



LAKE OF THE WOODS

Lake of the Woods School ISD #390

March 23, 2026 @ 6:45 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 February 23, 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. Softball
 - a. Varsity - Beef Sathre
 - b. Asst - Austin Heimstra
 - c. JV - Tracy Dunn
 - d. Junior High - Jeremy Davidson
 2. Baseball
 - a. Varsity - Tony Brouse
 - b. Asst - Erik Tange
 - c. Junior High - Rylan Henrickson
 - d. Junior High - Chuck Merchant
 3. Track - Boys & Girls
 - a. Varsity - JP Sweet
 - b. Varsity Asst - Allen Cauble
 - c. Junior High - Nick Otto
 - d. Junior High - Jen Otto
 4. Golf - Boys & Girls
 - a. Varsity - Sam Lyon
 - b. Asst - John Swanson
 - c. Junior High - Makayla Brauch
 - d. Approval to add Todd Netzke to the Border Bank account.
 - ~~e. Approval of Revised FY26 Budget~~
 - f. Approval of Policy Updates
 - i. 211 Criminal or Civil Action Against School District, School Board Member, Employee, or Student
 - ii. 401 Equal Employment Opportunity
 - iii. 404 Employment Background Checks
 - iv. 405 Veteran's Preference
 - v. 406 Public & Private Personnel Data
 - vi. 418 Drug-Free Workplace/Drug-Free School
 - vii. 420 Students & Employees with Infections & Diseases

- viii. 427 Workload Limit for Certain Special Education Teachers
- ix. 520 Student Surveys
- x. 604 Instructional Curriculum
- xi. 613 Graduation Requirements
- xii. 616 School District System Accountability
- xiii. 618 Assessment of Student Achievement
- xiv. 619 Staff Development for Standards
- xv. 620 Credit for Learning
- xvi. 807 Health & Safety Policy
- g. Approval of purchase of John Deere Tractor (4044R)
- 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
February 23, 2026 @ 7:00 PM - ITV Room
Board of Education - Meeting Minutes

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

Members Absent: Boyd Johnson (Director)

Others Present: Scott Fitzsimmonds, Matt Hammer, Woody Fiala, Bobby Joe Castle, Mary Merchant, Jill Olson

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

2. Pledge of Allegiance

3. Agenda

Motion by Robyn Sonstegard second by Kayla Johnson to approve the February 23, 2026, meeting agenda.

Motion passes (5-0)

4. Board Presenters

- a. Matt Hammer - Ehlers

5. Written Communication

6. Old Business

7. New Business

- a. Motion by Kayla Johnson second by Nate Hayes to approve the January 26, 2026, regular board meeting minutes and the February 9, 2026, special board meeting minutes.

Motion passes (5-0)

- 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 (5-0)

- c. Motion by Robyn Sonstegard second by Kayla Johnson to approve 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.

Jerem Haack.....yea
Craig Severs.....yae
Robyn Sonstegard...yae

Kayla Johnson.....yae
Nate Hayes.....yae
Boyd Johnson.....absent

Motion passes (5-0)

- d. Motion by Kayla Johnson second by Craig Severs to approve Resolution 2025/2026-16 to open custodial account(s) with Pershing Advisor Solutions LLC, and Engage Ehlers Investment Partners as Investment Advisor
Motion passes (5-0)
- e. Motion by Robyn Sonstegard second by Nate Hayes to approve the appointments.
i. Appointments
1. Amber Roberts - Paraprofessional
Motion passes (5-0)
- f. Motion by Kayla Johnson second by Robyn Sonstegard to approve the 2025/26 staff seniority list.
Motion passes (5-0)
- g. Motion by Craig Severs second by Jerem Haack to approve the 2025-27 nurse contract.
Motion passes (5-0)
- h. Motion by Kayla Johnson second by Nate Hayes to approve the Post Issuance Compliance Policy and Procedures.
Motion passes (5-0)
- i. Motion by Kayla Johnson second by Jerem Haack to approve the correction to the 2025-2027 LWEM Contract Appendix B.
Motion passes (5-0)
- j. Motion by Robyn Sonstegard second by Nate Hayes to approve the Disposition of two Vulcan Tilt Cook Tables.
Motion passes (5-0)
- k. Motion by Kayla Johnson second by Craig Severs to approve to change the School Board Meeting Start time from 7:00 pm to 6:45 pm or immediately following the working session, whichever is later.
Motion passes (5-0)
- l. Motion by Craig Severs second by Kayla Johnson to approve Resolution 2025/2026-12 accepting a donation of \$1,000.00 from the LakeWood Regional Healthcare Foundation for the School Forest.
Motion passes (5-0)
- m. Motion by Kayla Johnson second by Jerem Haack to approve Resolution 2025/2026-13 accepting a donation of \$500.00 from North Star Operation Round Up for the School Forest.
Motion passes (5-0)
- n. Motion by Kayla Johnson second by Robyn Sonstegard to approve Resolution 2025/2026-14 accepting a donation of \$2,150.00 from Wikstrom for Lake of the Woods School.
Motion passes (5-0)

