.00	(3,568.24)
E	01	300	407	740	250	000	422	00	Board share TSA	785.00	785.00	285.35	0.00	(499.65)
E	01	300	408	740	140	000	422	00	Salaries-EBD	5,000.00	5,000.00	1,507.98	0.00	(3,492.02)
E	01	300	408	740	210	000	422	00	FICA	255.00	255.00	104.49	0.00	(150.51)
E	01	300	408	740	218	000	422	00	TRA	255.00	255.00	147.92	0.00	(107.08)
E	01	300	408	740	219	000	422	00	MN Pd Leave	0.00	0.00	1.18	0.00	1.18
E	01	300	408	740	220	000	422	00	Group Hospitilizat.	450.00	450.00	282.62	0.00	(167.38)
E	01	300	408	740	250	000	422	00	Board share TSA	60.00	60.00	24.12	0.00	(35.88)
E	01	300	410	740	162	000	422	00	One-to-One Paraprofession:	230.00	230.00	0.00	0.00	(230.00)
E	01	300	410	740	210	000	422	00	FICA	20.00	20.00	0.00	0.00	(20.00)
E	01	300	410	740	214	000	422	00	PERA	20.00	20.00	0.00	0.00	(20.00)
E	01	300	410	740	230	000	422	00	Life Insurance	5.00	5.00	0.00	0.00	(5.00)
E	01	300	410	740	240	000	422	00	Long Term Disability	5.00	5.00	0.00	0.00	(5.00)
E	01	300	410	740	250	000	422	00	Board share TSA	7.00	7.00	0.00	0.00	(7.00)
E	01	300	411	740	140	000	422	00	Salaries	6,825.00	6,825.00	5,175.57	0.00	(1,649.43)

Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending January 31,2026

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B26	B26	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	300	411	740	210	000	422	00	FICA	520.00	520.00	357.52	0.00	(162.48)
E	01	300	411	740	218	000	422	00	TRA	610.00	610.00	507.73	0.00	(102.27)
E	01	300	411	740	219	000	422	00	MN Pd Leave	0.00	0.00	4.70	0.00	4.70
E	01	300	411	740	220	000	422	00	Group Hospitilizat.	880.00	880.00	1,017.32	0.00	137.32
E	01	300	411	740	250	000	422	00	Board share TSA	115.00	115.00	88.49	0.00	(26.51)
E	01	300	416	740	162	000	422	00	One-to-One Paraprofession:	27,100.00	27,100.00	3,231.58	0.00	(23,868.42)
E	01	300	416	740	210	000	422	00	FICA	2,050.00	2,050.00	245.68	0.00	(1,804.32)
E	01	300	416	740	214	000	422	00	PERA	2,040.00	2,040.00	242.37	0.00	(1,797.63)
E	01	300	420	740	433	000	422	00	Indiv Supplies - HS SPED	2,090.00	2,090.00	305.47	0.00	(1,784.53)
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	225.00	0.00	(1,275.00)
E	01	300	640	316	210	000	403	00	FICA	100.00	100.00	17.21	0.00	(82.79)
E	01	300	640	316	218	000	403	00	TRA	150.00	150.00	22.07	0.00	(127.93)
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	900.43	0.00	(2,099.57)
E	01	300	790	302	530	000	424	00	Capital Equipment Weight Ro	100.00	100.00	0.00	0.00	(100.00)
01	General Fund									7,191,111.00	7,191,111.00	3,282,727.61	0.00	(3,908,383.39)

Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending January 31,2026

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B26	B26	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	02	005	770	499	530	000	464	00	Natnl School Lunch Equipme	0.00	0.00	22,441.68	0.00	22,441.68
E	02	005	770	701	110	000	464	00	Exec. Salaries	44,000.00	44,000.00	24,781.75	0.00	(19,218.25)
E	02	005	770	701	170	000	464	00	Clerical	33,000.00	33,000.00	17,377.22	0.00	(15,622.78)
E	02	005	770	701	175	000	464	00	Salaries	109,000.00	109,000.00	34,787.44	0.00	(74,212.56)
E	02	005	770	701	210	000	464	00	FICA	13,000.00	13,000.00	5,333.90	0.00	(7,666.10)
E	02	005	770	701	214	000	464	00	PERA	11,850.00	11,850.00	5,658.99	0.00	(6,191.01)
E	02	005	770	701	219	000	464	00	MN Pd Leave	0.00	0.00	47.03	0.00	47.03
E	02	005	770	701	220	000	464	00	Insurance	24,903.00	24,903.00	9,533.08	0.00	(15,369.92)
E	02	005	770	701	230	000	464	00	Life Insurance	280.00	280.00	121.99	0.00	(158.01)
E	02	005	770	701	240	000	464	00	Long Term Disability	850.00	850.00	361.65	0.00	(488.35)
E	02	005	770	701	250	000	464	00	Board share TSA	5,200.00	5,200.00	1,396.67	0.00	(3,803.33)
E	02	005	770	701	251	000	464	00	HCSP	0.00	0.00	16,440.14	0.00	16,440.14
E	02	005	770	701	305	000	464	00	Consulting Fees	3,300.00	3,300.00	207.89	0.00	(3,092.11)
E	02	005	770	701	350	000	464	00	Kitchen Repairs and Mainter	8,000.00	8,000.00	1,695.54	0.00	(6,304.46)
E	02	005	770	701	366	000	464	00	Travel, Conv, Conf-Food Se	200.00	200.00	50.00	0.00	(150.00)
E	02	005	770	701	401	000	464	00	General Supplies	5,000.00	5,000.00	5,445.35	0.00	445.35
E	02	005	770	701	490	000	464	00	Food	76,000.00	76,000.00	43,864.04	0.00	(32,135.96)
E	02	005	770	701	491	000	464	00	Commodities	6,000.00	6,000.00	1,876.15	0.00	(4,123.85)
E	02	005	770	701	495	000	464	00	Milk	32,000.00	32,000.00	16,712.94	0.00	(15,287.06)
E	02	005	770	701	530	000	464	00	Equipment	5,000.00	5,000.00	1,199.00	0.00	(3,801.00)
E	02	005	770	701	820	000	464	00	Dues & Member.	250.00	250.00	2,530.00	0.00	2,280.00
E	02	005	770	705	490	000	464	00	Food - Breakfast	0.00	0.00	13,181.93	0.00	13,181.93
E	02	005	770	707	305	000	464	00	Consulting Fees	0.00	0.00	986.59	0.00	986.59
E	02	005	770	709	490	709	464	00	SUMMER FOOD PROGRAM	0.00	0.00	17.76	0.00	17.76
02	Food Service									377,833.00	377,833.00	226,048.73	0.00	(151,784.27)

Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending January 31,2026

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B26	B26	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	04	005	505	321	110	000	431	00	Exec. Salaries - Commed Di	76,750.00	76,750.00	20,797.42	0.00	(55,952.58)
E	04	005	505	321	170	000	431	00	Sec/Clerical Sal.	700.00	700.00	400.00	0.00	(300.00)
E	04	005	505	321	210	000	431	00	FICA	3,000.00	3,000.00	1,479.07	0.00	(1,520.93)
E	04	005	505	321	214	000	431	00	PERA	5,775.00	5,775.00	1,559.87	0.00	(4,215.13)
E	04	005	505	321	218	000	431	00	TRA	100.00	100.00	0.00	0.00	(100.00)
E	04	005	505	321	219	000	431	00	MN Pd Leave	0.00	0.00	11.60	0.00	11.60
E	04	005	505	321	220	000	431	00	Group Hospitilizat.	4,527.00	4,527.00	2,640.54	0.00	(1,886.46)
E	04	005	505	321	230	000	431	00	Life Insurance	60.00	60.00	31.22	0.00	(28.78)
E	04	005	505	321	240	000	431	00	Long Term Disability	70.00	70.00	34.70	0.00	(35.30)
E	04	005	505	321	250	000	431	00	Board share TSA	494.00	494.00	264.35	0.00	(229.65)
E	04	005	505	321	305	000	431	00	Consulting Fees	18,000.00	18,000.00	12,106.45	0.00	(5,893.55)
E	04	005	505	321	320	000	431	00	Comm Service - Commed Di	200.00	200.00	0.00	0.00	(200.00)
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	6,765.73	0.00	765.73
E	04	005	505	321	820	000	431	00	Dues & Member.	1,240.00	1,240.00	215.00	0.00	(1,025.00)
E	04	005	580	325	140	000	432	00	Salaries-ECFE	15,000.00	15,000.00	3,164.34	0.00	(11,835.66)
E	04	005	580	325	144	000	432	00	Classroom Support - ECFE	0.00	0.00	189.04	0.00	189.04
E	04	005	580	325	210	000	432	00	FICA	1,300.00	1,300.00	256.53	0.00	(1,043.47)
E	04	005	580	325	214	000	432	00	PERA	0.00	0.00	14.18	0.00	14.18
E	04	005	580	325	218	000	432	00	TRA	1,487.00	1,487.00	310.42	0.00	(1,176.58)
E	04	005	580	325	219	000	432	00	MN Pd Leave	0.00	0.00	6.76	0.00	6.76
E	04	005	580	325	220	000	432	00	Group Hospitilizat.	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	3.27	0.00	(19.73)
E	04	005	580	325	240	000	432	00	Long Term Disability	37.00	37.00	11.69	0.00	(25.31)
E	04	005	580	325	250	000	432	00	Board share TSA	267.00	267.00	75.17	0.00	(191.83)
E	04	005	580	325	366	000	432	00	ECFE Travel and Conferenc	600.00	600.00	79.00	0.00	(521.00)
E	04	005	580	325	401	000	432	00	General Supplies - ECFE	483.00	483.00	9,057.64	0.00	8,574.64
E	04	005	580	325	401	580	432	00	ECl 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	1,662.38	0.00	662.38

Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending January 31,2026

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B26	B26	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	04	005	582	344	144	000	444	00	Classroom Support	27,500.00	27,500.00	6,157.34	0.00	(21,342.66)
E	04	005	582	344	210	000	444	00	FICA-School Readiness	2,100.00	2,100.00	471.09	0.00	(1,628.91)
E	04	005	582	344	214	000	444	00	PERA - School Readiness	2,000.00	2,000.00	380.20	0.00	(1,619.80)
E	04	005	582	344	219	000	444	00	MN Pd Leave-School Readir	0.00	0.00	1.66	0.00	1.66
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	6,175.29	0.00	(324.71)
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	13,186.40	0.00	(14,813.60)
E	04	005	590	321	172	811	431	00	Pool Supervisor	100,000.00	100,000.00	36,805.31	0.00	(63,194.69)
E	04	005	590	321	210	811	431	00	FICA-Pool	6,500.00	6,500.00	3,503.44	0.00	(2,996.56)
E	04	005	590	321	214	811	431	00	PERA-Pool	6,400.00	6,400.00	3,089.23	0.00	(3,310.77)
E	04	005	590	321	218	811	431	00	TRA-Pool	307.00	307.00	60.16	0.00	(246.84)
E	04	005	590	321	219	811	431	00	MN Pd Leave-Pool	0.00	0.00	21.63	0.00	21.63
E	04	005	590	321	220	811	431	00	Group Hospitilizat-Pool	8,622.00	8,622.00	5,280.94	0.00	(3,341.06)
E	04	005	590	321	230	811	431	00	Life Insurance-Pool	113.00	113.00	31.57	0.00	(81.43)
E	04	005	590	321	240	811	431	00	Long Term Disability	206.00	206.00	156.18	0.00	(49.82)
E	04	005	590	321	250	811	431	00	TSA-Pool	1,560.00	1,560.00	98.00	0.00	(1,462.00)
E	04	005	590	321	251	811	431	00	HCSPR	0.00	0.00	36,498.51	0.00	36,498.51
E	04	005	590	321	305	811	431	00	Consulting Fees	4,000.00	4,000.00	455.00	0.00	(3,545.00)
E	04	005	590	321	330	811	431	00	Utility Service-Pool	45,000.00	45,000.00	22,731.18	0.00	(22,268.82)
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	14,889.00	0.00	(5,111.00)
E	04	005	590	321	430	811	431	00	Instruct Supplies-Pool	500.00	500.00	0.00	0.00	(500.00)

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending January 31,2026

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B26		Year To Date	Variances		
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD	
E	04	005	590	321	530	811	431	00	Equipment-Pool	3,500.00	3,500.00	0.00	0.00	(3,500.00)	
E	04	005	590	321	820	811	431	00	Dues & Member. - Pool	0.00	0.00	801.18	0.00	801.18	
04	Community Service										410,228.00	410,228.00	212,056.18	0.00	(198,171.82)

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending January 31,2026

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

										B26		B26		Variances	
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD	
E	07	005	910	000	710	000	464	00	Bond Redem-Principal	780,000.00	780,000.00	1,052,750.00	0.00	272,750.00	
E	07	005	910	000	720	000	464	00	Bond Interest	271,700.00	271,700.00	0.00	0.00	(271,700.00)	
07	Debt Redemption									1,051,700.00	1,051,700.00	1,052,750.00	0.00	1,050.00	

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending January 31,2026

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B26	B26	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	21	005	298	301	401	712	401	712	High School Yearbook	7,500.00	7,500.00	3,413.60	0.00	(4,086.40)
E	21	005	298	301	401	713	401	713	Student Council	618.00	618.00	728.61	0.00	110.61
E	21	005	298	301	401	714	401	714	Special Ed Fundraising	500.00	500.00	0.00	0.00	(500.00)
E	21	005	298	301	401	715	401	715	Elementary Yearbook	515.00	515.00	1,429.76	0.00	914.76
E	21	005	298	301	401	716	401	716	ECFE	5,000.00	5,000.00	0.00	0.00	(5,000.00)
E	21	005	298	301	401	718	401	718	Class of 2032	0.00	0.00	(1,360.92)	0.00	(1,360.92)
E	21	005	298	301	401	719	401	719	Class of 2033	0.00	0.00	2,663.30	0.00	2,663.30
E	21	005	298	301	401	722	401	722	Class of 2031	1,500.00	1,500.00	0.00	0.00	(1,500.00)
E	21	005	298	301	401	723	401	723	Class of 2023	1,000.00	1,000.00	0.00	0.00	(1,000.00)
E	21	005	298	301	401	725	401	725	Class of 2025	0.00	0.00	2,638.48	0.00	2,638.48
E	21	005	298	301	401	726	401	726	Class of 2026	2,060.00	2,060.00	1,177.80	0.00	(882.20)
E	21	005	298	301	401	727	401	727	Class of 2027	2,000.00	2,000.00	329.86	0.00	(1,670.14)
E	21	005	298	301	401	729	401	729	Class of 2028	1,545.00	1,545.00	2,478.50	0.00	933.50
E	21	005	298	301	401	730	401	730	Class of 2029	1,545.00	1,545.00	920.75	0.00	(624.25)
E	21	005	298	301	401	731	401	731	PBIS	1,500.00	1,500.00	2,314.62	0.00	814.62
E	21	005	298	301	401	732	401	732	Backpack Program	2,500.00	2,500.00	3,373.80	0.00	873.80
21	Student Activity Fund									27,783.00	27,783.00	20,108.16	0.00	(7,674.84)

Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending January 31,2026

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B26	B26	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
R	01	005	000	000	001	000	422	00	Levy-Tax Settlement	(603,335.00)	(603,335.00)	(845,880.03)	0.00	(242,545.03)
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	(373,947.00)	(373,947.00)	0.00	0.00	373,947.00
R	01	005	000	000	019	000	422	00	Misc Local Rev-Hntg/Concor	(130,000.00)	(130,000.00)	(4,617.03)	0.00	125,382.97
R	01	005	000	000	092	000	422	00	Interest Income	(30,000.00)	(30,000.00)	(24,290.92)	0.00	5,709.08
R	01	005	000	000	093	000	422	00	Facility Use	(8,000.00)	(8,000.00)	(4,950.00)	0.00	3,050.00
R	01	005	000	000	096	305	422	00	Gifts from Loc Sourc-Forest	0.00	0.00	700.00	0.00	700.00
R	01	005	000	000	097	000	422	00	Media Funds-Book Fair	0.00	0.00	14.06	0.00	14.06
R	01	005	000	000	099	000	422	00	Misc Rev-Local	(15,000.00)	(15,000.00)	(19,782.84)	0.00	(4,782.84)
R	01	005	000	000	099	200	422	00	Wellness Program - All Staff	(650.00)	(650.00)	(625.00)	0.00	25.00
R	01	005	000	000	099	299	422	00	Collaborative Revenue	(24,000.00)	(24,000.00)	22,500.00	0.00	46,500.00
R	01	005	000	000	201	000	422	00	Endow Approp/Found A-IDE	(29,950.00)	(29,950.00)	(159,526.18)	0.00	(129,576.18)
R	01	005	000	000	211	000	422	00	Foundation Aid-IDEAS	(4,114,091.00)	(4,114,091.00)	(1,765,412.64)	0.00	2,348,678.36
R	01	005	000	000	227	000	422	00	Abatement Aid-IDEAS	(141.00)	(141.00)	(44.17)	0.00	96.83
R	01	005	000	000	229	000	422	00	Disp Reduct Aid-IDEAS	(3,314.00)	(3,314.00)	(2,183.11)	0.00	1,130.89
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	356	000	422	00	Read Act Literacy Aid	(18,293.00)	(18,293.00)	0.00	0.00	18,293.00
R	01	005	000	000	360	000	422	00	Spec Educ-General	(644,832.00)	(644,832.00)	(272,005.57)	0.00	372,826.43
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	TRAPERVA Spec Funding Re	(20,000.00)	(20,000.00)	0.00	0.00	20,000.00
R	01	005	000	302	001	000	424	00	Levy	(87,240.00)	(87,240.00)	0.00	0.00	87,240.00
R	01	005	000	302	211	000	424	00	Operating Capital	(14,971.00)	(14,971.00)	0.00	0.00	14,971.00
R	01	005	000	306	211	000	403	00	Staff Development	(68,316.00)	(68,316.00)	0.00	0.00	68,316.00
R	01	005	000	312	300	000	412	00	LITERACY INCENTIVE AID	(19,255.00)	(19,255.00)	0.00	0.00	19,255.00
R	01	005	000	313	001	000	422	00	Levy - Achievement & Integr	(2,871.00)	(2,871.00)	0.00	0.00	2,871.00
R	01	005	000	313	300	000	422	00	State Aid and Grants - Achie	(17,398.00)	(17,398.00)	(9,129.64)	0.00	8,268.36
R	01	005	000	317	211	000	422	00	Compensatory Revenue	(301,722.00)	(301,722.00)	0.00	0.00	301,722.00
R	01	005	000	320	300	000	422	00	American Indian Aid	(44,500.00)	(44,500.00)	1,335.00	0.00	45,835.00
R	01	005	000	330	211	000	428	00	Learning & Development Re	(94,323.00)	(94,323.00)	0.00	0.00	94,323.00
R	01	005	000	342	001	000	449	00	Safe School-Crime Levy	(15,651.00)	(15,651.00)	0.00	0.00	15,651.00

Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending January 31,2026

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B26	B26	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
R	01	005	000	343	300	000	443	00	School Library Aid State Aid	(40,000.00)	(40,000.00)	1,200.00	0.00	41,200.00
R	01	005	000	372	071	000	472	00	Medical Assistance Reimbur	(15,000.00)	(15,000.00)	(90.12)	0.00	14,909.88
R	01	005	000	373	300	000	471	00	School Nurse State Aid and	(40,000.00)	(40,000.00)	(18,673.67)	0.00	21,326.33
R	01	005	000	388	211	000	422	00	Gifted And Talented	(5,936.00)	(5,936.00)	0.00	0.00	5,936.00
R	01	005	000	514	500	000	422	00	REAP Grant	(42,000.00)	(42,000.00)	0.00	0.00	42,000.00
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	105	000	369	000	422	00	Misc State Rev Unemployme	(37,131.00)	(37,131.00)	(21,040.67)	0.00	16,090.33
R	01	005	110	000	370	342	422	00	Cybersecurity Grant	0.00	0.00	(40,000.00)	0.00	(40,000.00)
R	01	005	200	000	040	000	422	00	VPK Tuition	0.00	0.00	(1,800.00)	0.00	(1,800.00)
R	01	005	292	000	040	000	422	00	Tuition from Patrons	(500.00)	(500.00)	(14,670.63)	0.00	(14,170.63)
R	01	005	292	000	040	100	422	00	Student Fees-Football	(1,530.00)	(1,530.00)	(163.00)	0.00	1,367.00
R	01	005	292	000	040	101	422	00	Student Fees-Hockey	(4,230.00)	(4,230.00)	(160.00)	0.00	4,070.00
R	01	005	292	000	040	102	422	00	Student Fees-VB	(4,775.00)	(4,775.00)	(660.00)	0.00	4,115.00
R	01	005	292	000	040	103	422	00	Student Fees-GBB	(1,400.00)	(1,400.00)	85.00	0.00	1,485.00
R	01	005	292	000	040	104	422	00	Student Fees-BBB	(2,550.00)	(2,550.00)	0.00	0.00	2,550.00
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)	0.00	0.00	845.00
R	01	005	292	000	060	000	422	00	Gate Receipts	(4,000.00)	(4,000.00)	(1,113.25)	0.00	2,886.75
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	(5,000.00)	(5,000.00)	(2,715.00)	0.00	2,285.00
R	01	005	292	000	060	102	422	00	Gate Receipts-VB	(6,000.00)	(6,000.00)	(9,023.25)	0.00	(3,023.25)
R	01	005	292	000	060	103	422	00	Gate Receipts-GBB	(1,500.00)	(1,500.00)	(1,469.00)	0.00	31.00
R	01	005	292	000	060	104	422	00	Gate Receipts-BBB	(2,000.00)	(2,000.00)	(2,432.00)	0.00	(432.00)
R	01	005	292	000	099	000	422	00	Misc Revenue	(2,000.00)	(2,000.00)	(189.85)	0.00	1,810.15
R	01	005	292	000	099	102	422	00	Misc Rev-Volleyball	(355.00)	(355.00)	(100.00)	0.00	255.00
R	01	005	292	000	099	105	422	00	Misc Revenue-Track	(2,000.00)	(2,000.00)	(10,171.27)	0.00	(8,171.27)
R	01	005	292	000	099	106	422	00	Donation Baseball Uniforms	0.00	0.00	(800.00)	0.00	(800.00)

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending January 31,2026

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B26	B26	Year To Date	Variances	
										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)	0.00	0.00	1,000.00
R	01	005	298	000	040	115	422	00	Drama-Student Fee	(500.00)	(500.00)	0.00	0.00	500.00
R	01	005	298	000	040	116	422	00	Student Fees - Band	(200.00)	(200.00)	(292.77)	0.00	(92.77)
R	01	005	298	000	040	117	422	00	Knowledge Bowl - Student f	(500.00)	(500.00)	(85.00)	0.00	415.00
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	298	000	099	116	422	00	Misc Rev-Band	(125.00)	(125.00)	0.00	0.00	125.00
R	01	005	400	401	401	000	422	00	Title I Esea-Part A-IDEAS	(101,191.00)	(101,191.00)	0.00	0.00	101,191.00
R	01	005	400	414	401	000	422	00	Title II Eisenhower-IDEAS	(7,778.00)	(7,778.00)	(9,416.17)	0.00	(1,638.17)
R	01	005	850	389	001	000	422	00	Levy Building Land Lease	(68,000.00)	(68,000.00)	0.00	0.00	68,000.00
R	01	005	865	000	001	000	467	00	LTFM Levy	(102,649.00)	(102,649.00)	0.00	0.00	102,649.00
R	01	300	000	000	099	000	422	00	Misc Rev-HS	(500.00)	(500.00)	(545.00)	0.00	(45.00)
R	01	300	211	000	621	000	422	00	Welding Resale	0.00	0.00	(40.00)	0.00	(40.00)
R	01	300	399	628	405	000	422	00	Carl Perkins Fed Aid Thru ME	(1,000.00)	(1,000.00)	800.00	0.00	1,800.00
01	General Fund									(7,433,838.00)	(7,433,838.00)	(3,217,463.72)	0.00	4,216,374.28

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending January 31,2026

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B26		Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
R	02	005	770	701	099	000	464	00	Misc Rev-Local Sourc	(7,000.00)	(7,000.00)	(4,454.35)	0.00	2,545.65
R	02	005	770	701	300	000	464	00	State Aid and Grants-IDEAS	(110,000.00)	(110,000.00)	(61,710.84)	0.00	48,289.16
R	02	005	770	701	471	000	464	00	Federal Regular Lunch-Non-I	(25,000.00)	(25,000.00)	(17,048.00)	0.00	7,952.00
R	02	005	770	701	472	000	464	00	Federal Free and Reduced-N	(82,000.00)	(82,000.00)	(32,966.32)	0.00	49,033.68
R	02	005	770	701	473	000	464	00	Commodity Cash Program-Nc	(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	(12,000.00)	(12,000.00)	(8,718.20)	0.00	3,281.80
R	02	005	770	703	300	000	464	00	State Aid and Grants-IDEAS	(25,000.00)	(25,000.00)	(5,681.37)	0.00	19,318.63
R	02	005	770	705	300	000	464	00	Bkfst State Aid and Grants	(37,000.00)	(37,000.00)	(11,816.64)	0.00	25,183.36
R	02	005	770	705	476	000	464	00	Federal Breakfast-Non IDEA	(35,000.00)	(35,000.00)	(11,144.42)	0.00	23,855.58
R	02	005	770	709	300	000	464	00	SUMMER NUTRITION PROGF	0.00	0.00	(78.03)	0.00	(78.03)
R	02	005	770	709	479	000	464	00	Summer Food Program	(7,000.00)	(7,000.00)	0.00	0.00	7,000.00
02	Food Service									(358,350.00)	(358,350.00)	(153,618.17)	0.00	204,731.83

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending January 31,2026

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B26	B26	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
R	04	005	000	000	093	000	464	00	Community Ed Room Rent	(2,500.00)	(2,500.00)	(3,942.42)	0.00	(1,442.42)
R	04	005	000	321	001	000	431	00	Levy-IDEAS	(29,755.00)	(29,755.00)	(553.19)	0.00	29,201.81
R	04	005	000	321	227	000	431	00	Abatement Aid-IDEAS	(14.00)	(14.00)	(11.39)	0.00	2.61
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)	37.42	0.00	377.42
R	04	005	000	321	300	000	539	00	Community Ed State Aid	0.00	0.00	(276.60)	0.00	(276.60)
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	(18,008.00)	(18,008.00)	0.00	0.00	18,008.00
R	04	005	000	325	040	000	432	00	ECFE Tuition	(125.00)	(125.00)	(293.00)	0.00	(168.00)
R	04	005	000	325	099	000	432	00	Miscellaneous Revenue	0.00	0.00	(32.33)	0.00	(32.33)
R	04	005	000	325	300	000	432	00	State Aid and Grants	(2,500.00)	(2,500.00)	(3,823.37)	0.00	(1,323.37)
R	04	005	505	321	040	000	431	00	Tuition - Registration Fees	(30,000.00)	(30,000.00)	(13,254.89)	0.00	16,745.11
R	04	005	505	321	040	099	431	00	Weight Room Tuition	(500.00)	(500.00)	(235.00)	0.00	265.00
R	04	005	505	321	099	000	431	00	Community Ed Misc Local Re	0.00	0.00	(237.97)	0.00	(237.97)
R	04	005	580	325	300	000	432	00	State Aid and Grants	(11,847.00)	(11,847.00)	(1,911.68)	0.00	9,935.32
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	(564.00)	(564.00)	0.00	0.00	564.00
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	(18,226.00)	(18,226.00)	(10,351.33)	0.00	7,874.67
R	04	005	583	354	300	000	464	00	Preschool Screening-State /	(1,650.00)	(1,650.00)	(1,512.36)	0.00	137.64
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)	(5,995.00)	0.00	4,005.00
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
04	Community Service									(345,893.00)	(345,893.00)	(42,393.11)	0.00	303,499.89

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending January 31,2026

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B26		Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
R	07	005	000	000	229	000	464	00	Disp Reduct Aid	0.00	0.00	(5,070.29)	0.00	(5,070.29)
R	07	005	000	000	234	000	464	00	Ag Credit	0.00	0.00	(10,040.65)	0.00	(10,040.65)
R	07	005	000	000	258	000	464	00	Additional Ag Credit	(1,104,708.00)	(1,104,708.00)	(153,383.22)	0.00	951,324.78
07	Debt Redemption									(1,104,708.00)	(1,104,708.00)	(168,494.16)	0.00	936,213.84

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending January 31,2026

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B26	B26	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)	0.00	0.00	1,000.00
R	21	005	298	301	099	704	401	704	Class of 2038	0.00	0.00	(586.00)	0.00	(586.00)
R	21	005	298	301	099	712	401	712	High School Yearbook	(5,500.00)	(5,500.00)	(1,240.00)	0.00	4,260.00
R	21	005	298	301	099	713	401	713	Student Council	(1,000.00)	(1,000.00)	(315.00)	0.00	685.00
R	21	005	298	301	099	714	401	714	Special Ed Fundraising	(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)	(380.00)	0.00	920.00
R	21	005	298	301	099	716	401	716	ECFE	(1,300.00)	(1,300.00)	(2,705.00)	0.00	(1,405.00)
R	21	005	298	301	099	719	401	719	Class of 2033	0.00	0.00	(5,054.00)	0.00	(5,054.00)
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)	0.00	0.00	4,000.00
R	21	005	298	301	099	726	401	726	Class of 2026	(4,000.00)	(4,000.00)	(1,416.50)	0.00	2,583.50
R	21	005	298	301	099	727	401	727	Class of 2027	(4,000.00)	(4,000.00)	(1,305.00)	0.00	2,695.00
R	21	005	298	301	099	729	401	729	Class of 2028	(500.00)	(500.00)	(4,203.00)	0.00	(3,703.00)
R	21	005	298	301	099	730	401	730	Class of 2029	0.00	0.00	(1,397.00)	0.00	(1,397.00)
R	21	005	298	301	099	731	401	731	PBIS	(1,000.00)	(1,000.00)	(2,666.45)	0.00	(1,666.45)
R	21	005	298	301	099	732	401	732	Backpack Program	(1,000.00)	(1,000.00)	(350.00)	0.00	650.00
21	Student Activity Fund									(30,050.00)	(30,050.00)	(21,617.95)	0.00	8,432.05
Report Totals:										(214,184.00)	(214,184.00)	1,190,103.57	0.00	1,404,287.57

Check Register by Bank and Check

Check Number: 0-2147483647 Payment Date: 01/01/2026-1/31/2026 Period: 0-99999999

Batch	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Pmt/Void Date	Amount
	BOR	52842	9479014	Check	1	1319		DRAMATIC PUBLISHING	Yes	Yes	No	01/05/2026	560.83
		52843	9479015	Check	1	3065		LOUD, JERRY	Yes	Yes	No	01/06/2026	175.00
		52844	9479016	Check	1	5515		RUDRUD, BROOKLYN	Yes	Yes	No	01/06/2026	175.00
		52845	9479017	Check	1	2645		VAADELAND, HAAKON	Yes	Yes	No	01/06/2026	386.40
		52867	9479018	Check	1	5314		ABEL, DANIELLE	Yes	Yes	No	01/08/2026	85.00
		52856	9479019	Check	1	2899		AMAZON CAPITAL SERVICES	Yes	Yes	No	01/08/2026	189.04
		52866	9479020	Check	1	5308		AT&T MOBILITY	Yes	Yes	No	01/08/2026	229.90
		52864	9479021	Check	1	5278		AVIBEN - EDUCATOR BENEFIT CONSL	Yes	Yes	No	01/08/2026	145.98
		52847	9479022	Check	1	00154		Baudette Municipal Light/Water	Yes	Yes	No	01/08/2026	10,173.80
		52863	9479023	Check	1	5181		Bimbo Bakeries USA	Yes	Yes	No	01/08/2026	66.00
		52854	9479024	Check	1	1234		Canon Financial Services, Inc.	Yes	Yes	No	01/08/2026	2,595.60
		52865	9479025	Check	1	5291		CCN SERVICES	Yes	Yes	No	01/08/2026	8,367.50
		52853	9479026	Check	1	09546		CenturyLink	Yes	Yes	No	01/08/2026	128.18
		52851	9479027	Check	1	04065		COLE PAPERS, INC.	Yes	Yes	No	01/08/2026	990.64
		52852	9479028	Check	1	08899		Grainger, Inc.	Yes	Yes	No	01/08/2026	899.53
		52855	9479029	Check	1	2315		HUGOS LAKE OF THE WOODS FOODS	Yes	Yes	No	01/08/2026	177.62
		52861	9479030	Check	1	5031		KEMPS LLC	Yes	Yes	No	01/08/2026	593.40
		52850	9479031	Check	1	04047		MINNESOTA ENERGY RESOURCES	Yes	Yes	No	01/08/2026	2,420.53
		52868	9479032	Check	1	5389		Mobile Radio Engineering, Inc.	Yes	Yes	No	01/08/2026	690.00
		52848	9479033	Check	1	00625		MSBA	Yes	Yes	No	01/08/2026	670.00
		52860	9479034	Check	1	4954		North Country Food Bank, Inc.	Yes	Yes	No	01/08/2026	59.66
		52849	9479035	Check	1	00709		North Star Electric Coop, Inc.	Yes	Yes	No	01/08/2026	11,659.62
		52858	9479036	Check	1	3955		Northern Light Region	Yes	Yes	No	01/08/2026	768.00
		52870	9479037	Check	1	5619		PACHEL, LAILA	Yes	Yes	No	01/08/2026	110.00
		52857	9479038	Check	1	3727		Pat LeClaire Electric	Yes	Yes	No	01/08/2026	110.00
		52869	9479039	Check	1	5423		PERFORMANCE FOOD SERVICE	Yes	Yes	No	01/08/2026	2,779.17
		52862	9479040	Check	1	5118		United Refrigeration	Yes	Yes	No	01/08/2026	500.00
		52859	9479041	Check	1	4096		WIKSTROM TELECOM - INTERNET	Yes	Yes	No	01/08/2026	975.17
		52873	9479042	Check	1	5589		ANDERSON, ROB	Yes	Yes	No	01/08/2026	175.00
		52871	9479043	Check	1	5138		HOLTHUSEN, ANTHONY	Yes	Yes	No	01/08/2026	343.00
		52872	9479044	Check	1	5321		PETERSON, PAUL	Yes	Yes	No	01/08/2026	175.00
		52875	9479045	Check	1	3065		LOUD, JERRY	Yes	Yes	No	01/13/2026	220.00
		52876	9479046	Check	1	5515		RUDRUD, BROOKLYN	Yes	Yes	No	01/13/2026	220.00
		52874	9479047	Check	1	2645		VAADELAND, HAAKON	Yes	Yes	No	01/13/2026	431.40
		52879	9479048	Check	1	2012		BLOCK, KEITH	Yes	Yes	No	01/13/2026	85.00
		52877	9479049	Check	1	4922		JOHNSON, BRADY	Yes	No	No	01/13/2026	204.80
		52878	9479050	Check	1	3651		LANDMAN, TYLER	Yes	Yes	No	01/13/2026	125.00
		52881	9479051	Check	1	3065		LOUD, JERRY	Yes	Yes	No	01/13/2026	175.00
		52880	9479052	Check	1	5515		RUDRUD, BROOKLYN	Yes	Yes	No	01/13/2026	175.00

Lake of the Woods Public Schools #390

Check Register by Bank and Check

Check Number: 0-2147483647 Payment Date: 01/01/2026-1/31/2026 Period: 0-99999999

Batch	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Pmt/Void Date	Amount
	BOR	52882	9479053	Check	1	2645		VAADELAND, HAAKON	Yes	Yes	No	01/13/2026	386.40
		52885	9479054	Check	1	08652		MINNESOTA BUREAU OF CRIMINAL API	Yes	Yes	No	01/15/2026	15.00
		52886	9479055	Check	1	08652		MINNESOTA BUREAU OF CRIMINAL API	Yes	Yes	No	01/15/2026	15.00
		52887	9479056	Check	1	08652		MINNESOTA BUREAU OF CRIMINAL API	Yes	Yes	No	01/15/2026	15.00
		52894	9479057	Check	1	2899		AMAZON CAPITAL SERVICES	Yes	Yes	No	01/16/2026	1,307.41
		52910	9479058	Check	1	5737		BEMIDJI STATE UNIVERSITY MUSIC SC	Yes	No	No	01/16/2026	180.00
		52904	9479059	Check	1	5181		Bimbo Bakeries USA	Yes	Yes	No	01/16/2026	132.60
		52891	9479060	Check	1	04065		COLE PAPERS, INC.	Yes	Yes	No	01/16/2026	1,082.45
		52893	9479061	Check	1	2151		DELL MARKETING	Yes	Yes	No	01/16/2026	780.71
		52895	9479062	Check	1	2944		HAUGEN, CRAIG	Yes	No	No	01/16/2026	30.00
		52896	9479063	Check	1	3035		Hometown Hardware	Yes	Yes	No	01/16/2026	700.14
		52900	9479064	Check	1	4323		INNOVATIVE OFFICE SOLUTIONS	Yes	Yes	No	01/16/2026	147.33
		52903	9479065	Check	1	5031		KEMPS LLC	Yes	Yes	No	01/16/2026	878.52
		52902	9479066	Check	1	5023		MASSP	Yes	Yes	No	01/16/2026	405.00
		52890	9479067	Check	1	04047		MINNESOTA ENERGY RESOURCES	Yes	Yes	No	01/16/2026	14,407.07
		52908	9479068	Check	1	5574		NORTH CENTRAL INTERNATIONAL	Yes	Yes	No	01/16/2026	66.74
		52901	9479069	Check	1	4954		North Country Food Bank, Inc.	Yes	Yes	No	01/16/2026	2,187.31
		52909	9479070	Check	1	5590		NORTHDALE OIL - BAUDETTE	Yes	Yes	No	01/16/2026	7,009.34
		52892	9479071	Check	1	09438		NW LINKS	Yes	Yes	No	01/16/2026	1,936.46
		52899	9479072	Check	1	4100		Pemberton Law, P.L.L.P.	Yes	Yes	No	01/16/2026	1,842.00
		52906	9479073	Check	1	5423		PERFORMANCE FOOD SERVICE	Yes	Yes	No	01/16/2026	2,682.34
		52907	9479074	Check	1	5558		PONY GULCH PRODUCTIONS - MINDT,	Yes	Yes	No	01/16/2026	3,250.00
		52888	9479075	Check	1	00760		Poppler's Music	Yes	Yes	No	01/16/2026	119.95
		52889	9479076	Check	1	00789		Region 1 ESV	Yes	Yes	No	01/16/2026	3,846.72
		52905	9479077	Check	1	5196		TechCHECK	Yes	Yes	No	01/16/2026	19,537.50
		52918	9479078	Check	1	4138		AFSCME Council 65	Yes	Yes	No	01/16/2026	219.32
		52913	9479079	Check	1	2012		BLOCK, KEITH	Yes	Yes	No	01/16/2026	85.00
		52897	9479080	Check	1	3169		BRIC	Yes	No	No	01/16/2026	9,261.60
		52922	9479081	Check	1	5739		ENG, ALEX	Yes	Yes	No	01/16/2026	175.00
		52919	9479082	Check	1	4660		GODIN, MATHIEU	Yes	Yes	No	01/16/2026	85.00
		52916	9479083	Check	1	3768		HASBARGEN, ANDREW	Yes	Yes	No	01/16/2026	125.00
		52911	9479084	Check	1	00619		Lake of the Woods Education Assoc.	Yes	Yes	No	01/16/2026	1,066.17
		52914	9479085	Check	1	3065		LOUD, JERRY	Yes	Yes	No	01/16/2026	175.00
		52898	9479086	Check	1	3752		Midwest Bus Parts	Yes	Yes	No	01/16/2026	304.89
		52912	9479087	Check	1	03261		MSEA	Yes	Yes	No	01/16/2026	211.24
		52917	9479088	Check	1	3997		PELTIER, GREG	Yes	Yes	No	01/16/2026	386.40
		52920	9479089	Check	1	5433		PIEPER, JERRY ALLEN	Yes	Yes	No	01/16/2026	125.00
		52921	9479090	Check	1	5462		STODGELL, PHIL	Yes	Yes	No	01/16/2026	174.00
		52915	9479091	Check	1	3392		STOREY, SHAWN	Yes	Yes	No	01/16/2026	125.00

Check Register by Bank and Check

Check Number: 0-2147483647 Payment Date: 01/01/2026-1/31/2026 Period: 0-99999999

Batch	Bank	Pynt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Pmt/Void Date	Amount
	BOR	52935	9479092	Check	1	2817		DVS RENEWAL	Yes	Yes	No	01/20/2026	22.00
		52934	9479093	Check	1	5740		RIVERBEND RESORT	Yes	No	No	01/20/2026	100.00
		52954	9479094	Check	1	2899		AMAZON CAPITAL SERVICES	Yes	No	No	01/22/2026	204.63
		52947	9479095	Check	1	00130		Auto Value Baudette	Yes	Yes	No	01/22/2026	30.28
		52960	9479096	Check	1	5181		Bimbo Bakeries USA	Yes	No	No	01/22/2026	70.60
		52953	9479097	Check	1	1234		Canon Financial Services, Inc.	Yes	Yes	No	01/22/2026	2,595.60
		52961	9479098	Check	1	5283		Department of Employment and Econon	Yes	No	No	01/22/2026	2,308.10
		52956	9479099	Check	1	4433		DISCOUNT SCHOOL SUPPLY	Yes	No	No	01/22/2026	237.97
		52952	9479100	Check	1	08899		Grainger, Inc.	Yes	No	No	01/22/2026	488.13
		52949	9479101	Check	1	01005		HAWKINS, INC.	Yes	Yes	No	01/22/2026	418.14
		52948	9479102	Check	1	00414		Hillyard/Hutchinson	Yes	No	No	01/22/2026	141.72
		52959	9479103	Check	1	5031		KEMPS LLC	Yes	No	No	01/22/2026	878.92
		52957	9479104	Check	1	4530		Marco Technologies LLC	Yes	No	No	01/22/2026	705.79
		52958	9479105	Check	1	4554		NAPAAUTO PARTS - BAUDETTE	Yes	Yes	No	01/22/2026	152.25
		52963	9479106	Check	1	5574		NORTH CENTRAL INTERNATIONAL	Yes	Yes	No	01/22/2026	794.36
		52962	9479107	Check	1	5423		PERFORMANCE FOOD SERVICE	Yes	No	No	01/22/2026	2,367.55
		52951	9479108	Check	1	04692		SCHOOL SPECIALTY	Yes	No	No	01/22/2026	254.86
		52955	9479109	Check	1	3178		SCHOOL SPECIALTY	Yes	No	No	01/22/2026	26.30
		52964	9479110	Check	1	5656		SIEMENS	Yes	No	No	01/22/2026	972.00
		52950	9479111	Check	1	04679		Walleye Capital Sanitation	Yes	Yes	No	01/22/2026	484.65
		52965	9479112	Check	1	5741		TC SportsBoosters	Yes	Yes	No	01/22/2026	175.00
		52968	9479113	Check	1	5739		ENG, ALEX	Yes	Yes	No	01/27/2026	220.00
		52967	9479114	Check	1	3065		LOUD, JERRY	Yes	No	No	01/27/2026	220.00
		52966	9479115	Check	1	3997		PELTIER, GREG	Yes	Yes	No	01/27/2026	431.40
		52969	9479116	Check	1	5723		WEBSTAIRANT STORE	Yes	No	No	01/27/2026	22,441.68
		52970	9479117	Check	1	5309		BAUGHMAN, BRIAN	Yes	No	No	01/28/2026	320.60
		52971	9479118	Check	1	5733		CORRADI, CHRIS	Yes	No	No	01/28/2026	175.00
		52973	9479120	Check	1	4664		LAWRENCE, THOMAS	Yes	No	No	01/28/2026	175.00
		52986	9479121	Check	1	2899		AMAZON CAPITAL SERVICES	Yes	No	No	01/29/2026	409.60
		52981	9479122	Check	1	00130		Auto Value Baudette	Yes	No	No	01/29/2026	73.32
		52990	9479123	Check	1	5181		Bimbo Bakeries USA	Yes	No	No	01/29/2026	159.00
		52985	9479124	Check	1	08899		Grainger, Inc.	Yes	No	No	01/29/2026	268.38
		52982	9479125	Check	1	00414		Hillyard/Hutchinson	Yes	No	No	01/29/2026	370.78
		52989	9479126	Check	1	5031		KEMPS LLC	Yes	No	No	01/29/2026	510.95
		52983	9479127	Check	1	08027		MASBO	Yes	No	No	01/29/2026	80.00
		52988	9479128	Check	1	4554		NAPAAUTO PARTS - BAUDETTE	Yes	No	No	01/29/2026	106.88
		52993	9479129	Check	1	5574		NORTH CENTRAL INTERNATIONAL	Yes	No	No	01/29/2026	79.70
		52984	9479130	Check	1	08770		Northwest Service Coop	Yes	No	No	01/29/2026	560.00
		52991	9479131	Check	1	5423		PERFORMANCE FOOD SERVICE	Yes	No	No	01/29/2026	2,109.04