- o. Motion by Jerem Haack second by Nate Hayes to approve the Membership and Contract with the Southwest West Central Service Cooperative for the Student Data Privacy Program.
Motion passes (5-0)

8. Other Business

10. Adjourned by Chair Jerem Haack at 7:24 PM.

Minutes Approved by: Chair, Jerem Haack

Date

Minutes Approved by: Clerk, Kayla Johnson

Date



Statement

Account Name:	BILLING ACCOUNT 041545	Card Number:	xxxx-xxxx-xxxx-1545
Company Name:	LAKE OF THE WOODS SCHOOL	Account Limit:	\$ 30,000.00
Employee ID:	[REDACTED]	Available Credit:	\$ 26,052.40
Statement Date (MM/DD/YYYY):	01/27/2026	Currency:	U.S. DOLLAR
Payment Due Date (MM/DD/YYYY):	02/23/2026		

Statement Summary:

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

Previous Balance:	\$ 6,749.36
Payments:	\$ -6,749.36
Adjustments:	\$ 0.00
Net Purchases:	\$ 3,947.60
Cash Advance:	\$ 0.00
Fees:	\$ 0.00
Other Charges:	\$ 0.00
New Account Balance:	\$ 3,947.60

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					
01/05	01/05 629753691	AUTOMATIC PYMT RECEIVED	\$ -6,749.36	\$ 0.00	\$ -6,749.36
			TOTAL CREDITS	xxxx-xxxx-xxxx-1545	\$ -6,749.36
			TOTAL DEBITS	xxxx-xxxx-xxxx-1545	\$ 0.00
Card Number xxxx-xxxx-xxxx-9846 DEPARTMENT, IT					
01/20	01/21 632255312	PAYPAL IPCAMPOWER IPC 4029357733 CA	\$ 399.99 072121	\$ 0.00	\$ 399.99
01/20	01/21 632255313	ATYOURPACEONLI00 OF 00 GOLD HILL OR	\$ 32.40 082092	\$ 0.00	\$ 32.40
			TOTAL CREDITS	xxxx-xxxx-xxxx-9846	\$ 0.00
			TOTAL DEBITS	xxxx-xxxx-xxxx-9846	\$ 432.39
Card Number xxxx-xxxx-xxxx-2530 ISD 390, ELEMENTARY					
01/10	01/12 630664905	CIRCLEK#2746142 FERGUS FALLS MN	\$ 29.62 092873	\$ 0.00	\$ 29.62
01/10	01/12 630664906	CIRCLEK#2746142 FERGUS FALLS MN	\$ 33.48 026477	\$ 0.00	\$ 33.48
			TOTAL CREDITS	xxxx-xxxx-xxxx-2530	\$ 0.00
			TOTAL DEBITS	xxxx-xxxx-xxxx-2530	\$ 63.10

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

12/30	12/31	CANVA I04746-43905352 CAMDEN DE	\$ 179.99	\$ 0.00	\$ 179.99
	629529017		012425		

TOTAL CREDITS	xxxx-xxxx-xxxx-8013	\$ 0.00
TOTAL DEBITS	xxxx-xxxx-xxxx-8013	\$ 179.99

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

01/08	01/12	MENARDS INTNL FALLS INTL FALLS MN	\$ 192.34	\$ 16.11	\$ 208.45
	630666091		047060		
01/26	01/27	CUSTOMINK LLC 8002934232 VA	\$ 283.45	\$ 0.50	\$ 283.95
	633346764		065431		

TOTAL CREDITS	xxxx-xxxx-xxxx-0870	\$ 0.00
TOTAL DEBITS	xxxx-xxxx-xxxx-0870	\$ 492.40

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

01/03	01/05	ZUP FOOD MKT OF COOK COOK MN	\$ 51.02	\$ 0.00	\$ 51.02
	629833957		087417		
01/09	01/12	EBAY O 26-14056-78214 SAN JOSE CA	\$ 99.95	\$ 6.87	\$ 106.82
	630664904		080906		

TOTAL CREDITS	xxxx-xxxx-xxxx-2548	\$ 0.00
TOTAL DEBITS	xxxx-xxxx-xxxx-2548	\$ 157.84

Card Number xxxx-xxxx-xxxx-8561 OFFICE, DISTRICT

12/30	12/31	BESTBUYCOM807121681591 RICHFIELD MN	\$ 660.02	\$ 45.38	\$ 705.40
	629529015		025221		
01/02	01/05	BESTBUYCOM807121681591 RICHFIELD MN	\$ -660.02	\$ -45.38	\$ -705.40
	629833956		000000		
01/06	01/07	BESTBUYCOM807121681591 RICHFIELD MN	\$ 656.07	\$ 45.11	\$ 701.18
	630140849		070230		
01/09	01/12	HOMEDEPOT.COM 800-430-3376 GA	\$ 40.90	\$ 2.81	\$ 43.71
	630666088		071251		

TOTAL CREDITS	xxxx-xxxx-xxxx-8561	\$ -705.40
TOTAL DEBITS	xxxx-xxxx-xxxx-8561	\$ 1,450.29

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

12/29	12/31	SAMSClub.COM 888-746-7726 AR	\$ 149.10	\$ 0.00	\$ 149.10
	629529016		013942		
01/07	01/08	MIEACONF MINNESOTA IN SAINT PAUL MN	\$ 550.00	\$ 0.00	\$ 550.00
	630264900		058875		
01/09	01/12	WAL-MART #2957 DETROIT LAKES MN	\$ 339.58	\$ 0.00	\$ 339.58
	630666089		064482		
01/09	01/12	WM SUPERCENTER #4244 PARK RAPIDS MN	\$ 72.87	\$ 0.00	\$ 72.87
	630666090		093404		
01/14	01/15	WAL-MART #3761 THIEF RIVER F MN	\$ -50.48	\$ 0.00	\$ -50.48
	631487793		043846		
01/14	01/15	WAL-MART #3761 THIEF RIVER F MN	\$ -44.46	\$ 0.00	\$ -44.46
	631487868		086180		

01/16	01/19 631901904	SAMSClub.COM 888-746-7726 AR	\$ 288.68 065008	\$ 0.00	\$ 288.68
01/19	01/20 632201290	MIEACONF MINNESOTA IN SAINT PAUL MN	\$ 550.00 020086	\$ 0.00	\$ 550.00
01/25	01/26 632933092	WM SUPERCENTER #3233 BEMIDJI MN	\$ 21.70 089402	\$ 0.00	\$ 21.70

TOTAL CREDITS xxx-xxx-xxx-4058 **\$ -94.94**
TOTAL DEBITS xxx-xxx-xxx-4058 **\$ 1,971.93**



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.

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



MNTrust Monthly Statement

Lake of the Woods ISD 390

Activity Summary [REDACTED] Operating

2/1/2026 - 2/28/2026

Investment Pool Summary		IS
Beginning Market Balance		\$52,815.67
Dividends		\$147.03
Purchases		\$0.00
Redemptions		\$0.00
Ending Market Balance		\$52,962.70
Average Monthly Rate		3.628%
NAV / Share Price		1.000
Total		\$52,962.70
Total Fixed Income		\$0.00
Account Total		\$52,962.70

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 2/1/2026 - 2/28/2026

Transaction	Trade Date	Settle Date	Description	Redemption	Purchase	NAV / Share Price	Shares this Transaction
	02/28/2026	02/28/2026	Total Dividend Reinvestment	\$0.00	\$147.03	\$1.000	147.030
				\$0.00	\$147.03		147.030

Beginning Market Value: \$52,815.67 | Ending Market Value: \$52,962.70



MNTrust Monthly Statement

Lake of the Woods ISD 390

Current Portfolio

2/28/2026

Type	Code	Holding Id	Trade Date	Settle Date	Maturity Date	Description	Cost	Rate	NAV / Share Price	Face/Par/Shares	Market Value
IS				02/28/2026		IS Account Balance	\$52,962.70	3.628%	\$1.000	52,962.700	\$52,962.70
							\$52,962.70			52,962.700	\$52,962.70

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%	\$52,962.70	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://investmntrust.org/> or by calling PMA at the phone number listed. An investment in any series of MNTrust is not a deposit of any bank, and is neither insured nor guaranteed by the Federal Deposit Insurance Corporation, the U.S. Government, any state governmental agency or MNTrust. Investors could lose money investing in any series of MNTrust, and there can be no assurance that any series of MNTrust that seeks to maintain a stable net asset value of \$1.00 per share will be able to do so.

Money Market

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

Additional Disclosures

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

Debt Securities

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

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

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

How to Contact PMA

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

How to Contact Pershing, LLC

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

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

Lake of the Woods Public Schools #390
Reconciliation Worksheet Report
02/28/2026

Audit No	Statement Date	Co	Bank Code	Bank Name/Description
1238	02/28/2026	0390	BOR	Border States Bank General Checking

Worksheet has been Finalized

Statement Amount	1,813,608.19
Deposits in Transit	0.00
<u>Outstanding Payments</u>	
Checks	100,290.54
Wires	79,987.89
SHR - Payments	3,498.21
SHR - Third Party	0.00
Cash	0.00
ACH	0.00

Adjustment Amount	(76.60)
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Amount Per Bank	1,629,754.95
GL Account Balance	1,629,754.95
Difference	0.00

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

<u>Adjustments</u>					
Manual	02/28/2026	IRS/State	Wire	98.40	RetroPR IRS/MN clear, Marchrest
Manual	02/28/2026	TRA	Wire	(175.00)	JO Paperwrk to Wex HSA12/31/25



202 Main Street Badger MN 56714

Date 2/27/26 Page 1
 Primary Account Acct Ending 0093

8679289
 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	599,642.55

CHECKING ACCOUNT(S)