Lake of the Woods Public Schools #390

Check Register by Bank and Check

Check Number: 0-2147483647 Payment Date: 01/01/2026-1/31/2026 Period: 0-99999999

Batch	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Pmt/Void Date	Amount
	BOR	52987	9479132	Check	1	4385		Regents of the University of MN	Yes	No	No	01/29/2026	3,030.00
		52992	9479133	Check	1	5462		STODGELL, PHIL	Yes	No	No	01/29/2026	21.00
		52999	9479134	Check	1	5739		ENG, ALEX	Yes	No	No	01/30/2026	175.00
		52994	9479135	Check	1	3065		LOUD, JERRY	Yes	No	No	01/30/2026	175.00
		52995	9479136	Check	1	3997		PELTIER, GREG	Yes	No	No	01/30/2026	386.40
		52998	9479137	Check	1	5433		PIEPER, JERRY ALLEN	Yes	No	No	01/30/2026	85.00
		52997	9479138	Check	1	5422		WEILAND, ANDREW	Yes	No	No	01/30/2026	125.00
		52996	9479139	Check	1	4807		YOUNGGREN, SCOTT	Yes	No	No	01/30/2026	291.60
		53000	9479140	Check	1	4138		AFSCME Council 65	Yes	No	No	01/30/2026	219.32
		53001	9479141	Check	1	00619		Lake of the Woods Education Assoc.	Yes	No	No	01/30/2026	1,066.17
		53002	9479142	Check	1	03261		MSEA	Yes	No	No	01/30/2026	237.53
Bank Total: BOR												\$172,442.58	
Report Total:												\$172,442.58	

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 01/01/2026-1/31/2026 Period: 202607-202607 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
BOR	9479014	1319		DRAMATIC PUBLISHING		Check
			E	04 005 505 321 401 000	The Lion, the Witch, & the Wardrobe - Playbox	\$191.20
			E	04 005 505 321 401 000	Royalty Fee	\$330.00
			E	04 005 505 321 401 000	Shipping	\$39.63
PO#:	Voucher #:	78950	Invoice	Invoice No: 10018999	1/5/2026	Paid Amt: \$560.83 Check Amount: \$560.83
BOR	9479015	3065		LOUD, JERRY		Check
			E	01 222 292 000 305 000	Ref - Girl's BBall 01/06/26	\$175.00
PO#:	Voucher #:	78957	Invoice	Invoice No: 01/06/26	1/6/2026	Paid Amt: \$175.00 Check Amount: \$175.00
BOR	9479016	5515		RUDRUD, BROOKLYN		Check
			E	01 222 292 000 305 000	Ref - Girl's BBall 01/06/26	\$175.00
PO#:	Voucher #:	78958	Invoice	Invoice No: 01/06/26	1/6/2026	Paid Amt: \$175.00 Check Amount: \$175.00
BOR	9479017	2645		VAADELAND, HAAKON		Check
			E	01 222 292 000 305 000	Ref - Girl's BBall 01/06/26	\$175.00
			E	01 222 292 000 305 000	Mileage	\$211.40
PO#:	Voucher #:	78959	Invoice	Invoice No: 01/06/26	1/6/2026	Paid Amt: \$386.40 Check Amount: \$386.40
BOR	9479018	5314		ABEL, DANIELLE		Check
			R	01 005 292 000 040 103	Abel, Claire - Basketball Registration Refund	\$85.00
PO#:	Voucher #:	78986	Invoice	Invoice No: 01/07/26	1/8/2026	Paid Amt: \$85.00 Check Amount: \$85.00
BOR	9479019	2899		AMAZON CAPITAL SERVICES		Check
			E	04 005 505 321 401 000	B00K8V30D0 ML7-12 - 12 VOLT 7.2 AH SLA	\$19.00
			E	04 005 505 321 401 000	B0BZL582NT 2.8 Cubic Drop Safe for Busine	\$178.99
			E	04 005 505 321 401 000	Amazon Shipping Charge	\$6.99
			E	04 005 505 321 401 000	Promotions & Discounts	(\$15.94)
PO#: 9430	Voucher #:	78960	Invoice	Invoice No: 17YK-M3T1-FL7Y	1/8/2026	Paid Amt: \$189.04 Check Amount: \$189.04
BOR	9479020	5308		AT&T MOBILITY		Check
			E	01 300 211 000 320 000	Diane Laine	\$45.98
			E	01 100 203 000 320 000	Tracy Cook	\$45.98
			E	01 200 720 000 320 000	Nurse Phone	\$45.98
			E	01 005 020 000 320 000	Scott Fitzsimonds	\$45.98

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 01/01/2026-1/31/2026 Period: 202607-202607 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
BOR	9479020	5308		AT&T MOBILITY		Check
			E 01	005 020 000 320 000	LOW Principle	\$45.98
PO#:	Voucher #:	78971	Invoice	Invoice No: 12/25.25	1/8/2026	Paid Amt: \$229.90
						Check Amount: \$229.90
BOR	9479021	5278		AVIBEN - EDUCATOR BENEFIT CONSULTANTS		Check
			E 01	005 010 000 305 000	403B Compliance - Admin & Compliance Servi	\$145.98
PO#:	Voucher #:	78953	Invoice	Invoice No: 40276	1/8/2026	Paid Amt: \$145.98
						Check Amount: \$145.98
BOR	9479022	00154		Baudette Municipal Light/Water		Check
			E 01	005 810 000 330 000	Utility Service	\$7,630.35
			E 04	005 590 321 330 811	Utility Service-Pool	\$2,543.45
PO#:	Voucher #:	78969	Invoice	Invoice No: 12/31/25	1/8/2026	Paid Amt: \$10,173.80
						Check Amount: \$10,173.80
BOR	9479023	5181		Bimbo Bakeries USA		Check
			E 02	005 770 701 490 000	005600 - FS MWGW 4IN HAM 30P	\$66.00
			E 02	005 770 701 490 000	003239 - FS MWGW RTBRD 24Z	\$0.00
			E 02	005 770 701 490 000	004266 - FS MWGW 61INHOT 16P34	\$0.00
			E 02	005 770 701 490 000	006619 - FS MWGW DNRL 12P 17Z	\$0.00
			E 02	005 770 701 490 000	005455 - SL RS WHT HOT 16P28Z	\$0.00
			E 02	005 770 701 490 000	001098 - FS WHT 4IN HAM 30P60	\$0.00
			E 02	005 770 701 490 000	003087 - SL SNS MWGW RT 2oz	\$0.00
			E 02	005 770 701 490 000	002773 - SL WW RTBRO 2oz	\$0.00
			E 02	005 770 701 490 000	004259 - FS MWGW 6.75" Sub6P	\$0.00
PO#:	Voucher #:	78976	Invoice	Invoice No: 52163990008542	1/8/2026	Paid Amt: \$66.00
						Check Amount: \$66.00
BOR	9479024	1234		Canon Financial Services, Inc.		Check
			E 01	005 105 000 370 000	10/01/25 - Contract Charge	\$1,372.00
			E 01	005 105 000 370 000	10/01/25 - Maintenance & Service	\$1,223.60
PO#:	Voucher #:	78983	Invoice	Invoice No: 41783214	1/8/2026	Paid Amt: \$2,595.60
						Check Amount: \$2,595.60
BOR	9479025	5291		CCN SERVICES		Check
			E 01	005 810 000 305 000	CCN Services Plow Truck	\$2,090.00
			E 01	005 810 000 305 000	Sidewak Inspection Each Morning	\$800.00
			E 01	005 810 000 305 000	New Holland Tractor	\$4,712.50
			E 01	005 810 000 305 000	New Holland Front Edn Loader w/Pusher	\$495.00

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 01/01/2026-1/31/2026 Period: 202607-202607 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
BOR	9479025	5291		CCN SERVICES		Check		
			E 01	005 810 000 305 000	Hand Cleanup & Shoveling of Entrances	\$270.00		
PO#:	Voucher #:	78966	Invoice	Invoice No: 01/01/26	1/8/2026	Paid Amt:	\$8,367.50	
						Check Amount:	\$8,367.50	
BOR	9479026	09546		CenturyLink		Check		
			E 01	005 810 000 320 000	Communications Service	\$128.18		
PO#:	Voucher #:	78970	Invoice	Invoice No: 12/26/25	1/8/2026	Paid Amt:	\$128.18	
						Check Amount:	\$128.18	
BOR	9479027	04065		COLE PAPERS, INC.		Check		
			E 01	005 810 000 401 000	BTC093 - Multipurpose Cleaner	\$82.62		
			E 01	005 810 000 401 000	CRZ375 - Compact Coreless Bath Tissue (10	\$759.78		
			E 01	005 810 000 401 000	HSP6141 - Wax Paper Liner (3 x 31.22)	\$93.65		
			E 01	005 810 000 401 000	TOR520 - Hand Towels (2 x 27.29)	\$54.59		
PO#:	Voucher #:	78951	Invoice	Invoice No: 10659323	1/8/2026	Paid Amt:	\$990.64	
						Check Amount:	\$990.64	
BOR	9479028	08899		Grainger, Inc.		Check		
			E 01	005 810 000 401 000	53CU25 - Refelctive Tape, Polyester, 0.75 FT	\$9.17		
PO#:	Voucher #:	78976	Invoice	Invoice No: 9753297861	1/8/2026	Paid Amt:	\$9.17	
			E 01	005 810 000 401 000	53CU26 - Reflective Tape, Polyester, 0.75 FT	\$21.50		
PO#:	Voucher #:	78974	Invoice	Invoice No: 9753475541	1/8/2026	Paid Amt:	\$21.50	
			E 01	005 810 000 401 000	41J516 - Drainstrainerm d5", Bronze	\$162.85		
			E 01	005 810 000 401 000	21XP04 - DC Power Supply, 24VDC, 0.65A, 5	\$62.32		
			E 01	005 810 000 401 000	2DPE5 - Connector, Nylon	\$35.50		
			E 01	005 810 000 401 000	52AW71 - Knockout Plug, Conduit Size 1/2"	\$7.92		
			E 01	005 810 000 401 000	52AW72 - Knockout Plug, Conduit Size 3/4"	\$8.16		
			E 01	005 810 000 401 000	206F96 - Conduit Clamp, Steel, Overall	\$27.00		
			E 01	005 810 000 401 000	5YE32 - Corner Connector, 90 Degrees, Steel	\$6.12		
			E 01	005 810 000 401 000	784GR0 - Strut Channel Fitting, Silver, 1/4"	\$22.59		
			E 01	005 810 000 401 000	411A60 - Insertbit, 1:1"	\$17.54		
			E 01	005 810 000 401 000	42W502 - Screw Remover Screwdriver, #12	\$16.90		
			E 01	005 810 000 401 000	31JU46 - MS #8-32, Plain, 1/2"	\$6.94		
PO#:	Voucher #:	78975	Invoice	Invoice No: 9753297879	1/8/2026	Paid Amt:	\$373.84	
			E 01	005 810 000 401 000	213YE9 - Automatic Flush Valve, Exposed, 1.:	\$495.02		
PO#:	Voucher #:	78973	Invoice	Invoice No: 974907888	1/8/2026	Paid Amt:	\$495.02	
						Check Amount:	\$899.53	

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 01/01/2026-1/31/2026 Period: 202607-202607 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
BOR	9479029	2315		HUGOS LAKE OF THE WOODS FOODS		Check
			E 01	300 260 000 430 000	ECFE	\$177.62
PO#:	Voucher #:	78972	Invoice	Invoice No: 12/31/25	1/8/2026	Paid Amt: \$177.62
						Check Amount: \$177.62
BOR	9479030	5031		KEMPS LLC		Check
			E 02	005 770 701 495 000	26890 - Dairy PUR 1% MK HPE 50C	\$237.00
			E 02	005 770 701 495 000	65492 - TROMOO CHOC SK MK	\$356.40
			E 02	005 770 701 495 000	27493 - MULU MILK LAC SK 8OZ 24	\$0.00
			E 02	005 770 701 495 000	26660 - Cass Skim MK HP 50CS	\$0.00
			E 02	005 770 701 495 000	26935 - Dairy Pur UHT Lac 1% HP	\$0.00
			E 02	005 770 701 495 000	163 - Cass 1% MK PLGL 4CS	\$0.00
			E 02	005 770 701 495 000	164 - Cass 2% MK PLGL 4CS	\$0.00
PO#:	Voucher #:	78968	Invoice	Invoice No: 6120754	1/8/2026	Paid Amt: \$593.40
						Check Amount: \$593.40
BOR	9479031	04047		MINNESOTA ENERGY RESOURCES		Check
			E 04	005 590 321 330 811	Utility Service-Pool	\$232.25
			E 01	005 810 000 330 000	Utility Service	\$696.75
PO#:	Voucher #:	78962	Invoice	Invoice No: 12/30/25	1/8/2026	Paid Amt: \$929.00
			E 01	005 810 000 330 000	Utility Service - Bus Garage	\$1,491.53
PO#:	Voucher #:	78961	Invoice	Invoice No: 12/30/25	1/8/2026	Paid Amt: \$1,491.53
						Check Amount: \$2,420.53
BOR	9479032	5389		Mobile Radio Engineering, Inc.		Check
			E 01	005 760 720 320 000	Contract Rate - 01/01/26 - 01/30/26	\$690.00
PO#:	Voucher #:	78952	Invoice	Invoice No: 80004736	1/8/2026	Paid Amt: \$690.00
						Check Amount: \$690.00
BOR	9479033	00625		MSBA		Check
			E 01	005 010 000 366 000	Craig Severs - PH1: Zoom Meeting - Dec 3	\$125.00
			E 01	005 010 000 366 000	Craig Severs - PH2: Zoom Meeting - Pt. A (De	\$210.00
			E 01	005 010 000 366 000	Scott Fitzsimonds - PH2: Zoom Meeting - Pt. A	\$210.00
			E 01	005 010 000 366 000	Scott Fitzsimonds - PH1: Zoom Meeting - Dec	\$125.00
PO#:	Voucher #:	78964	Invoice	Invoice No: INV-14479-DD8RS	1/8/2026	Paid Amt: \$670.00
						Check Amount: \$670.00
BOR	9479034	4954		North Country Food Bank, Inc.		Check
			E 21	005 298 301 401 732	Delivery Fee	\$59.66
PO#:	Voucher #:	78981	Invoice	Invoice No: 11/30/25	1/8/2026	Paid Amt: \$59.66
						Check Amount: \$59.66

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 01/01/2026-1/31/2026 Period: 202607-202607 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
BOR	9479035	00709		North Star Electric Coop, Inc.		Check		
			E 01 005 810 000 330 000	Softball Field - Read on 01/01/26		\$52.00		
PO#:	Voucher #:	78989	Invoice	Invoice No: 01/01/26	1/8/2026	Paid Amt:	\$52.00	
			E 01 005 810 000 330 000	Utility Service - Building Read on 01/01/26		\$7,641.61		
			E 04 005 590 321 330 811	Utility Service - Pool Read on 01/01/26		\$2,547.21		
PO#:	Voucher #:	78987	Invoice	Invoice No: 01/01/26	1/8/2026	Paid Amt:	\$10,188.82	
			E 01 005 810 000 330 000	Street Lights - Read on 01/01/26		\$86.80		
PO#:	Voucher #:	78988	Invoice	Invoice No: 01/01/26	1/8/2026	Paid Amt:	\$86.80	
			E 01 005 810 000 330 000	Winter Inadvertent Demand Insurance		\$1,332.00		
PO#:	Voucher #:	78965	Invoice	Invoice No: 10964	1/8/2026	Paid Amt:	\$1,332.00	
						Check Amount:	\$11,659.62	
BOR	9479036	3955		Northern Light Region		Check		
			E 01 005 105 000 305 000	12/03/25 - oard Minutes Publishing		\$229.50		
			E 01 005 105 000 305 000	12/10/25 - Classified Advertising in Roadrunn		\$66.75		
			E 01 005 105 000 305 000	12/10/25 - Agenda Publishing		\$81.00		
			E 01 005 105 000 305 000	12/17/25 - Classified Advertising in Roadrunn		\$66.75		
			E 01 005 105 000 305 000	12/24/25 - Minutes Publishing		\$162.00		
			E 01 005 105 000 305 000	12/31/25 - Board Minutes Publishing		\$162.00		
PO#:	Voucher #:	78985	Invoice	Invoice No: 12/31/25	1/8/2026	Paid Amt:	\$768.00	
						Check Amount:	\$768.00	
BOR	9479037	5619		PACHEL, LAILA		Check		
			E 01 222 292 000 305 000	JH Lines		\$50.00		
			E 01 222 292 000 305 000	JH Clock		\$60.00		
PO#:	Voucher #:	78982	Invoice	Invoice No: 01/07/26	1/8/2026	Paid Amt:	\$110.00	
						Check Amount:	\$110.00	
BOR	9479038	3727		Pat LeClaire Electric		Check		
			E 01 005 865 384 305 000	Inspection Fee		\$110.00		
PO#:	Voucher #:	78979	Invoice	Invoice No: 12/17/25	1/8/2026	Paid Amt:	\$110.00	
						Check Amount:	\$110.00	
BOR	9479039	5423		PERFORMANCE FOOD SERVICE		Check		
			E 02 005 770 705 490 000	Breakfast		\$566.82		
			E 02 005 770 701 401 000	Non-Food		\$0.00		
			E 02 005 770 701 490 000	Food		\$1,274.88		
			E 02 005 770 701 490 000	Credit Coming Soon		\$41.18		
PO#:	Voucher #:	78963	Invoice	Invoice No: 828792	1/8/2026	Paid Amt:	\$1,882.88	
			E 02 005 770 701 491 000	Commodity		\$62.86		
PO#:	Voucher #:	78967	Invoice	Invoice No: 829757	1/8/2026	Paid Amt:	\$62.86	

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 01/01/2026-1/31/2026 Period: 202607-202607 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
BOR	9479039	5423		PERFORMANCE FOOD SERVICE		Check		
			E 02	005 770 705 490 000	Breakfast	\$0.00		
			E 02	005 770 701 401 000	Non-Food	\$77.45		
			E 02	005 770 701 490 000	Food	\$755.98		
PO#:	Voucher #:	78977	Invoice	Invoice No: 822526	1/8/2026	Paid Amt:	\$833.43	
						Check Amount:	\$2,779.17	
BOR	9479040	5118		United Refrigeration		Check		
			E 01	005 865 384 350 000	24R404A - Refrigerant 24LB Cylinder	\$480.00		
			E 01	005 865 384 350 000	Freight Out	\$20.00		
PO#:	Voucher #:	78948	Invoice	Invoice No: 16761352-00	1/8/2026	Paid Amt:	\$500.00	
						Check Amount:	\$500.00	
BOR	9479041	4096		WIKSTROM TELECOM - INTERNET		Check		
			E 01	005 810 000 320 000	Local Line Charge	\$311.40		
			E 01	005 810 000 320 000	IntereST Access Charge	\$78.00		
			E 01	005 810 000 320 000	Universal Service Charge	\$29.64		
			E 01	005 810 000 320 000	Tele Assistance Plan Surcharge	\$0.84		
			E 01	005 810 000 320 000	988 Fee	\$1.44		
			E 01	005 810 000 320 000	State 911 Charge	\$9.60		
			E 01	005 810 000 320 000	Long Distance	\$34.50		
			E 01	005 810 000 320 000	Retail Sales	\$148.00		
			E 01	005 810 000 320 000	Retail Sales	\$342.57		
			E 01	005 810 000 320 000	Postage/Shipping	\$19.18		
PO#:	Voucher #:	78980	Invoice	Invoice No: 01/01/26	1/8/2026	Paid Amt:	\$975.17	
						Check Amount:	\$975.17	
BOR	9479042	5589		ANDERSON, ROB		Check		
			E 01	222 292 000 305 000	Ref - Boys BBall 01/08/26	\$175.00		
PO#:	Voucher #:	78991	Invoice	Invoice No: 01/08/26	1/8/2026	Paid Amt:	\$175.00	
						Check Amount:	\$175.00	
BOR	9479043	5138		HOLTHUSEN, ANTHONY		Check		
			E 01	222 292 000 305 000	Ref - Boys BBall 01/08/26	\$175.00		
			E 01	222 292 000 305 000	Mileage	\$168.00		
PO#:	Voucher #:	78992	Invoice	Invoice No: 01/08/26	1/8/2026	Paid Amt:	\$343.00	
						Check Amount:	\$343.00	

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 01/01/2026-1/31/2026 Period: 202607-202607 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
BOR	9479044	5321		PETERSON, PAUL		Check			
			E 01	222 292 000 305 000	Ref - Boys BBall 01/08/26		\$175.00		
PO#:	Voucher #:	78990	Invoice	Invoice No: 01/08/26	1/8/2026	Paid Amt:	\$175.00		
						Check Amount:	\$175.00		
BOR	9479045	3065		LOUD, JERRY		Check			
			E 01	222 292 000 305 000	Ref - BBall Girls & Boys 01/12/26		\$220.00		
PO#:	Voucher #:	78999	Invoice	Invoice No: 12/12/26	1/13/2026	Paid Amt:	\$220.00		
						Check Amount:	\$220.00		
BOR	9479046	5515		RUDRUD, BROOKLYN		Check			
			E 01	222 292 000 305 000	Ref - BBall Girls & Boys 01/12/26		\$220.00		
PO#:	Voucher #:	78998	Invoice	Invoice No: 12/12/26	1/13/2026	Paid Amt:	\$220.00		
						Check Amount:	\$220.00		
BOR	9479047	2645		VAADELAND, HAAKON		Check			
			E 01	222 292 000 305 000	Ref - BBall Girls & Boys 01/12/26		\$220.00		
			E 01	222 292 000 305 000	Mileage		\$211.40		
PO#:	Voucher #:	79000	Invoice	Invoice No: 12/12/26	1/13/2026	Paid Amt:	\$431.40		
						Check Amount:	\$431.40		
BOR	9479048	2012		BLOCK, KEITH		Check			
			E 01	222 292 000 305 000	Ref - Hockey 01/13/26		\$85.00		
PO#:	Voucher #:	79002	Invoice	Invoice No: 01/13/26	1/13/2026	Paid Amt:	\$85.00		
						Check Amount:	\$85.00		
BOR	9479049	4922		JOHNSON, BRADY		Check			
			E 01	222 292 000 305 000	Ref - Hockey 01/13/26		\$125.00		
			E 01	222 292 000 305 000	Mileage		\$79.80		
PO#:	Voucher #:	79006	Invoice	Invoice No: 01/13/26	1/13/2026	Paid Amt:	\$204.80		
						Check Amount:	\$204.80		
BOR	9479050	3651		LANDMAN, TYLER		Check			
			E 01	222 292 000 305 000	Ref - Hockey 01/13/26		\$125.00		
PO#:	Voucher #:	79001	Invoice	Invoice No: 01/13/26	1/13/2026	Paid Amt:	\$125.00		
						Check Amount:	\$125.00		
BOR	9479051	3065		LOUD, JERRY		Check			
			E 01	222 292 000 305 000	Ref - BBall Boys & Girls 01/13/26		\$175.00		
PO#:	Voucher #:	79004	Invoice	Invoice No: 01/13/26	1/13/2026	Paid Amt:	\$175.00		
						Check Amount:	\$175.00		

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 01/01/2026-1/31/2026 Period: 202607-202607 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
BOR	9479052	5515		RUDRUD, BROOKLYN		Check
			E 01 222 292 000 305 000	Ref - BBall Boys & Girls 01/13/26		\$175.00
PO#:	Voucher #:	79003	Invoice	Invoice No: 01/13/26	1/13/2026	Paid Amt: \$175.00
						Check Amount: \$175.00
BOR	9479053	2645		VAADELAND, HAAKON		Check
			E 01 222 292 000 305 000	Ref - BBall Boys & Girls 01/13/26		\$175.00
			E 01 222 292 000 305 000	Mileage		\$211.40
PO#:	Voucher #:	79005	Invoice	Invoice No: 01/13/26	1/13/2026	Paid Amt: \$386.40
						Check Amount: \$386.40
BOR	9479054	08652		MINNESOTA BUREAU OF CRIMINAL APPREHENSION		Check
			E 01 005 716 342 311 000	Fish, Betsy		\$15.00
PO#:	Voucher #:	79032	Invoice	Invoice No: 12/15/26	1/15/2026	Paid Amt: \$15.00
						Check Amount: \$15.00
BOR	9479055	08652		MINNESOTA BUREAU OF CRIMINAL APPREHENSION		Check
			E 01 005 716 342 311 000	Brune, Dale		\$15.00
PO#:	Voucher #:	79031	Invoice	Invoice No: 01/14/26	1/15/2026	Paid Amt: \$15.00
						Check Amount: \$15.00
BOR	9479056	08652		MINNESOTA BUREAU OF CRIMINAL APPREHENSION		Check
			E 01 005 716 342 311 000	Pearson, Jackie		\$15.00
PO#:	Voucher #:	79030	Invoice	Invoice No: 01/15/26	1/15/2026	Paid Amt: \$15.00
						Check Amount: \$15.00
BOR	9479057	2899		AMAZON CAPITAL SERVICES		Check
			E 01 005 810 000 401 000	B08DNWF2XB - Makita 127082-8 Nozzle Assx		\$59.79
			E 01 005 810 000 401 000	Shipping & Handling		\$6.99
PO#:	Voucher #:	79018	Invoice	Invoice No: 1JYH-XFM4-GX4V	1/16/2026	Paid Amt: \$66.78
			E 01 005 105 000 401 000	ELABEST Mesh Office Chair		\$219.95
			E 01 005 105 000 401 000	4K Long HDMI Cable 2 Pack, 25 ft, JSAUX		\$31.02
			E 01 005 105 000 401 000	USX Mount Full Motion TV Wall Mount		\$42.15
			E 01 005 105 000 401 000	Logitech C920x HD Pro PC Webcam		\$59.99
			E 01 005 105 000 401 000	DUMOX Black Stackable Arm Chairs with Mes		\$99.96
			E 01 005 105 000 401 000	Shipping		\$13.98
			E 01 005 105 000 401 000	Promotions & Discounts		(\$11.99)
PO#: 9431	Voucher #:	79037	Invoice	Invoice No: iWKR-CX1Y-HDMN	1/16/2026	Paid Amt: \$455.06
			E 04 005 580 325 401 000	B0DZXC3BJQ Action Air Bounce House - Infl:		\$265.99
			E 04 005 580 325 401 000	B0FS7CDXRP Outfunny Inflatable Bounce Hc		\$319.99

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 01/01/2026-1/31/2026 Period: 202607-202607 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
BOR	9479057	2899		AMAZON CAPITAL SERVICES		Check		
			E 04	005 580 325 401 000	Amazon Shipping Charge		\$6.99	
PO#: 9433	Voucher #: 79028	Invoice		Invoice No: 1FWX-R9YH-19KM	1/16/2026	Paid Amt:		\$592.97
			E 01	200 001 000 401 200	B00S2FYYPW Kiefer Egg Dive Toys (10-Pac)		\$18.30	
			E 01	200 001 000 401 200	B07MWY7SJR Hamilton Beach Belgian Waffle		\$37.99	
			E 01	200 001 000 401 200	B0D95V6S6L JusArt Acrylic Paint Markers Br		\$15.19	
PO#: 9438	Voucher #: 79011	Invoice		Invoice No: 113M-RY6K-WRMF	1/16/2026	Paid Amt:		\$71.48
			E 01	005 108 000 401 000	B000BDDG7U IRWIN VISE-GRIP Adjustable V		\$14.99	
			E 01	005 108 000 401 000	B07TPN9V3X KINJOEK Heavy Duty No Drill I		\$17.72	
			E 01	005 108 000 401 000	B0CL1Q75VS QIATOL 120PCS Solder Seal V		\$5.99	
			E 01	005 108 000 401 000	B0CTQ8NN3K HUANUO Heavy Duty Monitor		\$59.80	
			E 01	005 108 000 401 000	B0DFCMKMMQ 2.5-inch HDD EVA Carrying C		\$5.66	
			E 01	005 108 000 401 000	B0DMDDMJSY SquEqu 2 Pack Hard Drive Ca		\$7.97	
			E 01	005 108 000 401 000	B0FLDLYWSK Daifunli 5 Pcs Probe Pick Spu		\$8.99	
PO#: 9436	Voucher #: 79038	Invoice		Invoice No: 1PLW-TGY3-G17C	1/16/2026	Paid Amt:		\$121.12
						Check Amount:		\$1,307.41
BOR	9479058	5737		BEMIDJI STATE UNIVERSITY MUSIC SCHOOL		Check		
			E 01	222 298 000 820 116	BSU Honor Band Registration		\$180.00	
PO#:	Voucher #: 79026	Invoice		Invoice No: 01/07/26	1/16/2026	Paid Amt:		\$180.00
						Check Amount:		\$180.00
BOR	9479059	5181		Bimbo Bakeries USA		Check		
			E 02	005 770 701 490 000	005600 - FS MWGW 4IN HAM 30P		\$79.20	
			E 02	005 770 701 490 000	003239 - FS MWGW RTBRD 24Z		\$0.00	
			E 02	005 770 701 490 000	004266 - FS MWGW 61INHOT 16P34		\$0.00	
			E 02	005 770 701 490 000	006619 - FS MWGW DNRL 12P 17Z		\$0.00	
			E 02	005 770 701 490 000	005455 - SL RS WHT HOT 16P28Z		\$0.00	
			E 02	005 770 701 490 000	001098 - FS WHT 4IN HAM 30P60		\$0.00	
			E 02	005 770 701 490 000	003087 - SL SNS MWGW RT 2oz		\$0.00	
			E 02	005 770 701 490 000	002773 - SL WW RTBRO 2oz		\$0.00	
			E 02	005 770 701 490 000	004259 - FS MWGW 6.75" Sub6P		\$0.00	
PO#:	Voucher #: 79036	Invoice		Invoice No: 52163990008602	1/16/2026	Paid Amt:		\$79.20
			E 02	005 770 701 490 000	005600 - FS MWGW 4IN HAM 30P		\$0.00	
			E 02	005 770 701 490 000	003239 - FS MWGW RTBRD 24Z		\$0.00	
			E 02	005 770 701 490 000	004266 - FS MWGW 61INHOT 16P34		\$0.00	
			E 02	005 770 701 490 000	006619 - FS MWGW DNRL 12P 17Z		\$0.00	
			E 02	005 770 701 490 000	005455 - SL RS WHT HOT 16P28Z		\$0.00	
			E 02	005 770 701 490 000	001098 - FS WHT 4IN HAM 30P60		\$0.00	

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 01/01/2026-1/31/2026 Period: 202607-202607 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
BOR	9479059	5181		Bimbo Bakeries USA		Check
			E 02	005 770 701 490 000	003087 - SL SNS MWGW RT 2oz	\$0.00
			E 02	005 770 701 490 000	002773 - SL WW RTBRO 2oz	\$53.40
			E 02	005 770 701 490 000	004259 - FS MWGW 6.75" Sub6P	\$0.00
PO#:	Voucher #:	79015	Invoice	Invoice No: 52163990008581	1/16/2026	Paid Amt: \$53.40
						Check Amount: \$132.60
BOR	9479060	04065		COLE PAPERS, INC.		Check
			E 01	005 810 000 401 000	CRZ26495 - Pacific Blue Ultra 8" Natural Pape	\$167.84
PO#:	Voucher #:	79034	Invoice	Invoice No: 10669538	1/16/2026	Paid Amt: \$167.84
			E 01	005 810 000 401 000	CRZ233 - 1 PLY Multifold Natural 9.25x9.5 To	\$77.89
			E 01	005 810 000 401 000	CRZ375 - Compact Coreless Bath Tissue (10	\$759.78
PO#:	Voucher #:	79033	Invoice	Invoice No: 10667932	1/16/2026	Paid Amt: \$837.67
			E 01	005 810 000 401 000	LND401 - Vac Bag LB3 10/PKG	\$76.94
PO#:	Voucher #:	79035	Invoice	Invoice No: 10671151	1/16/2026	Paid Amt: \$76.94
						Check Amount: \$1,082.45
BOR	9479061	2151		DELL MARKETING		Check
			E 01	005 108 000 401 000	3000197467365.2 - ProSupport Next Busines	\$310.33
			E 01	005 108 000 401 000	ProSupport 7x24 Technical Support & Assiste	\$470.38
PO#: 9437	Voucher #:	78993	Invoice	Invoice No: 10856546909	1/16/2026	Paid Amt: \$780.71
						Check Amount: \$780.71
BOR	9479062	2944		HAUGEN, CRAIG		Check
			E 01	300 258 000 350 000	Yamaha Bari Sax	\$30.00
PO#:	Voucher #:	79025	Invoice	Invoice No: 153357	1/16/2026	Paid Amt: \$30.00
						Check Amount: \$30.00
BOR	9479063	3035		Hometown Hardware		Check
			E 01	005 810 000 401 000	Maintenance	\$615.24
			E 01	005 760 720 401 000	Transportation	\$84.90
PO#:	Voucher #:	78994	Invoice	Invoice No: 12/31/25	1/16/2026	Paid Amt: \$700.14
						Check Amount: \$700.14
BOR	9479064	4323		INNOVATIVE OFFICE SOLUTIONS		Check
			E 01	005 105 000 401 000	MMM600K6 TAPE,TRANS,6-PACK,CR	\$65.48
			E 01	005 105 000 401 000	MMM600K6 TAPE,TRANS,6-PACK,CR	\$81.85
PO#: 9439	Voucher #:	79007	Invoice	Invoice No: IN5027062	1/16/2026	Paid Amt: \$147.33
						Check Amount: \$147.33
BOR	9479065	5031		KEMPS LLC		Check
			E 02	005 770 701 495 000	26890 - Dairy PUR 1% MK HPE 50C	\$138.25

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 01/01/2026-1/31/2026 Period: 202607-202607 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
BOR	9479065	5031		KEMPS LLC		Check
			E 02 005 770 701 495 000	65492 - TROMOO CHOC SK MK		\$297.00
			E 02 005 770 701 495 000	27493 - MULU MILK LAC SK 8OZ 24		\$0.00
			E 02 005 770 701 495 000	26660 - Cass Skim MK HP 50CS		\$0.00
			E 02 005 770 701 495 000	26935 - Dairy Pur UHT Lac 1% HP		\$28.32
			E 02 005 770 701 495 000	163 - Cass 1% MK PLGL 4CS		\$0.00
			E 02 005 770 701 495 000	164 - Cass 2% MK PLGL 4CS		\$0.00
PO#:	Voucher #:	79016	Invoice	Invoice No: 6126710	1/16/2026	Paid Amt: \$463.57
			E 02 005 770 701 495 000	26890 - Dairy PUR 1% MK HPE 50C		\$118.50
			E 02 005 770 701 495 000	65492 - TROMOO CHOC SK MK		\$277.20
			E 02 005 770 701 495 000	27493 - MULU MILK LAC SK 8OZ 24		\$0.00
			E 02 005 770 701 495 000	26660 - Cass Skim MK HP 50CS		\$19.25
			E 02 005 770 701 495 000	26935 - Dairy Pur UHT Lac 1% HP		\$0.00
			E 02 005 770 701 495 000	163 - Cass 1% MK PLGL 4CS		\$0.00
			E 02 005 770 701 495 000	164 - Cass 2% MK PLGL 4CS		\$0.00
PO#:	Voucher #:	79017	Invoice	Invoice No: 6133764	1/16/2026	Paid Amt: \$414.95
						Check Amount: \$878.52
BOR	9479066	5023		MASSP		Check
			E 01 300 050 000 366 000	Winter Conference - Mary Merchant		\$405.00
PO#:	Voucher #:	79023	Invoice	Invoice No: WC12234	1/16/2026	Paid Amt: \$405.00
						Check Amount: \$405.00
BOR	9479067	04047		MINNESOTA ENERGY RESOURCES		Check
			E 01 005 810 000 330 000	Main Building - 01/06/26		\$14,407.07
PO#:	Voucher #:	79014	Invoice	Invoice No: 01/06/26	1/16/2026	Paid Amt: \$14,407.07
						Check Amount: \$14,407.07
BOR	9479068	5574		NORTH CENTRAL INTERNATIONAL		Check
			E 01 005 760 720 401 000	205D/CR35066 - Seal, Oil, Wheel		\$66.74
PO#:	Voucher #:	79029	Invoice	Invoice No: X205092370:01	1/16/2026	Paid Amt: \$66.74
						Check Amount: \$66.74
BOR	9479069	4954		North Country Food Bank, Inc.		Check
			E 21 005 298 301 401 732	BP110 - Mixed Fruit Cups		\$27.14
			E 21 005 298 301 401 732	BP130 - Granola Crunch Clusters		\$124.25
			E 21 005 298 301 401 732	BP100 - Apple Jacks, Bowls		\$59.13
			E 21 005 298 301 401 732	BP101 - Corn Pops, Bowls		\$59.13
			E 21 005 298 301 401 732	BP102 - Froot Loops, Bowls		\$59.13
			E 21 005 298 301 401 732	BP132 - Goldfish Crackers, Pretzel		\$108.76
			E 21 005 298 301 401 732	BP127 - Apple Juice, 100% Juice		\$30.77

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 01/01/2026-1/31/2026 Period: 202607-202607 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
BOR	9479069	4954		North Country Food Bank, Inc.		Check
			E 21 005 298 301 401 732	BP128 - Fruit Punch, 100% Juice		\$33.82
			E 21 005 298 301 401 732	BP131 - Goldfish Crakers, Cheddar		\$135.93
			E 21 005 298 301 401 732	Delivery Fee		\$102.50
			E 21 005 298 301 401 732	BP147 - Applesauce, 18/4-4 oz		\$92.15
			E 21 005 298 301 401 732	43577 - BP 2% White Milk, 24/8 oz		\$27.72
			E 21 005 298 301 401 732	BP134 - Grape Juice, 100% Juice		\$33.37
			E 21 005 298 301 401 732	BP115 - Tomato Soup, Pouch 24-10		\$16.88
			E 21 005 298 301 401 732	BP140 - Beef Stew Pouch 24/7 oz		\$26.36
			E 21 005 298 301 401 732	BP108 - Pudding, Butterscotch		\$38.19
			E 21 005 298 301 401 732	BP135 - Bug Bites Cinnamon Grahams		\$306.14
			E 21 005 298 301 401 732	BP136 - Scooby Doo Cinnamon		\$306.14
			E 21 005 298 301 401 732	BP137 - Scooby Doo Chocolate		\$306.14
			E 21 005 298 301 401 732	BP138 - Cheez-It Crackers 60/1.5 oz		\$106.14
			E 21 005 298 301 401 732	BP139 - Rice Krispies Treats Bar		\$157.95
			E 21 005 298 301 401 732	BP103 - Frosted Flakes, Bowls 96-1		\$29.57
PO#:	Voucher #:	79024	Invoice	Invoice No: 61002-1	1/16/2026	Paid Amt: \$2,187.31
						Check Amount: \$2,187.31
BOR	9479070	5590		NORTHDAL OIL - BAUDETTE		Check
			E 01 005 760 720 442 000	Fuel		\$7,009.34
PO#:	Voucher #:	78995	Invoice	Invoice No: 12/30/25	1/16/2026	Paid Amt: \$7,009.34
						Check Amount: \$7,009.34
BOR	9479071	09438		NW LINKS		Check
			E 01 005 110 000 316 000	FY26 Quarter 2 Network Cost		\$6,454.86
			E 01 005 110 000 316 000	E-Rate Discount		(\$4,518.40)
PO#:	Voucher #:	79022	Invoice	Invoice No: 16206	1/16/2026	Paid Amt: \$1,936.46
						Check Amount: \$1,936.46
BOR	9479072	4100		Pemberton Law, P.L.L.P.		Check
			E 01 005 020 000 305 000	12/02/25 -Communication Regarding Contract		\$54.00
			E 01 005 020 000 305 000	12/04/25 - Communication Regard Constructic		\$30.00
			E 01 005 020 000 305 000	12/04/25 - Review & Redline of Construction I		\$999.00
			E 01 005 020 000 305 000	12/05/25 - Communication Regarding Contract		\$729.00
			E 01 005 020 000 305 000	12/22/25 - Communication Regarding Contract		\$30.00
PO#:	Voucher #:	79013	Invoice	Invoice No: 12/31/25	1/16/2026	Paid Amt: \$1,842.00
						Check Amount: \$1,842.00
BOR	9479073	5423		PERFORMANCE FOOD SERVICE		Check
			E 02 005 770 705 490 000	Breakfast		\$689.85

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 01/01/2026-1/31/2026 Period: 202607-202607 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
BOR	9479073	5423		PERFORMANCE FOOD SERVICE		Check		
			E 02 005 770 701 401 000	Non-Food			\$40.75	
			E 02 005 770 701 490 000	Food			\$1,951.74	
PO#:	Voucher #:	79019	Invoice	Invoice No: 830376	1/16/2026	Paid Amt:	\$2,682.34	
			E 02 005 770 705 490 000	Breakfast			\$0.00	
			E 02 005 770 701 401 000	Non-Food			\$0.00	
			E 02 005 770 701 490 000	Food			\$41.18	
PO#:	Voucher #:	79020	Invoice	Invoice No: 831033	1/16/2026	Paid Amt:	\$41.18	
			E 02 005 770 701 490 000	Food			\$41.18	
PO#:	Voucher #:	79021	Credit	Invoice No: 834534	1/16/2026	Paid Amt:	(\$41.18)	
						Check Amount:	\$2,682.34	
BOR	9479074	5558		PONY GULCH PRODUCTIONS - MINDT, MARK		Check		
			E 01 100 203 320 305 000	KODA Presentation February 19-20, 2026			\$3,250.00	
PO#:	Voucher #:	79027	Invoice	Invoice No: 7102	1/16/2026	Paid Amt:	\$3,250.00	
						Check Amount:	\$3,250.00	
BOR	9479075	00760		Poppler's Music		Check		
			E 01 300 258 000 430 000	00-34540 - Sound Innovations for Concert Ba			\$11.99	
PO#: 9334	Voucher #:	79009	Invoice	Invoice No: 3135164	1/16/2026	Paid Amt:	\$11.99	
			E 01 300 258 000 430 000	RCC10MD - La Voz Clarinet Reed Medium; Bc			\$27.99	
			E 01 300 258 000 430 000	RCC10MH - La Voz Clarinet Reed Medium Ha			\$27.99	
			E 01 300 258 000 430 000	B14DRY - Evans 14" Genera Dry Snare Head			\$51.98	
PO#: 9334	Voucher #:	79008	Invoice	Invoice No: 3134896	1/16/2026	Paid Amt:	\$107.96	
						Check Amount:	\$119.95	
BOR	9479076	00789		Region 1 ESV		Check		
			E 01 005 110 000 316 000	Accounting Support Services			\$1,653.67	
			E 01 005 110 000 316 000	PayrollSupport Services			\$1,643.05	
			E 01 005 110 000 316 000	MARSS Support/Reporting Services			\$550.00	
PO#:	Voucher #:	79012	Invoice	Invoice No: 16094	1/16/2026	Paid Amt:	\$3,846.72	
						Check Amount:	\$3,846.72	
BOR	9479077	5196		TechCHECK		Check		
			E 01 005 108 000 401 342	FG-121G-BDL-950-12 - FortiGate-121G Hard			\$3,630.00	
			E 01 005 108 000 401 342	ICX7550-24F-E2 - RUCKUS ICX 7550-24F Eth			\$5,100.00	
			E 01 005 108 000 401 342	ICX7650-4X10GF - CommScope ICX 7650 4-p			\$345.00	
			E 01 005 108 000 401 342	ICX8200-48ZP2-E2 - 32 x 10/100/1000802.3a			\$8,020.00	
			E 01 005 108 000 401 342	PCUSA2 - Power Cord NEMA5-15/C13			\$105.00	
			E 01 005 108 000 401 342	10G-SFPP-LR-S8 - CommScope SFP+ Module			\$890.00	
			E 01 005 108 000 401 342	ADD-MODE-STLC6-5 - AddOn 5m ST (Male) C			\$240.00	