Account Title: Independent School District No. 390 (Lak

Simple Business Checking		Number of Enclosures	101
Account Number	Acct Ending 0093	Statement Dates	2/02/26 thru 3/01/26
Previous Balance	720,298.85	Days in the statement period	28
23 Deposits/Credits	863,719.59		
132 Debits	984,375.89		
Service Fee Summary	.00		
Interest Paid	.00		
Ending Balance	599,642.55		

	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
2/03	i3Education SV9T [REDACTED] CCD [REDACTED]	100.00
2/04	i3Education SV9T [REDACTED] CCD [REDACTED]	41.53
2/05	i3Education SV9T [REDACTED] CCD [REDACTED]	25.00
2/05	ANIPHARM ACH PAYMNT [REDACTED] CCD [REDACTED]	160.00
2/06	i3Education SV9T [REDACTED] CCD [REDACTED]	125.00
2/10	Transfer SV x0029 to [REDACTED]	200,000.00



DEPOSITS AND OTHER CREDITS		
Date	Description	Amount
	CH x0093 TMID [REDACTED] Payroll	
2/10	ACH MN State-MMB CTX ISA*00* *00*	375.41
	[REDACTED]	
2/11	i3Education SV9T CCD [REDACTED]	25.00
2/11	ACH MN State-MMB CTX	35,328.16
	[REDACTED]	
2/13	i3Education SV9T CCD [REDACTED]	222.22
2/13	ACH MN State-MMB CTX	271,941.34
	[REDACTED]	
2/17	i3Education SV9T CCD [REDACTED]	55.55
2/18	i3Education SV9T CCD [REDACTED]	30.00
2/18	i3Education SV9T CCD [REDACTED]	103.38
2/18	i3Education SV9T CCD [REDACTED]	200.00
2/19	ACH MN State-MMB CTX	34,016.31
	[REDACTED]	
2/24	i3Education SV9T CCD [REDACTED]	80.00
2/25	i3Education SV9T CCD [REDACTED]	50.00
2/25	MERCHANT BANKCD DEPOSIT CCD [REDACTED]	85.00
2/26	i3Education SV9T CCD [REDACTED]	41.53
2/27	i3Education SV9T CCD [REDACTED]	25.00
2/27	i3Education SV9T CCD [REDACTED]	180.69
2/27	MN State-MMB ACH CTX	320,508.47



DEPOSITS AND OTHER CREDITS		
Date	Description	Amount
	ISA*00* *00* *01*6126677372 *01*070000 100 *260225*2210*U*00401* 000050829*0*p*\ ST*820*000000124~BPR*D*320508.	

DEBITS AND OTHER WITHDRAWALS		
Date	Description	Amount
2/02	VSP INSURANCE CO CCD	249.50-
2/02	ISD 928 NORTHWES ACH CCD	52,670.80-
2/03	MERCHANT BANKCD DEPOSIT CCD	72.66-
2/03	SFM Mutual Ins Premium CCD	2,359.00-
2/03	MN DEPT OF REVEN MN Rev pay CCD	5,333.54-
2/03	MN PERA PERA WEB	8,366.74-
2/03	MN Teachers Ret MNTRA CCD	19,001.71-
2/03	IRS USATAXPYMT CCD	34,629.18-
2/04	AFLAC COLUMBUS ACHPMT CCD	135.06-
2/04	WEX HEALTH INC PLAN FUND CCD	2,177.10-
2/04	Edu Benefit Cons ePay CCD	8,116.46-
2/05	BMO PAYMENT BMO PYMT	3,947.60-
2/06	DELTA DENTAL DIRECT DEB CCD	1,997.84-
2/13	ISD#390 PAYROLL	32,304.61-
2/13	ISD#390 PAYROLL	113,878.26-
2/17	IRS USATAXPYMT CCD	42,098.82-
2/18	Lake of the Wood Madison NI	1,583.53-
2/18	WEX HEALTH INC PLAN FUND CCD	2,177.10-
2/18	MN DEPT OF REVEN MN Rev pay CCD	6,513.41-
2/18	MN PERA PERA WEB	14,428.18-
2/18	MN Teachers Ret MNTRA CCD	18,531.30-
2/19	I3 VERTICALS LLC MPN CCD	22.77-
2/19	I3 VERTICALS LLC MPN	48.75-

DEBITS AND OTHER WITHDRAWALS		
Date	Description	Amount
2/19	CCD 7178 Edu Benefit Cons ePay	8,116.46-
2/23	CCD ISD#390 PAYROLL	473.24-
2/24	IRS USATAXPYMT CCD [REDACTED]	81.56-
2/25	MN DEPT OF REVEN MN Rev pay CCD [REDACTED]	16.84-
2/25	WEX HEALTH INC WH Admin	77.00-
2/25	SCHOOL MANAGEMEN SALE CCD	44,925.00-
2/27	Transfer CH x0093 to [REDACTED]	300,000.00-
2/27	ISD#390 PAYROLL PPD Payroll	118,475.27-