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 01/01/2026-1/31/2026 Period: 202607-202607 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
BOR	9479077	5196		TechCHECK		Check
			E 01	005 108 000 401 342	SFP-10G-LR-FL - Cisco SFP-10G-LR Compatil	\$42.50
			E 01	005 108 000 401 342	E1MG-TX-A - Brocade SFP (mini-GBIC) Modul	\$120.00
			E 01	005 108 000 401 342	E1MG-SX-A - RUCKUS SFP Module	\$340.00
			E 01	005 108 000 401 342	10G-SFPP-TWX-0101 - 10GbE Direct Attach S	\$180.00
			E 01	005 108 000 401 342	CLD-ESNT-APSW-REC5 - RUCKUS One Ess	\$525.00
PO#: 9426	Voucher #:	79010	Invoice	Invoice No: 64199	1/16/2026	Paid Amt: \$19,537.50 Check Amount: \$19,537.50
BOR	9479078	4138		AFSCME Council 65		Check
			B 01	215 039	AFSCME	\$219.32
PO#:	Voucher #:	79044	Invoice	Invoice No: S2026130	1/16/2026	Paid Amt: \$219.32 Check Amount: \$219.32
BOR	9479079	2012		BLOCK, KEITH		Check
			E 01	222 292 000 305 000	Ref - Hockey 01/16/26	\$85.00
PO#:	Voucher #:	79065	Invoice	Invoice No: 01/16/26	1/16/2026	Paid Amt: \$85.00 Check Amount: \$85.00
BOR	9479080	3169		BRIC		Check
			E 01	100 401 740 399 000	Alexis Walden Speech Partners	\$9,261.60
PO#:	Voucher #:	78997	Invoice	Invoice No: 1/12/26	1/16/2026	Paid Amt: \$9,261.60 Check Amount: \$9,261.60
BOR	9479081	5739		ENG, ALEX		Check
			E 01	222 292 000 305 000	Ref - BBall 01/16/26	\$175.00
PO#:	Voucher #:	79067	Invoice	Invoice No: 01/16/26	1/16/2026	Paid Amt: \$175.00 Check Amount: \$175.00
BOR	9479082	4660		GODIN, MATHIEU		Check
			E 01	222 292 000 305 000	Ref Hockey - 01/17/26	\$85.00
PO#:	Voucher #:	79070	Invoice	Invoice No: 01/17/26	1/16/2026	Paid Amt: \$85.00 Check Amount: \$85.00
BOR	9479083	3768		HASBARGEN, ANDREW		Check
			E 01	222 292 000 305 000	Ref - Hockey 01/16/26	\$125.00
PO#:	Voucher #:	79064	Invoice	Invoice No: 01/16/26	1/16/2026	Paid Amt: \$125.00 Check Amount: \$125.00
BOR	9479084	00619		Lake of the Woods Education Assoc.		Check
			B 01	215 027	MINN Education Assn Payable	\$1,066.17
PO#:	Voucher #:	79050	Invoice	Invoice No: S2026130	1/16/2026	Paid Amt: \$1,066.17 Check Amount: \$1,066.17

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 01/01/2026-1/31/2026 Period: 202607-202607 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
BOR	9479085	3065		LOUD, JERRY		Check
			E 01	222 292 000 305 000	Ref - BBall 01/16/26	\$175.00
PO#:	Voucher #:	79068	Invoice	Invoice No: 01/16/26	1/16/2026	Paid Amt: \$175.00
						Check Amount: \$175.00
BOR	9479086	3752		Midwest Bus Parts		Check
			E 01	005 760 720 401 000	06-B-101 - 2-Blade Blowers Assembly	\$279.00
			E 01	005 760 720 401 000	06-R-TH1 - Resistor For Bergstrom 2 Spd 3-T	\$9.94
			E 01	005 760 720 401 000	Shipping	\$15.95
PO#:	Voucher #:	78996	Invoice	Invoice No: INV21011	1/16/2026	Paid Amt: \$304.89
						Check Amount: \$304.89
BOR	9479087	03261		MSEA		Check
			B 01	215 031	Msea	\$211.24
PO#:	Voucher #:	79055	Invoice	Invoice No: S2026130	1/16/2026	Paid Amt: \$211.24
						Check Amount: \$211.24
BOR	9479088	3997		PELTIER, GREG		Check
			E 01	222 292 000 305 000	Ref - BBall 01/16/26	\$175.00
			E 01	222 292 000 305 000	Mileage	\$211.40
PO#:	Voucher #:	79066	Invoice	Invoice No: 01/16/26	1/16/2026	Paid Amt: \$386.40
						Check Amount: \$386.40
BOR	9479089	5433		PIEPER, JERRY ALLEN		Check
			E 01	222 292 000 305 000	Ref - Hockey 01/16/26	\$125.00
PO#:	Voucher #:	79063	Invoice	Invoice No: 01/16/26	1/16/2026	Paid Amt: \$125.00
						Check Amount: \$125.00
BOR	9479090	5462		STODGELL, PHIL		Check
			E 01	222 292 000 305 000	Ref Hockey - 01/17/26	\$125.00
			E 01	222 292 000 305 000	Mileage	\$49.00
PO#:	Voucher #:	79069	Invoice	Invoice No: 01/17/26	1/16/2026	Paid Amt: \$174.00
						Check Amount: \$174.00
BOR	9479091	3392		STOREY, SHAWN		Check
			E 01	222 292 000 305 000	Ref - Hockey 01/17/26	\$125.00
PO#:	Voucher #:	79042	Invoice	Invoice No: 01/17/26	1/16/2026	Paid Amt: \$125.00
						Check Amount: \$125.00
BOR	9479092	2817		DVS RENEWAL		Check
			E 01	005 760 720 305 000	Local Payment Fee	\$22.00
PO#:	Voucher #:	79095	Invoice	Invoice No: 01/20/26	1/20/2026	Paid Amt: \$22.00
						Check Amount: \$22.00

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 01/01/2026-1/31/2026 Period: 202607-202607 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
BOR	9479093	5740		RIVERBEND RESORT		Check		
			E 01	300 260 000 430 000	6 Person Ice Fishing Day House		\$100.00	
PO#:	Voucher #:	79091	Invoice	Invoice No: 41JK3BYNX9	1/20/2026	Paid Amt:	\$100.00	
						Check Amount:	\$100.00	
BOR	9479094	2899		AMAZON CAPITAL SERVICES		Check		
			E 01	005 810 000 401 000	B00LNGDTKI - Riccar SupraLite Belts		\$13.50	
			E 01	005 810 000 401 000	Shipping		\$6.99	
PO#:	Voucher #:	79110	Invoice	Invoice No: 1HQF-YL1W-PVK7	1/22/2026	Paid Amt:	\$20.49	
			E 01	005 105 000 401 000	Logitech C920x HD Pro PC Webcam		\$59.99	
PO#:	Voucher #:	79077	Credit	Invoice No: 1J4F-R3G1-M6YH	1/22/2026	Paid Amt:	(\$59.99)	
			E 04	005 580 325 430 000	B08RTY85LP Polymer Clay Set - 48 Colors O		\$28.49	
			E 04	005 580 325 430 000	B0BQ7LP7HH Fruit Fondant Molds for Cake C		\$9.79	
			E 04	005 580 325 430 000	B0BSG84SFL FlyFlag Air Dry Clay - 100 Colo		\$19.94	
			E 04	005 580 325 430 000	B0CFN9RBP7 Penguin Pottery - Underglaze f		\$50.00	
			E 04	005 580 325 430 000	B0CNW7HS21 FCKEMLDS Bear Silicone Fon		\$4.89	
			E 04	005 580 325 430 000	B0CS8XL3XY CiaraQ Polymer Clay Starter kit		\$24.29	
			E 04	005 580 325 430 000	B0CSK3FC7X Shuttle Art 112 Colors Polymer		\$31.98	
			E 04	005 580 325 430 000	B0F4XP6LX Chuangdi 12 Sets Ceramics to f		\$36.99	
			E 04	005 580 325 430 000	B0FDW7FDHG Flower Silicone Molds,9pcs R		\$8.98	
			E 04	005 580 325 430 000	B0FL74B2D3 Reallnaive 8 Pack Farm Animal		\$23.99	
			E 04	005 580 325 430 000	Shipping		\$4.79	
PO#: 9441	Voucher #:	79111	Invoice	Invoice No: 1CX7-KC9G-99RJ	1/22/2026	Paid Amt:	\$244.13	
						Check Amount:	\$204.63	
BOR	9479095	00130		Auto Value Baudette		Check		
			E 01	005 760 720 401 000	1360-4-R - Fix-It-Pack		\$4.13	
			E 01	005 760 720 401 000	1360-6-R - Fix-It-Pack		\$4.65	
			E 01	005 760 720 401 000	1362-6-R - Fix-It-Pack		\$21.50	
PO#:	Voucher #:	79085	Invoice	Invoice No: 39241887	1/22/2026	Paid Amt:	\$30.28	
						Check Amount:	\$30.28	
BOR	9479096	5181		Bimbo Bakeries USA		Check		
			E 02	005 770 701 490 000	005600 - FS MWGW 4IN HAM 30P		\$52.80	
			E 02	005 770 701 490 000	003239 - FS MWGW RTBRD 24Z		\$17.80	
			E 02	005 770 701 490 000	004266 - FS MWGW 61INHOT 16P34		\$0.00	
			E 02	005 770 701 490 000	006619 - FS MWGW DNRL 12P 17Z		\$0.00	
			E 02	005 770 701 490 000	005455 - SL RS WHT HOT 16P28Z		\$0.00	
			E 02	005 770 701 490 000	001098 - FS WHT 4IN HAM 30P60		\$0.00	
			E 02	005 770 701 490 000	003087 - SL SNS MWGW RT 2oz		\$0.00	

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 01/01/2026-1/31/2026 Period: 202607-202607 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
BOR	9479096	5181		Bimbo Bakeries USA		Check		
			E 02	005 770 701 490 000	002773 - SL WW RTBRO 2oz	\$0.00		
			E 02	005 770 701 490 000	004259 - FS MWGW 6.75" Sub6P	\$0.00		
PO#:	Voucher #:	79093	Invoice	Invoice No: 52163990008622	1/22/2026	Paid Amt:	\$70.60	
						Check Amount:	\$70.60	
BOR	9479097	1234		Canon Financial Services, Inc.		Check		
			E 01	005 105 000 370 000	01/01/26 - Contract Charge	\$1,372.00		
			E 01	005 105 000 370 000	01/01/26 - Maintenance & Service	\$1,223.60		
PO#:	Voucher #:	79089	Invoice	Invoice No: 42465661	1/22/2026	Paid Amt:	\$2,595.60	
						Check Amount:	\$2,595.60	
BOR	9479098	5283		Department of Employment and Economic Development		Check		
			E 01	005 105 000 280 000	Unemployment Insurance - 01/08/26	\$2,308.10		
PO#:	Voucher #:	79112	Invoice	Invoice No: 01/22/26	1/22/2026	Paid Amt:	\$2,308.10	
						Check Amount:	\$2,308.10	
BOR	9479099	4433		DISCOUNT SCHOOL SUPPLY		Check		
			E 04	005 580 325 401 000	PICS - Infant Photo Cubes w/Mirror (set of 3)	\$108.99		
			E 04	005 580 325 401 000	NBB48 - Exellations/Magnetic Shapes (48 p	\$59.99		
			E 04	005 580 325 401 000	BTCCOST - Brawny Tough Costumes (set of	\$68.99		
PO#: 9434A	Voucher #:	79075	Invoice	Invoice No: P43735150101	1/22/2026	Paid Amt:	\$237.97	
						Check Amount:	\$237.97	
BOR	9479100	08899		Grainger, Inc.		Check		
			E 01	005 810 000 401 000	5D735 - Connector Aluminum	\$27.46		
			E 01	005 810 000 401 000	40K723 - Screw SZ #10, Phosphate, 1" L, PK	\$11.79		
			E 01	005 810 000 401 000	11K369 - Screw Anchor, Plastic 1" K, PK100	\$2.25		
			E 01	005 810 000 401 000	1XZN7 - General Purpose Relay, 24VAC, 15A	\$43.60		
			E 01	005 810 000 401 000	2DT93 - Relay Socket, Square, 5 Pins, 15 A	\$83.66		
			E 01	005 810 000 401 000	39G076 - Battery Alkaline AA	\$36.42		
			E 01	005 810 000 401 000	458J20 - Battery Alkaline AAA	\$43.15		
			E 01	005 810 000 401 000	4PH24 - EXT SGN, Alum, BLK, 11 3/8", 2W	\$210.14		
			E 01	005 810 000 401 000	11W123 - Battery, Lithium, Size 123, 3VDC, P	\$29.66		
PO#:	Voucher #:	79071	Invoice	Invoice No: 9765778742	1/22/2026	Paid Amt:	\$488.13	
						Check Amount:	\$488.13	
BOR	9479101	01005		HAWKINS, INC.		Check		
			E 04	005 590 321 401 811	499991 - Freight Charge	\$45.00		
			E 04	005 590 321 401 811	699922 - 15 GA Blu/Black Deidrum	(\$15.00)		
			E 04	005 590 321 401 811	14420 - Sodium Bicarbonate	\$85.28		

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 01/01/2026-1/31/2026 Period: 202607-202607 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
BOR	9479101	01005		HAWKINS, INC.		Check
			E 04 005 590 321 401 811	699922 - 15GA Blu/Black Deldrum		(\$30.00)
			E 04 005 590 321 401 811	EC-15 - Environmental Charge		\$4.00
			E 04 005 590 321 401 811	Fuel Surcharge		\$26.50
			E 04 005 590 321 401 811	699922 - 15 GA Blu/Black Deidrum		\$30.00
			E 04 005 590 321 401 811	15550 - Azone 15 - EPA Reg. No. 7870-5		\$272.36
PO#:	Voucher #:	79109	Invoice	Invoice No: 7313975	1/22/2026	Paid Amt: \$418.14
						Check Amount: \$418.14
BOR	9479102	00414		Hillyard/Hutchinson		Check
			E 01 005 810 000 401 000	HIL9901285 - Wipe Healthcare HYD Perox CLI		\$141.72
PO#:	Voucher #:	79108	Invoice	Invoice No: 90000715	1/22/2026	Paid Amt: \$141.72
						Check Amount: \$141.72
BOR	9479103	5031		KEMPS LLC		Check
			E 02 005 770 701 495 000	26890 - Dairy PUR 1% MK HPE 50C		\$118.50
			E 02 005 770 701 495 000	65492 - TROMOO CHOC SK MK		\$237.60
			E 02 005 770 701 495 000	27493 - MULU MILK LAC SK 8OZ 24		\$0.00
			E 02 005 770 701 495 000	26660 - Cass Skim MK HP 50CS		\$0.00
			E 02 005 770 701 495 000	26935 - Dairy Pur UHT Lac 1% HP		\$14.16
			E 02 005 770 701 495 000	163 - Cass 1% MK PLGL 4CS		\$0.00
			E 02 005 770 701 495 000	164 - Cass 2% MK PLGL 4CS		\$0.00
PO#:	Voucher #:	79092	Invoice	Invoice No: 6145552	1/22/2026	Paid Amt: \$370.26
			E 02 005 770 701 495 000	26890 - Dairy PUR 1% MK HPE 50C		\$197.50
			E 02 005 770 701 495 000	65492 - TROMOO CHOC SK MK		\$297.00
			E 02 005 770 701 495 000	27493 - MULU MILK LAC SK 8OZ 24		\$0.00
			E 02 005 770 701 495 000	26660 - Cass Skim MK HP 50CS		\$0.00
			E 02 005 770 701 495 000	26935 - Dairy Pur UHT Lac 1% HP		\$14.16
			E 02 005 770 701 495 000	163 - Cass 1% MK PLGL 4CS		\$0.00
			E 02 005 770 701 495 000	164 - Cass 2% MK PLGL 4CS		\$0.00
PO#:	Voucher #:	79073	Invoice	Invoice No: 6137744	1/22/2026	Paid Amt: \$508.66
						Check Amount: \$878.92
BOR	9479104	4530		Marco Technologies LLC		Check
			E 01 005 105 000 370 000	Contract Payment - 01/05/26 - 02/05/26		\$584.42
			E 01 005 105 000 370 000	Pool 9 - Coverage		\$101.37
			E 01 005 105 000 370 000	Marco Support Desk		\$20.00
PO#:	Voucher #:	79090	Invoice	Invoice No: 573078409	1/22/2026	Paid Amt: \$705.79
						Check Amount: \$705.79

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 01/01/2026-1/31/2026 Period: 202607-202607 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
BOR	9479105	4554		NAPA AUTO PARTS - BAUDETTE		Check
			E 01 005 760 720 401 000	641-3400 - NAPA Chrome Lug Nut 22 mm		\$29.76
			E 01 005 760 720 401 000	49005 - WD40 12oz Spray		\$21.98
PO#:	Voucher #:	78597	Invoice	Invoice No: 231932	1/22/2026	Paid Amt: \$51.74
			E 01 005 760 720 401 000	MZGM2801193C - DEPO Right Tail Light Lens		\$118.99
PO#:	Voucher #:	79103	Invoice	Invoice No: 233749	1/22/2026	Paid Amt: \$118.99
			E 01 005 760 720 401 000	37-2213 - 22" Trico Chil BLDE		\$47.98
PO#:	Voucher #:	79102	Invoice	Invoice No: 233748	1/22/2026	Paid Amt: \$47.98
			E 01 005 760 720 401 000	9801 - PWR/Steering FL-GAL (200)		\$22.76
PO#:	Voucher #:	78646	Invoice	Invoice No: 232100	1/22/2026	Paid Amt: \$22.76
			E 01 005 760 720 401 000	17377 - Transfer Case Front Output Shaf		\$29.99
PO#:	Voucher #:	78143	Invoice	Invoice No: 230378	1/22/2026	Paid Amt: \$29.99
			E 01 005 760 720 401 000	733-5325 - U-Bolt		\$3.29
PO#:	Voucher #:	78897	Invoice	Invoice No: 232856	1/22/2026	Paid Amt: \$3.29
			E 01 005 760 720 401 000	17377 - Transfer Case Front Output Shaft		\$29.99
PO#:	Voucher #:	78379	Invoice	Invoice No: 231235	1/22/2026	Paid Amt: \$29.99
			E 01 005 760 720 401 000	770-7607 - D-Ring		\$17.49
PO#:	Voucher #:	78984	Invoice	Invoice No: 233357	1/22/2026	Paid Amt: \$17.49
			E 01 005 760 720 401 000	BP9007NVV2-N - Premium Capsules (450)		\$107.98
PO#:	Voucher #:	78366	Invoice	Invoice No: 231174	1/22/2026	Paid Amt: \$107.98
			E 01 005 760 720 401 000	37-2213 - 22" Trico Chill BLDE		\$47.98
			E 01 005 760 720 401 000	25-220 - 22" Trico Force BLDE		(\$46.98)
PO#:	Voucher #:	79104	Credit	Invoice No: 233750	1/22/2026	Paid Amt: (\$1.00)
			E 01 005 760 720 401 000	DEF55 - 55 gal of def		\$133.00
PO#:	Voucher #:	78123	Invoice	Invoice No: 230229	1/22/2026	Paid Amt: \$133.00
			E 01 005 760 720 401 000	07/24/25 - Credit		\$385.96
			E 01 005 760 720 401 000	08/04/25 - Credit		\$63.98
PO#:	Voucher #:	78150	Credit	Invoice No: 08/25/25	1/22/2026	Paid Amt: (\$449.94)
			E 01 005 760 720 401 000	ZXELRU1 - Dexcool RTU 1 Gal		\$39.98
PO#:	Voucher #:	78460	Invoice	Invoice No: 231501	1/22/2026	Paid Amt: \$39.98
						Check Amount: \$152.25
BOR	9479106	5574		NORTH CENTRAL INTERNATIONAL		Check
			E 01 005 760 720 401 000	226N/PSI30500491 - Belt, Drive		\$125.70
			E 01 005 760 720 401 000	226N/PSI30500490 - Tensioner, Belt		\$289.00
			E 01 005 760 720 401 000	226N/PSI133001689 - Pulley, Idler 6 Groove		\$147.13
			E 01 005 760 720 401 000	226N/2524742C1 - Idler Pulley, Cooling Syster		\$168.08
			E 01 005 760 720 401 000	226N/1845852C91 - Fitting, Coolant, Deatratio		\$42.35

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 01/01/2026-1/31/2026 Period: 202607-202607 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
BOR	9479106	5574		NORTH CENTRAL INTERNATIONAL		Check			
			E 01	005 760 720 401 000	Freight		\$22.10		
PO#:	Voucher #:	79078	Invoice	Invoice No: X2226032041:01	1/22/2026	Paid Amt:	\$794.36		
						Check Amount:	\$794.36		
BOR	9479107	5423		PERFORMANCE FOOD SERVICE		Check			
			E 02	005 770 705 490 000	Breakfast		\$378.27		
			E 02	005 770 701 401 000	Non-Food		\$370.06		
			E 02	005 770 701 490 000	Food		\$1,463.87		
PO#:	Voucher #:	79072	Invoice	Invoice No: 838002	1/22/2026	Paid Amt:	\$2,212.20		
			E 02	005 770 701 491 000	Commodity		\$155.35		
PO#:	Voucher #:	79076	Invoice	Invoice No: 841010	1/22/2026	Paid Amt:	\$155.35		
						Check Amount:	\$2,367.55		
BOR	9479108	04692		SCHOOL SPECIALTY		Check			
			E 04	005 580 325 401 000	5-2051441 - "Flagship" Carpet Shape Sorter -		\$212.38		
			E 04	005 580 325 401 000	Shipping/Handling		\$42.48		
PO#: 9435	Voucher #:	79074	Invoice	Invoice No: 208136670174	1/22/2026	Paid Amt:	\$254.86		
						Check Amount:	\$254.86		
BOR	9479109	3178		SCHOOL SPECIALTY		Check			
			E 01	005 105 000 401 000	1532800 Scotch Multi-Purpose Scissors, 8 Inc		\$26.30		
PO#: 9440	Voucher #:	79088	Invoice	Invoice No: 208136681300	1/22/2026	Paid Amt:	\$26.30		
						Check Amount:	\$26.30		
BOR	9479110	5656		SIEMENS		Check			
			E 01	005 865 363 305 000	Fire Service Ag. Monitoring - 01/01/26 - 12/31		\$972.00		
PO#:	Voucher #:	79094	Invoice	Invoice No: 5332249426	1/22/2026	Paid Amt:	\$972.00		
						Check Amount:	\$972.00		
BOR	9479111	04679		Walleye Capital Sanitation		Check			
			E 01	005 810 000 330 000	Monthly Commercial Refuse		\$242.00		
			E 01	005 810 000 330 000	Fuel Surcharge		\$56.59		
			E 01	005 810 000 330 000	Recycleables		\$135.30		
			E 01	005 810 000 330 000	Commercial SWMT		\$50.76		
PO#:	Voucher #:	79087	Invoice	Invoice No: 27770	1/22/2026	Paid Amt:	\$484.65		
						Check Amount:	\$484.65		
BOR	9479112	5741		TC SportsBoosters		Check			
			E 04	005 505 321 305 000	Elem. Boys BBall Tourney - Karlstad		\$175.00		
PO#:	Voucher #:	79114	Invoice	Invoice No: 01/22/26	1/22/2026	Paid Amt:	\$175.00		
						Check Amount:	\$175.00		

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 01/01/2026-1/31/2026 Period: 202607-202607 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
BOR	9479113	5739		ENG, ALEX		Check
			E 01	222 292 000 305 000	Ref - Boys & Girls BBall 01/27/26	\$220.00
PO#:	Voucher #:	79129	Invoice	Invoice No: 01/17/26	1/27/2026	Paid Amt: \$220.00
						Check Amount: \$220.00
BOR	9479114	3065		LOUD, JERRY		Check
			E 01	222 292 000 305 000	Ref - Boys & Girls BBall 01/27/26	\$220.00
PO#:	Voucher #:	79130	Invoice	Invoice No: 01/27/26	1/27/2026	Paid Amt: \$220.00
						Check Amount: \$220.00
BOR	9479115	3997		PELTIER, GREG		Check
			E 01	222 292 000 305 000	Ref - Boys & Girls BBall 01/27/26	\$220.00
			E 01	222 292 000 305 000	Mileage	\$211.40
PO#:	Voucher #:	79131	Invoice	Invoice No: 01/27/26	1/27/2026	Paid Amt: \$431.40
						Check Amount: \$431.40
BOR	9479116	5723		WEBSTAUANT STORE		Check
			E 02	005 770 499 530 000	390SGL30TRN - Cleveland SGL-30-TR Natura	\$22,441.68
PO#:	Voucher #:	79132	Invoice	Invoice No: ON-121181718	1/27/2026	Paid Amt: \$22,441.68
						Check Amount: \$22,441.68
BOR	9479117	5309		BAUGHMAN, BRIAN		Check
			E 01	222 292 000 305 000	Ref - Boys BBall 01/29/26	\$175.00
			E 01	222 292 000 305 000	Mileage	\$145.60
PO#:	Voucher #:	79138	Invoice	Invoice No: 01/29/26	1/28/2026	Paid Amt: \$320.60
						Check Amount: \$320.60
BOR	9479118	5733		CORRADI, CHRIS		Check
			E 01	222 292 000 305 000	Ref - Boys BBall 01/29/26	\$175.00
PO#:	Voucher #:	79137	Invoice	Invoice No: 01/29/26	1/28/2026	Paid Amt: \$175.00
						Check Amount: \$175.00
BOR	9479120	4664		LAWRENCE, THOMAS		Check
			E 01	222 292 000 305 000	Ref - Boys BBall 01/29/26	\$175.00
PO#:	Voucher #:	79140	Invoice	Invoice No: 01/29/26	1/28/2026	Paid Amt: \$175.00
						Check Amount: \$175.00
BOR	9479121	2899		AMAZON CAPITAL SERVICES		Check
			E 01	005 105 000 401 000	B0BRJYSC9 - Aimoh 2500#10 Custom Printec	\$269.79
PO#:	Voucher #:	79125	Invoice	Invoice No: 1CCP-HVC4-TGL9	1/29/2026	Paid Amt: \$269.79
			E 04	005 580 325 430 000	B08C4MR6BF HengKe 2 Pcs Cats Dogs Foxe	\$6.64
			E 04	005 580 325 430 000	B092T34J2G Penguin Pottery - 16 oz Liquid K	\$24.00
			E 04	005 580 325 430 000	B0CX9CH5N1 Pasler Underglaze Set - 2 fl oz	\$44.99

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 01/01/2026-1/31/2026 Period: 202607-202607 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
BOR	9479121	2899		AMAZON CAPITAL SERVICES		Check
			E 04 005	580 325 430 000	B0F7LBMJHP Reallnaive 8 Pack Wild Animal (\$24.99
			E 04 005	580 325 430 000	B0F4XPK6LX - Chuangdi 12 Sets Ceramics to	\$36.99
			E 04 005	580 325 430 000	Amazon Shipping Charge	\$2.20
PO#: 9441	Voucher #: 79121	Invoice	Invoice No: 1J3L-1QG6-94F7		1/29/2026	Paid Amt: \$139.81
						Check Amount: \$409.60
BOR	9479122	00130		Auto Value Baudette		Check
			E 01 005	760 720 401 000	1362-6-R - Fix-It-Pack	\$61.10
PO#:	Voucher #: 79113	Invoice	Invoice No: 39242045		1/29/2026	Paid Amt: \$61.10
			E 01 005	760 720 401 000	1362-6A-R - Fix-It-Pack	\$12.22
PO#:	Voucher #: 79117	Invoice	Invoice No: 39242112		1/29/2026	Paid Amt: \$12.22
						Check Amount: \$73.32
BOR	9479123	5181		Bimbo Bakeries USA		Check
			E 02 005	770 701 490 000	005600 - FS MWGW 4IN HAM 30P	\$52.80
			E 02 005	770 701 490 000	003239 - FS MWGW RTBRD 24Z	\$53.40
			E 02 005	770 701 490 000	004266 - FS MWGW 61INHOT 16P34	\$52.80
			E 02 005	770 701 490 000	006619 - FS MWGW DNRL 12P 17Z	\$0.00
			E 02 005	770 701 490 000	005455 - SL RS WHT HOT 16P28Z	\$0.00
			E 02 005	770 701 490 000	001098 - FS WHT 4IN HAM 30P60	\$0.00
			E 02 005	770 701 490 000	003087 - SL SNS MWGW RT 2oz	\$0.00
			E 02 005	770 701 490 000	002773 - SL WW RTBRO 2oz	\$0.00
			E 02 005	770 701 490 000	004259 - FS MWGW 6.75" Sub6P	\$0.00
PO#:	Voucher #: 79118	Invoice	Invoice No: 52163990008662		1/29/2026	Paid Amt: \$159.00
						Check Amount: \$159.00
BOR	9479124	08899		Grainger, Inc.		Check
			E 04 005	590 321 401 811	2ANZ8 - Shaft Collar Clamp, 2 PC, 1", 303 SS	\$38.12
			E 04 005	590 321 401 811	45EK03 - Battery, Alkaline, Size A23, 12VDC,	\$9.54
			E 04 005	590 321 401 811	46C217 - EXT Sign, Thermpilst, White, 12.5", 3	\$220.72
PO#:	Voucher #: 79123	Invoice	Invoice No: 9774457494		1/29/2026	Paid Amt: \$268.38
						Check Amount: \$268.38
BOR	9479125	00414		Hillyard/Hutchinson		Check
			E 01 005	810 000 401 000	HIL410575 - Pad Holder Retainers Low Screv	\$56.86
PO#:	Voucher #: 79115	Invoice	Invoice No: 90001657		1/29/2026	Paid Amt: \$56.86
			E 01 005	810 000 401 000	HIL008025 - Arsenal 1 Super Shine-All	\$313.92
PO#:	Voucher #: 79139	Invoice	Invoice No: 90008166		1/29/2026	Paid Amt: \$313.92
						Check Amount: \$370.78

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 01/01/2026-1/31/2026 Period: 202607-202607 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
BOR	9479126	5031		KEMPS LLC		Check
			E 02	005 770 701 495 000	26890 - Dairy PUR 1% MK HPE 50C	\$197.50
			E 02	005 770 701 495 000	65492 - TROMOO CHOC SK MK	\$297.00
			E 02	005 770 701 495 000	27493 - MULU MILK LAC SK 8OZ 24	\$0.00
			E 02	005 770 701 495 000	26660 - Cass Skim MK HP 50CS	\$0.00
			E 02	005 770 701 495 000	26935 - Dairy Pur UHT Lac 1% HP	\$0.00
			E 02	005 770 701 495 000	163 - Cass 1% MK PLGL 4CS	\$16.45
			E 02	005 770 701 495 000	164 - Cass 2% MK PLGL 4CS	\$0.00
PO#:	Voucher #:	79135	Invoice	Invoice No: 6153209	1/29/2026	Paid Amt: \$510.95
						Check Amount: \$510.95
BOR	9479127	08027		MASBO		Check
			E 01	005 105 000 366 000	Certification: Accounting & Auditing	\$40.00
			E 01	005 105 000 366 000	Certification: Transportation	\$40.00
PO#: 9442	Voucher #:	79124	Invoice	Invoice No: 01/26/26	1/29/2026	Paid Amt: \$80.00
						Check Amount: \$80.00
BOR	9479128	4554		NAPA AUTO PARTS - BAUDETTE		Check
			E 01	005 760 720 401 000	1516 - Straight Coolant Hose	\$106.88
PO#:	Voucher #:	79169	Invoice	Invoice No: 233667	1/29/2026	Paid Amt: \$106.88
						Check Amount: \$106.88
BOR	9479129	5574		NORTH CENTRAL INTERNATIONAL		Check
			E 01	005 760 720 401 000	205N/FLT4702QP20K-CORE - Fleetrite Drum E	\$100.00
PO#:	Voucher #:	79126	Credit	Invoice No: X205092784:01	1/29/2026	Paid Amt: (\$100.00)
			E 01	005 760 720 401 000	205N/FLT4707QP20K-CORE - Fleetrite Drum E	\$90.00
PO#:	Voucher #:	79127	Credit	Invoice No: X205092785:01	1/29/2026	Paid Amt: (\$90.00)
			E 01	005 760 720 401 000	205D/FLTRELC5050G - Coolant	\$269.70
PO#:	Voucher #:	79128	Invoice	Invoice No: X205092803:01	1/29/2026	Paid Amt: \$269.70
						Check Amount: \$79.70
BOR	9479130	08770		Northwest Service Coop		Check
			E 01	005 760 720 305 000	Participants	\$560.00
PO#:	Voucher #:	79122	Invoice	Invoice No: 12506	1/29/2026	Paid Amt: \$560.00
						Check Amount: \$560.00
BOR	9479131	5423		PERFORMANCE FOOD SERVICE		Check
			E 02	005 770 701 491 000	Commodity	\$150.29
PO#:	Voucher #:	79119	Invoice	Invoice No: 847886	1/29/2026	Paid Amt: \$150.29
			E 02	005 770 705 490 000	Breakfast	\$551.03
			E 02	005 770 701 401 000	Non-Food	\$30.04

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 01/01/2026-1/31/2026 Period: 202607-202607 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
BOR	9479131	5423		PERFORMANCE FOOD SERVICE		Check
			E 02	005 770 701 490 000 Food		\$1,377.68
PO#:	Voucher #:	79120	Invoice	Invoice No: 845347	1/29/2026	Paid Amt: \$1,958.75
						Check Amount: \$2,109.04
BOR	9479132	4385		Regents of the University of MN		Check
			E 01	300 211 000 394 000 College in the High School - 10/24/25		\$3,030.00
PO#:	Voucher #:	79134	Invoice	Invoice No: 0270011692	1/29/2026	Paid Amt: \$3,030.00
						Check Amount: \$3,030.00
BOR	9479133	5462		STODGELL, PHIL		Check
			E 01	222 292 000 305 000 Mileage Correction		\$21.00
PO#:	Voucher #:	79133	Invoice	Invoice No: 01/27/26	1/29/2026	Paid Amt: \$21.00
						Check Amount: \$21.00
BOR	9479134	5739		ENG, ALEX		Check
			E 01	222 292 000 305 000 Ref - Boys BBall 01/31/26		\$175.00
PO#:	Voucher #:	79173	Invoice	Invoice No: 01/30/26	1/30/2026	Paid Amt: \$175.00
						Check Amount: \$175.00
BOR	9479135	3065		LOUD, JERRY		Check
			E 01	222 292 000 305 000 Ref - Boys BBall 01/31/26		\$175.00
PO#:	Voucher #:	79174	Invoice	Invoice No: 01/30/26	1/30/2026	Paid Amt: \$175.00
						Check Amount: \$175.00
BOR	9479136	3997		PELTIER, GREG		Check
			E 01	222 292 000 305 000 Ref - Boys BBall 01/31/26		\$175.00
			E 01	222 292 000 305 000 Mileage		\$211.40
PO#:	Voucher #:	79175	Invoice	Invoice No: 01/30/26	1/30/2026	Paid Amt: \$386.40
						Check Amount: \$386.40
BOR	9479137	5433		PIEPER, JERRY ALLEN		Check
			E 01	222 292 000 305 000 Ref - Hockey 01/31/26		\$85.00
PO#:	Voucher #:	79172	Invoice	Invoice No: 01/31/26	1/30/2026	Paid Amt: \$85.00
						Check Amount: \$85.00
BOR	9479138	5422		WEILAND, ANDREW		Check
			E 01	222 292 000 305 000 Ref - Hockey 01/31/26		\$125.00
PO#:	Voucher #:	79170	Invoice	Invoice No: 01/31/26	1/30/2026	Paid Amt: \$125.00
						Check Amount: \$125.00
BOR	9479139	4807		YOUNGGREN, SCOTT		Check
			E 01	222 292 000 305 000 Ref - Hockey 01/31/26		\$125.00

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 01/01/2026-1/31/2026 Period: 202607-202607 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
BOR	9479139	4807		YOUNGGREN, SCOTT		Check			
			E 01 222 292 000 305 000	Mileage			\$166.60		
PO#:	Voucher #:	79171	Invoice	Invoice No: 01/31/26	1/30/2026	Paid Amt:	\$291.60		
						Check Amount:	\$291.60		
BOR	9479140	4138		AFSCME Council 65		Check			
			B 01 215 039	AFSCME			\$219.32		
PO#:	Voucher #:	79150	Invoice	Invoice No: S2026140	1/30/2026	Paid Amt:	\$219.32		
						Check Amount:	\$219.32		
BOR	9479141	00619		Lake of the Woods Education Assoc.		Check			
			B 01 215 027	MINN Education Assn Payable			\$1,066.17		
PO#:	Voucher #:	79156	Invoice	Invoice No: S2026140	1/30/2026	Paid Amt:	\$1,066.17		
						Check Amount:	\$1,066.17		
BOR	9479142	03261		MSEA		Check			
			B 01 215 031	Msea			\$237.53		
PO#:	Voucher #:	79161	Invoice	Invoice No: S2026140	1/30/2026	Paid Amt:	\$237.53		
						Check Amount:	\$237.53		
							Report Total:	\$172,442.58	

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 01/01/2026-1/31/2026 Period: 202607-202607 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
BOR	9479014	1319		DRAMATIC PUBLISHING		Check
			E 04 005 505 321 401 000	The Lion, the Witch, & the Wardrobe - Playbo		\$191.20
			E 04 005 505 321 401 000	Royalty Fee		\$330.00
			E 04 005 505 321 401 000	Shipping		\$39.63
PO#:	Voucher #:	78950	Invoice	Invoice No: 10018999	1/5/2026	Paid Amt: \$560.83
						Check Amount: \$560.83
BOR	9479015	3065		LOUD, JERRY		Check
			E 01 222 292 000 305 000	Ref - Girl's BBall 01/06/26		\$175.00
PO#:	Voucher #:	78957	Invoice	Invoice No: 01/06/26	1/6/2026	Paid Amt: \$175.00
						Check Amount: \$175.00
BOR	9479016	5515		RUDRUD, BROOKLYN		Check
			E 01 222 292 000 305 000	Ref - Girl's BBall 01/06/26		\$175.00
PO#:	Voucher #:	78958	Invoice	Invoice No: 01/06/26	1/6/2026	Paid Amt: \$175.00
						Check Amount: \$175.00
BOR	9479017	2645		VAADELAND, HAAKON		Check
			E 01 222 292 000 305 000	Ref - Girl's BBall 01/06/26		\$175.00
			E 01 222 292 000 305 000	Mileage		\$211.40
PO#:	Voucher #:	78959	Invoice	Invoice No: 01/06/26	1/6/2026	Paid Amt: \$386.40
						Check Amount: \$386.40
BOR	9479018	5314		ABEL, DANIELLE		Check
			R 01 005 292 000 040 103	Abel, Claire - Basketball Registration Refund		\$85.00
PO#:	Voucher #:	78986	Invoice	Invoice No: 01/07/26	1/8/2026	Paid Amt: \$85.00
						Check Amount: \$85.00
BOR	9479019	2899		AMAZON CAPITAL SERVICES		Check
			E 04 005 505 321 401 000	B00K8V30D0 ML7-12 - 12 VOLT 7.2 AH SLA		\$19.00
			E 04 005 505 321 401 000	B0BZL582NT 2.8 Cubic Drop Safe for Busine		\$178.99
			E 04 005 505 321 401 000	Amazon Shipping Charge		\$6.99
			E 04 005 505 321 401 000	Promotions & Discounts		(\$15.94)
PO#: 9430	Voucher #:	78960	Invoice	Invoice No: 17YK-M3T1-FL7Y	1/8/2026	Paid Amt: \$189.04
						Check Amount: \$189.04
BOR	9479020	5308		AT&T MOBILITY		Check
			E 01 300 211 000 320 000	Diane Laine		\$45.98
			E 01 100 203 000 320 000	Tracy Cook		\$45.98
			E 01 200 720 000 320 000	Nurse Phone		\$45.98
			E 01 005 020 000 320 000	Scott Fitzsimonds		\$45.98

Lake of the Woods School District
Cash Report as of January 31, 2026

Border Bank Simple Business Checking Account			
Beginning Checking Account Balance			\$491,442.34
Receipts		\$490,606.65	
Wire Trans (in)		\$300,000.00	
Total Receipts		\$790,606.65	
Wire Trans (out)		\$0.00	
Disbursements	\$	561,750.14	
Ending Checking Account Balance			\$720,298.85
New Border Bank Simple Savings Plus Business Account			
Beginning Checking Account Balance			\$720,259.62
Receipts		\$107,531.21	
Interest Earned		\$889.26	
Wire Trans (out) Debit		\$300,000.00	
Wire Trans (in)		\$0.00	
Fee/Debit		\$141.35	
Ending Savings Account Balance			\$528,538.74
MSDLAF Liquid Asset Fund			
Beginning Balance			\$41,869.37
Receipts	\$	-	
Interest Earned	\$	127.69	
Transfer (in)	\$	-	
Transfer (out)	\$	-	
Ending Balance			\$41,997.06
Average Monthly Balance was \$41,877.61 at 3.59%			
MSDLAF MAX Fund			
Beginning Balance			\$463,322.79
Receipts	\$	-	
Interest Earned	\$	1,446.33	
Transfer (in)			
Transfer (out)	\$	-	
Ending Balance			\$464,769.12
Average Monthly Balance was \$463,416.10 at 3.68%			
MN Trust			
Beginning Balance			\$52,652.94
Receipts	\$	-	
Interest Earned	\$	162.73	
Transfer Out	\$	-	
Ending Balance			\$52,815.67
Average Monthly Interest Rate 3.639%			
TOTAL CASH AND INVESTMENTS			\$1,808,419.44



MNTrust Monthly Statement

Lake of the Woods ISD 390

Please Note:

THE FUND WILL BE CLOSED FEBRUARY 16TH IN OBSERVANCE OF THE PRESIDENTS' DAY HOLIDAY

Activity Summary [REDACTED] Operating

1/1/2026 - 1/31/2026

Investment Pool Summary		IS
Beginning Market Balance		\$52,652.94
Dividends		\$162.73
Purchases		\$0.00
Redemptions		\$0.00
Ending Market Balance		\$52,815.67
Average Monthly Rate		3.639%
NAV / Share Price		1.000
Total		\$52,815.67
Total Fixed Income		\$0.00
Account Total		\$52,815.67

Your Representative

Angie Stillwell

(612) 509-2562

angie.stillwell@ptma.com

Representatives are associated with PMA Securities, LLC

Lake of the Woods ISD 390

Po Box 310

236 15th Avenue Sw

Baudette, MN 56623



PTMA Financial Solutions

2135 CityGate Lane, 7th Floor

Naperville, IL 60563



MNTrust Monthly Statement

Lake of the Woods ISD 390

Transaction Activity [REDACTED] Operating

IS 1/1/2026 - 1/31/2026

Transaction	Trade Date	Settle Date	Description	Redemption	Purchase	NAV / Share Price	Shares this Transaction
	01/31/2026	01/31/2026	Total Dividend Reinvestment	\$0.00	\$162.73	\$1.000	162.730
				\$0.00	\$162.73		162.730

Beginning Market Value: \$52,652.94 | Ending Market Value: \$52,815.67



MNTrust Monthly Statement

Lake of the Woods ISD 390

Current Portfolio

1/31/2026

Type	Code	Holding Id	Trade Date	Settle Date	Maturity Date	Description	Cost	Rate	NAV / Share Price	Face/Par/Shares	Market Value
IS				01/31/2026		IS Account Balance	\$52,815.67	3.639%	\$1.000	52,815.670	\$52,815.67
							\$52,815.67			52,815.670	\$52,815.67

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%	\$52,815.67	IS Account

Index

Cost is comprised of the total amount you paid for the investment (including any fees and commissions) plus any reinvested dividends.

Rate is the average monthly yield for pool 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/Shares is the amount received at maturity for fixed rate investments or the balance at statement date for pool 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" for fixed term investments or the balance at statement date for pool investments.

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. Information regarding the MNTrust investment objectives, risks, charges and expenses can be found in the MNTrust Information Statement, which can be obtained at <http://investmtrust.org/> or by calling PMA at the phone number listed. An investment in any series of MNTrust is not a deposit of any bank, and is neither insured nor guaranteed by the Federal Deposit Insurance Corporation, the U.S. Government, any state governmental agency or MNTrust. Investors could lose money investing in any series of MNTrust, and there can be no assurance that any series of MNTrust that seeks to maintain a stable net asset value of \$1.00 per share will be able to do so.