CHECKS IN NUMBER ORDER								
Date	Check No	Amount	Date	Check No	Amount	Date	Check No	Amount
2/09	33623	295.95	2/20	33624	236.83	2/02	9478901*	245.00
2/02	9479003*	548.54	2/02	9479060*	9,261.60	2/05	9479063*	30.00
2/02	9479093*	100.00	2/02	9479094	204.63	2/02	9479096*	70.60
2/02	9479098*	2,308.10	2/12	9479100*	488.13	2/02	9479102*	141.72
2/03	9479103	878.92	2/02	9479104	705.79	2/03	9479107*	2,367.55
2/05	9479108	254.86	2/05	9479109	26.30	2/06	9479110	972.00
2/03	9479114*	220.00	2/04	9479116*	22,441.68	2/18	9479117	320.60
--- Check Listing Continuation ---								
2/02	9479118	175.00	2/06	9479121*	409.60	2/03	9479122	73.32
2/05	9479123	159.00	2/12	9479124	268.38	2/09	9479125	370.78
2/05	9479126	510.95	2/06	9479127	80.00	2/05	9479128	106.88
2/03	9479129	79.70	2/23	9479130	560.00	2/03	9479131	2,109.04
2/02	9479132	3,030.00	2/03	9479133	21.00	2/03	9479134	175.00
2/03	9479135	175.00	2/03	9479136	386.40	2/09	9479137	85.00
2/02	9479138	125.00	2/03	9479139	291.60	2/09	9479140	219.32
2/05	9479141	1,066.17	2/05	9479142	237.53	2/09	9479143	386.40
2/09	9479144	175.00	2/13	9479145	145.98	2/13	9479146	4,523.80
2/13	9479147	425.00	2/13	9479148	97.00	2/18	9479149	15,542.71
2/17	9479150	128.06	2/13	9479151	141.14	2/13	9479152	400.65
2/17	9479153	2,300.00	2/12	9479154	922.26	2/11	9479155	29.76
2/18	9479156	1,531.89	2/10	9479157	690.00	2/11	9479158	251.40
2/10	9479159	2,328.50	2/23	9479160	2.00	2/25	9479161	388.00
2/25	9479162	220.00	2/11	9479163	220.00	2/18	9479164	361.05
2/18	9479165	229.80	2/20	9479166	190.00	2/20	9479167	232.40
2/23	9479168	350.00	2/13	9479169	85.00	2/23	9479170	125.00
2/20	9479171	1,279.16	2/19	9479172	1,055.08	2/19	9479173	306.05
2/23	9479174	703.86	2/24	9479175	13,062.38	2/17	9479176	25.99
2/18	9479177	704.46	2/18	9479178	9,421.75	2/18	9479179	7,267.48
2/17	9479180	310.50	2/18	9479181	3,053.20	2/19	9479183*	829.60
2/13	9479184	195.00	2/25	9479185	465.42	2/18	9479186	175.00
2/20	9479187	175.00	2/23	9479188	355.60	2/23	9479189	219.32
2/18	9479190	1,066.17	2/23	9479191	134.43	2/23	9479192	215.51
2/27	9479195*	353.00	2/25	9479198*	6,197.50	2/25	9479199	451.00
2/27	9479205*	106.94	2/26	9479206	705.00	2/26	9479207	4,862.43
2/27	9479208	1,863.50	2/26	9479211*	750.00			

* Denotes missing check numbers



DAILY BALANCE INFORMATION					
Date	Balance	Date	Balance	Date	Balance
2/02	650,462.57	2/03	574,022.21	2/04	541,193.44
2/05	535,039.15	2/06	531,704.71	2/09	530,172.26
2/10	727,529.17	2/11	762,381.17	2/12	760,702.40
2/13	880,669.52	2/17	835,861.70	2/18	753,287.45
2/19	776,925.05	2/20	774,811.66	2/23	771,672.70
2/24	758,608.76	2/25	706,003.00	2/26	699,727.10
2/27	599,642.55				