Money Market

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

Additional Disclosures

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

Debt Securities

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

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

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

How to Contact PMA

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

How to Contact Pershing, LLC

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

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

**LAKE OF THE WOODS
FINANCIAL REPORTS
MONTH ENDED 01/31/2026
58% Expended**



	FISCAL YEAR 2026		PRIOR FISCAL YEAR 2025		2ND PRIOR FISCAL YEAR 2024		2026	2025	2024
	Adopted	Year-to-Date	Total	Year-to-Date	Total	Year-to-Date	% of	% of	% of
	Budget	Actual	Actual	Actual	Actual	Actual	Budget	Total	Total
Revenues by Source									
Local Revenues	1,732,198.00	923,366.90	1,621,371.22	949,891.62	1,833,915.40	1,030,658.80	53.31%	58.59%	56.20%
State Revenues	5,526,671.00	2,285,520.65	5,612,242.47	2,430,699.56	5,430,340.75	2,184,854.98	41.35%	43.31%	40.23%
Federal Revenues	174,969.00	8,616.17	166,727.47	10,839.74	199,767.81	134,663.68	4.92%	6.50%	67.41%
Misc Local Revenues	-	-	-	50,000.00	50,000.00	-	0.00%	0.00%	0.00%
Total Revenues	7,433,838.00	3,217,503.72	7,400,341.16	3,441,430.92	7,514,023.96	3,350,177.46	43.28%	46.50%	44.59%
	FISCAL YEAR 2026		PRIOR FISCAL YEAR 2025		2ND PRIOR FISCAL YEAR 2024		2026	2025	2024
	Adopted	Year-to-Date	Total	Year-to-Date	Total	Year-to-Date	% of	% of	% of
	Budget	Actual	Actual	Actual	Actual	Actual	Budget	Total	Total
Expenditures by Site									
District-Wide	2,759,472.00	1,293,093.50	2,308,551.18	1,273,141.52	2,878,673.05	1,575,584.73	46.86%	55.15%	54.73%
Elementary	2,267,526.00	1,028,712.82	2,276,287.53	883,346.67	2,300,663.50	1,017,481.79	45.37%	38.81%	44.23%
Middle School	200,102.00	122,887.22	208,452.69	104,770.07	293,887.00	112,299.60	61.41%	50.26%	38.21%
Secondary	1,964,011.00	838,034.07	1,958,190.76	923,671.65	2,201,461.15	1,012,503.37	42.67%	47.17%	45.99%
Tuition	-	-	-	-	-	-	0.00%	0.00%	0.00%
Total Expenditures	7,191,111.00	3,282,727.61	6,751,482.16	3,184,929.91	7,674,684.70	3,717,869.49	45.65%	47.17%	48.44%
	FISCAL YEAR 2026		PRIOR FISCAL YEAR 2025		2ND PRIOR FISCAL YEAR 2024		2026	2025	2024
	Adopted	Year-to-Date	Total	Year-to-Date	Total	Year-to-Date	% of	% of	% of
	Budget	Actual	Actual	Actual	Actual	Actual	Budget	Total	Total
Expenditures by Program									
Administration	379,113.00	204,441.68	309,589.15	188,260.20	398,058.44	204,489.01	53.93%	60.81%	51.37%
District Support	552,331.00	380,257.07	449,659.61	325,889.31	631,380.79	515,116.54	68.85%	72.47%	81.59%
Elem/Sec Instruction	3,444,253.00	1,497,563.29	3,252,595.06	1,453,348.65	3,268,377.84	1,501,643.13	43.48%	44.68%	45.94%
Vocational	23,058.00	11,717.08	72,703.54	30,859.11	73,517.92	31,416.59	50.82%	42.45%	42.73%
Special Education	626,563.00	281,609.22	631,747.65	244,641.45	760,378.19	309,236.25	44.95%	38.72%	40.67%
Instructional Support	95,570.00	34,646.69	130,626.54	25,033.31	139,738.77	39,234.03	36.25%	19.16%	28.08%
Pupil Support Services	656,451.00	318,281.16	735,425.17	333,302.55	800,163.18	394,189.50	48.49%	45.32%	49.26%
Sites & Buildings	1,209,534.00	485,019.36	910,945.98	492,053.00	1,066,650.85	632,183.79	40.10%	54.02%	59.27%
Fiscal & Other Costs	204,238.00	69,192.06	258,189.46	91,542.33	536,418.72	90,360.65	33.88%	35.46%	16.85%
Total Expenditures	7,191,111.00	3,282,727.61	6,751,482.16	3,184,929.91	7,674,684.70	3,717,869.49	45.65%	47.17%	48.44%
	FISCAL YEAR 2026		PRIOR FISCAL YEAR 2025		2ND PRIOR FISCAL YEAR 2024		2026	2025	2024
	Adopted	Year-to-Date	Total	Year-to-Date	Total	Year-to-Date	% of	% of	% of
	Budget	Actual	Actual	Actual	Actual	Actual	Budget	Total	Total
Expenditures by Object									
Salaries & Wages	4,114,613.00	1,798,130.43	3,878,023.49	1,811,571.45	4,168,419.91	1,884,819.88	43.70%	46.71%	45.22%
Employee Benefits	1,196,197.00	542,899.36	1,254,669.25	518,739.72	1,216,923.18	544,176.45	45.39%	41.34%	44.72%

Purchased Services	1,016,833.00	668,188.50	1,090,261.66	632,513.08	1,116,708.11	702,389.59	65.71%	58.01%	62.90%
Supplies & Materials	402,736.00	224,494.24	263,980.83	176,125.20	379,202.83	258,889.30	55.74%	66.72%	68.27%
Capital Expenditures	204,053.00	16,743.57	61,824.16	24,260.97	293,044.97	304,765.77	8.21%	39.24%	104.00%
Other Expenditures	52,442.00	31,698.12	36,075.64	21,719.49	54,399.63	22,828.50	60.44%	60.21%	41.96%
Other Financing Uses	204,237.00	-	166,647.13	-	445,986.07	-	0.00%	0.00%	0.00%
Total Expenditures	7,191,111.00	3,282,154.22	6,751,482.16	3,184,929.91	7,674,684.70	3,717,869.49	45.64%	47.17%	48.44%
Change In Fund Balance	242,727.00	(64,650.50)	648,859.00	256,501.01	(160,660.74)	(367,692.03)			
	FISCAL YEAR 2026		PRIOR FISCAL YEAR 2025		2ND PRIOR FISCAL YEAR 2024		2026	2025	2024
	Adopted	Year-to-Date	Total	Year-to-Date	Total	Year-to-Date	% of	% of	% of
Revenues by Site	Budget	Actual	Actual	Actual	Actual	Actual	Budget	Total	Total
Food Service	358,350.00	153,618.17	386,262.30	149,087.74	428,891.13	165,245.94	42.87%	38.60%	38.53%
Community Services	345,893.00	42,393.11	290,557.67	43,476.64	582,797.37	59,491.53	12.26%	14.96%	10.21%
Debt Redemption	1,104,708.00	168,494.16	1,099,480.63	157,919.57	1,031,521.20	186,602.27	15.25%	14.36%	18.09%
Custodial Funds	-	-	-	-	-	-	0.00%	0.00%	0.00%
Student Activities	30,050.00	21,617.95	61,269.61	37,306.50	59,732.08	30,624.71	71.94%	60.89%	51.27%
Total Revenues	1,839,001.00	386,123.39	1,837,570.21	387,790.45	2,102,941.78	441,964.45	21.00%	21.10%	21.02%
	FISCAL YEAR 2026		PRIOR FISCAL YEAR 2025		2ND PRIOR FISCAL YEAR 2024		2026	2025	2024
	Adopted	Year-to-Date	Total	Year-to-Date	Total	Year-to-Date	% of	% of	% of
Expenditures by Site	Budget	Actual	Actual	Actual	Actual	Actual	Budget	Total	Total
Food Service	377,833.00	226,048.73	374,447.26	196,098.90	414,604.92	210,314.18	59.83%	52.37%	50.73%
Community Services	410,228.00	212,056.18	279,737.16	158,930.31	325,494.79	216,072.16	51.69%	56.81%	66.38%
Debt Redemption	1,051,700.00	1,052,750.00	1,049,575.00	1,049,575.00	1,045,400.00	1,045,400.00	100.10%	100.00%	100.00%
Custodial Funds	-	-	-	-	-	-	0.00%	0.00%	0.00%
Student Activities	36,873.00	20,108.16	74,762.01	36,319.59	60,252.62	26,230.12	54.53%	48.58%	43.53%
Total Expenditures	1,876,634.00	1,510,963.07	1,778,521.43	1,440,923.80	1,845,752.33	1,498,016.46	80.51%	81.02%	81.16%



Customer Service
PO Box 11760
Harrisburg, PA 17108-11760

ACCOUNT STATEMENT

Lake of the Woods School District ISD #390

For the Month Ending
January 31, 2026

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

██████████ REGULAR ACCOUNT

Important Messages

MSDLAF will be closed on 02/16/2026 for Presidents Day.

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

Online Access www.msdlaf.org

Customer Service 1-888-4-MSDLAF

Important Disclosures

Important Disclosures

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

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

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

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

Market Value Generally, PFMAM's market prices are derived from closing bid prices as of the last business day of the month as supplied by ICE Data Services. There may be differences in the values shown for investments due to accrued but uncollected income and the use of differing valuation sources and methods. Non-negotiable FDIC-insured bank certificates of deposit are priced at par. Although PFMAM believes the prices to be reliable, the values of the securities may not represent the prices at which the securities could have been bought or sold. Explanation of the valuation methods for a registered investment company or local government investment program is contained in the appropriate fund offering documentation or information statement.

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

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

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

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

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

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

Shares of some local government investment programs and TERM funds are 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.

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 **January 31, 2026**

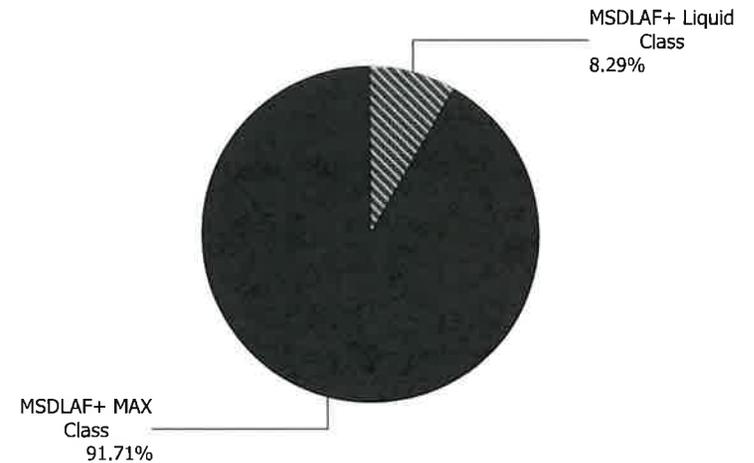
Lake of the Woods School District ISD #390 - REGULAR ACCOUNT - [REDACTED]

MSDLAF+ Liquid Class	
Opening Market Value	41,869.37
Purchases	127.69
Redemptions	0.00
Unsettled Trades	0.00
Change in Value	0.00
Closing Market Value	\$41,997.06
Cash Dividends and Income	127.69

MSDLAF+ MAX Class	
Opening Market Value	463,322.79
Purchases	1,446.33
Redemptions	0.00
Unsettled Trades	0.00
Change in Value	0.00
Closing Market Value	\$464,769.12
Cash Dividends and Income	1,446.33

Asset Summary		
	January 31, 2026	December 31, 2025
MSDLAF+ Liquid Class	41,997.06	41,869.37
MSDLAF+ MAX Class	464,769.12	463,322.79
Total	\$506,766.18	\$505,192.16

Asset Allocation



Account Statement

For the Month Ending **January 31, 2026**

Lake of the Woods School District ISD #390 - REGULAR ACCOUNT - [REDACTED]

Trade Date	Settlement Date	Transaction Description	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
MSDLAF+ Liquid Class					
Opening Balance					41,869.37
01/30/26	02/02/26	Accrual Income Div Reinvestment - Distributions	1.00	127.69	41,997.06
Closing Balance					41,997.06

	Month of January	Fiscal YTD July-January		
Opening Balance	41,869.37	41,037.78	Closing Balance	41,997.06
Purchases	127.69	959.28	Average Monthly Balance	41,877.61
Redemptions (Excl. Checks)	0.00	0.00	Monthly Distribution Yield	3.59%
Check Disbursements	0.00	0.00		
Closing Balance	41,997.06	41,997.06		
Cash Dividends and Income	127.69	959.28		

MSDLAF+ MAX Class					
Opening Balance					463,322.79
01/30/26	02/02/26	Accrual Income Div Reinvestment - Distributions	1.00	1,446.33	464,769.12



Minnesota School District
Liquid Asset Fund Plus

Account Statement

For the Month Ending **January 31, 2026**

Lake of the Woods School District ISD #390 - REGULAR ACCOUNT - [REDACTED]

Trade Date	Settlement Date	Transaction Description	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
Closing Balance					464,769.12
		Month of January	Fiscal YTD July-January		
Opening Balance		463,322.79	157,668.58	Closing Balance	464,769.12
Purchases		1,446.33	607,100.54	Average Monthly Balance	463,416.10
Redemptions (Excl. Checks)		0.00	(300,000.00)	Monthly Distribution Yield	3.68%
Check Disbursements		0.00	0.00		
Closing Balance		464,769.12	464,769.12		
Cash Dividends and Income		1,446.33	7,100.54		

Lake of the Woods Public Schools #390

Student Activity Guideline

Period Ending January 31, 2026

Sequence: Group-Sub, Crs

										B26						
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Description	Annual Budget	Period 202607	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
00		ASSETS														
B	21	101	000				100	00	Student Activity Cash	0.00	3,348.19	73,326.86	0%	0.00	0%	(73,326.86)
B	21	206	000				200	00	Accounts Payable	0.00	(41.68)	0.00	0%	0.00	0%	0.00
00		LIABILITIES														
701		SEL calming corners														
B	21	401	701				400	701	SEL Calming Corners	0.00	0.00	(1,432.30)	0%	0.00	0%	1,432.30
R	21	005	298	301	099	701	401	701	SEL Calming Corners	(1,000.00)	0.00	0.00	0%	0.00	0%	(1,000.00)
701		SEL calming corners														
										(1,000.00)	0.00	(1,432.30)	143%	0.00	143%	432.30
702		Athletics														
B	21	401	702				400	702	Athletics	0.00	0.00	(3,880.00)	0%	0.00	0%	3,880.00
702		Athletics														
										0.00	0.00	(3,880.00)	0%	0.00	0%	3,880.00
703		Science Club														
B	21	401	703				400	703	Science Club	0.00	0.00	(286.00)	0%	0.00	0%	286.00
703		Science Club														
										0.00	0.00	(286.00)	0%	0.00	0%	286.00
704		Boys Basketball														
R	21	005	298	301	099	704	401	704	Class of 2038	0.00	(161.00)	(586.00)	0%	0.00	0%	586.00
704		Boys Basketball														
										0.00	(161.00)	(586.00)	0%	0.00	0%	586.00
712		High School Yearbook														
B	21	401	712				400	712	High School Yearbook	0.00	0.00	(6,218.95)	0%	0.00	0%	6,218.95
E	21	005	298	301	401	712	401	712	High School Yearbook	7,500.00	0.00	3,413.60	46%	0.00	46%	4,086.40
R	21	005	298	301	099	712	401	712	High School Yearbook	(5,500.00)	(1,240.00)	(1,240.00)	23%	0.00	23%	(4,260.00)
712		High School Yearbook														
										2,000.00	(1,240.00)	(4,045.35)	(202%)	0.00	(202%)	6,045.35
713		Student Council														
B	21	401	713				400	713	Student Council	0.00	0.00	(2,069.01)	0%	0.00	0%	2,069.01
E	21	005	298	301	401	713	401	713	Student Council	618.00	0.00	728.61	118%	0.00	118%	(110.61)
R	21	005	298	301	099	713	401	713	Student Council	(1,000.00)	0.00	(315.00)	32%	0.00	32%	(685.00)
713		Student Council														
										(382.00)	0.00	(1,655.40)	433%	0.00	433%	1,273.40
714		Special Ed Fundraising														
B	21	401	714				400	714	Special Ed Fundraising	0.00	0.00	(1,052.82)	0%	0.00	0%	1,052.82
E	21	005	298	301	401	714	401	714	Special Ed Fundraising	500.00	0.00	0.00	0%	0.00	0%	500.00
R	21	005	298	301	099	714	401	714	Special Ed Fundraising	(450.00)	0.00	0.00	0%	0.00	0%	(450.00)
714		Special Ed Fundraising														
										50.00	0.00	(1,052.82)	(2106%)	0.00	(2106%)	1,102.82
715		Elementary Yearbook														
B	21	401	715				400	715	Elementary Yearbook	0.00	0.00	(3,687.83)	0%	0.00	0%	3,687.83

Lake of the Woods Public Schools #390

Student Activity Guideline

Period Ending January 31, 2026

Sequence: Group-Sub, Crs

								B26				% YTD	Remaining		
L	Fd	Org	Pro	Fin	O/S	Crs	Class Sub	Description	Annual Budget	Period 202607	Year To Date	% YTD	Encumbrances	+ Enc	Balance
715 Elementary Yearbook															
E	21	005	298	301	401	715	401 715	Elementary Yearbook	515.00	0.00	1,429.76	278%	0.00	278%	(914.76)
R	21	005	298	301	099	715	401 715	Elementary Yearbook	(1,300.00)	(380.00)	(380.00)	29%	0.00	29%	(920.00)
715 Elementary Yearbook								(785.00)	(380.00)	(2,638.07)	336%	0.00	336%	1,853.07	
716 ECFE															
E	21	005	298	301	401	716	401 716	ECFE	5,000.00	0.00	0.00	0%	0.00	0%	5,000.00
R	21	005	298	301	099	716	401 716	ECFE	(1,300.00)	(2,240.00)	(2,705.00)	208%	0.00	208%	1,405.00
716 ECFE								3,700.00	(2,240.00)	(2,705.00)	(73%)	0.00	(73%)	6,405.00	
718 Class of 2032															
B	21	401	718				400 718	Class of 2032	0.00	0.00	(939.14)	0%	0.00	0%	939.14
E	21	005	298	301	401	718	401 718	Class of 2032	0.00	0.00	(1,360.92)	0%	0.00	0%	1,360.92
718 Class of 2032								0.00	0.00	(2,300.06)	0%	0.00	0%	2,300.06	
719 Class of 2033															
E	21	005	298	301	401	719	401 719	Class of 2033	0.00	0.00	2,663.30	0%	0.00	0%	(2,663.30)
R	21	005	298	301	099	719	401 719	Class of 2033	0.00	0.00	(5,054.00)	0%	0.00	0%	5,054.00
719 Class of 2033								0.00	0.00	(2,390.70)	0%	0.00	0%	2,390.70	
722 Class of 2031															
B	21	401	722				400 722	Class of 2031	0.00	0.00	(5,357.64)	0%	0.00	0%	5,357.64
E	21	005	298	301	401	722	401 722	Class of 2031	1,500.00	0.00	0.00	0%	0.00	0%	1,500.00
R	21	005	298	301	099	722	401 722	Class of 2031	(5,000.00)	0.00	0.00	0%	0.00	0%	(5,000.00)
722 Class of 2022								(3,500.00)	0.00	(5,357.64)	153%	0.00	153%	1,857.64	
723 Class of 2023															
E	21	005	298	301	401	723	401 723	Class of 2023	1,000.00	0.00	0.00	0%	0.00	0%	1,000.00
723 Class of 2023								1,000.00	0.00	0.00	0%	0.00	0%	1,000.00	
725 Class of 2025															
B	21	401	725				400 725	Class of 2025	0.00	0.00	(4,993.28)	0%	0.00	0%	4,993.28
E	21	005	298	301	401	725	401 725	Class of 2025	0.00	41.68	2,638.48	0%	0.00	0%	(2,638.48)
R	21	005	298	301	099	725	401 725	Class of 2025	(4,000.00)	0.00	0.00	0%	0.00	0%	(4,000.00)
725 Class of 2025								(4,000.00)	41.68	(2,354.80)	59%	0.00	59%	(1,645.20)	
726 Class of 2026															
B	21	401	726				400 726	Class of 2026	0.00	0.00	(11,829.09)	0%	0.00	0%	11,829.09
R	21	005	298	301	099	726	401 726	Class of 2026	(4,000.00)	0.00	(1,416.50)	35%	0.00	35%	(2,583.50)
E	21	005	298	301	401	726	401 726	Class of 2026	2,060.00	0.00	1,177.80	57%	0.00	57%	882.20
726 Class of 2026								(1,940.00)	0.00	(12,067.79)	622%	0.00	622%	10,127.79	

Lake of the Woods Public Schools #390

Student Activity Guideline

Period Ending January 31, 2026

Sequence: Group-Sub, Crs

							B26				% YTD	Remaining					
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Description	Annual Budget	Period 202607	Year To Date	% YTD	Encumbrances	+ Enc	Balance	
727 Class of 2027																	
B	21	401		727			400	727	Class of 2027	0.00	0.00	(7,656.04)	0%	0.00	0%	7,656.04	
E	21	005	298	301	401	727	401	727	Class of 2027	2,000.00	0.00	329.86	16%	0.00	16%	1,670.14	
R	21	005	298	301	099	727	401	727	Class of 2027	(4,000.00)	0.00	(1,305.00)	33%	0.00	33%	(2,695.00)	
727 Class of 2027										(2,000.00)	0.00	(8,631.18)	432%	0.00	432%	6,631.18	
729 Class of 2028																	
B	21	401		729			400	729	Class of 2028	0.00	0.00	(803.47)	0%	0.00	0%	803.47	
E	21	005	298	301	401	729	401	729	Class of 2028	1,545.00	0.00	2,478.50	160%	0.00	160%	(933.50)	
R	21	005	298	301	099	729	401	729	Class of 2028	(500.00)	0.00	(4,203.00)	841%	0.00	841%	3,703.00	
729 Class of 2028										1,045.00	0.00	(2,527.97)	(242%)	0.00	(242%)	3,572.97	
730 Class of 2029																	
B	21	401		730			400	730	Class of 2029	0.00	0.00	(4,457.34)	0%	0.00	0%	4,457.34	
R	21	005	298	301	099	730	401	730	Class of 2029	0.00	0.00	(1,397.00)	0%	0.00	0%	1,397.00	
E	21	005	298	301	401	730	401	730	Class of 2029	1,545.00	0.00	920.75	60%	0.00	60%	624.25	
730 Class of 2029										1,545.00	0.00	(4,933.59)	(319%)	0.00	(319%)	6,478.59	
731 High School PBIS																	
B	21	401		731			400	731	PBIS	0.00	0.00	(8,876.53)	0%	0.00	0%	8,876.53	
E	21	005	298	301	401	731	401	731	PBIS	1,500.00	0.00	2,314.62	154%	0.00	154%	(814.62)	
R	21	005	298	301	099	731	401	731	PBIS	(1,000.00)	(1,474.16)	(2,666.45)	267%	0.00	267%	1,666.45	
731 HS PBIS										500.00	(1,474.16)	(9,228.36)	(1846%)	0.00	(1846%)	9,728.36	
732 Backpack Program																	
B	21	401		732			400	732	Backpack Program	0.00	0.00	(4,948.31)	0%	0.00	0%	4,948.31	
R	21	005	298	301	099	732	401	732	Backpack Program	(1,000.00)	(100.00)	(350.00)	35%	0.00	35%	(650.00)	
E	21	005	298	301	401	732	401	732	Backpack Program	2,500.00	2,246.97	3,373.80	135%	0.00	135%	(873.80)	
732 Backpack Program										1,500.00	2,146.97	(1,924.51)	(128%)	0.00	(128%)	3,424.51	
733 Class of 2030																	
B	21	401		733			400	733	Class of 2030	0.00	0.00	(3,329.32)	0%	0.00	0%	3,329.32	
733 Class of 2030										0.00	0.00	(3,329.32)	0%	0.00	0%	3,329.32	
Report Totals:										(2,267.00)	0.00	0.00	(0%)	0.00	(0%)	(2,267.00)	

Lake of the Woods Public Schools #390
Student Activity Transaction Report
202607 through 202607

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

21 Student Activity Fund

Table with columns: Type Code, Period, Date, St, Vendor / Cust / Desc, St Bal, Activity, Enc, End Bal, Amount. Row 1: 0390 E 21 005 298 301 401 725 Class of 2025, St Bal: \$2,596.80, Activity: \$41.68, Enc: \$0.00, End Bal: \$2,638.48. Row 2: VOU 77647 202607 07/02/25 1 5630 ENVATO, JE, 06/05/25, 41.68. Total Voucher Activity: \$41.68.

Table with columns: Type Code, Period, Date, St, Vendor / Cust / Desc, St Bal, Activity, Enc, End Bal, Amount. Row 1: 0390 E 21 005 298 301 401 732 Backpack Program, St Bal: \$1,126.83, Activity: \$2,246.97, Enc: \$0.00, End Bal: \$3,373.80. Rows 2-24: VOU 78981 to VOU 79024 with various descriptions like North Country Food Bank, Inc. and items like Delivery Fee, BP102 - Froot Loops, Bowls, etc. Total Voucher Activity: \$2,246.97.

Table with columns: Type Code, Period, Date, St, Vendor / Cust / Desc, St Bal, Activity, Enc, End Bal, Amount. Row 1: 0390 R 21 005 298 301 099 704 Class of 2038, St Bal: (\$425.00), Activity: (\$161.00), Enc: \$0.00, End Bal: (\$586.00). Row 2: RCT 27692 202607 01/06/26 1 1057 Student Activity, Class of 2038, 6724 CH 001945, (161.00). Total Receipt Activity: (\$161.00).

Table with columns: Type Code, Period, Date, St, Vendor / Cust / Desc, St Bal, Activity, Enc, End Bal, Amount. Row 1: 0390 R 21 005 298 301 099 712 High School Yearbook, St Bal: \$0.00, Activity: (\$1,240.00), Enc: \$0.00, End Bal: (\$1,240.00). Row 2: RCT 27698 202607 01/06/26 1 1057 Student Activity, High School Yearbook, 6724 CH 002286, (1,240.00). Total Receipt Activity: (\$1,240.00).

Lake of the Woods Public Schools #390

Student Activity Transaction Report

202607 through 202607

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

21 Student Activity Fund

0390	R	21	005 298	301 099	715	Elementary Yearbook	St Bal:	\$0.00	Activity:	(\$380.00)	Enc:	\$0.00	End Bal:	(\$380.00)
Type Code	Period	Date	St	Vendor / Cust / Desc		Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount		
RCT	27655	202607	01/15/26	1	1057 Student Activity	Elementary Yearbook			6722	CH	001946			(380.00)
Total Receipt Activity:													(\$380.00)	

0390	R	21	005 298	301 099	716	ECFE	St Bal:	(\$465.00)	Activity:	(\$2,240.00)	Enc:	\$0.00	End Bal:	(\$2,705.00)
Type Code	Period	Date	St	Vendor / Cust / Desc		Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount		
RCT	27669	202607	01/08/26	1	1057 Student Activity	ECFE			6723	CH	001944			(2,240.00)
Total Receipt Activity:													(\$2,240.00)	

0390	R	21	005 298	301 099	731	PBIS	St Bal:	(\$1,192.29)	Activity:	(\$1,474.16)	Enc:	\$0.00	End Bal:	(\$2,666.45)
Type Code	Period	Date	St	Vendor / Cust / Desc		Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount		
RCT	27644	202607	01/29/26	1	1057 Student Activity	PBIS			6721	CH	002292			(101.00)
RCT	27653	202607	01/15/26	1	1057 Student Activity	PBIS			6722	CH	002289			(522.16)
RCT	27654	202607	01/15/26	1	1057 Student Activity	PBIS			6722	CH	002288			(75.00)
RCT	27699	202607	01/27/26	1	1057 Student Activity	PBIS			6725	CH	002291			(50.00)
RCT	27700	202607	01/27/26	1	1057 Student Activity	PBIS			6725	CH	002293			(726.00)
Total Receipt Activity:													(\$1,474.16)	

0390	R	21	005 298	301 099	732	Backpack Program	St Bal:	(\$250.00)	Activity:	(\$100.00)	Enc:	\$0.00	End Bal:	(\$350.00)
Type Code	Period	Date	St	Vendor / Cust / Desc		Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount		
RCT	27676	202607	01/06/26	1	1057 Student Activity	Backpack Program			6724	CH	002641			(100.00)
Total Receipt Activity:													(\$100.00)	

	21 Student Activity Fund	\$1,391.34	(\$3,306.51)	\$0.00	(\$1,915.17)
--	---------------------------------	-------------------	---------------------	---------------	---------------------

Report Total Balance:	\$1,391.34	(\$3,306.51)	\$0.00	(\$1,915.17)
------------------------------	-------------------	---------------------	---------------	---------------------

Lake of the Woods Public Schools #390
UFARS Exp/Rev Summary
Period Ending January 31, 2026

Sequence: L, Fd

	District	B26					% YTD	Remaining
	Account Description	Annual Budget	Period 202607	Year To Date	% YTD	Encumbrances	+ Enc	Balance
01	General	7,218,894.00	544,316.27	3,302,835.77	46%	25,588.75	46%	3,890,469.48
02	Food Service	377,833.00	54,152.27	226,048.73	60%	0.00	60%	151,784.27
04	Community Service	410,228.00	22,033.26	212,056.18	52%	59.99	52%	198,111.83
07	Debt Redemption	1,051,700.00	0.00	1,052,750.00	100%	0.00	100%	(1,050.00)
E	Expenditure	9,058,655.00	620,501.80	4,793,690.68	53%	25,648.74	53%	4,239,315.58
01	General	(7,463,888.00)	(495,878.57)	(3,239,081.67)	43%	0.00	43%	(4,224,806.33)
02	Food Service	(358,350.00)	(33,433.36)	(153,618.17)	43%	0.00	43%	(204,731.83)
04	Community Service	(345,893.00)	(6,400.21)	(42,393.11)	12%	0.00	12%	(303,499.89)
07	Debt Redemption	(1,104,708.00)	0.00	(168,494.16)	15%	0.00	15%	(936,213.84)
R	Revenue	(9,272,839.00)	(535,712.14)	(3,603,587.11)	39%	0.00	39%	(5,669,251.89)
	Report Totals:	(214,184.00)	84,789.66	1,190,103.57	(556%)	25,648.74	(568%)	(1,429,936.31)

Lake of the Woods Public Schools #390
Wire Payment Register

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void		Amount
												Date		
BOR		52883		Wire	1	08330	MADISON NATIONAL LIFE		No	Yes	No	01/14/2026		2,655.12
BOR		52884		Wire	1	3820	SCHOOL MANAGEMENT SERVICES, LLC		No	Yes	No	01/14/2026		750.00
BOR		52928		Wire	1	09541	PERA		No	Yes	No	01/19/2026		7,275.94
BOR		52929		Wire	1	3198	Educators Benefit Consultants,		No	Yes	No	01/19/2026		8,116.46
BOR		52930		Wire	1	3475	Teacher Retirement Association		No	Yes	No	01/19/2026		18,612.99
BOR		52931		Wire	1	3503	USA TAX		No	Yes	No	01/19/2026		32,793.94
BOR		52932		Wire	1	3504	MINNESOTA TAX		No	Yes	No	01/19/2026		5,021.71
BOR		52933		Wire	2	5259	Wex HSA		No	Yes	No	01/19/2026		2,177.10
BOR		53055		Wire	1	09541	PERA		No	No	No	01/30/2026		8,366.74
BOR		53056		Wire	1	1769	AFLAC		No	Yes	No	01/30/2026		135.06
BOR		53057		Wire	1	3198	Educators Benefit Consultants,		No	No	No	01/30/2026		8,116.46
BOR		53058		Wire	1	3475	Teacher Retirement Association		No	No	No	01/30/2026		19,001.71
BOR		53059		Wire	1	3503	USA TAX		No	No	No	01/30/2026		34,629.18
BOR		53060		Wire	1	3504	MINNESOTA TAX		No	No	No	01/30/2026		5,333.54
BOR		53061		Wire	1	5304	MN - Department of Revenue-Sales Tax		No	Yes	No	01/30/2026		98.07
BOR		53062		Wire	2	5259	Wex HSA		No	No	No	01/30/2026		2,177.10
BOR		53069		Wire	1	08330	MADISON NATIONAL LIFE		No	No	No	01/31/2026		1,583.53
BOR		53074		Wire	1	00754	Pitney Bowes Inc Lease Payment		No	Yes	No	01/31/2026		361.56
BOR		53075		Wire	1	1150	Pitney Bowes Postage		No	Yes	No	01/31/2026		400.00
BOR		53076		Wire	1	4928	School Pay Fee-I3 Verticles LLC		No	Yes	No	01/31/2026		82.94
BOR		53077		Wire	1	5090	Delta Dental of Minnesota		No	Yes	No	01/31/2026		2,198.08
BOR		53078		Wire	1	5116	VSP Insurance CO		No	Yes	No	01/31/2026		241.66
BOR		53079		Wire	1	5222	Medica-North Risk		No	Yes	No	01/31/2026		53,611.82
BOR		53080		Wire	1	5276	WEX FSA/DEP Reimb. or Fees		No	Yes	No	01/31/2026		653.01
BOR		53081		Wire	1	09533	BORDER BANK - BAUDETTE		No	Yes	No	01/31/2026		141.35
BOR		53082		Wire	1	3303	SFM MUTUAL INSURANCE COMPANY		No	Yes	No	01/31/2026		2,359.00
BOR		53083		Wire	1	4325	rSchool Today		No	Yes	No	01/31/2026		79.35

Bank Total: \$216,973.42

Report Total: \$216,973.42



LAKE OF THE WOODS
School

UNOFFICIAL DISTRICT #390 - Starting Work/Hire Date (UPDATED 01/13/26)

ADMINISTRATIVE STAFF

TITLE	NAME	EMPLOYMENT DATE	EMPLOYEE SIGNATURE
Scott Fitzsimonds	Superintendent Instrumental & Classroom Music (K-12)	07/01/2025	
Merchant, Mary	PreK - 12 Principal	HS - 08/01/2020 PreK - 12 - 07/01/2023 02/01/23	

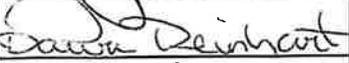
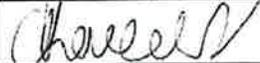
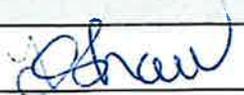
CLASSIFIED STAFF

TITLE	NAME	EMPLOYMENT DATE	EMPLOYEE SIGNATURE
Batko, John	Transportation Supervisor	07/01/2004 (MNTC/FTE) 07/01/2004 (Driver) 07/24/2023 (Supervisor)	
Chambers, William	Technology	07/23/2012	
Cook, Tracy	MARSS/DAC Coordinator	09/19/2013	
Haack, Micah	Food Service Kitchen Supervisor	08/31/2017	
Lyon, Sam	Community Education/Athletic Director	07/01/2021 (AD) 06/25/2022 (CE)	
Olson, Jill	Finance/Administrative Assistant	06/25/2022 (Food & AA) 10/23/2023 (AP & AA)	
Pederson, David	Community Ed Pool Supervisor	09/19/2025	

NON-CERTIFIED STAFF

TITLE	NAME	EMPLOYMENT DATE	EMPLOYEE SIGNATURE
SECRETARY			
Severin, Becky	Secretary	11/03/2025	

TITLE	NAME	EMPLOYMENT DATE	EMPLOYEE SIGNATURE
PARAPROFESSIONAL			
Crandall, Muriel	Paraprofessional	11/01/2000	Muriel Crandall
Plutko, Stephanie	Paraprofessional	11/26/2007	Stephanie Plutko
Zemke, Amber	Paraprofessional	09/03/2014	Amber Zemke
Madoll, Katie	Paraprofessional	09/02/2020	Katie Madoll
Otto, Jennifer	Paraprofessional Bus Driver	08/19/2020 09/03/2024	Jennifer Otto
Detweiler, Sierra	Paraprofessional	06/25/2022	Sierra Detweiler
Bannor, Marissa	Paraprofessional	08/18/2025	MARISSA BANNOR
FOOD SERVICE			
Haack, Micah	Food Service Kitchen Supervisor	08/31/2017	*See Classified Staff
Meikle, Maria	Food Service	08/31/2017	Maria Meikle
Turban, Karen	Food Service	07/31/2023	Karen Turban
Langevin, Erica	Food Service	10/01/25	Erica Langevin
BUS DRIVER			
Batko, John	Transportation Supervisor	07/01/2004 (MNTC/FTE) 07/01/2004 (Driver) 07/24/2023 (Supervisor)	*See Classified Staff
Moeller, William	Bus Driver	08/24/2015	William F. Moeller
Robida, Karla	Bus Driver	08/01/2023	Karla Robida
Kramer, Steve	Bus Driver	7/27/23 ?? 09/06/2023	Steve Kramer
Otto, Jennifer	Paraprofessional Bus Driver	08/19/2020 09/03/2024	*See Paraprofessional
Clementons, James	Bus Driver	09/03/2024	James Clementons
Hammons, Josh	Bus Driver	11/06/2025	Josh Hammons
BUS GARAGE			
Batko, John	Transportation Supervisor	07/01/2004 (MNTC/FTE) 07/01/2004 (Driver) 07/24/2023 (Supervisor)	John Batko
Fuller, Dale	Bus Mechanic/Bus Garage	07/01/2010	Dale Fuller

TITLE	NAME	EMPLOYMENT DATE	EMPLOYEE SIGNATURE
MAINTENANCE			
Eason, Larry	Maintenance	09/03/2002	
Reinhart, Dawn	Maintenance	06/02/2003	
Abendroth, Kyle	Maintenance	02/25/2021	
Mesenbrink, JD	Maintenance	06/10/2024	
Hammons, Charles	Maintenance	11/10/2025	
Health Office			
Shaw, Tiarra	LPN	05/23/2022	

CERTIFIED STAFF

NAME	CERTIFICATION	EMP. DATE	RANK	EXP. LIC.	INITIALS
Beckel, Joyce	School Social Worker (PreK-12)	08/25/1997	1	06/2027	JB
Moeller, Jennifer	English/Language Arts (7-12)	01/05/1998	2	06/2026	JM
Tange, Elizabeth	Vocal and Classroom Music (K-12) Instrumental & Classroom Music (K-12)	06/26/2006	3	06/2027	ET
Hasbargen, Katie	Technology (5-12) Early Childhood Ed. (Birth to Grade 3)	09/04/2006	4	06/2026	KH
Nordlof, Kellie	Elementary Ed (K-6)	08/31/2009	5	06/2030	KN
Grover, Matt	Science (5-8) Life Science (9-12)	08/30/2010	6-8	06/2030	MG
Pierson, Andrew	Elementary Ed (K-6) Com Arts/Lit (5-8)	08/30/2010	6-8	06/2030	AP
Pierson, Sarah	Elementary Ed (K-6) Math (5-8) Pre-Primary (Ages 3-PreK)	08/30/2010	6-8	06/2026	SP
Olson, Jacqueline	Elementary Ed (1-6)	09/20/2010	9	06/2027	JO
Krause, Jeni	Family Ed/Early Child Ed (PreK) Elementary Education (K-6)	8/29/2011	10	06/2030	JK
Fiala, Nicole	Elementary Education (K-6) Reading (K-12) Math (5-8)	08/26/2013	11	06/2030	NF
Larson, Chad	Math (7-12)	08/25/2014	12	06/2027	CL

NAME	CERTIFICATION	EMP. DATE	RANK	EXP. LIC.	INITIALS
Nordine, Kathryn	Instrumental & Classroom Music (K-12)	09/01/2015	13-14	06/2026	KD
Castle, Bobby Jo	Elementary Education (1-6) Physics Out Field Perm. (until 05/27/25) Sci. 5-8 Out Field Perm. (until 05/27/25)	09/01/2015	13-14	06/2028	BJ
Bonhomme, Laura	Elementary Education (K-6)	08/29/2016	15-18	06/2029	LB
Kemen (Dragon), Amy Dragon, Amy	Science (5-8) Life Science (9-12) Chemistry (9-12) Elementary Education (K-6)	08/29/2016	15-18	06/2028	
Hayes, Shannon	Elementary Education (K-6) Pre-Primary (Age 3-PreK)	08/29/2016	15-18	06/2028	SH
Ojard, Leah	Reading (K-12) Science (5-8) Life Science (9-12)	08/29/2016	15-18	06/2027	LO
Sathre, Bryan	Physical Education (K-12) Health (5-12) Development/Adaptive PE (PreK-12)	08/26/2019	19-20	06/2028	BS
Schwenzfeier, Erin	Communication Arts/Literature (5-12)	08/26/2019	19-20	06/2027	ES
Olson, Lisa	Elementary Education (K-6)	09/23/2019	21	06/2026	LO
Merchant, Mary	Elementary Education (K-6) District Superintendent Principal (K-12)	08/01/2020	22	06/2029	MM MM
Nylander, Andreaana	Elementary Education (K-6) Communication Arts/Literature (5-8)	09/01/2020	23	06/2030	AN
Henrickson, Rylan	Elementary Education (K-6)	08/31/2021	24	06/2030	RA
Neist, Susie	Emotional Behavior Disorders (K-12) Learning Disabilities (K-12)	08/28/2023	25 29	06/2030	SN
O'Connell, Nyla	Elementary Education (1-6) Learning Disabilities (K-12)	08/26/2024	26 30	06/2026	NO
Flores, Alexandria	Elementary Education (K-6) Academic & Behavioral Strategist (K-8)	08/29/2022	27-30 25-28	06/2029	AF
Henrickson, Breann	Speech Language Pathologist (Pre-K-12)	08/29/2022	25-28 27-30	06/2029	BH
Longseth, Samuel	Social Studies (5-12)	08/29/2022	25-28 27-30	06/2028	SL
Rairdon, Amanda	Elementary Education (K-6)	08/29/2022	25-28 27-30	06/2028	AR
Massaro, Camille	Elementary Education (K-6)	10/23/2023	31	06/2026	CM

NON-TENURED

NAME	CERTIFICATION	EMP. DATE	RANK	EXP. LIC.	INITIALS
Lorette, Tena	Elementary Education (K-6)	01/01/2022 8/25/2025	1	06/2028	
Scott Fitzsimonds	Superintendent Instrumental & Classroom Music (K-12)	07/01/2025	2	06/2030	SFP
Brauch, Makayla	Social Studies (5-12)	08/25/2025	3-4	06/2029	MB
Abendroth, Halle	Visual Arts (K-12)	08/25/2025	3-4	06/2026	HA



UNOFFICIAL DISTRICT #390 - Starting Work/Hire Date (UPDATED 02/02/26)

ADMINISTRATIVE STAFF

TITLE	NAME	EMPLOYMENT DATE	EMPLOYEE SIGNATURE
Scott Fitzsimonds	Superintendent Instrumental & Classroom Music (K-12)	07/01/2025	
Merchant, Mary	PreK - 12 Principal	HS - 08/01/2020 PreK - 12 - 02/01/2023	

CLASSIFIED STAFF

TITLE	NAME	EMPLOYMENT DATE	EMPLOYEE SIGNATURE
Batko, John	Transportation Supervisor	07/01/2004 (MNTC/FTE) 07/01/2004 (Driver) 07/24/2023 (Supervisor)	
Chambers, William	Technology	07/23/2012	
Cook, Tracy	MARSS/DAC Coordinator	09/19/2013	
Haack, Micah	Food Service Kitchen Supervisor	08/31/2017	
Lyon, Sam	Community Education/Athletic Director	07/01/2021 (AD) 06/25/2022 (CE)	
Olson, Jill	Finance/Administrative Assistant	06/25/2022 (Food & AA) 10/23/2023 (AP & AA)	
Pederson, David	Community Ed Pool Supervisor	09/19/2025	

NON-CERTIFIED STAFF

TITLE	NAME	EMPLOYMENT DATE	EMPLOYEE SIGNATURE
SECRETARY			
Severin, Becky	Secretary	11/03/2025	

TITLE	NAME	EMPLOYMENT DATE	EMPLOYEE SIGNATURE
PARAPROFESSIONAL			
Crandall, Muriel	Paraprofessional	11/01/2000	
Plutko, Stephanie	Paraprofessional	11/26/2007	
Zemke, Amber	Paraprofessional	09/03/2014	
Otto, Jennifer	Paraprofessional Bus Driver	08/19/2020 09/03/2024	
Madoll, Katie	Paraprofessional	09/02/2020	
Detweiler, Sierra	Paraprofessional	06/25/2022	
Bannor, Marissa	Paraprofessional	08/18/2025	
FOOD SERVICE			
Haack, Micah	Food Service Kitchen Supervisor	08/31/2017	<i>*See Classified Staff</i>
Meikle, Maria	Food Service	08/31/2017	
Turban, Karen	Food Service	07/31/2023	
Langevin, Erica	Food Service	10/01/2025	
BUS DRIVER			
Batko, John	Transportation Supervisor	07/01/2004 (MNTC/FTE) 07/01/2004 (Driver) 07/24/2023 (Supervisor)	<i>*See Classified Staff</i>
Moeller, William	Bus Driver	08/24/2015	
Kramer, Steve	Bus Driver	07/27/2023	
Robida, Karla	Bus Driver	08/01/2023	
Otto, Jennifer	Paraprofessional Bus Driver	08/19/2020 09/03/2024	<i>*See Paraprofessional</i>
Clementons, James	Bus Driver	09/03/2024	
Hammons, Josh	Bus Driver	11/06/2025	
BUS GARAGE			
Batko, John	Transportation Supervisor	07/01/2004 (MNTC/FTE) 07/01/2004 (Driver) 07/24/2023 (Supervisor)	
Fuller, Dale	Bus Mechanic/Bus Garage	07/01/2010	

TITLE	NAME	EMPLOYMENT DATE	EMPLOYEE SIGNATURE
MAINTENANCE			
Eason, Larry	Maintenance	09/03/2002	
Reinhart, Dawn	Maintenance	06/02/2003	
Abendroth, Kyle	Maintenance	02/25/2021	
Mesenbrink, JD	Maintenance	06/10/2024	
Hammons, Charles	Maintenance	11/10/2025	
Health Office			
Shaw, Tiarra	LPN	05/23/2022	

CERTIFIED STAFF

NAME	CERTIFICATION	EMP. DATE	RANK	EXP. LIC.	INITIALS
Beckel, Joyce	School Social Worker (PreK-12)	08/25/1997	1	06/2027	
Moeller, Jennifer	English/Language Arts (7-12)	01/05/1998	2	06/2026	
Tange, Elizabeth	Vocal and Classroom Music (K-12) Instrumental & Classroom Music (K-12)	06/26/2006	3	06/2027	
Hasbargen, Katie	Technology (5-12) Early Childhood Ed. (Birth to Grade 3)	09/04/2006	4	06/2026	
Nordlof, Kellie	Elementary Ed (K-6)	08/31/2009	5	06/2030	
Grover, Matt	Science (5-8) Life Science (9-12)	08/30/2010	6-8	06/2030	
Pierson, Andrew	Elementary Ed (K-6) Com Arts/Lit (5-8)	08/30/2010	6-8	06/2030	
Pierson, Sarah	Elementary Ed (K-6) Math (5-8) Pre-Primary (Ages 3-PreK)	08/30/2010	6-8	06/2026	
Olson, Jacqueline	Elementary Ed (1-6)	09/20/2010	9	06/2027	
Krause, Jeni	Family Ed/Early Child Ed (PreK) Elementary Education (K-6)	8/29/2011	10	06/2030	
Fiala, Nicole	Elementary Education (K-6) Reading (K-12) Math (5-8)	08/26/2013	11	06/2030	
Larson, Chad	Math (7-12)	08/25/2014	12	06/2027	

NAME	CERTIFICATION	EMP. DATE	RANK	EXP. LIC.	INITIALS
Nordine, Kathryn	Instrumental & Classroom Music (K-12)	09/01/2015	13-14	06/2026	
Castle, Bobby Jo	Elementary Education (1-6) Physics Out Field Perm. (until 05/27/25) Sc. 5-8 Out Field Perm. (until 05/27/25)	09/01/2015	13-14	06/2028	
Bonhomme, Laura	Elementary Education (K-6)	08/29/2016	15-18	06/2029	
Dragon, Amy	Science (5-8) Life Science (9-12) Chemistry (9-12) Elementary Education (K-6)	08/29/2016	15-18	06/2028	
Hayes, Shannon	Elementary Education (K-6) Pre-Primary (Age 3-PreK)	08/29/2016	15-18	06/2028	
Ojard, Leah	Reading (K-12) Science (5-8) Life Science (9-12)	08/29/2016	15-18	06/2027	
Sathre, Bryan	Physical Education (K-12) Health (5-12) Development/Adaptive PE (PreK-12)	08/26/2019	19-20	06/2028	
Schwenzfeier, Erin	Communication Arts/Literature (5-12)	08/26/2019	19-20	06/2027	
Olson, Lisa	Elementary Education (K-6)	09/23/2019	21	06/2026	
Merchant, Mary	Elementary Education (K-6) District Superintendent Principal (K-12)	08/01/2020	22	06/2029	
Nylander, Andreana	Elementary Education (K-6) Communication Arts/Literature (5-8)	09/01/2020	23	06/2030	
Henrickson, Rylan	Elementary Education (K-6)	08/31/2021	24	06/2030	
Flores, Alexandria	Elementary Education (K-6) Academic & Behavioral Strategist (K-8)	08/29/2022	25-28	06/2029	
Henrickson, Breann	Speech Language Pathologist (Pre-K-12)	08/29/2022	25-28	06/2029	
Longseth, Samuel	Social Studies (5-12)	08/29/2022	25-28	06/2028	
Rairdon, Amanda	Elementary Education (K-6)	08/29/2022	25-28	06/2028	
Neist, Susie	Emotional Behavior Disorders (K-12) Learning Disabilities (K-12)	08/28/2023	29	06/2030	
Massaro, Camille	Elementary Education (K-6)	10/23/2023	30	06/2026	
O'Connell, Nyla	Elementary Education (1-6) Learning Disabilities (K-12)	08/26/2024	31	06/2026	

NON-TENURED

NAME	CERTIFICATION	EMP. DATE	RANK	EXP. LIC.	INITIALS
Scott Fitzsimonds	Superintendent Instrumental & Classroom Music (K-12)	07/01/2025	1	06/2030	
Lorette, Tena	Elementary Education (K-6)	08/25/2025	2-4	06/2028	
Brauch, Makayla	Social Studies (5-12)	08/25/2025	2-4	06/2029	
Abendroth, Halle	Visual Arts (K-12)	08/25/2025	2-4	06/2026	

AGREEMENT

BETWEEN

INDEPENDENT SCHOOL DISTRICT NO. 390
BAUDETTE, MINNESOTA

AND

Tiarra Shaw, Health office Nurse

July 1, 202~~5~~3 through June 30 202~~7~~5

TABLE OF CONTENTS

ARTICLE	CONTENT TITLE	PAGE
ARTICLE 1	Purpose	2
ARTICLE 2	Duration, Expiration, Termination During the Term, Mutual Consent, and Contingency	2
ARTICLE 3	Duties	3
ARTICLE 4	Duty Year and Hours of Work	4
ARTICLE 5	Leave of Absence	6
ARTICLE 6	Severance Pay	7
ARTICLE 7	Insurance Benefits	7
ARTICLE 8	Court Appearance	9
ARTICLE 9	Discipline	10
ARTICLE 10	Grievance Procedure	10
ARTICLE 11	Workers Compensation Payment	12
ARTICLE 12	General Provisions	12
ARTICLE 13	Salary	13
ARTICLE 14	Duration	13

ARTICLE 1

Purpose

This Contract is entered into between Independent School District No. 390, Lake of the Woods, Baudette, MN hereinafter referred to as the School District, and Tiarra Shaw, hereinafter referred to as the School Nurse, who agrees to perform the duties of the School Nurse of the School District

ARTICLE 2

Duration, Expiration, Termination During the Term, Mutual Consent, and Contingency

Section 1. Duration: This Contract is for a term of two (2) years commencing on **July 1, 2025**, and ending on **June 30, 2027**. It shall remain in full force and effect unless modified by mutual consent of the School Board and the School Nurse or unless terminated as provided in this Contract

Section 2. Expiration: This Contract shall expire at the end of the term specified in Section 1. above. At the conclusion of its term, neither party shall have any further claim against the other, and the School District's employment of the School Nurse shall cease, unless a subsequent Contract is entered into by the parties. In the event the parties fail to enter into a subsequent contact, the School Nurse's employment shall continue on a month-to-month basis until the School Board either enters into a subsequent Contract with the School Nurse or until the School Board provides sixty (60) calendar days of written notice of the termination of the School Nurse's employment.

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

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

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

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

ARTICLE 3

Duties

The School Nurse shall perform intermediate professional work overseeing District health policies and programs, providing health care to students and staff; promoting health education, and related work as apparent or assigned. Work is performed under the general direction of the Principal(s). The School Nurse shall perform all duties incident to the position of School Nurse and such other duties as may be prescribed by the Superintendent and School Board from time to time. The School Nurse shall abide by the policies, regulations, rules, and procedures established by the School Board and the Commissioner of the Department of Education and shall abide by all Minnesota laws.

ARTICLE 4

Duty Year and Hours of Work

Section 1. Basic Work Year: The School Nurse shall be contracted for 200 days and the duty year shall follow the school calendar and align with the Teacher Duty Days set forth by the District. The School Nurse shall perform duties on those legal holidays on which the School Board is authorized to conduct school if the School Board so determines. The School Nurse shall be on duty during any emergency, natural or unnatural, unless otherwise excused in accordance with School Board administrative policy.

Section 2. Basic Work Day: The School Nurse's basic day shall start at 8:00 a.m. and end

seven-and-a-half (7.5) hours later. This will include a 1/2 hour lunch. The School Nurse may leave at 3:15 p.m. on Fridays and days before holidays. Administrators are allowed to schedule required faculty meetings before or after school that school nurse may be required to attend.

Section 3. Additional Activities: The School District and School Nurse agree that there are certain activities that are a normal part of the School Nurse's responsibilities for the performance of duties, and those activities may involve some extra time beyond the normal eight-hour day. Early childhood screening Kindergarten Round-up events, and health-related clinics are examples of those types of responsibilities.

ARTICLE 5 Leave of Absense

Section A.

The nurse shall be entitled to accrue twelve (12) days of sick leave per year, prorated for part-time employees, with a maximum accumulation of 150 days. Sick leave days shall stop accruing once an employee applies for disability under P.E.R.A. and shall not accumulate in any complete month during which the employee is on leave.

Section B.

It shall be the duty of the employee to call the appropriate administrator and report the sickness prior to the time he/she is scheduled to report to work. A doctor's certificate may be required to be submitted to the supervisor before an employee is qualified for sick leave pay when absent due to illness.

Section C.

In figuring such leave, the year will start as of July 1. Each employee will be provided with an annual statement of his/her accumulated sick leave.

Section D.

Absence due to serious illness in the immediate family shall be allowed and the time so allowed will be deducted from sick leave.

The "immediate family; or "permanent members of the immediate household," will ordinarily be interpreted as the following individuals of either the employee or the employee's spouse; father, mother, step father, step mother, brother, sister, wife, husband, child, grandparents, grandchild, son-in-law and daughter-in-law.

In regard to Minnesota Parenting Leave Act, 181.940 to 181.944 for the use of sick leave to attend a sick child as defined by above statute, employees will be allowed to use sick leave as so defined in 181.9413.

Section E

The nurse shall be granted bereavement leave and the leave shall be deducted from accumulated sick leave.

Section F. Pregnancy Leave, Disability Leave, Child Care Leave

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

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

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

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

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

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

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

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

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

Sub.9 An employee on child care leave is eligible to participate in group insurance programs if permitted under the insurance policy provisions, but shall pay the

entire premium for such programs as the employee wishes to retain, commencing with the beginning of the child care leave unless otherwise required by statute. The right to continue participation in such group insurance programs will terminate if the employee does not return to work for the School District to the section and subject to applicable state and federal laws.

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

Section G. Formula for computing Use of Sick Leave Allowance

The days of sick leave used in the current fiscal year are to be deducted from the total accumulated days. The days earned in the current fiscal year are then added to the remainder in order to arrive at the new accumulative total at the beginning of each fiscal year, July 1.

Section H: Emergency Medical Leave

- Sub. 1. Eligibility: An employee who has completed the required probationary period and who is unable to perform his/her duties because of illness or Injury, and has exhausted all sick leave, may, upon request to the Superintendent in writing, be granted a medical leave of absence, without pay, of up to twelve months.
- Sub. 2 Medical Certificate: A request for leave of absence under this Section shall be accompanied by a written doctor's statement outlining the condition of health and estimated time at which the employee is expected to be able to resume regular service to the District,
- Sub. 3 Benefit Status: An employee will receive no benefits for the time of leave.
- Sub. 4 Insurance: The employee may remain a member of group Insurance plans at the employee's expense.

Section I: Personal Leave

Employees shall be eligible for three (3) days personal leave per calendar year. This leave must be applied for in advance and approved by the Superintendent. Personal leave days shall be deducted from accumulated sick leave days. Employees not using personal leave days will be paid 50% of a normal eight-hour day's salary for each unused day.

ARTICLE 6
Severence Pay

Section A.

0-5 years	0% of sick bank into the HCSP
6-10 years	25%

11-15 years	50%
16-20 years	75%
20+	100%

Section B.

All employees eligible for the severance payment will contribute 100% of their severance to a Trusted Base Health Care Savings Plan.

Section C.

If an employee dies before all of the severance has been distributed, the balance shall be paid to the named beneficiary or lacking same, to the deceased employee's estate.

ARTICLE 7
Insurance Benefits

Section A. Life Insurance

All regular employees shall be covered with a \$50,000 Group Term Life Insurance at no cost to the employee.

Section B. Long Term Disability Insurance

The School District shall provide long-term disability coverage at the District's expense.

Section C. Health Insurance

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

Core Benefits: The Core Benefits include health insurance, basic life insurance and long term disability insurance. Basic life insurance and long term disability insurance are provided under Section A and B, respectively, of Article 11.

School District Contribution: Employees who are at 0.75 FTE or greater will be eligible to receive the full contribution for either a single health insurance plan or family plan. These amounts may be spent on insurance policies as part of the School District qualified cafeteria plan.

20232025-20242027

Single Health Insurance ~~\$684.08~~754.43/month ~~\$8,211.00~~\$9,53.10/year
Family Health Insurance ~~\$1,558.92~~71,718.76/month ~~\$18,707.00~~20,652.15/year

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

Optional Insurance Programs: Dental insurance is available as a non-core insurance policy available to employees at their own cost. Any amounts not spent on health insurance as part of the District's Cafeteria Plan may be used to purchase dental insurance. Rates and policies are available upon request.

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

Other Conditions: If the cost of benefits selected by the employee exceeds the School District contribution, that cost shall be paid by the employee through payroll deduction to be deducted in 12 equal payments. Insurance deductions will be adjusted in July to accurately reflect new rates.

If the School District contribution to an employee's health insurance premium exceeds the actual cost, the balance will be paid in the employee's VEBA account only if that balance exceeds \$10 per month and the contribution amount is permitted by the Select Account Company.

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

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

An employee is eligible for School District contribution as provided in this article as long as the employee is employed with the School District. Upon termination of employment, all School District contribution shall cease as of the date of termination. An employee who has completed a full year of employment a Cafeteria Contribution for a period not to exceed coverage through August 31 of that year.

Pro-rated benefits will be paid to Part time employees under this article in proration to full time employees.

Section E.

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

ARTICLE 8
Court Appearance

Section A.

With school connected court appearances, there will be no loss of salary or leave days unless the employee is bringing action against the School District. In those instances, only vacation leave may be used.

Section B.

Jury Duty salary deduction will be equal to the amount of pay he/she receives for her jury duty services. This cannot be considered personal leave.

ARTICLE 9
DISCIPLINE

Section A.

The School Board maintains the right to discipline and/or discharge any employee for just cause. An employee shall have the right to question or dispute such disciplinary action in accordance with Article 15 of this agreement.

Section B.

The employer will discipline for just cause only. Discipline will be in one or more of the following forms:

1. Oral Reprimand
2. Written Reprimand
3. Suspension with or without pay
4. Discharge

ARTICLE 10
GRIEVANCE PROCEDURE

Section A. - Definition and Interpretations:

Subd. 1 Grievance: A "grievance" shall mean an allegation in writing by an employee that the employee has been Injured as a result of a dispute or disagreement between the employee and the School District as to the interpretation or application of specific terms and conditions contained in this Agreement.

Subd. 2 Representative: The grievant, administrator, or School Board may

be represented during any step of the procedure by any person or agent designated by such party to act in that party's behalf.

Subd. 3 Extension: Time limits specified in this Agreement may be extended by mutual written agreement.

Subd. 4 Days: Any reference to days regarding time period In this procedure shall refer to working days. A "working day" is defined as all weekdays not designated as holidays *by* state law.

Subd. 5 Filing and Postmark: The filing or service of any notice or document herein shall *be* timely if it is personally served or it bears a postmark of the United States Postal Service within the time period.

Section B. - Time Limitation and Waiver: A grievance shall not be valid for consideration unless the grievance is submitted in writing, signed by the grievant, to the School District's designee, setting forth the facts and the specific provision(s) of the Agreement allegedly violated and the particular relief sought within fifteen (15) days after the date that the first event giving rise to the grievance occurred. Failure to file any grievance within the time periods hereinafter provided shall constitute a waiver of the grievance. An effort shall first be made to adjust an alleged grievance informally between the employee and the School District's designee.

Section C. - Adjustment of Grievance: The School District and the employee shall attempt to adjust all grievances which may arise during the course of employment of that employee within the School District in the following manner:

Subd. 1. Level 1: If the grievance is not resolved through informal discussion, School District Superintendent shall give a written decision on the grievance to the parties involved within ten (10) days after receipt for the written grievance.

Subd. 2. Level II: in the event the grievance is not resolved in Level II, the decision rendered may be appealed to the School Board, provided such appeal is made in writing within five (5) days after the receipt of the decision in Level I. If a grievance is properly appealed to the School Board, the School Board shall set a time to hear the grievance within twenty (20) days after receipt of the appeal or at the next regularly scheduled School Board meeting. Within twenty (20) days after the meeting, the School Board shall issue its decision in writing to the parties involved. At the option of the School Board, a committee or representative(s) of the School Board may be designated by the School Board to hear the appeal at this level and report the findings and recommendations back to the School Board. The School Board shall then render its decision.

Section D. - Denial of Grievance: Failure by the School Board or its representative(s) to issue a decision within the time period provided constitutes a denial of the grievance by the

District and the union shall be entitled to bring the grievance to the next level.

Section E. - Arbitration Procedures: In the event that the employee and the School Board are unable to resolve the grievance at Level II, the grievance may be submitted to arbitration as explained herein:

Subd. 1. - Request: A request to submit a grievance to arbitration must be in writing signed by the aggrieved party, and such request must be filed in the office of the Superintendent within ten (10) days following the decision in level II of the grievance procedure.

Subd. 2 - Prior Procedure Required: No grievance shall be considered by the arbitrator which has not been duly processed in accordance with the grievance procedure and appeal provisions.

Subd. 3 - Selection of Arbitrator: Upon the proper submission of a grievance under the terms of this procedure, the parties shall, within thirty (30) days after the request to arbitrate, agree upon the selection of an arbitrator from a list provide by the Commissioner of the Bureau of Mediation Services pursuant to PELRA. The order of striking will be determined by lot.

Subd. 4. - Hearing: The grievance shall be heard by a single arbitrator and both parties and may be represented by such person(s) as they may choose and designate, and the parties shall have the right to a hearing at which time both parties will have the opportunity to submit evidence, offer testimony, and make oral or written arguments relating to the issue before the arbitrator.

Subd. 5 - Decision: Decisions by the arbitrator in cases properly before him/her shall be final and binding upon the parties, subject, however, to the limitations of arbitration decisions as provided in PELRA.

Subd. 6 - Expenses: Expenses relating to the party's representatives, witnesses, and any other expenses which the individual party incurs in connection with presenting its case in arbitration shall be paid by the individual party. The parties shall share equally the fees and expenses of the arbitrator, the cost of the transcript or recording if requested by both parties, and any other expenses which the parties mutually agree are necessary for the conduct of the arbitration.

Subd. 7 - Jurisdiction: The arbitrator shall have jurisdiction over disputes or disagreements relating to grievances properly before him/her pursuant to the terms of this procedure. The jurisdiction of the arbitrator shall not extend to proposed changes in terms and conditions of employment as defined herein and contained in this written Agreement; nor shall an arbitrator have jurisdiction over any grievance which has not been submitted to arbitration in

compliance with the terms of the grievance and arbitration procedure as outlined herein; nor shall the jurisdiction of the arbitrator extend to matters of Inherent managerial policy which shall include, but are not limited to, such areas of discretion or policy as the functions and programs of the School District, its overall budget, utilization of technology, the organizational structure, and selection, direction, and number of personnel. In considering any issue in dispute, the arbitrator's order shall give due consideration to the statutory rights and obligations of the School District to efficiently manage and conduct its operation within the legal limitations surrounding the financing of such operations.

Section F. - Election of Remedies and Waiver: A party instituting any action, proceeding, or complaint in a federal or state court of law or before an administrative tribunal, federal agency, state agency, or seeking relief through any statutory process for which relief may be granted, the subject matter of which may constitute a grievance under this Agreement, shall immediately thereupon waive any and all rights to pursue a grievance under this article. Upon instituting a proceeding in another forum as outlined herein, the employee shall waive the right to initiate a grievance pursuant to this article, or, if the grievance is pending in the grievance procedure, the right to pursue it further shall be immediately waived. This section shall not apply to actions to compel arbitration as provided in the Agreement or to enforce the award of an arbitrator.

ARTICLE 11

Workers Compensation Payments

Pursuant to Minnesota Statute Chapter 176, an employee injured on the job in the service of the School District and collecting worker's compensation insurance, shall draw sick leave and receive full salary from the school district, the salary to be reduced by an amount equal to the insurance payments and only that fraction of the days not covered by insurance will be deducted from accrued sick leave. Such payments from employee's accumulated sick leave shall not result in the employee receiving a wage greater than he/she would have earned had he/she been actively working for the School District. Such payments shall be charged against the employee's accumulated sick leave.

Article 12

GENERAL PROVISIONS

Section A.

403(B) Plan: The Health Office Nurse shall be eligible to participate via payroll deduction to a qualified 403(b) tax deferred annuity. The School District shall contribute one dollar to the same annuity to a maximum of \$1080 per year. With the maximum lifetime district contribution of \$48,000.

Section B.

The district shall pay the professional dues/membership to the appropriate professional organizations for all employees and in addition shall pay all valid expenses for attendance at professional conferences and meetings when

attendance is required, directed or permitted by the Superintendent. The employee shall file itemized expense statements to be processed and approved as provided by law

ARTICLE 13
Salary

Section A.

The Health Office Nurse Salary for ~~2023-2025-2024-2026~~ is ~~\$41,20044,133~~ and ~~\$42,43645,457~~ for ~~2024-2025-2026-2027~~. The School District reserves the right to adjust the pay cycle on a yearly basis to meet the needs of the District. The District may elect to go to two paydays per month (15th and first day) or remain with one payday per month (15th). If any payday falls on a Saturday, Sunday, or holiday, the payday shall occur on the last preceding business day.

ARTICLE 14
Duration

This Agreement shall remain in effect for the period of ~~July 1, 2025~~ to ~~June 30, 2027~~ and from year to year thereafter unless either party gives notice to the other party at least thirty (30) days prior to the renewal date of its desire to amend said Agreement.

_____ Date:
Tiarra Shaw, Health Office Nurse

_____ Date:
Chairman, School Board

_____ Date:
Superintendent of Schools



LAKE OF THE WOODS

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

School Board Agenda

Date: 2/23/26

Agenda Item:

7.f. - Approval of Post Issuance Compliance Policy and Procedures

Background Information:

These are Post Issuance Policy and Procedures as provided by Ehlers needed for favorable bond rating to show the district has the policy and procedures in place. These are standard procedures for recordkeeping and document handling aligned to regulations and laws for such.

Attachments:

Attach 1: 7.f. - PostIssuanceCompliancePolicy.Lake of the Woods SD June 2022

Attach 2: 7.f. - PostIssuanceCompliancePorcedures.Lake of the Woods SD June 2022

Fiscal Impact:

none

Recommendation(s):

To approved as presented

School Board Action:

Motion by: _____

Second by: _____

Vote Yes: _____

Vote No: _____

No Action Required: _____

Vote:

June 7, 2022

POST-ISSUANCE DEBT PROCEDURES FOR:

Independent School District No. 390 (Lake of the Woods School), Minnesota



Prepared by:

Ehlers
3060 Centre Pointe Drive
Roseville, Minnesota 55113

BUILDING COMMUNITIES. IT'S WHAT WE DO.



Independent School District No. 390 (Lake of the Woods School), Minnesota

Post-Issuance Debt Compliance Procedures

The School Board (the “Board”) of Independent School District No. 390 (Lake of the Woods School), Minnesota (the “District”) has adopted the attached Post-Issuance Debt Compliance Policy dated _____. The Post-Issuance Debt Compliance Policy applies to qualifying debt obligations issued by the District. As directed by the adoption of the Post-Issuance Debt Compliance Policy, the Business Manager of the District will perform the following Post-Issuance Debt Compliance Procedures for all of the District’s outstanding debt.

1. General Post-Issuance Compliance

- a. Ensure written procedures and/or guidelines have been established for individuals to follow when more than one person is responsible for ensuring compliance with Post-Issuance Debt Compliance Procedures.
- b. Ensure training and/or educational resources related to post-issuance compliance have been approved and obtained.
- c. The Business Manager understands that there are options for voluntarily correcting failures to comply with post-issuance compliance requirements (e.g. as remedial actions under Section 1.141-12 of the Treasury Regulations and the ability to enter into a closing agreement under the Tax-Exempt Bonds Voluntary Closing Agreement Program described in Notice 2008-31 (the “VCAP Program”).

2. General Recordkeeping

- a. Retain records and documents for the obligation and all obligations issued to refund the obligation for a period of at least seven years following the final payment of the obligation. If an obligation is refunded, then the final payment of the refunding obligation becomes the beginning of the period unless otherwise directed by the District’s bond counsel.
- b. Retain electronic (preferred) and/or paper versions of records and documents for the obligation.
- c. General records and documentation to be assembled and retained:
 - i. Description of the purpose of the obligation (i.e. the project or projects) and the state statute authorizing the project.
 - ii. Record of tax-exempt status or revocation of tax-exempt status, if applicable.
 - iii. Any correspondence between the District and the Internal Revenue Service (“IRS”) and SEC.
 - iv. Audited financial statements.
 - v. All accounting audits of property financed by the obligation.
 - vi. Obligation transcripts, official statements, and other offering documents of the obligation.
 - vii. Minutes and resolutions authorizing the issuance of the obligation.
 - viii. Certifications of the issue price of the obligation.
 - ix. Any formal elections for the obligation (i.e. an election to employ an accounting methodology other than the specific tracing method).
 - x. Appraisals, demand surveys, or feasibility studies for property financed by the obligation.
 - xi. All information reports filed for the obligations.

- xii. All management contracts and other service agreements, research contracts, and naming rights contracts.
- xiii. Documents related to governmental grants associated with construction, renovation or purchase of property financed by the obligations.
- xiv. Reports of any prior IRS examinations of the District or the District's obligations.
- xv. All correspondence related to the above (faxes, emails, or letters).

3. Arbitrage Yield Restriction and Rebate Recordkeeping

- a. Investment and arbitrage documentation to be assembled and retained:
 - i. An accounting of all deposits, expenditures, interest income and asset balances associated with each fund established in connection with the obligations. This includes an accounting of all monies deposited to the debt service fund to make debt service payments on the obligations, regardless of the source derived. Accounting for expenditures and assets is described in further detail in Section 4.
 - ii. Statements prepared by Trustee and/or Investment Provider.
 - iii. Documentation of at least quarterly allocations of investments and investment earnings to each obligation.
 - iv. Documentation for investments made with obligation proceeds such as:
 - 1. investment contracts (i.e. guaranteed investment contracts),
 - 2. credit enhancement transactions (i.e. obligation insurance contracts),
 - 3. financial derivatives (e.g. swaps, caps, and collars), and
 - 4. bidding of financial products:
 - a. Investments acquired with obligation proceeds are purchased at fair market value (e.g. three bid safe harbor rule for open market securities needed in advance refunding escrows).
- b. Computations of the arbitrage yield.
- c. Computations of yield restriction and rebate amounts including but not limited to:
 - i. Compliance in meeting the "Temporary Period from Yield Restriction Exception" and limiting the investment of funds after the temporary period expires.
 - ii. Compliance in meeting the "Rebate Exception."
 - 1. qualifying for the "Small Issuer Exception,"
 - 2. qualifying for a "Spending Exception,"
 - a. 6-Month Spending Exception
 - b. 18-Month Spending Exception
 - c. 24-Month Spending Exception
 - 3. qualifying for the "Bona Fide Debt Service Fund Exception," and
 - 4. quantifying arbitrage on all funds established in connection with the obligation in lieu of satisfying arbitrage exceptions including reserve funds and debt service funds.
- d. Computations of yield restriction and rebate payments.
- e. Timely Tax Form 8038-T filing, if applicable.
 - i. Remit any arbitrage liability associated with the obligations to the IRS at each five-year anniversary date of the obligations, and the date in which the obligations are no longer outstanding (redemption or maturity date), whichever comes sooner, within 60 days of said date.
- f. Timely Tax Form 8038-R filing, if applicable.

- i. Remit the form after the date in which the obligations are no longer outstanding (redemption or maturity date), whichever comes sooner, within 2 years of said date.
- g. Procedures or guidelines for monitoring instances where compliance with applicable yield restriction requirements depends on subsequent reinvestment of obligation proceeds in lower yielding investments (e.g. reinvestment in zero coupon SLGS).

4. Expenditure and Asset Documentation to be Assembled and Retained

- a. Documentation of allocations of obligation proceeds to expenditures (e.g. allocation of proceeds to expenditures for the construction, renovation or purchase of facilities owned and used in the performance of exempt purposes).
 - i. Such allocation will be done not later than the earlier of:
 - 1. eighteen (18) months after the later of the date the expenditures are paid, or the date the projects, if any, that are financed by the obligations are placed in service; or
 - 2. the date sixty (60) days after the earlier of the fifth anniversary of the issue date of the obligations, or the date sixty (60) days after the retirement of the obligations.
- b. Documentation of allocations of obligation proceeds to issuance costs.
- c. Copies of requisitions, draw schedules, draw requests, invoices, bills, and cancelled checks related to obligation proceed expenditures during the construction period.
- d. Copies of all contracts entered into for the construction, renovation or purchase of facilities financed with obligation proceeds.
- e. Records of expenditure reimbursements incurred prior to issuing obligations for projects financed with obligation proceeds (declaration of official intent/reimbursement resolutions including all modifications).
- f. List of all facilities and equipment financed with obligation proceeds.
- g. Depreciation schedules for depreciable property financed with obligation proceeds.
- h. Documentation that tracks the purchase and sale of assets financed with obligation proceeds.
- i. Documentation of timely payment of principal and interest payments on the obligations.
- j. Tracking of all issue proceeds and the transfer of proceeds into the debt service fund as appropriate.
- k. Documentation that excess earnings from a Reserve Fund are transferred to the Debt Service Fund on an annual basis. Excess earnings are balances in a Reserve Fund that exceed the Reserve Fund requirement.

5. Miscellaneous Documentation to be Assembled and Retained

- a. Ensure that the projects, while the obligations are outstanding, will avoid IRS private activity concerns.
- b. The Business Manager shall monitor the use of all obligation-financed facilities in order to:
 - i. Determine whether private business uses of obligation-financed facilities have exceeded the de minimus limits set forth in Section 141(b) of the Code as a result of:
 - 1. sale of the facilities;
 - 2. sale of District capacity rights;

3. leases and subleases of facilities including easements or use arrangements for areas outside the four walls (e.g. hosting of cell phone towers);
 4. leasehold improvement contracts, licenses, management contracts in which the District authorizes a third party to operate a facility (e.g. cafeteria);
 5. research contracts;
 6. preference arrangements in which the District permits a third-party preference (e.g. parking in a public parking lot, joint ventures, limited liability companies or partnership arrangements);
 7. output contracts or other contracts for use of utility facilities including contracts with large utility users;
 8. development agreements which provide for guaranteed payments or property values from a developer;
 9. grants or loans made to private entities including special assessment agreements;
 10. naming rights agreements; and
 11. any other arrangements that provide special legal entitlements to nongovernmental persons.
- ii. Determine whether private security or payments that exceed the de minimus limits set forth in Section 141(b) of the Code have been provided by nongovernmental persons with respect to such obligation-financed facilities.
- c. The Business Manager shall provide training and educational resources to any District staff that have the primary responsibility for the operation, maintenance, or inspection of obligation-financed facilities with regard to the limitations on the private business use of obligation-financed facilities and as to the limitations on the private security or payments with respect to obligation-financed facilities.
 - d. The District shall undertake the following with respect to the obligations:
 - i. An annual review of the books and records maintained by the District with respect to such obligations.
 - ii. An annual physical inspection of the facilities financed with the proceeds of such obligations, conducted by the Business Manager with the assistance of any District staff who have the primary responsibility for the operation, maintenance, or inspection of such obligation-financed facilities.
 - e. Changes in the project that impact the terms or commitments of the obligation are properly documented and necessary certificates or opinions are on file.

6. Additional Undertakings and Activities that Support Sections 1 through 5 above:

- a. The Business Manager will notify the District's bond counsel, trustee, financial advisor and arbitrage provider of any survey or inquiry by the IRS immediately upon receipt. Usually responses to IRS inquiries are due within 21 days of receipt. Such IRS responses require the review of the above-mentioned data and must be in writing. As much time as possible is helpful in preparing the response.
- b. The Business Manager will consult with the District's bond counsel, financial advisor and arbitrage provider before engaging in post-issuance credit enhancement transactions (e.g. obligation insurance, letter of credit, or hedging transaction).
- c. The Business Manager will monitor all "qualified tax-exempt debt obligations" (often referred to as "bank qualified" obligations) within the first calendar year to determine if the limit is exceeded,

and if exceeded, will address accordingly. For obligations issued during years 2009 and 2010 the limit was \$30,000,000. During this period, the limit also applied to pooled financings of the governing body and provides a separate \$30,000,000 for each 501 (c)(3) conduit borrower. In 2011 and thereafter it is \$10,000,000 unless changed by Congress.

- d. Identify any post-issuance change to terms of obligations which could be treated as a current refunding of “old” obligations by “new” obligations, often referred to as a “reissuance.”
- e. The Business Manager will consult with the District’s bond counsel prior to any sale, transfer, change in use or change in users of obligation-financed property which may require “remedial action” under applicable Treasury Regulations or resolution pursuant to the VCAP Program.
 - i. A remedial action has the effect of curing a deliberate action taken by the District which results in satisfaction of the private business test or private loan test. Remedial actions under Section 1.141-12(d)(e) and (f) include the redemption of non-qualified obligations and/or the alternative uses of proceeds or the facility (i.e. to be used for another qualified purpose).
- f. The Business Manager will ensure that the appropriate tax form for federal subsidy payments is prepared and filed in a timely fashion for applicable obligations (e.g. direct pay or other tax credit bonds).

7. Continuing Disclosure Obligations

- a. Identify personnel at the District to be responsible for compliance with continuing disclosure obligations as defined by the Rule, and any covenants of outstanding obligations, and any policies of the District.
- b. The personnel responsible for compliance may have the ability to assign responsibilities, delegate where appropriate or engage a dissemination agent or third-party service providers to perform all or some of the duties described in this section. The District cannot delegate its compliance responsibilities.
- c. The District should specify how providers or delegated authorities will be monitored and supervised.
- d. The District should identify the documents that set forth the respective requirements being monitored at the time of closing of each obligation.
- e. The District should catalog all outstanding Continuing Disclosure Agreements and other reporting requirements and establish consolidated filing requirements.
- f. The District should identify the frequency of the actions to be undertaken to ensure compliance, establish a system or filing alerts or reminders to administer the filing and reporting requirements.
- g. The Business Manager for compliance must be made aware of any new outstanding debt, changes to obligation or loan covenants, events of acceleration or default that would materially affect investors.
- h. The District should review a compliance checklist to verify compliance with CDA and other reporting requirements, at least annually, although it may be advisable to provide more frequent reviews in connection to specific material events.
- i. The District should monitor for mandatory material events specifically identified in accordance with the Rule and file required notices within 10 days of occurrence.
 - i. Principal and interest payment delinquencies.
 - ii. Non-payment related defaults, if material.

- iii. Unscheduled draws on debt service reserves reflecting financial difficulties.
- iv. Unscheduled draws on credit enhancements reflecting financial difficulties.
- v. Substitution of credit or liquidity providers or their failure to perform.
- vi. Adverse tax opinion, IRS notices or material events affecting the tax status of the obligation.
- vii. Modifications to rights of security holders, if material.
- viii. Obligation calls, if material.
- ix. Defeasances.
 - x. Release, substitution or sale of property securing repayment of the obligations, if material.
 - xi. Rating Changes.
 - xii. Bankruptcy, insolvency, receivership, or similar event of the obligated person(s).
 - xiii. Merger, consolidation, or acquisition of the obligated person, if material.
 - xiv. Appointment of a successor or additional trustee, or change of name of a trustee, if material.
 - xv. Incurrence of financial obligation of the District, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a financial obligation of the District, any of which affect security holders, if material.
 - xvi. Default, event of acceleration, termination event, modification of terms, or other similar events under the terms of the financial obligation of the District, any of which reflect financial difficulties.
- j. In addition to the mandatory material events, the District should review and file any additional or voluntary event notices.
- k. The District should maintain a catalog of all outstanding obligations whether publicly offered or privately placed, and the terms and conditions that govern default or acceleration provisions, if any.
- l. Any missed filing requirement should be remedied with a failure to file notice as soon as possible once the late filing is identified and the required information is available to file.
- m. Sensitive information such as bank accounts and wire information should be redacted from documents prior to posting on EMMA.
- n. The District needs to monitor for changes in law and regulations that effect continuing disclosure obligations and review disclosure policies and procedures periodically to ensure compliance and consistency with regulations and market expectations.

8. Compliance with Future Requirements

- a. Take measures to comply with any future requirements issued beyond the date of these Post-Issuance Debt Compliance Procedures which are essential to ensuring compliance with applicable state and federal regulations.

June 7, 2022

POST-ISSUANCE COMPLIANCE POLICY FOR:

Independent School District No. 390 (Lake of the Woods School), Minnesota



Prepared by:

Ehlers
3060 Centre Pointe Drive
Roseville, Minnesota 55113

BUILDING COMMUNITIES. IT'S WHAT WE DO.

Independent School District No. 390 (Lake of the Woods School), Minnesota

Post-Issuance Debt Compliance Policy

The School Board (the "Board") of Independent School District No. 390 (Lake of the Woods School), Minnesota (the "District") has chosen, by policy, to take steps to help ensure that all obligations will be in compliance with all applicable federal regulations. This policy may be amended, as necessary, in the future.

IRS Background

The Internal Revenue Service ("IRS") is responsible for enforcing compliance with the Internal Revenue Code (the "Code") and regulations promulgated thereunder ("Treasury Regulations") governing certain obligations (for example: tax-exempt obligations, Build America Bonds, Recovery Zone Development Bonds and various "Tax Credit" Bonds). The IRS encourages issuers and beneficiaries of such obligations to adopt and implement a post-issuance debt compliance policy and procedures to safeguard against post-issuance violations.

SEC Background

The Securities and Exchange Commission ("SEC") is responsible for enforcing compliance with its Rule 15c2-12 (the "Rule") of the securities act. Issuers and borrowers of municipal securities (referred to as "obligated persons") generally have a requirement to meet specific continuing disclosure standards set forth in continuing disclosure agreements ("CDA"). Unless the issuer, obligated person, or a specific obligation is exempt from compliance with CDAs, these agreements are entered into at the time of issuance to enable underwriter(s) to comply with the Rule. The Rule sets forth certain obligations of (i) underwriters to receive, review and disseminate official statements of most primary offerings of municipal securities, (ii) underwriters to obtain CDAs from issuers and other obligated persons to provide material event disclosures and annual financial information on a continuing basis, and (iii) broker-dealers to have access to such continuing disclosures in order to make recommendations of municipal securities transactions in the secondary market. The SEC encourages issuers and obligated persons adopt and implement a post-issuance debt compliance policy and procedures to safeguard against Rule violations.

When obligations are issued, the CDA commits the issuer or obligated person to provide certain financial and statistical information and material event notices to the public. Issuers and other obligated persons may also choose to provide periodic, voluntary financial information and filings to investors in addition to fulfilling the specific responsibilities delineated in CDAs. It is important to note that issuers and other obligated persons should not give any one investor certain information that is not readily available to all market participants by disseminating information to the marketplace, at large. Issuers and other obligated persons should be aware that any disclosure activities determined to be "communicating to the market" can be subject to regulatory scrutiny.

Post-Issuance Debt Compliance Policy Objective

The District desires to monitor these obligations to ensure compliance with the IRS Code, Treasury Regulations and the SEC Rule. To help ensure compliance, the District has developed the following policy (the "Post-Issuance Debt Compliance Policy"). The Post-Issuance Debt Compliance Policy shall apply to all obligations, including bonds, notes, loans, lease purchase contracts, lines of credit, commercial paper or any other form of debt that is subject to compliance.

Post-Issuance Debt Compliance Policy

The Business Manager of the District is designated as the District's agent who is responsible for post-issuance compliance obligations.

The Business Manager shall assemble all relevant documentation, records and activities required to ensure post-issuance debt compliance as further detailed in corresponding procedures (the "Post-Issuance Debt Compliance Procedures"). At a minimum, the Post-Issuance Debt Compliance Procedures for each qualifying obligation will address the following:

1. General Post-Issuance Compliance
2. General Recordkeeping
3. Arbitrage Yield Restriction and Rebate Recordkeeping
4. Expenditure and Asset Documentation to be Assembled and Retained
5. Miscellaneous Documentation to be Assembled and Retained
6. Additional Undertakings and Activities that Support Sections 1 through 5 above
7. Continuing Disclosure Obligations
8. Compliance with Future Requirements

The Business Manager shall apply the Post-Issuance Debt Compliance Procedures to each qualifying obligation and maintain a record of the results. Further, the Business Manager will ensure that the Post-Issuance Debt Compliance Policy and Procedures are updated on a regular and as needed basis.

The Business Manager or any other individuals responsible for assisting the Business Manager in maintaining records needed to ensure post-issuance debt compliance, are authorized to expend funds as needed to attend training or secure use of other educational resources for ensuring compliance such as consulting, publications, and compliance assistance.

Most of the provisions of this Post-Issuance Debt Compliance Policy are not applicable to taxable governmental obligations unless there is a reasonable possibility that the District may refund their taxable governmental obligation, in whole or in part, with the proceeds of a tax-exempt governmental obligation. If this refunding possibility exists, then the District shall treat the taxable governmental obligation as if such issue were an issue of tax-exempt governmental obligations and comply with the requirements of this Post-Issuance Debt Compliance Policy.

Private Activity Bonds

The District may issue tax-exempt obligations that are "private activity" bonds because either (1) the bonds finance a facility that is owned by the District but used by one or more qualified 501(c)(3) organizations, or (2) the bonds are so-called "conduit bonds", where the proceeds are loaned to a qualified 501(c)(3) organization or another private entity that finances activities eligible for tax-exempt financing under federal law (such as certain manufacturing projects and certain affordable housing projects). Prior to the issuance of either of these types of bonds, the Business Manager shall take steps necessary to ensure that such obligations will remain in compliance with the requirements of this Post-Issuance Debt Compliance Policy.

In a case where compliance activities are reasonably within the control of a private party (i.e., a 501(c)(3) organization or conduit borrower), the Business Manager may determine that all or some portion of compliance

responsibilities described in this Post-Issuance Debt Compliance Policy shall be assigned to the relevant party. In the case of conduit bonds, the conduit borrower will be assigned all compliance responsibilities other than those required to be undertaken by the District under federal law. In a case where the Business Manager is concerned about the compliance ability of a private party, the Business Manager may require that a trustee or other independent third party be retained to assist with record keeping for the obligation and/or that the trustee or such third party be responsible for all or some portion of the compliance responsibilities.

The Business Manager is additionally authorized to seek the advice, as necessary, of bond counsel, disclosure counsel, and/or its financial advisor to ensure the District is in compliance with this Post-Issuance Debt Compliance Policy.

Adopted this date _____ by Independent School District No. 390 (Lake of the Woods School),
Minnesota

June 7, 2022

POST-ISSUANCE DEBT PROCEDURES FOR:

Independent School District No. 390 (Lake of the Woods School), Minnesota



Prepared by:

Ehlers
3060 Centre Pointe Drive
Roseville, Minnesota 55113

BUILDING COMMUNITIES. IT'S WHAT WE DO.



Independent School District No. 390 (Lake of the Woods School), Minnesota

Post-Issuance Debt Compliance Procedures

The School Board (the “Board”) of Independent School District No. 390 (Lake of the Woods School), Minnesota (the “District”) has adopted the attached Post-Issuance Debt Compliance Policy dated _____. The Post-Issuance Debt Compliance Policy applies to qualifying debt obligations issued by the District. As directed by the adoption of the Post-Issuance Debt Compliance Policy, the Business Manager of the District will perform the following Post-Issuance Debt Compliance Procedures for all of the District’s outstanding debt.

1. General Post-Issuance Compliance

- a. Ensure written procedures and/or guidelines have been established for individuals to follow when more than one person is responsible for ensuring compliance with Post-Issuance Debt Compliance Procedures.
- b. Ensure training and/or educational resources related to post-issuance compliance have been approved and obtained.
- c. The Business Manager understands that there are options for voluntarily correcting failures to comply with post-issuance compliance requirements (e.g. as remedial actions under Section 1.141-12 of the Treasury Regulations and the ability to enter into a closing agreement under the Tax-Exempt Bonds Voluntary Closing Agreement Program described in Notice 2008-31 (the “VCAP Program”).

2. General Recordkeeping

- a. Retain records and documents for the obligation and all obligations issued to refund the obligation for a period of at least seven years following the final payment of the obligation. If an obligation is refunded, then the final payment of the refunding obligation becomes the beginning of the period unless otherwise directed by the District’s bond counsel.
- b. Retain electronic (preferred) and/or paper versions of records and documents for the obligation.
- c. General records and documentation to be assembled and retained:
 - i. Description of the purpose of the obligation (i.e. the project or projects) and the state statute authorizing the project.
 - ii. Record of tax-exempt status or revocation of tax-exempt status, if applicable.
 - iii. Any correspondence between the District and the Internal Revenue Service (“IRS”) and SEC.
 - iv. Audited financial statements.
 - v. All accounting audits of property financed by the obligation.
 - vi. Obligation transcripts, official statements, and other offering documents of the obligation.
 - vii. Minutes and resolutions authorizing the issuance of the obligation.
 - viii. Certifications of the issue price of the obligation.
 - ix. Any formal elections for the obligation (i.e. an election to employ an accounting methodology other than the specific tracing method).
 - x. Appraisals, demand surveys, or feasibility studies for property financed by the obligation.
 - xi. All information reports filed for the obligations.