INDEPENDENT SCHOOL DIST. NO. 390
Lake of the Woods Schools
Baudette, Mn., 56623

75-1813
912

9479179

02/12/2026

Border States Bank
Baudette, MN 56623

PAY Seven thousand two hundred sixty seven and 48/100 dollars \$7,267.48

TO NORTHDALE OIL - BAUDETTE
THE 903 MAIN STREET W
ORDER PO BOX 487
OF BAUDETTE MN 56623

*Robyn Donougard
Jan J. Hessel*

Check: 9479179 Amount: \$7,267.48 Date: 2/18/2026

INDEPENDENT SCHOOL DIST. NO. 390
Lake of the Woods Schools
Baudette, Mn., 56623

75-1813
912

9479180

02/12/2026

Border States Bank
Baudette, MN 56623

PAY Three hundred ten and 50/100 dollars \$310.50

TO Northern Light Region
THE PO Box 134
ORDER Baudette MN 56623
OF

*Robyn Donougard
Jan J. Hessel*

Check: 9479180 Amount: \$310.50 Date: 2/17/2026

INDEPENDENT SCHOOL DIST. NO. 390
Lake of the Woods Schools
Baudette, Mn., 56623

75-1813
912

9479181

02/12/2026

Border States Bank
Baudette, MN 56623

PAY Three thousand fifty three and 20/100 dollars \$3,053.20

TO PERFORMANCE FOOD SERVICE
THE 13400 COMMERCE BLVD
ORDER ROGERS MN 55374
OF

*Robyn Donougard
Jan J. Hessel*

Check: 9479181 Amount: \$3,053.20 Date: 2/18/2026

INDEPENDENT SCHOOL DIST. NO. 390
Lake of the Woods Schools
Baudette, Mn., 56623

75-1813
912

9479183

02/12/2026

Border States Bank
Baudette, MN 56623

PAY Eight hundred twenty nine and 60/100 dollars \$829.60

TO Stehr, INC
THE PO BOX 248
ORDER Moorhead MN 56561-0248
OF

*Robyn Donougard
Jan J. Hessel*

Check: 9479183 Amount: \$829.60 Date: 2/19/2026

INDEPENDENT SCHOOL DIST. NO. 390
Lake of the Woods Schools
Baudette, Mn., 56623

75-1813
912

9479184

02/12/2026

Border States Bank
Baudette, MN 56623

PAY One hundred ninety five and 0/100 dollars \$195.00

TO YANG, CHONG
THE 110 Dale Ave SW
ORDER Warroad MN 56763
OF

*Robyn Donougard
Jan J. Hessel*

Check: 9479184 Amount: \$195.00 Date: 2/13/2026

INDEPENDENT SCHOOL DIST. NO. 390
Lake of the Woods Schools
Baudette, Mn., 56623

75-1813
912

9479185

02/12/2026

Border States Bank
Baudette, MN 56623

PAY Four hundred sixty five and 42/100 dollars \$465.42

TO WIKSTROM TELECOM - INTERNET
THE PO Box 217
ORDER Karlsbad MN 56732
OF

*Robyn Donougard
Jan J. Hessel*

Check: 9479185 Amount: \$465.42 Date: 2/25/2026

INDEPENDENT SCHOOL DIST. NO. 390
Lake of the Woods Schools
Baudette, Mn., 56623

75-1813
912

9479186

02/12/2026

Border States Bank
Baudette, MN 56623

PAY One hundred seventy five and 0/100 dollars \$175.00

TO LEE, JOHN
THE PO BOX 91
ORDER BADGER MN 56714
OF

*Robyn Donougard
Jan J. Hessel*

Check: 9479186 Amount: \$175.00 Date: 2/18/2026

INDEPENDENT SCHOOL DIST. NO. 390
Lake of the Woods Schools
Baudette, Mn., 56623

75-1813
912

9479187

02/12/2026

Border States Bank
Baudette, MN 56623

PAY One hundred seventy five and 0/100 dollars \$175.00

TO Sefranski, Anthony
THE PO Box 142
ORDER Argyll MN 56713
OF

*Robyn Donougard
Jan J. Hessel*

Check: 9479187 Amount: \$175.00 Date: 2/20/2026

INDEPENDENT SCHOOL DIST. NO. 390
Lake of the Woods Schools
Baudette, Mn., 56623

75-1813
912

9479188

02/12/2026

Border States Bank
Baudette, MN 56623

PAY Three hundred fifty five and 50/100 dollars \$355.80

TO SAFRANSKI, ASHTEN
THE
ORDER
OF

*Robyn Donougard
Jan J. Hessel*

Check: 9479188 Amount: \$355.60 Date: 2/23/2026

INDEPENDENT SCHOOL DIST. NO. 390
Lake of the Woods Schools
Baudette, Mn., 56623

75-1813
912

9479189

02/12/2026

Border States Bank
Baudette, MN 56623

PAY Two hundred nineteen and 32/100 dollars \$219.32

TO AFSCME Council 65