- xii. All management contracts and other service agreements, research contracts, and naming rights contracts.
- xiii. Documents related to governmental grants associated with construction, renovation or purchase of property financed by the obligations.
- xiv. Reports of any prior IRS examinations of the District or the District's obligations.
- xv. All correspondence related to the above (faxes, emails, or letters).

3. Arbitrage Yield Restriction and Rebate Recordkeeping

- a. Investment and arbitrage documentation to be assembled and retained:
 - i. An accounting of all deposits, expenditures, interest income and asset balances associated with each fund established in connection with the obligations. This includes an accounting of all monies deposited to the debt service fund to make debt service payments on the obligations, regardless of the source derived. Accounting for expenditures and assets is described in further detail in Section 4.
 - ii. Statements prepared by Trustee and/or Investment Provider.
 - iii. Documentation of at least quarterly allocations of investments and investment earnings to each obligation.
 - iv. Documentation for investments made with obligation proceeds such as:
 - 1. investment contracts (i.e. guaranteed investment contracts),
 - 2. credit enhancement transactions (i.e. obligation insurance contracts),
 - 3. financial derivatives (e.g. swaps, caps, and collars), and
 - 4. bidding of financial products:
 - a. Investments acquired with obligation proceeds are purchased at fair market value (e.g. three bid safe harbor rule for open market securities needed in advance refunding escrows).
- b. Computations of the arbitrage yield.
- c. Computations of yield restriction and rebate amounts including but not limited to:
 - i. Compliance in meeting the "Temporary Period from Yield Restriction Exception" and limiting the investment of funds after the temporary period expires.
 - ii. Compliance in meeting the "Rebate Exception."
 - 1. qualifying for the "Small Issuer Exception,"
 - 2. qualifying for a "Spending Exception,"
 - a. 6-Month Spending Exception
 - b. 18-Month Spending Exception
 - c. 24-Month Spending Exception
 - 3. qualifying for the "Bona Fide Debt Service Fund Exception," and
 - 4. quantifying arbitrage on all funds established in connection with the obligation in lieu of satisfying arbitrage exceptions including reserve funds and debt service funds.
- d. Computations of yield restriction and rebate payments.
- e. Timely Tax Form 8038-T filing, if applicable.
 - i. Remit any arbitrage liability associated with the obligations to the IRS at each five-year anniversary date of the obligations, and the date in which the obligations are no longer outstanding (redemption or maturity date), whichever comes sooner, within 60 days of said date.
- f. Timely Tax Form 8038-R filing, if applicable.

- i. Remit the form after the date in which the obligations are no longer outstanding (redemption or maturity date), whichever comes sooner, within 2 years of said date.
- g. Procedures or guidelines for monitoring instances where compliance with applicable yield restriction requirements depends on subsequent reinvestment of obligation proceeds in lower yielding investments (e.g. reinvestment in zero coupon SLGS).

4. Expenditure and Asset Documentation to be Assembled and Retained

- a. Documentation of allocations of obligation proceeds to expenditures (e.g. allocation of proceeds to expenditures for the construction, renovation or purchase of facilities owned and used in the performance of exempt purposes).
 - i. Such allocation will be done not later than the earlier of:
 - 1. eighteen (18) months after the later of the date the expenditures are paid, or the date the projects, if any, that are financed by the obligations are placed in service; or
 - 2. the date sixty (60) days after the earlier of the fifth anniversary of the issue date of the obligations, or the date sixty (60) days after the retirement of the obligations.
- b. Documentation of allocations of obligation proceeds to issuance costs.
- c. Copies of requisitions, draw schedules, draw requests, invoices, bills, and cancelled checks related to obligation proceed expenditures during the construction period.
- d. Copies of all contracts entered into for the construction, renovation or purchase of facilities financed with obligation proceeds.
- e. Records of expenditure reimbursements incurred prior to issuing obligations for projects financed with obligation proceeds (declaration of official intent/reimbursement resolutions including all modifications).
- f. List of all facilities and equipment financed with obligation proceeds.
- g. Depreciation schedules for depreciable property financed with obligation proceeds.
- h. Documentation that tracks the purchase and sale of assets financed with obligation proceeds.
- i. Documentation of timely payment of principal and interest payments on the obligations.
- j. Tracking of all issue proceeds and the transfer of proceeds into the debt service fund as appropriate.
- k. Documentation that excess earnings from a Reserve Fund are transferred to the Debt Service Fund on an annual basis. Excess earnings are balances in a Reserve Fund that exceed the Reserve Fund requirement.

5. Miscellaneous Documentation to be Assembled and Retained

- a. Ensure that the projects, while the obligations are outstanding, will avoid IRS private activity concerns.
- b. The Business Manager shall monitor the use of all obligation-financed facilities in order to:
 - i. Determine whether private business uses of obligation-financed facilities have exceeded the de minimus limits set forth in Section 141(b) of the Code as a result of:
 - 1. sale of the facilities;
 - 2. sale of District capacity rights;

3. leases and subleases of facilities including easements or use arrangements for areas outside the four walls (e.g. hosting of cell phone towers);
 4. leasehold improvement contracts, licenses, management contracts in which the District authorizes a third party to operate a facility (e.g. cafeteria);
 5. research contracts;
 6. preference arrangements in which the District permits a third-party preference (e.g. parking in a public parking lot, joint ventures, limited liability companies or partnership arrangements);
 7. output contracts or other contracts for use of utility facilities including contracts with large utility users;
 8. development agreements which provide for guaranteed payments or property values from a developer;
 9. grants or loans made to private entities including special assessment agreements;
 10. naming rights agreements; and
 11. any other arrangements that provide special legal entitlements to nongovernmental persons.
- ii. Determine whether private security or payments that exceed the de minimus limits set forth in Section 141(b) of the Code have been provided by nongovernmental persons with respect to such obligation-financed facilities.
- c. The Business Manager shall provide training and educational resources to any District staff that have the primary responsibility for the operation, maintenance, or inspection of obligation-financed facilities with regard to the limitations on the private business use of obligation-financed facilities and as to the limitations on the private security or payments with respect to obligation-financed facilities.
 - d. The District shall undertake the following with respect to the obligations:
 - i. An annual review of the books and records maintained by the District with respect to such obligations.
 - ii. An annual physical inspection of the facilities financed with the proceeds of such obligations, conducted by the Business Manager with the assistance of any District staff who have the primary responsibility for the operation, maintenance, or inspection of such obligation-financed facilities.
 - e. Changes in the project that impact the terms or commitments of the obligation are properly documented and necessary certificates or opinions are on file.

6. Additional Undertakings and Activities that Support Sections 1 through 5 above:

- a. The Business Manager will notify the District's bond counsel, trustee, financial advisor and arbitrage provider of any survey or inquiry by the IRS immediately upon receipt. Usually responses to IRS inquiries are due within 21 days of receipt. Such IRS responses require the review of the above-mentioned data and must be in writing. As much time as possible is helpful in preparing the response.
- b. The Business Manager will consult with the District's bond counsel, financial advisor and arbitrage provider before engaging in post-issuance credit enhancement transactions (e.g. obligation insurance, letter of credit, or hedging transaction).
- c. The Business Manager will monitor all "qualified tax-exempt debt obligations" (often referred to as "bank qualified" obligations) within the first calendar year to determine if the limit is exceeded,

and if exceeded, will address accordingly. For obligations issued during years 2009 and 2010 the limit was \$30,000,000. During this period, the limit also applied to pooled financings of the governing body and provides a separate \$30,000,000 for each 501 (c)(3) conduit borrower. In 2011 and thereafter it is \$10,000,000 unless changed by Congress.

- d. Identify any post-issuance change to terms of obligations which could be treated as a current refunding of “old” obligations by “new” obligations, often referred to as a “reissuance.”
- e. The Business Manager will consult with the District’s bond counsel prior to any sale, transfer, change in use or change in users of obligation-financed property which may require “remedial action” under applicable Treasury Regulations or resolution pursuant to the VCAP Program.
 - i. A remedial action has the effect of curing a deliberate action taken by the District which results in satisfaction of the private business test or private loan test. Remedial actions under Section 1.141-12(d)(e) and (f) include the redemption of non-qualified obligations and/or the alternative uses of proceeds or the facility (i.e. to be used for another qualified purpose).
- f. The Business Manager will ensure that the appropriate tax form for federal subsidy payments is prepared and filed in a timely fashion for applicable obligations (e.g. direct pay or other tax credit bonds).

7. Continuing Disclosure Obligations

- a. Identify personnel at the District to be responsible for compliance with continuing disclosure obligations as defined by the Rule, and any covenants of outstanding obligations, and any policies of the District.
- b. The personnel responsible for compliance may have the ability to assign responsibilities, delegate where appropriate or engage a dissemination agent or third-party service providers to perform all or some of the duties described in this section. The District cannot delegate its compliance responsibilities.
- c. The District should specify how providers or delegated authorities will be monitored and supervised.
- d. The District should identify the documents that set forth the respective requirements being monitored at the time of closing of each obligation.
- e. The District should catalog all outstanding Continuing Disclosure Agreements and other reporting requirements and establish consolidated filing requirements.
- f. The District should identify the frequency of the actions to be undertaken to ensure compliance, establish a system or filing alerts or reminders to administer the filing and reporting requirements.
- g. The Business Manager for compliance must be made aware of any new outstanding debt, changes to obligation or loan covenants, events of acceleration or default that would materially affect investors.
- h. The District should review a compliance checklist to verify compliance with CDA and other reporting requirements, at least annually, although it may be advisable to provide more frequent reviews in connection to specific material events.
- i. The District should monitor for mandatory material events specifically identified in accordance with the Rule and file required notices within 10 days of occurrence.
 - i. Principal and interest payment delinquencies.
 - ii. Non-payment related defaults, if material.

- iii. Unscheduled draws on debt service reserves reflecting financial difficulties.
 - iv. Unscheduled draws on credit enhancements reflecting financial difficulties.
 - v. Substitution of credit or liquidity providers or their failure to perform.
 - vi. Adverse tax opinion, IRS notices or material events affecting the tax status of the obligation.
 - vii. Modifications to rights of security holders, if material.
 - viii. Obligation calls, if material.
 - ix. Defeasances.
 - x. Release, substitution or sale of property securing repayment of the obligations, if material.
 - xi. Rating Changes.
 - xii. Bankruptcy, insolvency, receivership, or similar event of the obligated person(s).
 - xiii. Merger, consolidation, or acquisition of the obligated person, if material.
 - xiv. Appointment of a successor or additional trustee, or change of name of a trustee, if material.
 - xv. Incurrence of financial obligation of the District, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a financial obligation of the District, any of which affect security holders, if material.
 - xvi. Default, event of acceleration, termination event, modification of terms, or other similar events under the terms of the financial obligation of the District, any of which reflect financial difficulties.
- j. In addition to the mandatory material events, the District should review and file any additional or voluntary event notices.
 - k. The District should maintain a catalog of all outstanding obligations whether publicly offered or privately placed, and the terms and conditions that govern default or acceleration provisions, if any.
 - l. Any missed filing requirement should be remedied with a failure to file notice as soon as possible once the late filing is identified and the required information is available to file.
 - m. Sensitive information such as bank accounts and wire information should be redacted from documents prior to posting on EMMA.
 - n. The District needs to monitor for changes in law and regulations that effect continuing disclosure obligations and review disclosure policies and procedures periodically to ensure compliance and consistency with regulations and market expectations.

8. Compliance with Future Requirements

- a. Take measures to comply with any future requirements issued beyond the date of these Post-Issuance Debt Compliance Procedures which are essential to ensuring compliance with applicable state and federal regulations.



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

School Board Agenda

Date: 2/23/26

Agenda Item:

7.g. - Approval of correction to the 2025-2027 LWEM Contract Appendix B

Background Information:

We discovered that there was a missing row at the bottom of the Co-Curricular Salary Schedule due to an editing error. 6th grade music is added back in, and the last two items before that had the salaries moved to align appropriately.

Attachments:

Fiscal Impact:

none

Recommendation(s):

To approved as presented

School Board Action:

Motion by: _____

Second by: _____

Vote Yes: _____

Vote No: _____

No Action Required: _____

Vote:

MASTER TEACHER AGREEMENT

between

INDEPENDENT SCHOOL DISTRICT NO. 390

LAKE OF THE WOODS

and

LAKE OF THE WOODS EDUCATION MINNESOTA

2025-2027

TABLE OF CONTENTS

Article I	Purpose of Agreement	Page 3
Article II	Recognition of Exclusive Representative	Page 3
Article III	Definitions	Page 3
Article IV	School District Rights	Page 4
Article V	Teacher Rights	Page 4
Article VI	Group Insurance	Page 5
Article VII	Leaves	
	Sec.1 Sick and Safe Time	Page 7
	Sec.2 Bereavement Leave	Page 8
	Sec.3 Court Appearances	Page 8
	Sec.4 Personal Leave	Page 8
	Sec.5 Extended Leave of Absence	Page 9
	Sec.6 Child Care Leave	Page 9
	Sec.7 Sabbatical Leave	Page 10
	Sec.8 Adoption Leave	Page 10
	Sec.9 Recognition Leave	Page 11
Article VIII	Hours of Service	Page 11
Article IX	E-Learning Days	Page 13
Article X	Unrequested Leave of Absence (ULA)	Page 14
Article XI	Basic Rates of Pay	Page 17
Article XII	Extra Compensation	Page 18
Article XIII	Severance Pay	Page 18
Article XIV	Retirement Severance Pay	Page 19
Article XV	Health Care Savings Plan	Page 19
Article XVI	Length of the School Year	Page 20
Article XVII	Grievance Procedure	Page 20
Article XVIII	Early Childhood Family Education (ECFE) and Adult Basic Education (ABE) Teachers	Page 20

Article XIX	Tier 1 and Tier 2 Licensed Teachers	Page 21
Article XX	Preschool, School Readiness, School Readiness Plus, and Voluntary PreKindergarten Instructors	Page 22
Article XXI	Duration	Page 23
	Appendix A, Salary Schedule	Page 25
	Appendix B, Co-Curricular Salary Schedule	Page 27
	Appendix C, BMS Grievance Procedure	Page 28

ARTICLE I
PURPOSE OF AGREEMENT

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

ARTICLE II
RECOGNITION OF EXCLUSIVE REPRESENTATIVE

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

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

ARTICLE III
DEFINITIONS

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

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

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

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

ARTICLE IV
SCHOOL DISTRICT RIGHTS

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

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

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

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

ARTICLE V
TEACHER RIGHTS

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

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

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

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

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

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

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

ARTICLE VI
GROUP INSURANCE

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

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

	2025-2026
Single health insurance	\$9,053.10 per year
Family health insurance	\$20,625.15 per year

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

For the 2025-2026 school year, the District will increase its health insurance contribution to match any premium increases up to a maximum of 5%. The employee is responsible for all premium increases above the 5% covered by the District.

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

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

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

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

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

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

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

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

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

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

ARTICLE VII LEAVES

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

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

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

- The employee's mental or physical illness, treatment or preventive care;
- A family member's mental or physical illness, treatment or preventive care;
- Absence due to domestic abuse, sexual assault or stalking of the employee or a family member;
- Closure of the teacher's workplace due to weather or public emergency or closure of a family member's school or care facility due to weather or public emergency; and
- When determined by a health authority or health care professional that the employee or a family member is at risk of infecting others with a communicable disease.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

made in writing to the School District at least 3 days in advance, except in the event of emergencies. The School District reserves the right to refuse to grant such leave if, under the circumstances involved, the Superintendent determines that such leave should not be granted.

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

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

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

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

SECTION 6.3. If the reason for the child care leave is occasioned by pregnancy, miscarriage, childbirth, or recovery therefrom, a teacher may utilize sick and safe time pursuant to the SST provisions of the Agreement during a period of need. However, a teacher shall not be eligible for disability leave during a period of time covered by a child care leave except during a period of disability occasioned by pregnancy. A pregnant teacher will also provide, at the time of the leave application, a statement from her physician indicating the expected date of delivery.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

ARTICLE VIII HOURS OF SERVICE

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

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

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

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

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

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

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

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

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

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

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

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

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

ARTICLE IX E-LEARNING DAYS

Section 1. Definition: Lake of the Woods School may utilize E-Learning Days beginning on the first day when school is canceled due to inclement weather. Prior to an E-learning Day, teachers will inform students and parents of said teacher's preferred method of accessing E-Learning Day activities and/or assignments.

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

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

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

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

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

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

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

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

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

ARTICLE X
UNREQUESTED LEAVE OF ABSENCE and SENIORITY TIE BREAKER

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

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

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

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

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

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

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

SECTION 5. Reinstatement: No new teacher shall be employed by the School District while any qualified teacher is on unrequested leave of absence in the same field and subject matter. Teachers placed on unrequested leave of absence shall be reinstated to the positions from which they have been placed on unrequested leave of absence or any other available positions in the School District in the fields in which they are qualified as such positions become available. The order of reinstatement shall be in inverse order in which teachers were placed on unrequested leave of absence. A teacher on unrequested leave does not forfeit the right to reinstatement when accepting a position for less than the full position they were placed on leave from, or when they refuse an offered position for less than the full position they were placed on leave from.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SECTION 12. Filing Licenses and Preparation of Seniority Lists

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

SECTION 12.2. Preparation and posting of seniority and licensure lists: By January 15 of each school year, the School District shall create and post a seniority and licensure list. The list will include the name

of every teacher, their seniority date, continuing contract or probationary status, and licensure area by tier. The list will be posted in the district.

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

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

ARTICLE XI BASIC RATES OF PAY

SECTION 1. Basic Compensation: The rates of pay to be affected by this Agreement are accurately reflected in the schedules attached and made part of this Agreement. These schedules shall be effective only for the 2025-2026 and the 2026-2027 school years. Beginning with the 2027-2028 school year, rates of pay remain at the 2026-2027 levels for each teacher, unless this Agreement is replaced by a new Agreement. In the event a new Agreement is not in place by January 15, 2028 step and lane changes will be paid at the 2027-2028 rate, and paid retroactively to the first check of the 2027-2028 year. Payment will be issued by January 31, 2028. No teacher's pay will be reduced in the 2027-2028 school year due to an inability to advance steps.

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

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

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

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

SECTION 2.4. A teacher shall be paid on the master's degree lane or higher lane only if the degree program is germane to the teaching assignment, as approved by the School District, the degree program

is approved in writing by the Superintendent in advance, and a grade of “B” or better or PASS in a pass/fail class is earned.

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

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

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

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

ARTICLE XII EXTRA COMPENSATION

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

ARTICLE XIII SEVERANCE PAY

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

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

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

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

ARTICLE XIV
RETIREMENT SEVERANCE PAY

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

SECTION 2. Amount: Retirement severance pay shall include the amount of the last annual salary paid to the teacher during their last full school year of employment with the School District as provided in the salary schedule, minus the School District's total matching contribution to a 403b plan. The retirement severance payment shall not include any additional compensation for extra-curricular activities, extended employment, or other extra compensation.

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

Years of Teaching Service	School District Matching Contribution
0-12	\$1,680.00
13+	\$2,680.00

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

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

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

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

ARTICLE XV
HEALTH CARE SAVINGS PLAN

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

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

SECTION 4. Seniority for ECFE and ABE Teachers

Subd. 1. ECFE teachers: Upon attaining a continuing contract, ECFE teachers shall have seniority only as an ECFE teacher and shall have a separate seniority list consisting only of ECFE teachers. An ECFE teacher shall not have any rights to any other teaching position in the School District, unless licensed in another area and attaining seniority in another position as set forth in this Article or Article XV[1], Section 2, subdivision 2.

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

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

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

ARTICLE XVIII
TIER 1 AND TIER 2 LICENSED TEACHERS

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

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

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

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

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

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

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

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

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

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

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

SECTION 4. Discipline: The School District shall have the right to impose discipline on preschool,

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

SECTION 5. Hours of Service, Duty Day, Duty Week, and Duty Year: The hours of service, duty day, duty week, and duty year for preschool, school readiness, school readiness plus, and voluntary prekindergarten instructors shall be as assigned by the School District and may be modified based upon the needs of the School District's programs.

ARTICLE XXI DURATION

SECTION 1. Terms and Reopening Negotiations: This Agreement shall remain in full force and effect for a period commencing upon the date of its full ratification and thereafter until modifications are made pursuant to PELRA. If either party desires to modify or amend this Agreement commencing on July 1, 2023, it shall give to the other party written notice of such intent no later than May 1, 2026. Unless otherwise mutually agreed, the parties shall not commence negotiations more than 90 days prior to the expiration of the Agreement.

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

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

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

IN WITNESS WHEREOF, the parties have signed this Agreement

This 26th day of February, 2024.

FOR: THE EXCLUSIVE REPRESENTATIVE

President

Negotiations Chair

FOR: THE SCHOOL DISTRICT

School Board Chair

School Board Clerk

Superintendent

Appendix A: 2025-2026 Salary Schedule

2.5% Increase

Step	BA	BA+15	BA+30	BA+45	BA+60	MA	MA+15	MA+30
1								
2	\$42,336	\$44,347	\$46,394	\$48,402	\$50,371	\$50,492	\$52,538	\$54,547
3	\$44,504	\$46,513	\$48,602	\$50,571	\$52,580	\$52,699	\$54,709	\$56,716
4	\$46,674	\$48,681	\$50,770	\$52,779	\$54,748	\$54,869	\$56,917	\$58,925
5	\$48,842	\$50,851	\$52,980	\$54,989	\$56,957	\$57,077	\$59,125	\$61,096
6	\$51,013	\$53,020	\$55,190	\$57,198	\$59,125	\$59,247	\$61,295	\$63,303
7	\$53,181	\$55,190	\$57,400	\$59,367	\$61,335	\$61,457	\$63,504	\$65,473
8	\$55,351	\$57,358	\$59,609	\$61,577	\$63,504	\$63,625	\$65,673	\$67,682
9	\$57,519	\$59,529	\$61,817	\$63,786	\$65,673	\$65,835	\$67,883	\$69,851
10	\$59,689	\$61,697	\$64,019	\$65,996	\$67,883	\$68,003	\$70,173	\$72,061
11	\$61,858	\$63,867	\$66,197	\$68,164	\$70,092	\$70,213	\$72,260	\$74,229
12	\$63,928	\$66,035	\$68,405	\$70,372	\$72,260	\$72,382	\$74,470	\$76,398
13	\$63,928	\$66,035	\$68,405	\$70,372	\$72,260	\$72,382	\$74,470	\$76,398
14	\$63,928	\$66,035	\$68,405	\$70,372	\$72,260	\$72,382	\$74,470	\$76,398
15	\$63,928	\$66,035	\$68,405	\$70,372	\$72,260	\$72,382	\$74,470	\$76,398
16	\$63,928	\$66,035	\$68,405	\$70,372	\$72,260	\$72,382	\$74,470	\$76,398
17	\$63,928	\$66,035	\$68,405	\$70,372	\$72,260	\$72,382	\$74,470	\$76,398
18	\$63,928	\$66,035	\$68,405	\$70,372	\$72,260	\$72,382	\$74,470	\$76,398
19	\$63,928	\$66,035	\$68,405	\$70,372	\$72,260	\$72,382	\$74,470	\$76,398
20	\$63,928	\$66,035	\$68,405	\$70,372	\$72,260	\$72,382	\$74,470	\$76,398
21	\$63,928	\$66,035	\$68,405	\$70,372	\$72,260	\$72,382	\$74,470	\$76,398
22	\$63,928	\$66,035	\$68,405	\$70,372	\$72,260	\$72,382	\$74,470	\$76,398
23	\$63,928	\$66,035	\$68,405	\$70,372	\$72,260	\$72,382	\$74,470	\$76,398
24	\$63,928	\$66,035	\$68,405	\$70,372	\$72,260	\$72,382	\$74,470	\$76,398
25	\$65,978	\$68,085	\$70,455	\$72,422	\$74,310	\$74,432	\$76,520	\$78,448

Appendix A: 2026-2027 Salary Schedule

2.5% Increase

Step	BA	BA+15	BA+30	BA+45	BA+60	MA	MA+15	MA+30
1								
2	\$43,394	\$45,455	\$47,553	\$49,612	\$51,630	\$51,754	\$53,852	\$55,911
3	\$45,617	\$47,676	\$49,817	\$51,836	\$53,895	\$54,017	\$56,077	\$58,134
4	\$47,841	\$49,898	\$52,040	\$54,099	\$56,117	\$56,241	\$58,340	\$60,398
5	\$50,063	\$52,123	\$54,305	\$56,364	\$58,381	\$58,504	\$60,603	\$62,624
6	\$52,289	\$54,346	\$56,570	\$58,628	\$60,603	\$60,728	\$62,827	\$64,886
7	\$54,511	\$56,570	\$58,835	\$60,851	\$62,868	\$62,993	\$65,091	\$67,110
8	\$56,735	\$58,792	\$61,099	\$63,116	\$65,091	\$65,215	\$67,315	\$69,374
9	\$58,957	\$61,017	\$63,362	\$65,380	\$67,315	\$67,481	\$69,580	\$71,597
10	\$61,181	\$63,239	\$65,620	\$67,646	\$69,580	\$69,703	\$71,927	\$73,862
11	\$63,404	\$65,463	\$67,851	\$69,868	\$71,844	\$71,968	\$74,067	\$76,085
12	\$65,526	\$67,685	\$70,116	\$72,132	\$74,067	\$74,192	\$76,332	\$78,308
13	\$65,526	\$67,685	\$70,116	\$72,132	\$74,067	\$74,192	\$76,332	\$78,308
14	\$65,526	\$67,685	\$70,116	\$72,132	\$74,067	\$74,192	\$76,332	\$78,308
15	\$65,526	\$67,685	\$70,116	\$72,132	\$74,067	\$74,192	\$76,332	\$78,308
16	\$65,526	\$67,685	\$70,116	\$72,132	\$74,067	\$74,192	\$76,332	\$78,308
17	\$65,526	\$67,685	\$70,116	\$72,132	\$74,067	\$74,192	\$76,332	\$78,308
18	\$65,526	\$67,685	\$70,116	\$72,132	\$74,067	\$74,192	\$76,332	\$78,308
19	\$65,526	\$67,685	\$70,116	\$72,132	\$74,067	\$74,192	\$76,332	\$78,308
20	\$65,526	\$67,685	\$70,116	\$72,132	\$74,067	\$74,192	\$76,332	\$78,308
21	\$65,526	\$67,685	\$70,116	\$72,132	\$74,067	\$74,192	\$76,332	\$78,308
22	\$65,526	\$67,685	\$70,116	\$72,132	\$74,067	\$74,192	\$76,332	\$78,308
23	\$65,526	\$67,685	\$70,116	\$72,132	\$74,067	\$74,192	\$76,332	\$78,308
24	\$65,526	\$67,685	\$70,116	\$72,132	\$74,067	\$74,192	\$76,332	\$78,308
25	\$67,628	\$69,787	\$72,217	\$74,233	\$76,168	\$76,293	\$78,433	\$80,410

Co-Curricular Salary Schedule

	2025-2026	2026-2027
Senior Class Advisor	\$1,056	\$1,082
Junior Class Advisor	\$1,871	\$1,917
10th Grade Advisor	\$778	\$797
9th Grade Advisor	\$548	\$562
8th Grade Advisor	\$548	\$562
7th Grade Advisor	\$548	\$562
6th Grade Advisor	\$548	\$562
Student Council Advisor	\$1,029	\$1,055
MHS Advisor	\$1,051	\$1,077
Pep Band/Instrumental	\$2,214	\$2,269
Vocal Music	\$1,245	\$1,277
HS Yearbook Advisor (no course offered during the day)	\$3,946	\$4,045
HS Yearbook Advisor (course offered during the day)	\$843	\$864
EL Yearbook Advisor	\$778	\$797
Visual Arts	\$422	\$433

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

BMS GRIEVANCE PROCEDURE

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

SECTION 2. Definitions:

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

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

SECTION 2.3 “Days” means calendar days.

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

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

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

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

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

SECTION 3. Computation of Time:

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

SECTION 4. Step One:

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

shall then attempt to resolve the matter and shall respond in writing to the grievant and the agent of the Exclusive Representative within 5 days after the grievance is presented.

SECTION 5. Step Two: If the supervisor has not been able to resolve the grievance or has not responded in writing within the time period provided in “Step One”, a written grievance may be served on the next appropriate level of supervision by the Exclusive Representative. The written grievance shall provide a concise statement outlining the nature of the grievance, the provisions of the contract or the just cause situation in dispute, and a statement of the relief or remedy requested. The written grievance must be served on the employer’s representative within 15 days after the immediate supervisor’s response was due under “Step One.” The employer’s representative shall meet with the agent of the Exclusive Representative within 5 days after service of the written grievance, and both parties shall attempt to resolve the grievance. The employer’s representative shall serve a written response to the grievance on the agent of the Exclusive Representative within 5 days of the meeting. The response shall contain a concise statement of the employer’s position on the grievance and the remedy or relief the employer is willing to provide, if any.

SECTION 6. Step Three:

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

SECTION 7. Arbitration:

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

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

to strike names, it shall designate 1 name from the list previously provided to the parties, and the person so designated shall have full power to act as the arbitrator of the grievance.

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

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

SECTION 7.5 Because arbitration is intended to provide a simple, speedy alternative to litigation processes, the use of transcripts and briefs should be considered only in exceptional circumstances. If a verbatim record is required, it may be prepared providing the party desiring the record pays the cost and makes a copy available to the other party and the arbitrator without charge. The arbitrator may maintain written notes of the hearing and may use an electronic recording device to supplement the note taking. These notes shall be considered the arbitrator's private and personal property and shall not be made available to the parties or another third party. If a recording device is used by the arbitrator to supplement the arbitrator's notes, the arbitrator shall retain the recording for a period of 90 days following the issuance of the award.

SECTION 8. Processing of Grievances:

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

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

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

5510.5190 EFFECTIVE DATE.

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

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



Lake of the Woods School
School Board Meeting
Agenda Information

School Board Agenda

Date: 2/23/26

Agenda Item:

7.g. - Approval of Disposition of two Vulcan Tilt Cook Tables

Background Information:

We have two Vulcan brand title Cook Tables in the kitchen that are broken beyond practical repair. They are original to the building of the school. We will check to see if there is any possible sale or scrap value. If none, we will recycle as per applicable standards.

Serial numbers of items: 07-040060RN, 07-040061RN

We have received a grant which covers the cost of a new tilt table.

Attachments:

Fiscal Impact:

none

Recommendation(s):

To approved as presented

School Board Action:

Motion by: _____

Second by: _____

Vote Yes: _____

Vote No: _____

No Action Required: _____

Vote:

Resolution 2025/2026-12

**RESOLUTION ACKNOWLEDGING RECEIPT AND ACCEPTING DONATION FROM
LakeWood Regional Healthcare Foundation**

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

WHEREAS, the LakeWood Regional Healthcare Foundation donated \$1,000.00 to the School Forest.

NOW THEREFORE BE IT RESOLVED BY THE LAKE OF THE WOODS SCHOOL, BOARD OF EDUCATION, AS FOLLOWS: That the School Board hereby acknowledges the donation of \$1,000.00 to the School Forest.

BE IT FURTHER RESOLVED: That the School Board hereby accepts the donation and expresses its thanks and appreciation to the LakeWood Regional Healthcare Foundation for the donation to the School Forest.

Adopted this 23rd day of February, 2026, by the Lake of the Woods School, Board of Education.

BY: _____
Jerem Haack, Chair

ATTEST: _____
Kayla Johnson, Clerk

DATE: February 23, 2026

Resolution 2025/2026-13

**RESOLUTION ACKNOWLEDGING RECEIPT AND ACCEPTING DONATION FROM
North Star Operation Round Up**

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

WHEREAS, the North Star Operation Round Up donated \$500.00 to the School Forest.

**NOW THEREFORE BE IT RESOLVED BY THE LAKE OF THE WOODS SCHOOL,
BOARD OF EDUCATION, AS FOLLOWS:** That the School Board hereby acknowledges the donation of \$500.00 to the School Forest.

BE IT FURTHER RESOLVED: That the School Board hereby accepts the donation and expresses its thanks and appreciation to the North Star Operation Round Up for the donation to the School Forest.

Adopted this 23rd day of February, 2026, by the Lake of the Woods School, Board of Education.

BY: _____
Jerem Haack, Chair

ATTEST: _____
Kayla Johnson, Clerk

DATE: February 23, 2026

Resolution 2025/2026-14

**RESOLUTION ACKNOWLEDGING RECEIPT AND ACCEPTING DONATION FROM
Wikstrom**

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

WHEREAS, Wikstrom donated \$2,150.00 to Lake of the Woods School.

**NOW THEREFORE BE IT RESOLVED BY THE LAKE OF THE WOODS SCHOOL,
BOARD OF EDUCATION, AS FOLLOWS:** That the School Board hereby acknowledges the donation of \$2,150.00 to the School Forest.

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

Adopted this 23rd day of February, 2026, by the Lake of the Woods School, Board of Education.

BY: _____
Jerem Haack, Chair

ATTEST: _____
Kayla Johnson, Clerk

DATE: February 23, 2026



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

School Board Agenda

Date: 2/23/26

Agenda Item:

7.m. - Lake of the Woods 2027 Membership Agreements

Background Information:

This is an annual contract with the SWWC Service Cooperative for our Student Data Privacy Program

Attachments:

Fiscal Impact:

\$3,027 This is part of our annual IT budget

Recommendation(s):

To approved as presented

School Board Action:

Motion by: _____

Second by: _____

Vote Yes: _____

Vote No: _____

No Action Required: _____

Vote:

**SWWC Service Cooperative Contracts Summary
2026-27**

Lake of the Woods Public Schools

Enrollment	462
Contract Renewal	Renewal Cost for 2026-27
Student Data Privacy Program	\$3,027.00
Total Contract Renewal Cost	\$3,027.00

Other Programs and Services Available	Contact for Additional Details
Technology Integration Services	Email Josh Sumption
Technology Coordinator Services	Email Josh Sumption
E-Rate Services	Email Josh Sumption
Cybersecurity Services	Email Josh Sumption
Email Security Services	Email Josh Sumption
Email Archiving Services	Email Josh Sumption
Secured Remote Backup	Email Josh Sumption
Website ADA Accessibility & Usability Support	Email Josh Sumption
ON DEMAND IT Certification Training with Stormwind Studios	Email Josh Sumption
Moodle Hosting Services	Email Josh Sumption
Moodle In Your School	Email Josh Sumption
SWWC Private Cloud Hosting	Email Josh Sumption
STARRS Online Academy	Email Liz Deen
Special Education Administrative Services	Email Melanie Kray
Mental Health Services	Email Amber Bruns
School Nursing Services	Email Amber Bruns

**SWWC SERVICE COOPERATIVE
MEMBERSHIP AGREEMENT**

2026-27

THIS AGREEMENT, is executed this 2nd day of February, 2026, (the "Execution Date") by and between SWWC Service Cooperative (hereinafter referred to as "SWWC"), and Lake of the Woods School District, No. 390, located at Baudette, Minnesota (hereinafter referred to as the "Member"). The provisions contained herein, along with the addenda and attachments thereto, shall constitute the entire agreement and understanding between the parties.

RECITALS

- A. Pursuant to Minnesota Statute § 123A.21, SWWC was formed to perform planning on a regional basis and to assist in meeting the specific needs of clients in participating school districts, cities, counties, and other governmental agencies that could be better provided by a service cooperative than individually by the members themselves. Minnesota Statute § 123A.21 authorizes SWWC to provide those programs and services which are determined to be priority needs of the particular region pursuant to Minn. Stat. § 123A.21, subd. 7, and to assist in meeting special needs which may arise from the fundamental constraints of SWWC's members.
- B. Membership in SWWC is not compulsory. Members may subscribe to SWWC programs and services available to all members by payment of a one-time membership fee.
- C. Upon agreement between SWWC and the Member, the Member may subscribe to programs and services beyond those offered to all members ("Additional Services"). If a Member subscribes to Additional Services, the Member shall share in the costs, expenses, debts, and liabilities relating to the Additional Services. The costs of the Additional Services are in addition to the membership fee.
- D. As allowed by law, it shall be within the discretion of SWWC's Board of Directors to determine what programs and services are included with a Full Membership and/or Associate Membership and which are Additional Services.
- E. The parties hereto desire to establish a relationship in which SWWC will provide programs and services to the Member and in which the Member will remit payment for such programs and services specified herein.
- F. SWWC and the Member seek to assure a thorough understanding of the obligations assumed by each.

AGREEMENT

- 1. **Recitals.** The recitals are hereby incorporated into the terms and conditions of this Agreement and SWWC and the Member are bound by the recitals and all of the terms and conditions of the Agreement.
- 2. **Dues.** The SWWC Board of Directors has determined membership fees ("Dues") as follows:
 - a. **Full Membership:** Full Membership is open to public school districts, cities, counties, and other governmental agencies as defined in Minnesota Statute § 471.59 and are within SWWC's region. The Dues for a Full Membership are \$25. The Dues are a one-time payment.
 - b. **Associate Membership:** Associate Membership is open to (a) nonpublic schools, partnership agencies, or nonprofit organizations within SWWC's region and (b) public and nonpublic schools, cities, counties, partnership agencies, nonprofit organizations, and other governmental agencies as defined in Minnesota Statute § 471.59 outside of SWWC's region. The Dues for an Associate Membership are \$50. The Dues are a one-time payment.
- 3. **Payment.** The Dues shall be paid before either an entity with a Full Membership or an Associate Membership is entitled to participate in any of the programs and/or services offered by SWWC.
- 4. **Additional Services Fees.** In the event that the Member subscribes to any Additional Services, there shall be additional terms and conditions/addendum that govern SWWC providing the Additional Services which will be attached to this Agreement and the additional terms and conditions/addendum shall be a part of this Agreement as if fully restated herein, shall be considered a part of this Agreement, and the Member agrees to be bound by the additional terms and conditions/addendum. The Member acknowledges, understands, and agrees that Additional Services may be modified, discontinued, and/or terminated at any time at the discretion of SWWC. The cost of such Additional Services may be determined by apportioning the approximate cost of each program and service among the members participating in the Additional Service or may alternatively be determined by a flat fee schedule. The attached Additional Service addenda shall state the manner in which the cost of such Additional Service subscribed to shall be calculated during the Term of this Agreement.
 - a. **Payment.** Unless modified by any addenda attached hereto, all payments due SWWC by Member shall be paid on or before August 15.
 - b. **Calculation of Student Enrollment.** If the attached addenda state that the Additional Service Fees are to be assessed on a per student basis, the student enrollment numbers used shall be those identified by the Minnesota Automated

Reporting Student System (MARSS) as of the October 1 Fall Enrollment from the second prior fiscal year (24-25).

The number of students calculated shall be those enrolled in pre-kindergarten through 12th grade education.

5. **Debts/Liabilities for Additional Services.** All Members (whether having a Full Membership or an Associate Membership) that participate in any Additional Services shall be responsible for their proportionate share of all costs, expenses, debts, and liabilities associated with providing the Additional Services and in the event any of the Additional Services are discontinued for whatever reason, any Member participating in the Additional Services shall be responsible for any costs, expenses, debts, and liabilities associated with the discontinuance of the Additional Services.
6. **Indemnification by Member.** To the fullest extent permitted by law, the Member shall protect, indemnify, defend, save, and hold SWWC and its officers, directors, employees, members, agents, representatives, and their successors and assigns harmless from and against any and all loss, damage, liability, cost, and/or expense (including reasonable attorneys' fees and expenses) which SWWC may incur or suffer as a result of any claim, lawsuit, and/or demand of any kind or nature whatsoever arising out of or in connection with: (a) any act or omission by the Member or any of the Member's officers, directors, employees, members, agents, representatives, and their successors and assigns which breach this Agreement; (b) any claim for any breach of any representation and/or warranty given or purportedly given by the Member or anyone acting on behalf of the Member; (c) any third party claim for personal injury, death, damage, economic loss, property damage, or other damage, caused by or arising out of the use, creation, or production of any products and/or services provided by SWWC caused by or resulting from the negligence and/or acts of a Member or the Member's officers, directors, employees, members, agents, representatives, and/or their successors and assigns; (d) any claim for breach of any representation and/or warranty based upon a defect caused by any act or omission by the Member or the Member's officers, directors, employees, members, agents, representatives, and/or their successors and assigns; or (e) any claim, demand, or liability arising from the employment for engagement by Member of any person or entity.
7. **Term; Automatic Renewal.** Unless modified by addenda attached hereto, SWWC's obligations pursuant to this Agreement and any attached addenda shall commence on July 1, 2026 (the "Effective Date") and shall continue for a period of twelve (12) months (the "Initial Term"). This Agreement and all addenda attached hereto shall thereafter automatically and continuously renew from year to year (each, an "Extended Term") unless the Member delivers (a) written notice to SWWC of the Member's intent to withdraw from all SWWC services ("Notice of Intent to Withdraw"), or (b) written notice of the Member's intent to reduce its participation in any previously subscribed-to Additional Services ("Notice of Intent to Reduce Additional Services") by March 1 preceding the first day of the next Extended Term as set forth in Subsections 7(a) and 7(b) below (the "Notice Deadline").
 - a. **Notice of Intent to Withdraw.** The Member may deliver to SWWC a written Notice of Intent to Withdraw from membership and all Additional Services by the Notice Deadline. If not delivered, this Agreement shall renew for the next Extended Term and the Member shall be obligated to pay all dues and fees for the next Extended Term. The Member acknowledges and agrees that failure to provide such Notice of Intent to Withdraw on or before the Notice Deadline shall cause the Term of this Membership Agreement and, notwithstanding the receipt of a timely Notice of Intent to Reduce Additional Services from the Member, the Term of all addenda attached hereto to automatically renew for the next Extended Term. The Member further acknowledges and agrees that the Member may not subscribe to any Additional Service unless membership in SWWC is maintained and continued for the full term of any Additional Service. The Member acknowledges and agrees that if the Member subscribes to any Additional Services that extend over a term of greater than twelve (12) months (referred to herein as an "Obligated Term"), the Member shall be prohibited from withdrawing from membership in SWWC or from such subscribed Additional Service until the Obligated Term of the Additional Service has expired.
 - b. **Notice of Intent to Reduce Additional Services.** The Member may deliver to SWWC a written Notice of Intent to Reduce Additional Services by the Notice Deadline. If not so delivered, the Additional Services shall not be reduced, and the Member shall be obligated to pay all fees for subscribed Additional Services for the next Extended Term. Additionally, a timely Notice of Intent to Reduce Additional Services shall be effective only for those services expiring in the twelve (12) month period following the Notice Deadline and shall not have the effect of reducing the Term of any Additional Services to which the Member has subscribed; each Additional Service to which the Member has subscribed will not be subject to reduction or termination until the expiration date of the current Term of such Additional Service.
8. **Termination.** Notwithstanding any provision in this Agreement to the contrary, this Agreement may be terminated prior to the expiration of the Initial Term or any Extended Term pursuant to any of the following provisions:
 - a. **Breach of Agreement.** Either party may terminate this Agreement by delivery of written notice to the other party if the other party breaches any of the terms and conditions of this Agreement; provided, however, if the breach is curable such notice shall not be effective unless and until such breach remains uncured for a period of thirty (30) days after delivery of such notice. If the breach is nonpayment by the Member of monies due to SWWC the cure period shall be ten (10) days, not thirty (30) days.

- b. **Effect of Termination.** Except as specifically set forth herein, no withdrawal or termination of this Agreement by the Member, whether before or after the Effective Date hereof, and whether voluntary or involuntary, shall relieve the Member of its obligation to pay the full amount due hereunder, including any amounts due pursuant to any attached addenda, nor shall such withdrawal or termination, whether before or after the Effective Date hereof, result in or entitle the Member to the return of any monies previously paid to SWWC for any services subscribed to whether or not such services have been provided or delivered. A breach of this Agreement by SWWC shall entitle the Member to reimbursement of a prorated share of any Additional Service that would remain unused if 1/12 of the service fee were used by SWWC during each month of each Term hereof.

9. General Provisions.

- a. **Notices.** Any notice required or permitted to be given under this Agreement shall be deemed to have been duly delivered: (i) when received if delivered by hand; (ii) the same day if delivered by facsimile sent no later than 4:00 pm (receiver's time) on a business day; (iii) the next business day if sent by facsimile on a non-business day or after 4:00 pm (receiver's time) on a business day; (iv) one (1) business day after placement with a reputable overnight carrier for next morning delivery; or (v) four (4) business days after depositing if placed in the U.S. mails for delivery by registered or certified mail, return receipt requested, postage prepaid and addressed to the appropriate party at the address set forth on the first page of this Agreement. If either party changes its address or facsimile number, such party shall give written notice to the other party of such different address or facsimile number in the manner set forth above.
- b. **Limitation of Liability.** To the fullest permitted by law, in no event shall SWWC be liable for any special, incidental, exemplary, or consequential damages of any kind (including, but not limited to, damages or costs incurred as a result of loss of time, loss of data, loss of profits or revenue, or loss of use) regardless of the form of action, whether in contract, tort, negligence, strict product liability, or otherwise, even if the Member has been informed and/or advised of the possibility of any such damages in advance.
- c. **Entire Agreement.** In addition to SWWC's Bylaws, this Agreement and the additional terms and conditions/addendum (as applicable) sets forth the entire agreement and understanding of the parties with respect to the subject matter hereof, and supersedes any prior or contemporaneous written or oral agreements, undertakings, promises, warranties, or covenants not specifically referred to, attached hereto, or contained in this Agreement, with the exception of SWWC's Bylaws.
- d. **Counterparts.** This Agreement and the additional terms and conditions/addendum (as applicable) may be executed in any number of counterparts which, when taken together, shall constitute a single, binding instrument. Electronic signatures shall be binding on the parties.
- e. **Amendment.** The express terms of this Agreement, including all addenda hereto, shall control and supersede any course of performance and/or customary practice inconsistent with such terms. This Agreement and the additional terms and conditions/addendum (as applicable) may not be amended except upon written agreement of the parties to this Agreement.
- f. **Successors and Assigns.** Neither this Agreement nor any interest in this Agreement may be assigned by the Member without the prior express written approval of SWWC, which may be withheld by SWWC at SWWC's absolute discretion. This Agreement shall be binding upon the successors and permitted assigns of the parties.
- g. **Severability.** If any term of this Agreement or any term of the additional terms and conditions/addendum (as applicable) is held by a court of competent jurisdiction to be invalid or unenforceable, then this Agreement and the additional terms and conditions/addendum (as applicable), including all of the remaining terms, will remain in full force and effect as if such invalid or unenforceable term had never been included.
- h. **Waiver.** No waiver of any term or condition of this Agreement or of the additional terms and conditions/addendum (as applicable) shall be valid unless the waiver is in writing and signed by the party giving the waiver. No waiver by any party of any default, misrepresentation, or covenant hereunder shall be deemed to extend to any prior or subsequent default, misrepresentation, or covenant hereunder or affect in any way any rights arising by virtue of any prior or subsequent occurrence. Any waiver shall be limited to the circumstance or event specifically referenced in the written waiver document and shall not be deemed a waiver of any other term of this Agreement or of the same circumstance or event upon any recurrence thereof.
- i. **No Third-Party Beneficiaries.** This Agreement and the additional terms and conditions/addendum (other than Section 6 with respect to Indemnification) shall not confer any rights or remedies upon any individual or entity other than the parties hereto and their respective successors and permitted assigns.

10. **Signatures.** The individuals signing below hereby represent and warrant that they:

- a. have the full power and authority to bind their respective party to this Agreement and the additional terms and conditions/addendum (as applicable)
- b. have complied with any and all statutory and all legal requirements to bind their respective party.
- c. agree to be bound by the terms and conditions set out in the membership agreement, along with the addenda, which are effective on the date of the last signature (the "Effective Date"). The parties agree the electronic signatures appearing on this Agreement are the same as hand-written signatures for purposes of validity, enforceability, and admissibility.

IN WITNESS WHEREOF, the parties have executed this Agreement in the manner appropriate to each to be effective the day and year entered on the first page hereof.

SWWC MEMBER

SWWC SERVICE COOPERATIVE

BY: Scott Fitzsimonds
Authorized Signature

BY: _____
Authorized Signature

ADDENDUM D
TO MEMBERSHIP AGREEMENT
TECHNOLOGY SERVICES
2026-27

Lake of the Woods School District

This Addendum to the Membership Agreement supplements the Membership Agreement made by the parties and by their acceptance of the terms thereof the parties have agreed to the following additional terms, covenants and responsibilities:

1. **Description of Services.** SWWC is engaged in providing certain technology services listed below to its members at the rates listed below.

a. **Technology Services for Members with NO CONTRACT.**

Non-Contracting Entity:	Technology Service:	\$112.00/Hour
	After Hours Support:	\$139.00/Hour
	On-site Training Fee:	\$224.00/Hour
	Cybersecurity Services:	\$313.50/Hour

Note: Round Trip Mileage will be charged at the current IRS rate.

Round Trip Windshield Time will be assessed at the daily rate.

After-hours support shall be any support provided outside of normal support hours (7:00 a.m. to 5:00 p.m. Monday through Friday) or on an SWWC observed holiday.

Participant capacity for on-site training may be restricted depending on the type of training being provided. Capacity will be determined when training is scheduled.

b. **Basic Technology Services.**

i. A Member subscribing to SWWC’s Basic Technology Services shall be entitled to:

1. Access to SWWC’s basic technology services for any employee of the Member.
2. Access to SWWC technology support and integration at discounted rates (discounted rate is dependent on the Member’s contract level), including:
 - Phone support and assessment (additional charges for extended remote support (more than 10 combined minutes per incident) or remote access and site visit support)
 - Development of purchasing specifications for equipment and software
 - Discount pricing for Technology Days as defined below:
 - Discounted admission to technology workshops and presentations
 - Discounted admission rates for SWWC technology conferences
 - Free or discounted fees for SWWC sponsored training sessions
3. Discounted pricing (2% or higher discount) on SWWC Technology Coordinated Consortium Purchase Programs.
4. Complimentary enrollment and participation in SWWC’s BrightBytes Clarity or Modern Learning offering technology evaluation and assessment toolset. Additional fees may apply for professional development, individualized analysis and trainings that may compliment the Clarity tools.

ii. **Basic Technology Service Fee.**

Enrollment less than 501	\$985.00	Enrollment Over 3,000	\$3,230.00
Enrollment 501 to 1,000	\$1,815.00	CCOGA less than 26 employees	\$260.00
Enrollment 1,001 to 2,000	\$2,290.00	CCOGA with 26 or more employees	\$420.00
Enrollment 2,001 to 3,000	\$2,970.00		

c. **Supplemental Technology Support and Integration Services.** The Member may add the following Supplemental Technology Support and Integration Services to its Technology subscription. Such services will entitle the Member to on-site or remote support of network equipment and software (including installations and updates), as well as general assistance to the Member’s current technology leadership and team. The Member will incur additional costs for each service listed below; the additional cost will be billed according to the Member’s Technology Service Rate.

i. **Supplemental Technology Support and Integration Services (On-Call Services) Fees.**

1. A Member subscribing to SWWC’s Basic Technology Services will further be entitled to receipt of on-call services at the following rates:

Technology Service:	\$100.75/Hour
On-site Training Fee:	\$165.75/Hour
Cybersecurity Services:	\$207.50/Hour
After Hours Support:	Billed at normal hourly rate

2. The following additional charges or restrictions may apply:

- Round Trip Mileage will be charged at the current IRS rate;
- After Hours Support shall be billed at the Member's normal hourly rate;
- Round Trip Windshield Time will be assessed at the daily rate;
- Participant capacity for on-site training may be restricted depending on type of training being provided; capacity will be determined when training is scheduled.

ii. **Supplemental Technology Support and Integration Services "Block Hours"**. A district or entity may purchase block hours at discounted pricing to be utilized on a monthly basis. Block Hours must be used each month and may be carried over one subsequent month. If Block Hours are not used within the following month, they will be forfeited without refund. The following costs, restrictions and stipulations apply to the Member's purchase of Block Hours:

1. A Basic Technology Services Contract is required in order to receive this pricing.
2. Additional Onsite Trainings will be charged at the rate of \$165.75/hour.
3. Additional Technology Service Hours will be charged at the rate of \$100.75/hour.
4. Block Hour Service Fees:

- 1 day per month block
 - 12 Month Tech Support or Integration Option \$9,840 / year
 - 9 Month Tech Integration Option \$7,650 / year
- 2 days per month block
 - 12 Month Tech Support or Integration Option \$18,816 / year
 - 9 Month Tech Integration Option \$14,760 / year

5. Round Trip Mileage is included in the contract rate.

6. 9 Month options are for Technology Integration services only and days must be scheduled between September 1 and May 31 of the contract year.

d. **Technology Coordination or Integration Services.** A district or entity may contract with SWWC for Technology Coordination and Integration Services at dramatically reduced rates from the on-call Technology Services. The days reflected in this contract shall be scheduled upon contract execution or July 1 of the contract year, whichever is later. Contracted days do not count as on-call days. The days contracted must be scheduled for usage on a regular basis. On-call visits or remote support will be billed out at the normal Contracting Entity On-Call Technology Service rate in addition to the actual contract amount, as needed. On contracts of (3) days per week or more, Members may elect to stack technology coordination and integration services into a single contract. Scheduling of substituted days must be arranged prior upon the establishment of the contract term and substitution must occur in a consistent format to accommodate staffing.

- i. Onsite Training will be charged at the rate of \$165.75/hour.
- ii. Additional technology service hours will be charged at the daily rate that corresponds with the selected contract level.
- iii. **Technology Coordinator and Integration Services Fees.** *This service is inclusive of Basic Technology Services; Basic Technology Service Subscription Fee Waived. (Daily rates are provided for comparison purposes only; actual monthly billing will be 1/12th of annual contract.)*

12-Month Contract Rates

- 1 Day per week \$772.00/day = \$40,144 annual contract
- 2 Days per week \$724.00/day = \$75,296 annual contract
- 3 Days per week \$676.00/day = \$87,600 annual contract
- 4 Days per week \$652.00/day = \$110,080 annual contract

9-Month Contract Rates

- 1 Day per week \$814.00/day = \$32,560 annual contract
- 2 Days per week \$772.00/day = \$61,760 annual contract
- 3 Days per week \$730.00/day = \$87,600 annual contract
- 4 Days per week \$688.00/day = \$110,080 annual contract

Note: These rates include Round Trip mileage from SWWC to Technology Office Location at district. Mileage charges apply at the IRS rate for additional travel performed on district business.

e. Full-Time Technology Coordinator Services.

- i. Full-time Technology Coordination Services will place a full-time equivalency of SWWC technology service employees in a district or entity on a full-time basis. Holidays, sick and annual leave time, and professional development will be observed by the Member as a part of this agreement. Substitute Technology staff members may be provided at the discretion of the Member and SWWC. Entities entering into a full-time agreement for the first time must commit to a 3-year agreement as the initial term; the 3-year commitment discount will be applied during this initial term.
- ii. The rate listed below includes Round Trip Mileage from SWWC to Technology Office Location at the District. Mileage charges apply at the IRS rate for additional travel performed on district business.
- iii. The Member shall remain responsible for data retention and backups on days that the SWWC Employee is not on-site.
- iv. **Services Fees.**

1. The "Base Fee" for Full-Time Technology Coordinator or Integration Services shall be:

\$135,600.00 per year

2. On-site training days may be purchased at \$165.75 per hour. Participant capacity for on-site training may be restricted depending on the type of training being provided. Capacity will be determined when training is scheduled.
3. **3-year Full Time Technology Coordinator Service Commitment Discount.** Members that enter into a three 3-year commitment for Full-time Technology Coordination will receive a 5% discount on such services for each of the three (3) years.
4. Full-Time contracts may be split between two neighboring Members or entities. A splitting fee will be assessed to each contracting entity when sharing a full-time contract. Contract splitting fees cover travel and administrative expenses associated with covering multiple Member. Split Contracts may not exceed a total of 5 days per week; additional days added to a full-time contract are subject to the rates associated with the additional service level.

Full Time Contract Splitting Fees: *80/20 Split Contract:* \$1,090.00 per entity

60/40 Split Contract: \$2,180.00 per entity

5. Full-Time contracts may be split between Technology Coordination/Support and Tech Integration. A splitting fee will be assessed to the Member when splitting between Technology Coordination/Support and Tech Integration.

Full Time Contract Splitting Fees: *80/20 Split Contract:* \$1,730.00 per entity

60/40 Split Contract: \$3,460.00 per entity

6. Additional Day Fees, for contracts totaling more than 5 days per week (fee will be divided based on contract assignment for contracts split among two districts): each additional day: \$1,340.00.

f. Comprehensive Cyber Security

- i. Description of Services (the "Services").

1. The core purposes of the Services are to: (1) mitigate cyber threats, (2) coordination of cyber incident response, when necessary, (3) assist the Member Agency's technology department's in protecting the Member's digital resources, and (4) providing guidance and assistance in cybersecurity to the Member.
2. SWWC will perform annual security assessments and SWWC will use the annual security assessments to provide the Services. The annual security assessment will identify components in the Member's organization that needs to be addressed to optimize security.
3. In the 1st year of the Term (as that is defined in this Agreement), SWWC shall perform the following:
 - Service entry SC L1 security assessment for the Member within the first 3 months of the Effective Date.
 - A SC L2 security assessment between 6 months and 1 year following the initial SC L1 security assessment.

- A minimum of 2 scans of the Member's internal and external networks will be performed to assess network nodes for potential vulnerabilities that will need to be addressed by the Member and any issues/vulnerabilities noted are not included in the Services and shall be the sole responsibility of the Member to address and/or fix.
 - Firewall configuration security review.
 - Cybersecurity procedural review.
 - Development of baseline cybersecurity policy and procedure templates and guidance in implementing policies at Member district.
4. In years 2 through 5 of the Term, SWWC shall perform the following:
- 1 SC L3 security assessment.
 - Quarterly scans of the Member's internal and external networks to assess network nodes for potential vulnerabilities that will need to be addressed by the Member and any issues/vulnerabilities noted are not included in the Services and shall be the sole responsibility of the Member to address and/or fix.
 - Firewall configuration security review.
 - Procedural reviews to analyze current practices that may impact cybersecurity mitigation.
 - Development of cybersecurity policy and procedure templates.
 - Development and assistance in implementation of information security templates.
 - Monitoring and coordinating with Member technology department/teams to ensure the proper application of key operating system application, and system patching.
 - Development and monitoring of system lifecycles to ensure Member is eliminating the use of products and systems deemed to be obsolete.
 - Development of model policies that can be implemented by Member.
 - Develop and assist Member in implementation of a "Zero Trust" security architecture. The "Zero Trust" security architecture policies and procedures will be based on the premises that no individual or device, whether internal or external, should be trusted. The "Zero Trust" security architecture will be based on role-based permissions (defined based on network access role-based permissions) and the least amount of access possible that is necessary to complete an individual's job functions to ensure the appropriate access level.
 - Development of security continuity plan templates for Member to customize and implement.
 - Inventory management processes that include: assessment or guidance on the processes and policies for the effective implementation of physical inventory practices and development of templates and assistance in implementing equipment lifecycle management systems.
 - Development of templates and assistance in implementation of data lifecycle management procedures that include: data inventory and mapping, security clearances, data transmission and flow, and review of data destruction processes.
 - Threat monitoring and logging that includes: automatic vulnerability scanning when threats relevant to Member's environment are identified and utilize the Department of Homeland Security and Multistate-I Information Sharing and Analysis Center (MS-ISAC) resources for monitoring and resources.
 - Cyber incident response assistance that includes coordination or response efforts should a cybersecurity event occur and includes the following: providing initial analysis and threat assessment of Member's situation and aid in coordinating an effective and organized response to mitigate further exposure as a result of the incident. SWWC's response assistance does not replace the cyber forensics response or investigation that may be required by a cyber-liability insurer.
 - Development and assistance in implementing backup and disaster recovery practices that provide effective mitigation practices for cyber events.
 - Research, development, and evaluation of services to ensure Member's is on the forefront of cybersecurity.

- Additional services may be added to this Agreement and added services may require added fees. Any additional services must be agreed to in a writing signed by both Parties.
5. **Term.** The term (“the Term”) of this Agreement shall be from the Effective Date until June 30, 2031.
 6. **Services Fees.** The full annual rate will be calculated annually based on the enrollment utilized in all SWWC contracts based on prior year enrollments reported to the Department of Education. All base and per-student fees used to calculate the annual rate for the Term shall remain the same for the full Term unless any additional services are added pursuant to this Agreement. There may be up to 3 discounts that apply to the annual rate. The 3 stackable discounts are whether the Member is a SWWC member (\$2,860 off the base rate and \$.50 off per student), a SWWC technology subscriber (\$1,220 off the base rate and \$0.45 off per student), a user of SWWC technology services of at least 1 day per week (\$2,450 off the base rate and \$0.80 off per student), and a member of the SWWC Wide Area Network Consortium (\$1,400 off the base rate and \$5.15 off per student). Applied discounts to the annual rate shall be applied annually based on Member’s membership and subscribed service participation in each applicable fiscal year. Should SWWC lower its base or per-student pricing for this service in any of the 5 years of the contractual term, the Member shall receive the service at the lower annual rate.

This agreement will be Year 1 of 5 in 2026-2027. Pricing for 2026-27 is locked in at 2026-2027 rates for this service.

Comprehensive Cybersecurity Service contract rates for 5-year contracts established on July 1, 2026 and ending on June 30, 2031.

School Districts	Base Rate	Per Student
Non-Member	\$11,365.00	\$15.50
SWWC Associate Member	\$8,925.00	\$14.95
SWWC Full Member	\$8,365.00	\$14.95
SWWC Technology Subscriber	\$7,080.00	\$14.50
Snap-in (must purchase additional technology service at greater than one day/week year-round)	\$4,510.00	\$13.65
Cities, Counties, and Non-Profits	Base Rate	Per Staff
Non-Member	\$9,820.00	\$145.00
SWWC Associate Member	\$7,600.00	\$142.80
SWWC Full Member	\$7,505.00	\$142.80
SWWC Technology Subscriber	\$6,350.00	\$121.80
Snap-in (must purchase additional technology service at greater than one day/week year-round)	\$4,040.00	\$108.15

A detailed multi-year Comprehensive Cybersecurity Service Contract will be provided to the District for review and acceptance upon indicating that the District desires to enter into a contractual relationship for the stated services.

g. E-Rate Coordination Services.

- i. The Member may additionally subscribe to SWWC’s E-Rate Coordination Services. Such services include the coordination and filing of E-Rate applications and forms to the Federal Communications Commission (“FCC”) and the Universal Service Administrative Company’s (“USAC”) School and Libraries Division (“SLD”). SWWC’s E-Rate staff will work with the Member’s staff to collect all data necessary to perform the filings.
- ii. **Special Term.** Notwithstanding any provisions in this Addendum or the Membership Agreement to the contrary, the term of any E-Rate Coordination Services subscription shall be equal to one Funding Year (as defined by the FCC and the Universal Service Administration Company). Participation in E-Rate services requires the school’s commitment to a 5-year term aligned to the FCC E-Rate program’s 5-year Category 2 Budget Cycle. The Current 5-year budget cycle covers E-Rate Fund Year 2026 (Fiscal Year 2027) through Fund year 2030 (Fiscal Year 2031). A contract signed for E-Rate Services covering Fiscal Year 2026-2027 will cover the work required to manage E-Rate Fund Year 2026. A Member that enters a 5-year E-Rate services term in the Fiscal Year 2025-26 contract cycle for Fund Year 2026-2030, will be assessed the same annual rate during each of the 5 years in the Category 2 Budget Cycle. Members subscribing to E-Rate Coordination Services during years following Fiscal Year 2025-26 shall, in the first year of the service, be assessed for each preceding Fund Year in the Category 2 Budget cycle.
- iii. **Services Fees.**
 1. Continuation Rates – Standard Rate E-Rate Coordination for Member District with a Fund Year 2026-2030 contract in place during 2025-26:

Enrollment less than 301	\$1,380 annual contract
--------------------------	-------------------------

Enrollment 301 to 700	\$2,340 annual contract
Enrollment 701 to 2,000	\$3,420 annual contract
Enrollment 2,001 to 4,500	\$4,380 annual contract
Enrollment over 4,501	Custom Member Pricing

2. Associate Member Continuation Rates – Standard Rate E-Rate Coordination for Associate Member District with a Fund Year 2026-2030 contract in place during 2025-26:

Enrollment less than 301	\$1,656 annual contract
Enrollment 301 to 700	\$2,808 annual contract
Enrollment 701 to 2,000	\$4,104 annual contract
Enrollment 2,001 to 4,500	\$5,256 annual contract
Enrollment 4,501 to 7,000	\$6,408 annual contract
Enrollment 7,001 to 10,000	\$7,560 annual contract
Enrollment 10,001 to 15,000	\$8,712 annual contract
Enrollment 15,001 to 25,000	\$9,864 annual contract
Enrollment over 25,001	Custom Pricing

3. Contract includes assistance in the research, development, evaluation assistance, and other activities pertaining to requests for proposals (RFP) and appeals, when necessary.

iv. **Current Funding Year.** This Addendum covers all activities pertaining to the E-Rate Funding Year 2026, starting July 1, 2026, through June 30, 2027. The application process will begin in the fall of 2025. Activities pertaining to previous and future funding years falling within the term date of this contract will require a separate contract for the corresponding funding year.

v. Letters of Agency and other contractual documents for E-Rate specific purposes will contain additional regulatory and program rule conditions and contractual language to which SWWC and the Member shall mutually agree.

vi. **SWWC Duties.** SWWC’s duties with regard to E-Rate Coordination Services include:

1. Track and assist in the submission all E-Rate related forms for the Member.
2. Meet with appropriate Member personnel to determine proper submission process and eligibilities for district.
3. Assure all applications and forms submission meet processing standards and submission deadlines.
4. Assist in assuring that the Member meets requirements for E-Rate eligibility including but not limited to the Children’s Internet Protection Act (“CIPA”) and records retention.
5. Assist the Member in maintaining duplicate records on behalf of district for up to 10 years as required by the SLD. Member is ultimately responsible for maintaining archived records of all E-Rate related communications for 5 years following the end of any contract receiving E-Rate funding.
6. Coordinate with service providers for the appropriate application of E-Rate discounts.

vii. SWWC does not guarantee that applications submitted by its staff or clients will necessarily result in funding commitments given the ever-changing rules and their interpretations by the staff of the FCC’s Schools and Libraries Division (“SLD”). SWWC shall not be held responsible in the incident that a funding request is not successful or goes under Privacy Impact Assessment review or audit with the SLD or FCC.

viii. **IMPORTANT:** *E-Rate coordination services do not relinquish the responsibility from the Member to adhere to the program rules and laws placed on the E-Rate program by USAC, the FCC or any other governing agency. SWWC shall under no circumstance be legally or financially responsible for requested or committed funding that is denied or rescinded by USAC or the FCC. The Member is solely responsible for ensuring that all local bid and contract requirements are met by their district when establishing agreements with vendors for E-Rate funded services.*

d. Student Data Privacy Program.

i. Definitions.

1. Technology Provider - established in Minnesota Statute 13.32.subd.1.g. and defines a provider of systems or solutions utilized in a school district as a part of a one-to-one deployment or otherwise that create, receive or maintain education data. Technology providers can be in the form of hardware, software, apps, extensions, plugins, websites, and other solutions that may result in the creation, processing, or maintenance of education data.

2. Approved Technology Provider – A Technology Provider that has been vetted and determined to be in compliance with the statutory requirements of the Minnesota Student Data Privacy Law as defined within Minnesota Statute 13.32.
- ii. A Member subscribing to SWWC’s Student Data Privacy Program shall be entitled to the following.
1. SWWC shall provide to the Member access to the SWWC Data Privacy Program. The Program will provide the Member with several services and functions that will include the assembly of a “Technology Provider” inventory. The listing included in this agreement may not be comprehensive as the Program continues to develop and mature.
 2. The Program shall provide a service, that when appropriately implemented by the Member, will provide solutions allowing the Member to develop the materials necessary to provide parents and students with annual notifications of Technology Providers in use within the Member school system.
 3. SWWC shall provide through its Clearinghouse approval statuses of Member Technology Providers that are discovered both through automated and manual processes.
 4. The Member understands that the status of Technology Providers in the Clearinghouse is determined by assessing the provider against requirements of Minnesota State Law, and the Clearinghouse determined status of products applies universally to all school districts participating in the SWWC Data Privacy Program. SWWC shall hold a contract on behalf of the Member to fulfill the contractual obligations of this agreement. The cost of the 3rd party service is covered by the costs associated with this agreement.
 - The Member shall be provided with access to automated “Technology Provider” discovery tools provided by a 3rd party service provider
 - The Member will have access to a Technology Provider Inventory of approved Technology Providers that have been identified as being in use in their schools.
 - SWWC will provide Member with the ability to view lists of those Technology Providers found to be in use in their schools that are not currently approved.
 5. Data Privacy Agreements will be obtained from Technology Providers for the SWWC Data Privacy Program. Upon finalization of Data Privacy Agreements with Technology Providers, a fully executed copy of the agreement will be made available through the Clearinghouse and attached to the records available through to the Member and through their Technology Provider Inventory listing.
 - The Member confirms that as a Minnesota School District, it is expressly authorizing SWWC Service Cooperative, a public agency defined as Independent School District 991, a statutorily defined joint powers organization under Minnesota Statute 123A.21, to negotiate and execute Data Privacy Agreements on the Member’s behalf, and the Member shall recognize the Data Privacy Agreement as Amendment E to its contract with the defined Technology Provider.
 - SWWC will not, unless expressly authorized to do so under a separate contractual agreement, enter into any agreement that commits the Member to any financial obligation to a Technology Provider.
- iii. In consideration of services covered by this agreement.
1. SWWC will, in good faith, evaluate Technology Provider contracts which may consist of their Terms and Conditions, End User License Agreement, Privacy Policy, Data Privacy Agreement, and other documentation provided by the Technology Provider to provide evidence of their compliance with the Minnesota Student Data Privacy Law.
 - SWWC shall not be responsible for any errors or omissions in the assessment of a Technology Provider’s compliance.
 - SWWC shall not be responsible for any documentation or statements provided by a Technology Provider to make these determinations.
 2. Member District shall review all Technology Provider records identified as being in use in its schools.
 - Member District shall notify SWWC of any known Technology Providers not listed as being in use to have them manually added to the Member District’s inventory.

- Member District shall notify SWWC of any Technology Providers identified as being in use, but not authorized for use in its schools that should be removed from the Member District's inventory.
 - Member District is completely responsible for the timely direct annual communication to parents and students as required by law.
3. Through participation in the SWWC Data Privacy Program, SWWC and Member District will be working collaboratively and in good faith to perform due diligence in the evaluation and vetting of Technology Providers. Member District acknowledges that it is ultimately responsible for the accuracy of data representing its schools and ensuring that the requirements of the Minnesota Student Data Privacy Law are satisfied for Member District's schools.
- iv. **Term.** The term ("the Term") of this Agreement shall be from the Effective Date until June 30, 2027.
- v. **Services Fees.** The "Base Fee" for Student Data Privacy Program shall be \$2,245 per school district per year for SWWC Full Members and \$2,630 per school district per year plus the per student fee of \$.86 per student per year for SWWC Associate Members. Pro-rated pricing for services beginning after July 1st is not available.

e. Email Security Service.

- i. In consideration of services covered by this agreement.
1. Services are compatible with GSuite (Google Mail/Gmail), Microsoft 365, Microsoft Exchange on-premises, and SMTP based Email systems.
 2. Email Security service provides Spam Detection (99.7% effectiveness), advanced multi-layer malware detection, security message delivery, message tracking, virus outbreak response service, email data loss prevention, content disarm and reconstruction, URL click protection, impersonation analysis, cloud sandboxing.
 3. For Microsoft 365 mailboxes, the following features are included in the service: Realtime scanning of mailboxes for existing or newly discovered threats already delivered to an inbox. Post-delivery "clawback" of newly discovered email threats allowing the service or administrators to remove identified threats already delivered to the inbox.
 4. Integration with LDAP is available. The Member is responsible for the setup and provision of domain access credentials for setup of the LDAP service.
 5. Members that begin services after July 1 will receive pro-rated billing for the services based on the actual start date, but no more than 50% of the full annual service fee.
 6. SWWC will perform Email Account Audits periodically to verify the number of email accounts that the Member has in their filtered domain(s) and contact the Member to verify numbers.
 7. The Member is responsible for making minor changes to the DNS records as provided by SWWC, if SWWC does not host the Member's DNS, for the domains to be filtered. SWWC shall be held harmless of issues with DNS records not held by SWWC.
- ii. **Term.** The term ("the Term") of this Agreement shall be from the Effective Date until June 30, 2027.
- iii. **Services Fees.** The annual service fee for this service is \$6.95 per email account per year. An additional one-time setup fee of \$50.00 will be assessed upon initial start of service. The setup fee will be waived for SWWC WAN Participants.

f. Email Archiving Service.

- i. In consideration of services covered by this agreement.
1. The Member may subscribe to Level 1 or Level Services, but not both. The Service is compatible with GSuite (Google Mail/Gmail), Microsoft 365, Microsoft Exchange on premises.
 2. The number of email accounts for which the Services are provided shall be calculated annually based upon the actual number of active email accounts on the email server being archived. Inactive accounts (*i.e.*, former employee accounts) shall continue to be retained according to the Service Level retention

schedules attached hereto as Exhibit A, however those accounts shall no longer be counted in the annual billing as so long as the email account was inactive for the entire period of July 1 through June 30 of the billing year.

3. Emails retained and archived by SWWC under this Agreement will be stored in a database referred to as the "Email Archive". Access to the Email Archive shall be restricted to up to two administrators designated by the Member; one administrator must be the Member's technology administrator.
4. Member administrators may create legal holds on data within the Email Archive by contacting SWWC's support staff. The creation of a legal hold on data may cause such data to be retained longer than the automated retention period for which the Member has subscribed.
5. Services provided by SWWC shall provide the Member with an email archival system capable of meeting generally acceptable data retention requirements. The Member acknowledges that the Member is fully responsible for the Member's email archiving and data retention policies and acknowledges that the Level(s) of Service provided by SWWC have been properly selected by the Member to meet the Member's internal policies. Under no conditions shall SWWC be responsible for providing any Services or Level of Service which does not meet the requirements mandated by the Member's email archiving and document retention policies, or local, state or federal laws.
6. SWWC shall perform backups of any data stored within the Email Archive. In the event of a failure of the Email Archive or any equipment used or associated with the Services provided under this Agreement, SWWC will be unable to guarantee immediate system availability; a period of up to 7 days may be required to replace failed equipment and fully restore archival databases. Upon restoration of the archival system Member data may still be archived if the Member's email system is properly equipped and configured to maintain journaling or archival logs for such purposes. The Member acknowledges that it is the Member's responsibility and obligation to ensure that its email server is properly configured to allow for archival of emails during any disruption in Services.
7. In the event of loss of Services due to circumstances outside of SWWC's control, such as a reduction in or loss of network connectivity, or general acts of God, SWWC may be unable to archive email and other data in real-time and a delay in archival communications may occur. The Member acknowledges that depending on the Member's server/system settings at, some data may not be archived during prolonged communication issues.
8. SWWC will perform audits of the Member's email accounts Audits periodically to verify the number of email accounts that a Member has in their archived domain(s) and contact the Member to verify numbers.
9. If SWWC does not host the Member's email server, the Member shall be responsible for making changes, alterations and updates to the Member's email server as directed by SWWC.
10. Under no circumstances shall SWWC be liable to the Member for any damages which arise in any way, in whole or in part, as a result of any action, error, mistake or omission, whether or not negligence on the part of SWWC occurs. The Member agrees to indemnify, defend and hold SWWC harmless for any and all claims, demands, suite or actions, including attorneys' fees, arising out of SWWC's performance or failure to perform under the terms of this Agreement.
11. SWWC shall further be held harmless of any data requests or subpoenas that cannot be met by the Member. Meeting such requests shall be the full responsibility of the Member. Assistance in accessing data to meet such requests may be provided by SWWC staff to the Member's administrators for an additional cost.

ii. **Term.** The term ("the Term") of this Agreement shall be from the Effective Date until June 30, 2027.

iii. **Services Fees.**

1. Level 1: Service levels for staff email accounts. Student email archiving provided at no additional charge.
 - Three-year email retention for staff accounts at \$8.80 per staff email account.
 - Five-year email retention for staff accounts at \$10.50 per staff email account.
2. Level 2: Service levels for student email accounts.

- One-year email retention for student accounts at \$3.30 per student email account.
- Three-year email retention for student accounts at \$5.50 per student email account.

g. Secured Remote Backup Service.

- i. In consideration of services covered by this agreement.
 1. The total amount of data for which the Services are provided shall be calculated annually based upon the actual capacity consumed by the data being backed up. Data capacity consumed will be based on the amount of data utilized during the peak utilization during the fiscal year to allow for SWWC to appropriately provide data capacity sufficient to cover peak utilization for all participating entities in this service.
 2. Data backups will be performed directly from the Member's servers to either the SWWC data center in Windom or Marshall, Minnesota. Replication of the Member's backed up data shall then take place to the SWWC data center that is not the primary data backup site for the Member. Access to data backups shall be restricted only to qualified and trained technology support personnel as defined by the Member.
 3. The Member shall set versioning requirements, retention policies and identify server logical hard disks which will be included in offsite backups. The Member's requests will directly impact the overall amount of data being consumed in this service and therefore directly impacting the billable amount that SWWC shall invoice to the Member.
 4. Pursuant to applicable data retention laws, the Member, its agents, employees and administrators are prohibited from deleting any information from the data backups that is being vaulted for purposes of investigations or data requests by investigative entities or entities having jurisdiction.
 5. Member administrators may create legal holds on data within the data backups by contacting SWWC's support staff. The creation of a legal hold on data may cause such data to be retained longer than the automated retention period for which the Member has subscribed.
 6. Services provided by SWWC shall provide the Member with a data backup solution capable of meeting offsite, disaster recovery compliant standards. The Member acknowledges that the Member is fully responsible for the Member's data backup and data retention policies and acknowledges that the Level(s) of Service provided by SWWC have been properly identified by the Member to meet the Member's internal policies. Under no conditions shall SWWC be responsible for providing any Services or Level of Service which does not meet the requirements mandated by the Member's data backup and retention policies, or local, state or federal laws.
 7. SWWC shall perform backups of any data stored within identified servers in the Member. In the event of a failure of the Data Backup System or any equipment used or associated with the Services provided under this Agreement, SWWC will be unable to guarantee immediate system availability; a period of up to 7 days may be required to replace failed equipment and fully restore hardware related to this service. Upon restoration of the data backup system the Member data may still be backed up to the offsite service if unless already deleted from the Member's servers.
 8. In the event of loss of Services due to circumstances outside of SWWC's control, such as a reduction in or loss of network connectivity, or general acts of God, SWWC may be unable to backup data in real-time and a delay in data backup communications may occur. The Member acknowledges that depending on the Member's server/system settings at, some data may not be backed up during prolonged communication issues.
 9. SWWC will perform audits of the Member's data backup utilization periodically to verify the backup space requirements and retention policies that the Member has identified are being met and that appropriate storage space will continue to be available on SWWC equipment to provide continual backup services.
 10. If SWWC does not host the Member's servers, the Member shall be responsible for making changes, alterations and updates to the Member's servers as directed by SWWC in order to prepare for and install any software required for SWWC to provide Data Backup Services to the Member. The Member may elect to contract with SWWC to provide installation support on the Member's equipment for the

provision of this service, in which case the Member will be billed on an hourly basis based on the Member's hourly subscription rate for SWWC Technology Services.

11. Under no circumstances shall SWWC be liable to the Member for any damages which arise in any way, in whole or in part, as a result of any action, error, mistake or omission, whether or not negligence on the part of SWWC occurs. The Member agrees to indemnify, defend and hold SWWC harmless for any and all claims, demands, suite or actions, including attorneys' fees, arising out of SWWC's performance or failure to perform under the terms of this Agreement.
 12. SWWC shall further be held harmless of any data requests or subpoenas that cannot be met by the Member. Meeting such requests shall be the full responsibility of the Member. Assistance in accessing data to meet such requests may be provided by SWWC staff to Member administrators for an additional cost.
- ii. **Term.** The term ("the Term") of this Agreement shall be from the Effective Date until June 30, 2027.
 - iii. **Services Fees.** School districts: \$940.00 annually for first 500 GB of space consumed by the Member's backup files. \$100.00 annually for each additional 100 GB of space by Member's backup files beyond initial 500 GB. Cities, Counties and Other Governmental Agencies: \$735.00 annually for first 200 GB of space consumed by the Member's backup files. \$100.00 annually for each additional 100 GB of space by Member's backup files beyond initial 200 GB.
 1. SWWC Technology Solutions representatives and Member designated staff shall establish a customized service level agreement for the Member's backups including:
 - Servers and/or end-user equipment and the corresponding drives to be backed up on those devices.
 - Full and incremental backup strategy for server and computer files.
 - Number of backup versions retained for individual backups.
 - Retention of backups under special circumstances.
 2. The Member defined service level may result in a higher annual fee for additional backup storage space necessary to retain the number of versions or special retention schedules.

h. Website ADA Accessibility and Usability Support with Siteimprove.

- i. In consideration of services covered by this agreement.
 1. The Member hereby agrees to purchase, and SWWC agrees to provide, participation in services through a cooperatively purchased subscription to Siteimprove provided solutions to ensure website usability and ADA compliance.
 2. The Services shall include:
 - Quality Assurance: Crawls website and identifies quality issues.
 - Policy: Allows Customer to set website parameters to ensure consistency in content.
 - Accessibility: Checks website against selected WCAG 2.0 accessibility standards and WAI-ARIA techniques.
 - SEO: Details technical and content-related issues affecting search engine rankings and traffic to the website.
 - Priority: Allows Customer to set criteria for order in which issues and errors are reported. This service requires the implementation of a script on the website.
 - Accessibility Community Membership: Membership to Siteimprove's Accessibility Community.
 - PDF Scanning: Assessment of PDF's on website to ensure accessibility requirements are met.
 - Response: Monitors website's availability and performance.

- Usability: Understand your users' experience on your website with Heat Maps, Scroll Maps, Click Maps, Online User Survey, Internal Search Stats.
 - ii. **Term.** The term (“the Term”) of this Agreement shall be from the Effective Date until June 30, 2027.
 - iii. **Services Fees.** Fees for the service are fully dependent on the number of webpages and PDF files contained in the Member’s website. Discounts available to the Member by participating in this service are based on the overall participation of SWWC member school districts.
- i. **OnDemand IT Certification Training Solution with Stormwind Studios.**
 - i. In consideration of services covered by this agreement.
 1. The number of licenses for which the Services are provided shall be calculated annually based upon the actual number of active users needing access to the system.
 2. The Member is responsible for informing SWWC of licenses needing to be cancelled or removed from automatic renewal.
 3. The Member may transfer licenses from an employee whose employment is ending to a new employee during the term of this agreement by notifying SWWC of the changes.
 4. SWWC and Member are subject to the terms and conditions of the End-user License Agreement(s) and Terms and Conditions of Stormwind Studios. Under no conditions shall the SWWC be responsible for providing any Services or Level of Service under the terms of this agreement other than the benefit of aggregated purchasing discounts that are passed on to Customer.
 5. SWWC may, at its discretion, offer in-kind or fee-for-service value added offerings that complement the trainings being provided through Stormwind Studios.
 6. Under no circumstances shall SWWC be liable to the Member for any damages which arise in any way, in whole or in part, as a result of any action, error, mistake or omission, whether or not negligence on the part of SWWC occurs. The Member agrees to indemnify, defend and hold SWWC harmless for any and all claims, demands, suite or actions, including attorneys’ fees, arising out of SWWC’s performance or failure to perform under the terms of this Agreement.
 - ii. **Term.** The term (“the Term”) of this Agreement shall be from the Effective Date until June 30, 2027.
 - iii. **Services Fees.** Ultimate Access includes access to all Stormwind Studios Training Content, which is over 250 courses for technology-industry leading certification preparation.
 - \$1,350.00 annually per user license for SWWC Technology Subscribers
- j. **Moodle Course Hosting Service**
 - i. In consideration of services covered by this agreement.
 1. SWWC will provide to member with access to courses, as requested by Member, on a shared Moodle server environment in which other member courses will co-exist.
 2. Member will only have access to its own courses and all student information in courses will remain the explicitly accessible by only the Member that owns the courses
 3. Enrollment information for courses shall be supplied by the member prior to the beginning of the course in a format prescribed by SWWC. All enrollment changes following the initial course roster upload will be performed through requests to the SWWC Technology Support Helpdesk either individually or through additional course roster updates.
 4. Self-registration options will be made available to the Member whereas “students” in courses may self-enroll into the course based on criteria mutually agreed upon by the Member and SWWC and fully supported by the Moodle course management system.
 5. There are no limitations to the number of students that are able to be enrolled into a Moodle course.
 6. There is a 10 GB storage limit for each individual course. Courses surpassing the 10 GB limit will be assessed in accordance with the service fees below.

- ii. **Term.** The term (“the Term”) of this Agreement shall be from the Effective Date until June 30, 2027.
 - iii. **Services Fees.** Fees for the service are fully dependent on the number of courses requested to be hosted by Member and the storage required by the course being hosted.
 1. An annual service fee of \$90.00 per course will be charged to the Member. The annual service fee will not be pro-rated for courses that are less than a full year.
 2. For courses requiring more than 10 GB of storage capacity, an overage fee of \$15.00 per 1 GB increment over 10 GB will be assessed on the annual service fee billing. Overage fees will not be pro-rated.
- k. Moodle In Your School Service – District-wide Moodle learning management solution.**
- i. In consideration of services covered by this agreement.
 1. Member will have access to the Moodle System on a dedicated Moodle hosting server exclusively accessible by the Member.
 2. Member will be able to fully administer user accounts, enrollments, course creation, teacher assignments, and other administrative functions.
 3. LDAP and other supported directory integration will be available. Additional consultation fees for setup will be assessed if Member requires assistance from SWWC.
 4. Custom URL/domain, and customized themes that are “branded” to Member are supported in this environment. Additional consultation fees for setup will be assessed if Member requires assistance from SWWC.
 5. Storage capacity of 500 GB is included in the base package of this service. Additional storage utilized above 500 GB will be charged to the Member in accordance with the Service Fees below.
 - ii. **Term.** The term (“the Term”) of this Agreement shall be from the Effective Date until June 30, 2027.
 - iii. **Services Fees.** Fees for the service are based on a flat fee plus a service fee per student enrolled in Member District. Additional fees will be assessed based on the storage required to host the Member’s Moodle Server.
 1. An annual base service fee of \$1,500.00 plus \$1.10 per student will be charged to the Member. The annual service fee will not be pro-rated for agreements beginning after July 1.
 2. For Moodle environments requiring more than 500 GB of storage capacity: an overage fee of \$215.00 per 100 GB increment over 500 GB will be assessed on the annual service fee billing. Overage fees will not be pro-rated.
- l. SWWC Private Cloud Server Hosting.**
- i. In consideration of services covered by this agreement.
 1. The Member hereby agrees to purchase, and SWWC agrees to provide, private cloud server hosting solutions.
 2. The Member must be an active member in the SWWC Wide Area Network Consortium to be eligible to participate in the SWWC Private Cloud Server Hosting.
 3. The Services shall include:
 - A private virtual cloud environment that may be utilized by Members to host servers or other virtualized network appliances, as an extension of the Member’s on-site local area network.
 - An enterprise grade hosting solution is utilized to manage and offer the service as well as the extended services embedded herein.
 - SWWC will assign virtual hardware specifications based on mutually defined and reasonable required resources for the roles of the server(s).
 - SWWC shall provide backup and replication to our secondary data center for all servers hosted in the private cloud environment.

- Upgrades scheduled during normal SWWC operational hours will not incur labor fees. Upgrades scheduled outside of normal SWWC operational hours will be billed at SWWC's regular technology support rates.
 - The Member will deploy the SWWC Wazuh agent on all servers running in the private cloud environment to allow for continuous health and security monitoring by SWWC and Member.
7. SWWC shall make every reasonable effort to ensure private cloud environment uptime and availability including, but not limited to, redundancy of equipment where fiscally responsible, regular backups and replication of environment to backup DR site, battery backups, generator power, resilient network connectivity.
 - SWWC cannot make guarantees of uptime or potential loss of data that may occur because of any circumstances.
 - SWWC shall not be held responsible for downtime or data loss should such events occur.
 - SWWC shall not be held responsible for any cybersecurity incidents that should occur on Member servers hosted in the private cloud environment.
 - Member will retain responsibility for the management and maintenance of Member servers hosted in the private cloud environment.
 8. Member will name SWWC as an additional insured party on its Cybersecurity Insurance Policy and provide SWWC with a certificate of insurance annually.
- ii. **Term.** The term ("the Term") of this Agreement shall be from the Effective Date until June 30, 2027.
 - iii. **Services Fees.** Fees will be contingent upon the number of servers or virtual appliances hosted in the private cloud environment by Member. Additionally, the resources utilized by each server will result in varying costs.
 1. Changes to resource assignments throughout the course of the fiscal year will result in the highest resource assignment during the span of the year being the premise by which the Member shall be charged for the fiscal year.
 2. Base Virtual Machine Fee: \$900 / annually / Specifications – 2 CPU cores, 8 GB RAM, 100 GB storage, 1 network card, Base Windows Server Operating System license.
 - Additional 1 TB storage: \$120 / annually (includes backup and replication services for additional 1 TB storage)
 - Addition 4 GB memory: \$180 / annually
 - Additional CPU core: \$180 / annually
 - Other hardware additions will be priced upon request
2. **Agreement.** Being fully informed of each technology service option available to it, the Member desires to subscribe to those technology services indicated at Section 5 of this Addendum. SWWC agrees to provide such services according to the terms of the Membership Agreement and the terms set forth in this Addendum. The Member agrees to remit timely payment for such services as provided herein.
 3. In Consideration of all contracted supplemental technology services: Contracted Time purchased for Technology Services is for use within the contracting entity only. Services provided at the Member site, or the location of a Member sponsored event, in which attendees other than those of the Member will be in attendance, shall be billed at the "on-site training fee" for entities with no contract as listed in Section 1a.
 4. **Hold Harmless.** SWWC shall hold no liability for any equipment malfunctions, loss of data or data privacy violations that may occur at the Member site. The Member is solely responsible for ensuring that backups, data consistency and retention of data is being performed as well as all other day-to-day operations of the Technology Department of the Member. The Member is responsible for ensuring that all filings, certifications and licensing are met. Loss of funding or fines imposed on the Member are the sole responsibility of the Member and not the responsibility of SWWC. The Member agrees to hold SWWC harmless for any cost, fees or liabilities, including attorneys' fees that SWWC may incur as a result of any service discussed in this Addendum.
 5. **Subscription.** Listed below are the General Technology Services fees for your district based upon what was subscribed to in the previous fiscal year.