THE 3235 W St Germain
ORDER Suite 107
OF St Cloud MN 56301

*Robyn Donougard
Jan J. Hessel*

Check: 9479189 Amount: \$219.32 Date: 2/23/2026

Check Register by Bank and Check

Check Number: 0-9479300 Payment Date: 02/01/2026-02/28/2026 Period: 0-99999999

Batch	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Pmt/Void Date	Amount
	BOR	53007	9479143	Check	1	5739		ENG, ALEX	Yes	Yes	No	02/05/2026	386.40
		53006	9479144	Check	1	3065		LOUD, JERRY	Yes	Yes	No	02/05/2026	175.00
		53018	9479145	Check	1	5278		AVIBEN - EDUCATOR BENEFIT CONSL	Yes	Yes	No	02/06/2026	145.98
		53008	9479146	Check	1	00154		Baudette Municipal Light/Water	Yes	Yes	No	02/06/2026	4,523.80
		53022	9479147	Check	1	5703		BEMIDJI MUSIC STUDIO	Yes	Yes	No	02/06/2026	425.00
		53017	9479148	Check	1	5181		Bimbo Bakeries USA	Yes	Yes	No	02/06/2026	97.00
		53014	9479149	Check	1	3169		BRIC	Yes	Yes	No	02/06/2026	15,542.71
		53013	9479150	Check	1	09546		CenturyLink	Yes	Yes	No	02/06/2026	128.06
		53011	9479151	Check	1	06109		ECOLAB Pest Elimination Div.	Yes	Yes	No	02/06/2026	141.14
		53012	9479152	Check	1	08899		GRAINGER	Yes	Yes	No	02/06/2026	400.65
		53023	9479153	Check	1	5745		HOT SHOTS HOOD CLEANING	Yes	Yes	No	02/06/2026	2,300.00
		53016	9479154	Check	1	5031		KEMPS LLC	Yes	Yes	No	02/06/2026	922.26
		53015	9479155	Check	1	3325		LAKE OF THE WOODS MARINE, INC	Yes	Yes	No	02/06/2026	29.76
		53010	9479156	Check	1	04047		MINNESOTA ENERGY RESOURCES	Yes	Yes	No	02/06/2026	1,531.89
		53019	9479157	Check	1	5389		Mobile Radio Engineering, Inc.	Yes	Yes	No	02/06/2026	690.00
		53021	9479158	Check	1	5574		NORTH CENTRAL INTERNATIONAL	Yes	Yes	No	02/06/2026	251.40
		53020	9479159	Check	1	5423		PERFORMANCE FOOD SERVICE	Yes	Yes	No	02/06/2026	2,328.50
		53009	9479160	Check	1	00760		Poppler's Music	Yes	Yes	No	02/06/2026	2.00
		53027	9479161	Check	1	4649		Boen, Shannon	Yes	Yes	No	02/09/2026	388.00
		53028	9479162	Check	1	5139		HRUBY, NATHAN	Yes	Yes	No	02/09/2026	220.00
		53029	9479163	Check	1	5321		PETERSON, PAUL	Yes	Yes	No	02/09/2026	220.00
		53034	9479164	Check	1	2899		AMAZON CAPITAL SERVICES	Yes	Yes	No	02/12/2026	361.05
		53047	9479165	Check	1	5308		AT&T MOBILITY	Yes	Yes	No	02/12/2026	229.80
		53046	9479166	Check	1	5181		Bimbo Bakeries USA	Yes	Yes	No	02/12/2026	190.00
		53038	9479167	Check	1	3888		Dacotah Paper Co. - Network Services	Yes	Yes	No	02/12/2026	232.40
		53044	9479168	Check	1	4783		DEER RIVER SCHOOLS - ISD #317	Yes	Yes	No	02/12/2026	350.00
		53043	9479169	Check	1	4660		GODIN, MATHIEU	Yes	Yes	No	02/12/2026	85.00
		53037	9479170	Check	1	3768		HASBARGEN, ANDREW	Yes	Yes	No	02/12/2026	125.00
		53030	9479171	Check	1	00414		HILLYARD	Yes	Yes	No	02/12/2026	1,279.16
		53035	9479172	Check	1	3035		Hometown Hardware	Yes	Yes	No	02/12/2026	1,055.08
		53033	9479173	Check	1	2315		HUGOS LAKE OF THE WOODS FOODS	Yes	Yes	No	02/12/2026	306.05
		53045	9479174	Check	1	5031		KEMPS LLC	Yes	Yes	No	02/12/2026	703.86
		53032	9479175	Check	1	04047		MINNESOTA ENERGY RESOURCES	Yes	Yes	No	02/12/2026	13,062.38
		53042	9479176	Check	1	4554		NAPA AUTO PARTS - BAUDETTE	Yes	Yes	No	02/12/2026	25.99
		53050	9479177	Check	1	5574		NORTH CENTRAL INTERNATIONAL	Yes	Yes	No	02/12/2026	704.46
		53031	9479178	Check	1	00709		North Star Electric Coop, Inc.	Yes	Yes	No	02/12/2026	9,421.75
		53051	9479179	Check	1	5590		NORTHDALE OIL - BAUDETTE	Yes	Yes	No	02/12/2026	7,267.48
		53039	9479180	Check	1	3955		Northern Light Region	Yes	Yes	No	02/12/2026	310.50
		53049	9479181	Check	1	5423		PERFORMANCE FOOD SERVICE	Yes	Yes	No	02/12/2026	3,053.20