Basic Technology Services (payable on or before July 30, 2026)	\$0.00
Technology Coordinator Services (payable monthly)	\$0.00
Technology Integration Services (payable monthly)	\$0.00
E-Rate Coordination Services (payable after the Form 470 has been completed)	\$0.00
Comprehensive Cyber Security Services (payable monthly)	\$0.00
Student Data Privacy Program (payable on or before July 30, 2026)	\$3,027.00
WAN Consortium Member	No
Email Security Service (payable on or before June 30, 2027)	No
Email Archiving Service (payable on or before June 30, 2027)	No
Secured Remote Backup Service (payable on or before June 30, 2027)	No
Website ADA – Siteimprove (payable on or before July 30, 2026)	No
OnDemand IT Cert Training – Stormwind (payable on or before June 30, 2027)	No
Moodle Course Hosting Service (payable on or before June 30, 2027)	No
Moodle in Your School Service (payable on or before June 30, 2027)	No
SWWC Private Cloud Server Hosting (payable on or before June 30, 2027)	No

6. **Payment.** SWWC shall invoice the Member for all charges incurred pursuant to this Addendum as such charges accrue. The Member agrees to pay all amounts due SWWC pursuant to this Addendum within forty-five (45) days of receipt of an invoice from SWWC. The Member further agrees to pay a late payment charge at the rate of one and one half (1 1/2) percent per month, or at the maximum late payment charge permitted by applicable law, whichever is less, on any unpaid amount for each calendar month (or fraction thereof) that such payment is late.
7. **Capitalized Terms.** Unless otherwise defined in this Addendum, all capitalized terms shall have the same meaning ascribed to such terms in the Membership Agreement.



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

School Board Agenda

Date: 2/23/26

Agenda Item:

7.n. - ISD_390_LOTW_2026A_Award_Resolution_2_23_26

Background Information:

This resolution awards the sale of the series 2026A bonds in the amount of \$5,000,000 and directs the funds for use as described by the voter approved referendum. The bonds will be sold the morning of February 23, 2026, and Ehlers representatives will be at the working session to present the details of the sale.

Attachments:

Fiscal Impact:

Recommendation(s):

To approved as presented

School Board Action:

Motion by: _____

Second by: _____

Vote Yes: _____

Vote No: _____

No Action Required: _____

Vote:

EXTRACT OF MINUTES OF MEETING
OF THE SCHOOL BOARD OF
INDEPENDENT SCHOOL DISTRICT NO. 390
(LAKE OF THE WOODS SCHOOL)
LAKE OF THE WOODS COUNTY, MINNESOTA

Pursuant to due call and notice thereof, a regular meeting of the School Board of Independent School District No. 390 (Lake of the Woods School), Lake of the Woods County, Minnesota, was duly held in the School District on February 23, 2026, commencing at 7:00 o'clock p.m.

The following members were present:

and the following were absent:

Member _____ introduced the following resolution and moved its adoption:

Resolution 2025/2026-15

RESOLUTION AWARDING THE SALE OF GENERAL OBLIGATION SCHOOL BUILDING BONDS, SERIES 2026A, IN THE ORIGINAL AGGREGATE PRINCIPAL AMOUNT OF \$5,000,000; FIXING THEIR FORM AND SPECIFICATIONS; DIRECTING THEIR EXECUTION AND DELIVERY; AND PROVIDING FOR THEIR PAYMENT

BE IT RESOLVED by the School Board (the “Board”) of Independent School District No. 390 (Lake of the Woods School), Lake of the Woods County, Minnesota (the “District”), as follows:

Section 1. Findings, Determinations, Sale of Bonds.

1.01 Background. It is hereby determined that:

(a) At a duly called and regularly held special election on November 4, 2025, the voters of the District approved the issuance and sale by the District of general obligation bonds for the acquisition and betterment of school sites and facilities in the maximum principal amount of \$5,000,000 pursuant to Minnesota Statutes, Chapter 475, as amended (the “Act”).

(b) The purpose of the bonds as approved by the voters is to provide financing for the acquisition and betterment of school sites and facilities, including roof repairs, exterior masonry; window replacements; flooring repair; the construction of site safety and traffic flow improvements to the school site and facility; the completion of various deferred maintenance and infrastructure projects at that facility; the acquisition, installation, replacement, support and maintenance of software, educational software, software licenses, computers, improved technology equipment, networks, infrastructure, the costs of technology related personnel and training; the purchase and replacement of school buses and school-related transportation vehicles; and the acquisition of curriculum, textbooks and materials (the “Project”).

(c) On December 15, 2025, the Board adopted a resolution (the “Intent Resolution”) stating the intention of the District to issue its General Obligation School Building Bonds, Series 2026A (the “Bonds”), in the original aggregate principal amount not to exceed \$5,000,000, pursuant to the Act and the authority granted by District voters, to provide financing for the Project.

(d) Pursuant to the Intent Resolution, the District has covenanted and obligated itself to be bound by the provisions of Minnesota Statutes, Section 126C.55, which provides for payment by the State of Minnesota of the debt service on the Bonds in the event the District notifies the State of Minnesota of a potential default by the District in the timely payment of the debt service on the Bonds. The District understands that as a result of its covenant to be bound by said provisions, these provisions shall be binding as long as the Bonds remain outstanding.

(e) The District is authorized by Section 475.60, subdivision 2(9), of the Act to sell the Bonds other than pursuant to a competitive sale because the District has retained Ehlers and Associates, Inc. (the “Municipal Advisor”) to serve as the District’s independent municipal advisor in connection with the sale of the Bonds. The actions of the District staff and the Municipal Advisor in negotiating the sale of the Bonds are ratified and confirmed in all respects.

1.02. Award to the Purchaser and Interest Rates. The proposal of [Purchaser][, as syndicate manager] (the “Purchaser”), to purchase the Bonds of the District is hereby found and determined to be a reasonable offer and is hereby accepted, the proposal being to purchase the Bonds at a price of \$_____ (par amount of the Bonds of \$[5,000,000], plus original issue premium of \$_____, [less original issue discount of \$_____], less an underwriter’s discount of \$_____), plus accrued interest, if any, to date of delivery for Bonds bearing interest as follows:

<u>Year</u>	<u>Interest Rate</u>	<u>Year</u>	<u>Interest Rate</u>
2027	0.00%	2034	0.00%
2028	0.00%	2035	0.00%
2029	0.00%	2036	0.00%
2030	0.00%	2037	0.00%
2031	0.00%	2038	0.00%
2032	0.00%	2039	0.00%
2033	0.00%	2040	0.00%

[*Term Bonds]

True interest cost: _____%

1.03. Purchase Contract. The execution and delivery of a proposal form, dated as of February 23, 2026 (the “Purchase Agreement”), between the District and the Purchaser, is hereby ratified and confirmed in the form set forth in EXHIBIT A to this resolution (the “Resolution”). The Bonds shall be issued and delivered in accordance with the terms and conditions of the Purchase Agreement and this Resolution. The amount proposed by the Purchaser in excess of the minimum bid, if any, shall be credited to the Debt Service Fund hereinafter created or deposited in the Construction Fund hereinafter created, as determined by the Treasurer in consultation with the Municipal Advisor. The Municipal Advisor is directed to receive and retain the good faith payment of the Purchaser in accordance with the terms of the Purchase Agreement, pending completion of the sale of the Bonds.

1.04. Terms and Principal Amounts of the Bonds. The District shall forthwith issue and sell the Bonds pursuant to the Act, in the total principal amount of \$[5,000,000], originally dated March 19, 2026, in the denomination of \$5,000 each or any integral multiple thereof, numbered No. R-1 upward, bearing interest as above set forth, and maturing serially on February 1 in the years and amounts as follows:

<u>Year</u>	<u>Amount</u>	<u>Year</u>	<u>Amount</u>
2027	\$0.00	2034	\$0.00
2028	\$0.00	2035	\$0.00
2029	\$0.00	2036	\$0.00
2030	\$0.00	2037	\$0.00
2031	\$0.00	2038	\$0.00
2032	\$0.00	2039	\$0.00
2033	\$0.00	2040	\$0.00

[*Term Bonds]

1.05. Schedule of Maturities. The schedule of maturities satisfies the requirements of Section 475.54, subdivision 1 of the Act.

1.06. Optional Redemption. The District may elect on February 1, 2034, and on any day thereafter to prepay Bonds due on or after February 1, 2035. Redemption may be in whole or in part and if in part, at the option of the District and in such manner as the District shall determine. If less than all Bonds of a maturity are called for optional redemption, the District shall notify DTC (as defined in Section 7 hereof) of the particular amount of such maturity to be prepaid. DTC shall determine by lot the amount of each participant's interest in such maturity to be redeemed and each participant will then select by lot the beneficial ownership interests in such maturity to be redeemed. Prepayments shall be at a price of par plus accrued interest to the date of optional redemption.

[1.07 Mandatory Sinking Fund Redemptions; Term Bonds. The Bonds maturing on February 1, 20___, shall hereinafter be referred to collectively as the "Term Bonds." The Term Bonds are subject to mandatory sinking fund redemption and shall be redeemed in part at par plus accrued interest on February 1 of the following years and in the principal amounts as follows:

Mandatory Sinking Fund Redemptions

<u>February 1, 20</u>	<u>Term Bond</u>
<u>Year</u>	<u>Principal Amount</u>

*

* *Maturity*

The principal amount of Term Bonds subject to mandatory sinking fund redemption on any date may be reduced through earlier optional redemptions, with any partial redemptions of the Term Bond credited against future mandatory sinking fund redemptions of such Term Bonds in such order as the District shall determine.]

Section 2. Registration and Payment.

2.01. Registered Form. The Bonds shall be issued only in fully registered form. The interest thereon and, upon surrender of each Bond, the principal amount thereof, is payable by check, draft or wire issued by the Registrar described herein.

2.02. Dates; Interest Payment Dates. Each Bond shall be dated as of the last interest payment date preceding the date of authentication to which interest on the Bond has been paid or made available for payment, unless (i) the date of authentication is an interest payment date to which interest has been paid or made available for payment, in which case the Bond shall be dated as of the date of authentication, or (ii) the date of authentication is prior to the first interest payment date, in which case the Bond shall be dated as of the date of original issue. The interest on the Bonds is payable on February 1 and August 1 of each year, commencing February 1, 2027, to the registered owners of record thereof as of the close of business on the fifteenth day immediately preceding each interest payment date, whether or not such day is a business day.

2.03. Registration. The District shall appoint a bond registrar (the “Registrar”), authenticating agent (the “Authenticating Agent”), and paying agent (the “Paying Agent”). Except as specifically provided otherwise in Section 7 hereof, the effect of registration and the rights and duties of the District and the Registrar with respect thereto are as follows:

(a) Register. The Registrar must keep at its principal corporate trust office a bond register (the “Bond Register”) in which the Registrar provides for the registration of ownership of Bonds and the registration of transfers and exchanges of Bonds entitled to be registered, transferred, or exchanged.

(b) Transfer of Bonds. Upon surrender for transfer of a Bond duly endorsed by the registered owner thereof or accompanied by a written instrument of transfer, in form satisfactory to the Registrar, duly executed by the registered owner thereof or by an attorney duly authorized by the registered owner in writing, the Registrar shall authenticate and deliver, in the name of the designated transferee or transferees, one or more new Bonds of a like aggregate principal amount and maturity, as requested by the transferor. The Registrar may, however, close the books for registration of any transfer after the fifteenth day of the month preceding each interest payment date and until that interest payment date.

(c) Exchange of Bonds. When Bonds are surrendered by the registered owner for exchange the Registrar shall authenticate and deliver one or more new Bonds of a like aggregate principal amount and maturity as requested by the registered owner or the owner’s attorney in writing.

(d) Cancellation. Bonds surrendered upon transfer or exchange shall be promptly cancelled by the Registrar and thereafter disposed of as directed by the District.

(e) Improper or Unauthorized Transfer. When a Bond is presented to the Registrar for transfer, the Registrar may refuse to transfer the Bond until the Registrar is satisfied that the endorsement on the Bond or separate instrument of transfer is valid and genuine and that the requested transfer is legally authorized. The Registrar shall incur no liability for the refusal, in good faith, to make transfers which it, in its judgment, deems improper or unauthorized.

(f) Persons Deemed Owners. The District and the Registrar may treat the person in whose name a Bond is registered in the Bond Register as the absolute owner of the Bond, whether the Bond is overdue or not, for the purpose of receiving payment of, or on account of, the principal of and interest on the Bond and for all other purposes, and payments so made to a registered owner or upon the owner’s order shall be valid and effectual to satisfy and discharge the liability upon the Bond to the extent of the sum or sums so paid.

(g) Taxes, Fees, and Charges. The Registrar may impose a charge upon the owner thereof for a transfer or exchange of Bonds sufficient to reimburse the Registrar for any tax, fee, or other governmental charge required to be paid with respect to the transfer or exchange.

(h) Mutilated, Lost, Stolen, or Destroyed Bonds. If a Bond becomes mutilated or is destroyed, stolen, or lost the Registrar shall deliver a new Bond of like amount, number, maturity date, and tenor in exchange and substitution for and upon cancellation of the mutilated Bond or in lieu of and in substitution for any Bond destroyed, stolen, or lost upon the payment of the reasonable expenses and charges of the Registrar in connection therewith; and, in the case of a Bond destroyed, stolen, or lost, upon filing with the Registrar evidence satisfactory to it that the Bond was destroyed, stolen, or lost, and of the ownership thereof, and upon furnishing to the

Registrar an appropriate bond or indemnity in form, substance, and amount satisfactory to it and as provided by law, in which both the District and the Registrar must be named as obligees. Bonds so surrendered to the Registrar shall be cancelled by the Registrar and evidence of such cancellation must be given to the District. If the mutilated, destroyed, stolen, or lost Bond has already matured or been called for redemption in whole in accordance with its terms it is not necessary to issue a new Bond prior to payment.

(i) Redemption. In the event any of the Bonds are called for redemption, notice thereof identifying the Bonds to be redeemed shall be given by the Registrar by mailing a copy of the redemption notice by first class mail (postage prepaid) to the registered owner of each Bond to be redeemed at the address shown on the Bond Register and, if publication of the notice of redemption is required by law, by publishing the notice of redemption as required by law. Failure to give notice by publication or by mail to any registered owner, or any defect therein, shall not affect the validity of the proceedings for the redemption of Bonds. Bonds so called for redemption shall cease to bear interest after the specified redemption date, provided that the funds for the redemption are on deposit with the place of payment at that time.

2.04. Appointment of Initial Registrar, Paying Agent, and Authenticating Agent. The District appoints Bond Trust Services Corporation, Minneapolis, Minnesota, as the initial Registrar, Paying Agent, and Authenticating Agent with respect to the Bonds. The Board Chair and the Clerk are authorized to execute and deliver, on behalf of the District, a contract with Bond Trust Services Corporation, as the initial Registrar, Paying Agent, and Authenticating Agent with respect to the Bonds. Upon merger or consolidation of the Registrar, Paying Agent, and Authenticating Agent with another corporation, if the resulting corporation is a bank or trust company authorized by law to conduct such business, the resulting corporation is authorized to act as successor Registrar, Paying Agent, and Authenticating Agent. The District agrees to pay the reasonable and customary charges of the Registrar, Paying Agent, and Authenticating Agent for the services performed. The District reserves the right to remove the Registrar, Paying Agent, or Authenticating Agent upon thirty (30) days' notice and upon the appointment of a successor Registrar, Paying Agent, or Authenticating Agent, in which event the predecessor Registrar, Paying Agent, or Authenticating Agent must deliver all cash and Bonds in its possession to the successor Registrar, Paying Agent, or Authenticating Agent and the Registrar must deliver the Bond Register to the successor Registrar. On or before three (3) business days prior to each principal or interest due date, without further order of the Board, the Treasurer must transmit to the Paying Agent money sufficient for the payment of all principal and interest then due.

2.05. Execution, Authentication, and Delivery. The Bonds shall be prepared under the direction of the Clerk and executed on behalf of the District by the signatures of the Board Chair and the Clerk, provided that those signatures may be printed, engraved, or lithographed facsimiles of the originals. If an officer whose signature or a facsimile of whose signature appears on the Bonds ceases to be such officer before the delivery of a Bond, that signature or facsimile shall nevertheless be valid and sufficient for all purposes, the same as if the officer had remained in office until delivery. Notwithstanding such execution, a Bond shall not be valid or obligatory for any purpose or entitled to any security or benefit under this Resolution unless and until a certificate of authentication on the Bond has been duly executed by the manual signature of an authorized representative of the Authenticating Agent. Certificates of authentication on different Bonds need not be signed by the same representative of the Authenticating Agent. The executed certificate of authentication on a Bond is conclusive evidence that it has been authenticated and delivered under this Resolution. When the Bonds have been so prepared, executed, and authenticated the Clerk shall deliver the same to the Purchaser upon payment of the purchase price in accordance with the contract of sale heretofore made and executed, and the Purchaser is not obligated to see to the application of the purchase price.

Section 3. Form of Bond.

3.01. Execution of the Bonds. The Bonds shall be printed or typewritten in substantially the form attached hereto as EXHIBIT B.

3.02. Approving Legal Opinion. The Clerk is authorized and directed to obtain a copy of the proposed approving legal opinion of Kennedy & Graven, Chartered, Minneapolis, Minnesota, and cause the opinion to accompany each Bond.

Section 4. Payment; Security; Funds; Pledges and Covenants.

4.01. Debt Service Fund. The Bonds shall be payable from the General Obligation School Building Bonds, Series 2026A Debt Service Fund (the "Debt Service Fund") hereby created, and the proceeds of ad valorem taxes hereinafter levied are hereby pledged to the Debt Service Fund. The amounts to be applied to pay the principal of and interest on the Bonds shall be deposited in the Debt Service Fund at least three (3) business days prior to each respective interest payment date and principal payment date. There is appropriated to the Debt Service Fund amounts over the minimum purchase price of the Bonds paid by the Purchaser to the extent designated for deposit in the Debt Service Fund in accordance with Section 1.03 hereof.

4.02. Construction Fund. The District hereby creates the General Obligation School Building Bonds, Series 2026A Construction Fund (the "Construction Fund"). Proceeds of the Bonds (reduced by the appropriation made in accordance with Section 5.04 to pay costs of issuance and the appropriation, if any, made in accordance with Section 4.01 hereof) shall be deposited in the Construction Fund and used solely to pay the costs of the Project. Any balance remaining in the Construction Fund after completion of the Project may be used for any other public use authorized by law and approved by resolution adopted or vote taken in the manner required to authorize the application of the proceeds of the Bonds for such new use and purpose, or credited to the Debt Service Fund or other District debt service fund, all in accordance with Section 475.65 of the Act.

4.03. General Obligation Pledge. For the prompt and full payment of the principal of and interest on the Bonds, as the same respectively become due, the full faith and credit and taxing powers of the District are hereby irrevocably pledged. If a payment of principal of or interest on the Bonds becomes due when there is not sufficient money in the Debt Service Fund to pay the same, the Treasurer must pay such principal or interest from the general fund of the District, and the general fund shall be reimbursed for those advances out of the proceeds of the Taxes (as hereinafter defined) levied herein, when collected.

4.04. Pledge of Taxes. For the purpose of paying the principal of and interest on the Bonds, there are levied direct annual irrevocable ad valorem taxes (the "Taxes") upon all of the taxable property in the District, to be spread upon the tax rolls and collected with and as part of other general taxes of the District. The Taxes shall be credited to the Debt Service Fund above provided and shall be levied in the years and amounts attached hereto as EXHIBIT C to this Resolution, and, in the event the Taxes so levied are ever insufficient to pay the principal of and interest on the Bonds, additional taxes are hereby authorized to be levied without limitation as to rate or amount. Said tax levies shall be irrevocable as long as any of the Bonds are outstanding and unpaid, provided that the District reserves the right and power to reduce the levies in the manner and to the extent permitted by the Act (specifically, Section 475.61 of the Act).

4.05. Debt Service Coverage. It is determined that the estimated collection of Taxes levied in accordance with Section 4.04 hereof shall produce at least five percent (5%) in excess of the amount needed to meet when due the principal and interest payments on the Bonds. The tax levies herein

provided shall be irrevocable until all of the Bonds are paid, provided that at the time the District makes its annual tax levies the Treasurer may certify to the County Auditor/Treasurer of Lake of the Woods County, Minnesota (the "County Auditor") that the District made an irrevocable appropriation of a specified amount to the Debt Service Fund of money actually on hand or if there is on hand any excess amount in the Debt Service Fund and the County Auditors shall reduce by the amount so certified the amount otherwise to be included in the rolls next thereafter prepared.

4.06. Registration of Resolution. The Clerk is authorized and directed to file a certified copy of this Resolution with the County Auditor and to obtain the certificate required by Section 475.63 of the Act.

Section 5. Authentication of Transcript.

5.01. District Proceedings and Records. The officers of the District are authorized and directed to prepare and furnish to the Purchaser and to the attorneys approving the Bonds certified copies of proceedings and records of the District relating to the Bonds and to the financial condition and affairs of the District, and such other certificates, affidavits, and transcripts as may be required to show the facts within their knowledge or as shown by the books and records in their custody and under their control, relating to the validity and marketability of the Bonds, and such instruments, including any heretofore furnished, shall be deemed representations of the District as to the facts stated therein.

5.02. Certification as to Official Statement. The Board Chair, the Clerk, and the Treasurer, or any of their authorized designees, are authorized and directed to certify that they have examined the final Official Statement prepared and circulated in connection with the issuance and sale of the Bonds and that to the best of their knowledge and belief the final Official Statement is a complete and accurate representation of the facts and representations made therein as of the date of the final Official Statement and further that said final Official Statement did not (as of the date of the final Official Statement) and does not contain any untrue statement of a material fact or omit to state a material fact which should be included therein for the purpose for which the final Official Statement is to be used, or which is necessary in order to make the statements made therein, in light of the circumstances under which they are made, not misleading.

5.03. Other Certificates. The Board Chair, the Clerk, and the Treasurer, or any of their authorized designees, are hereby authorized and directed to furnish to the Purchaser at the closing such certificates as are required as a condition of sale. Unless litigation shall have been commenced and be pending questioning the Bonds or the organization of the District or incumbency of its officers, at the closing the Board Chair, the Clerk, and the Treasurer shall also execute and deliver to the Purchaser a suitable certificate as to absence of material litigation, and the Treasurer shall also execute and deliver a certificate as to payment for and delivery of the Bonds.

5.04. Payment of Costs of Issuance. The District authorizes the Purchaser to forward the amount of Bond proceeds allocable to the payment of issuance expenses to Wells Fargo Bank, National Association on the closing date for further distribution as directed by the Municipal Advisor.

5.05. Electronic Signatures. The electronic signatures of the Board Chair, the Clerk, and the Treasurer, or any of their authorized designees, to this Resolution and any document or certificate authorized to be executed hereunder shall be as valid as an original signature of such party and shall be effective to bind the District thereto. For purposes hereof, (i) "electronic signature" means: (a) a manually signed original signature that is then transmitted by electronic means or (b) a signature obtained through DocuSign or Adobe or a similarly digitally auditable signature gathering process; and (ii) "transmitted by electronic means" means sent in the form of a facsimile or sent via the internet as a

portable document format (“pdf”) or other replicating image attached to an electronic mail or internet message.

Section 6. Tax Covenants.

6.01. Tax-Exempt Bonds. The District shall comply with all the necessary requirements and take all necessary actions (or decline to take prohibited actions) to ensure that interest on the Bonds shall not be includable in gross income for federal income tax purposes under Section 103 and Sections 141 through 150 of the Internal Revenue Code of 1986, as amended (the “Code”), and applicable Treasury Regulations promulgated thereunder (the “Regulations”). The District covenants and agrees with the holders from time to time of the Bonds that it shall not take or permit to be taken by any of its officers, employees, or agents any action which would cause the interest on the Bonds to become subject to federal income taxation under the Code and the Regulations, in effect at the time of such actions, and that it shall take or cause its officers, employees, or agents to take all affirmative action within their powers that may be necessary to ensure that such interest shall not become includable in gross income for federal income tax purposes under the Code and applicable Regulations, as presently existing or as hereafter amended and made applicable to the Bonds.

6.02. Continuing Requirements. The District shall comply with all requirements necessary under the Code and Regulations to establish and maintain the exclusion from gross income of the interest on the Bonds under Sections 103 and 141-150 of the Code and applicable Regulations including, without limitation, requirements relating to temporary periods for investments, limitations on amounts invested at a yield greater than the yield on the Bonds, and the rebate of excess investment earnings to the United States. The Board Chair, the Clerk, and the Treasurer, being officers of the District charged with the responsibility for issuing the Bonds pursuant to this Resolution, are authorized and directed to execute and deliver to the Purchaser a certificate in accordance with the provisions of Section 148 of the Code and applicable Regulations stating the facts, estimates, and circumstances in existence on the date of issue and delivery of the Bonds which make it reasonable to expect that the “gross proceeds” of the Bonds will not be used in a manner that would cause the Bonds to be “arbitrage bonds” within the meaning of the Code and the Regulations. The District covenants and agrees to retain such records, make such determinations, file such reports and documents, and pay such amounts at such times as are required under Section 148(f) and applicable Regulations to preserve the exclusion of interest on the Bonds from gross income for federal income tax purposes, unless the Bonds qualify for an exception from the rebate requirement in accordance with one of the spending exceptions set forth in Section 1.148-7 or Section 1-148-8 of the Regulations. The District shall use its best efforts to comply with any federal procedural requirements which may apply in order to effectuate the designations and covenants made by this section.

6.03. No Rebate Required. For purposes of qualifying for the small issuer exception to the federal arbitrage rebate requirements (under Section 148(f)(4)(D) of the Code and Section 1.148-8 of the Regulations), the District finds, determines and declares that the aggregate face amount of all tax-exempt bonds (other than private activity bonds) issued by the District (and all subordinate entities of the District) during the calendar year in which the Bonds are issued is not reasonably expected to exceed the lesser of: (a) \$15,000,000; or (b) the sum of (i) \$5,000,000, and (ii) the aggregate face amount of the Bonds as are attributable to financing the construction (all within the meaning of Section 148(f)(4)(C)(iv) of the Code) of public school facilities. For purposes of this Section 6.03, the District reasonably expects that the aggregate face amount of the Bonds that are attributable to financing the construction of public school facilities will be equal to \$5,000,000.

6.04. Not Private Activity Bonds. The District further covenants not to use the proceeds of the Bonds or to cause or permit them or any of them to be used, in such a manner as to cause the Bonds to be determined to constitute “private activity bonds,” within the meaning of Sections 103 and 141 through 150 of the Code and the applicable Regulations promulgated thereunder.

6.05. Qualified Tax-Exempt Obligations. In order to qualify the Bonds as “qualified tax-exempt obligations” within the meaning of Section 265(b)(3) of the Code, the District makes the following factual statements and representations:

- (a) the Bonds are not “private activity bonds” as defined in Section 141 of the Code;
- (b) the District designates the Bonds as “qualified tax-exempt obligations” for purposes of Section 265(b)(3) of the Code;
- (c) the reasonably anticipated amount of tax-exempt obligations (other than private activity bonds that are not qualified 501(c)(3) bonds) which will be issued by the District (and all subordinate entities of the District) during calendar year 2026 will not exceed \$10,000,000; and
- (d) not more than \$10,000,000 of obligations issued by the District during calendar year 2026 have been designated for purposes of Section 265(b)(3) of the Code.

Section 7. Book-Entry System; Limited Obligation of District.

7.01. DTC. The Bonds shall be initially issued in the form of a separate single typewritten or printed fully registered Bond for each of the maturities set forth in Section 1.04 hereof. Upon initial issuance, the ownership of each Bond shall be registered in the registration books kept by the Registrar in the name of Cede & Co., as nominee for The Depository Trust Company, New York, New York, and its successors and assigns (“DTC”). Except as provided in this section, all of the outstanding Bonds shall be registered in the Bond Register in the name of Cede & Co., as nominee of DTC.

7.02. Participants. With respect to Bonds registered in the Bond Register in the name of Cede & Co., as nominee of DTC, the District, the Registrar, and the Paying Agent shall have no responsibility or obligation to any broker-dealers, banks, and other financial institutions from time to time for which DTC holds Bonds as securities depository (the “Participants”) or to any other person on behalf of which a Participant holds an interest in the Bonds, including but not limited to any responsibility or obligation with respect to (i) the accuracy of the records of DTC, Cede & Co. or any Participant with respect to any ownership interest in the Bonds; (ii) the delivery to any Participant or any other person (other than a registered owner of Bonds, as shown by the registration books kept by the Registrar), of any notice with respect to the Bonds, including any notice of redemption; or (iii) the payment to any Participant or any other person, other than a registered owner of Bonds, of any amount with respect to principal of, premium, if any, or interest on the Bonds. The District, the Registrar, and the Paying Agent may treat and consider the person in whose name each Bond is registered in the Bond Register as the holder and absolute owner of such Bond for the purpose of payment of principal, premium and interest with respect to such Bond, for the purpose of registering transfers with respect to such Bonds, and for all other purposes. The Paying Agent shall pay all principal of, premium, if any, and interest on the Bonds only to or on the order of the respective registered owners, as shown in the registration books kept by the Registrar, and all such payments shall be valid and effectual to fully satisfy and discharge the District’s obligations with respect to payment of principal of, premium, if any, or interest on the Bonds to the extent of the sum or sums so paid. No person other than a registered owner of Bonds, as shown in the Bond Register, shall receive a certificated Bond evidencing the obligation of this Resolution. Upon delivery by DTC to the Clerk of a written notice to the effect that DTC has determined to substitute a new nominee in place of Cede & Co., the words “Cede & Co.” shall refer to such new nominee of DTC; and upon receipt of such a notice, the Clerk shall promptly deliver a copy of the same to the Registrar and Paying Agent.

7.03. Representation Letter. The District has heretofore executed and delivered to DTC a Blanket Issuer Letter of Representations (the “Representation Letter”) which shall govern payment of principal of, premium, if any, and interest on the Bonds and notices with respect to the Bonds. Any Paying Agent or Registrar subsequently appointed by the District with respect to the Bonds shall agree to take all action necessary for all representations of the District in the Representation Letter with respect to the Registrar and Paying Agent, respectively, to be complied with at all times.

7.04. Transfers Outside Book-Entry System. In the event the District, by resolution of the Board, determines that it is in the best interests of the persons having beneficial interests in the Bonds that they be able to obtain Bond certificates, the District shall notify DTC, whereupon DTC shall notify the Participants, of the availability through DTC of Bond certificates. In such event the District shall issue, transfer, and exchange Bond certificates as requested by DTC and any other registered owners in accordance with the provisions of this Resolution. DTC may determine to discontinue providing its services with respect to the Bonds at any time by giving notice to the District and discharging its responsibilities with respect thereto under applicable law. In such event, if no successor securities depository is appointed, the District shall issue and the Registrar shall authenticate Bond certificates in accordance with this resolution and the provisions hereof shall apply to the transfer, exchange, and method of payment thereof.

7.05. Payments to Cede & Co. Notwithstanding any other provision of this Resolution to the contrary, so long as a Bond is registered in the name of Cede & Co., as nominee of DTC, payments with respect to principal of, premium, if any, and interest on the Bond and all notices with respect to the Bond shall be made and given, respectively in the manner provided in DTC’s Operational Arrangements, as set forth in the Representation Letter.

Section 8. Continuing Disclosure.

8.01. Execution of Continuing Disclosure Certificate. For purposes of this Section, "Continuing Disclosure Certificate" means that certain Continuing Disclosure Certificate executed by the Board Chair and Clerk and dated the date of issuance and delivery of the Bonds, as originally executed and as it may be amended from time to time in accordance with the terms thereof.

8.02. District Compliance with Provisions of Continuing Disclosure Certificate. The District hereby covenants and agrees to comply with and carry out all of the provisions of the Continuing Disclosure Certificate. Notwithstanding any other provision of this Resolution, failure of the District to comply with the Continuing Disclosure Certificate is not to be considered an event of default with respect to the Bonds; however, any Bondholder may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the District to comply with its obligations under this section.

Section 9. Defeasance. When all of the Bonds and all interest thereon have been discharged as provided in this section, all pledges, covenants, and other rights granted by this resolution to the holders of the Bonds shall cease, except that the pledge of the full faith and credit of the District for the prompt and full payment of the principal of and interest on the Bonds shall remain in full force and effect. The District may discharge all Bonds which are due on any date by depositing with the Registrar on or before that date a sum sufficient for the payment thereof in full. If any Bond should not be paid when due, it may nevertheless be discharged by depositing with the Registrar a sum sufficient for the payment thereof in full with interest accrued to the date of such deposit.

(The remainder of this page is intentionally left blank.)

The motion for the adoption of the foregoing resolution was duly seconded by

_____ and upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

whereupon the resolution was declared duly passed and adopted.

EXHIBIT A
PURCHASE AGREEMENT

EXHIBIT B
FORM OF BOND

UNITED STATES OF AMERICA
STATE OF MINNESOTA
COUNTY OF LAKE OF THE WOODS
INDEPENDENT SCHOOL DISTRICT NO. 390
(LAKE OF THE WOODS SCHOOL)

GENERAL OBLIGATION SCHOOL BUILDING BONDS
SERIES 2026A

No. R- _____ \$ _____

<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Date of Original Issue</u>	<u>CUSIP</u>
0.000%	February 1, 20__	March 19, 2026	

REGISTERED OWNER: CEDE & CO.

PRINCIPAL AMOUNT:

Independent School District No. 390 (Lake of the Woods School), a duly organized and existing school district in Lake of the Woods County, Minnesota (the "District"), acknowledges itself to be indebted and for value received hereby promises to pay to the Registered Owner specified above or registered assigns, the Principal Amount specified above, on the Maturity Date specified above, with interest thereon from the date hereof at the annual rate specified above (calculated on the basis of a 360 day year of twelve 30 day months), payable February 1 and August 1 in each year, commencing February 1, 2027, to the person in whose name this Bond is registered at the close of business on the fifteenth day (whether or not a business day) of the immediately preceding month. The interest hereon and, upon presentation and surrender hereof, the principal hereof are payable in lawful money of the United States of America by check, draft or wire by Bond Trust Services Corporation, Minneapolis, Minnesota, as Registrar, Paying Agent, and Authenticating Agent, or its designated successor under the Resolution described herein. For the prompt and full payment of such principal and interest as the same respectively become due, the full faith and credit and taxing powers of the District have been and are hereby irrevocably pledged.

The District may elect on February 1, 2034, and on any date thereafter to prepay Bonds due on or after February 1, 2035. Redemption may be in whole or in part and if in part, at the option of the District and in such order as the District shall determine. If less than all Bonds of a maturity are called for redemption, the District shall notify The Depository Trust Company ("DTC") of the particular amount of such maturity to be prepaid. DTC shall determine by lot the amount of each participant's interest in such maturity to be redeemed and each participant shall then select by lot the beneficial ownership interests in such maturity to be redeemed. Prepayments shall be at a price of par plus accrued interest to the optional redemption date.

[The Bonds maturing on February 1, 20___, shall hereinafter be referred to as the “Term Bonds.” The Term Bonds are subject to mandatory sinking fund redemption and shall be redeemed in part at par plus accrued interest on February 1 of the following years and in the principal amounts as follows:

Mandatory Sinking Fund Redemption

February 1, 20___ Term Bond

<u>Year</u>	<u>Principal Amount</u>
-------------	-------------------------

* Maturity

The principal amount of Term Bonds subject to mandatory sinking fund redemption on any date may be reduced through earlier optional redemptions, with any partial redemptions of the Term Bond credited against future mandatory sinking fund redemptions of such Term Bonds in such order as the District shall determine.]

This Bond is one of an issue in the aggregate principal amount of \$5,000,000 all of like original issue date and tenor, except as to number, maturity date, redemption privilege, and interest rate, all issued pursuant to a resolution adopted by the School Board of the District (the “Board”) on February 23, 2026 (the “Resolution”), for the purpose of providing money to aid in financing the acquisition and betterment of school sites and facilities, pursuant to and in full conformity with the Constitution and laws of the State of Minnesota, including Minnesota Statutes, Chapter 475, as amended, pursuant to authority granted by the voters of the District at a duly called and regularly held special election on November 4, 2025. The principal hereof and interest hereon are payable from ad valorem taxes, as set forth in the Resolution to which reference is made for a full statement of rights and powers thereby conferred. The full faith and credit of the District are irrevocably pledged for payment of this Bond and the Board has obligated itself to levy additional ad valorem taxes on all taxable property in the District in the event of any deficiency of ad valorem taxes pledged, which additional taxes may be levied without limitation as to rate or amount. The Bonds of this series are issued only as fully registered Bonds in denominations of \$5,000 or any integral multiple thereof of single maturities.

The Board has designated the issue of Bonds of which this Bond forms a part as “qualified tax-exempt obligations” within the meaning of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended (the “Code”), relating to the disallowance of interest expense for financial institutions and within the \$10 million limit allowed by the Code for the calendar year of issue.

The District has covenanted and obligated itself to be bound by the provisions of Minnesota Statutes, Section 126C.55, and to guarantee the payments of the principal of and interest on this Bond when due, pursuant to said statute.

As provided in the Resolution and subject to certain limitations set forth therein, this Bond is transferable upon the books of the District at the principal office of the Registrar, by the registered owner hereof in person or by the owner’s attorney duly authorized in writing, upon surrender hereof together with a written instrument of transfer satisfactory to the Registrar, duly executed by the registered owner or the owner’s attorney; and may also be surrendered in exchange for Bonds of other authorized denominations. Upon such transfer or exchange the District shall cause a new Bond or Bonds to be

issued in the name of the transferee or registered owner, of the same aggregate principal amount, bearing interest at the same rate and maturing on the same date, subject to reimbursement for any tax, fee, or governmental charge required to be paid with respect to such transfer or exchange.

The District and the Registrar may deem and treat the person in whose name this Bond is registered as the absolute owner hereof, whether this Bond is overdue or not, for the purpose of receiving payment and for all other purposes, and neither the District nor the Registrar shall be affected by any notice to the contrary.

IT IS HEREBY CERTIFIED, RECITED, COVENANTED, AND AGREED that all acts, conditions, and things required by the Constitution and laws of the State of Minnesota to be done, to exist, to happen, and to be performed preliminary to and in the issuance of this Bond in order to make this Bond a valid and binding general obligation of the District in accordance with its terms, have been done, do exist, have happened, and have been performed as so required, and that the issuance of this Bond does not cause the indebtedness of the District to exceed any constitutional or statutory limitation of indebtedness.

This Bond is not valid or obligatory for any purpose or entitled to any security or benefit under the Resolution until the Certificate of Authentication hereon has been executed by the Registrar by manual signature of one of its authorized representatives.

IN WITNESS WHEREOF, Independent School District No. 390 (Lake of the Woods School), Lake of the Woods County, Minnesota, by its School Board, has caused this Bond to be executed on its behalf by the facsimile or manual signatures of the Board Chair and Clerk and has caused this Bond to be dated as of the date set forth below.

Dated: March ___, 2026

**INDEPENDENT SCHOOL DISTRICT NO. 390
(LAKE OF THE WOODS SCHOOL), LAKE OF
THE WOODS COUNTY, MINNESOTA**

(Facsimile)
Board Chair

(Facsimile)
Clerk

CERTIFICATE OF AUTHENTICATION

This is one of the Bonds delivered pursuant to the Resolution mentioned within.

BOND TRUST SERVICES CORPORATION

By _____
Its Authorized Representative

ASSIGNMENT

For value received, the undersigned hereby sells, assigns and transfers unto _____ the within Bond and all rights thereunder, and does hereby irrevocably constitute and appoint _____ attorney to transfer the said Bond on the books kept for registration of the within Bond, with full power of substitution in the premises.

Dated: _____

Notice: The assignor's signature to this assignment must correspond with the name as it appears upon the face of the within Bond in every particular, without alteration or any change whatever.

Signature Guaranteed:

NOTICE: Signature(s) must be guaranteed by a financial institution that is a member of the Securities Transfer Agent Medallion Program ("STAMP"), the Stock Exchange Medallion Program ("SEMP"), the New York Stock Exchange, Inc. Medallion Signatures Program ("MSP") or other such "signature guarantee program" as may be determined by the Registrar in addition to, or in substitution for, STEMP, SEMP or MSP, all in accordance with the Securities Exchange Act of 1934, as amended.

The Registrar will not transfer this Bond unless the information concerning the assignee requested below is provided.

Name and Address: _____

(Include information for all joint owners if this Bond is held by joint account.)

Please insert federal identification or other identifying number of assignee

PROVISIONS AS TO REGISTRATION

The ownership of the principal of and interest on the within Bond has been registered on the books of the Registrar in the name of the person last noted below.

<u>Date of Registration</u>	<u>Registered Owner</u>	<u>Signature of Officer of Registrar</u>
March ____, 2026	Cede & Co. Federal ID #13-2555119	_____

EXHIBIT C
TAX LEVY SCHEDULE

STATE OF MINNESOTA)
)
COUNTY OF LAKE OF)
THE WOODS) ss.
)
INDEPENDENT SCHOOL)
DISTRICT NO. 390)

I, the undersigned, being the duly qualified Clerk of Independent School District No. 390 (Lake of the Woods School), Lake of the Woods County, Minnesota (the “District”), do hereby certify that I have carefully compared the attached and foregoing extract of minutes of a regular meeting of the School Board of the District held on the date specified above, with the original minutes on file in my office, and the extract is a full, true, and correct copy of the minutes insofar as they relate to the issuance and sale of the District’s General Obligation School Building Bonds, Series 2026A, in the original aggregate principal amount of \$5,000,000.

WITNESS My hand officially as such Clerk this _____ day of February, 2026.

Clerk of the School Board
Independent School District No. 390 (Lake of the Woods School), Lake of the Woods County, Minnesota



Lake of the Woods School
School Board Meeting
Agenda Information

School Board Agenda

Date: 2/23/26

Agenda Item:

7.o. - LOTW Custodial Accts and Investment Advisor Resolution

Background Information:

Once the bond funds are received the district can invest the funds. Proceeds from the investments will be available to the district to use toward building improvements identified with the voter approved referendum. Accounts will be opened with Pershing Advisor Solutions for investment, and Ehlers will advise on investment options.

Attachments:

Fiscal Impact:

Fiscal impact is dependent on investments and time in investments as monies are used to pay for building projects.

Recommendation(s):

To approved as presented

School Board Action:

Motion by: _____ Second by: _____
Vote Yes: _____ Vote No: _____
No Action Required: _____

Vote:

**Lake of the Woods School,
Minnesota**

Resolution No. 2025/2026-16

**APPROVAL TO OPEN CUSTODIAL ACCOUNT(S) WITH
PERSHING ADVISOR SOLUTIONS LLC, and ENGAGE EHLERS
INVESTMENT PARTNERS as INVESTMENT ADVISOR**

WHEREAS, Ehlers Investment Partners LLC, recommends opening custodial account(s) for investment of School District funds; and

WHEREAS, Ehlers Investment Partners LLC, as the School District's investment fiduciary, will help manage and advise the School District on the investment of these funds in accordance with State Statute.

NOW THEREFORE, BE IT RESOLVED, by the School Board of Lake of the Woods School, that it hereby approves engagement of Ehlers Investment Partners LLC to open Pershing Advisor Solutions LLC account(s) to aid the School District in the management of investments.

The above and foregoing Resolution was duly adopted by the School Board of Lake of the Woods School, Minnesota, at a meeting held on the 23rd day of February, 2026 by a vote of

_____ in favor _____ opposed _____ abstentions.