Lake of the Woods Public Schools #390

Check Register by Bank and Check

Check Number: 0-9479300 Payment Date: 02/01/2026-02/28/2026 Period: 0-9999999

Batch	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Pmt/Void Date	Amount
	BOR	53048	9479182	Check	1	5417		REGION 8A SECRETARY	Yes	No	No	02/12/2026	300.00
		53036	9479183	Check	1	3104		Stein's, INC	Yes	Yes	No	02/12/2026	829.60
		53041	9479184	Check	1	4207		VANG, CHONG	Yes	Yes	No	02/12/2026	195.00
		53040	9479185	Check	1	4096		WIKSTROM TELECOM - INTERNET	Yes	Yes	No	02/12/2026	465.42
		53053	9479186	Check	1	4053		LEE, JOHN	Yes	Yes	No	02/12/2026	175.00
		53052	9479187	Check	1	2938		SAFRANSKI, ANTHONY	Yes	Yes	No	02/12/2026	175.00
		53054	9479188	Check	1	5746		SAFRANSKI, ASHTEN	Yes	Yes	No	02/12/2026	355.60
		53070	9479189	Check	1	4138		AFSCME Council 65	Yes	Yes	No	02/17/2026	219.32
		53073	9479190	Check	1	00619		Lake of the Woods Education Assoc.	Yes	Yes	No	02/17/2026	1,066.17
		53071	9479191	Check	1	03261		MSEA	Yes	Yes	No	02/17/2026	134.43
		53072	9479192	Check	1	03261		MSEA	Yes	Yes	No	02/17/2026	215.51
		53084	9479193	Check	1	5750		ABORIGINAL SCHOOL OF DANCE	Yes	No	No	02/20/2026	7,000.00
		53089	9479194	Check	1	2899		AMAZON CAPITAL SERVICES	Yes	No	No	02/20/2026	1,532.58
		53102	9479195	Check	1	5751		AMERICAN HEART ASSOCIATION	Yes	Yes	No	02/20/2026	353.00
		53096	9479196	Check	1	5181		Bimbo Bakeries USA	Yes	No	No	02/20/2026	61.60
		53088	9479197	Check	1	1234		Canon Financial Services, Inc.	Yes	No	No	02/20/2026	2,595.60
		53098	9479198	Check	1	5291		CCN SERVICES	Yes	Yes	No	02/20/2026	6,197.50
		53087	9479199	Check	1	04065		COLE PAPERS, INC.	Yes	Yes	No	02/20/2026	451.00
		53085	9479200	Check	1	00414		HILLYARD	Yes	No	No	02/20/2026	148.50
		53095	9479201	Check	1	5031		KEMPS LLC	Yes	No	No	02/20/2026	1,241.30
		53100	9479202	Check	1	5748		LAKE OF THE WOODS ELECTRIC	Yes	No	No	02/20/2026	300.00
		53094	9479203	Check	1	4728		LAKWOOD HEALTH CENTER CLINIC	Yes	No	No	02/20/2026	125.00
		53092	9479204	Check	1	4530		Marco Technologies LLC	Yes	No	No	02/20/2026	763.80
		53093	9479205	Check	1	4554		NAPA AUTO PARTS - BAUDETTE	Yes	Yes	No	02/20/2026	106.94
		53091	9479206	Check	1	4100		Pemberton Law, P.L.L.P.	Yes	Yes	No	02/20/2026	705.00
		53099	9479207	Check	1	5423		PERFORMANCE FOOD SERVICE	Yes	Yes	No	02/20/2026	4,862.43
		53090	9479208	Check	1	3271		Peterson Sheet Metal	Yes	Yes	No	02/20/2026	1,863.50
		53086	9479209	Check	1	00760		Poppler's Music	Yes	No	No	02/20/2026	453.60
		53101	9479210	Check	1	5749		THE PASTA SHOPPE	Yes	No	No	02/20/2026	14.45
		53097	9479211	Check	1	5281		Warroad Threads	Yes	Yes	No	02/20/2026	750.00
		53103	9479212	Check	1	00709		North Star Electric Coop, Inc.	Yes	No	No	02/24/2026	546.00
		53105	9479213	Check	1	4053		LEE, JOHN	Yes	No	No	02/24/2026	175.00
		53106	9479214	Check	1	5746		SAFRANSKI, ASHTEN	Yes	No	No	02/24/2026	355.60
		53104	9479215	Check	1	3029		WARNE, STACEY	Yes	No	No	02/24/2026	175.00
		53120	9479216	Check	1	4138		AFSCME Council 65	Yes	No	No	02/27/2026	217.08
		53117	9479217	Check	1	2899		AMAZON CAPITAL SERVICES	Yes	No	No	02/27/2026	169.58
		53107	9479218	Check	1	00130		Auto Value Baudette	Yes	No	No	02/27/2026	215.94
		53126	9479219	Check	1	5181		Bimbo Bakeries USA	Yes	No	No	02/27/2026	149.80
		53128	9479220	Check	1	5753		CASS LAKE BENA HIGH SCHOOL	Yes	No	No	02/27/2026	125.00

Lake of the Woods Public Schools #390

Check Register by Bank and Check

Check Number: 0-9479300 Payment Date: 02/01/2026-02/28/2026 Period: 0-99999999

Batch	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Pmt/Void Date	Amount
	BOR	53111	9479221	Check	1	04065		COLE PAPERS, INC.	Yes	No	No	02/27/2026	777.75
		53115	9479222	Check	1	08899		GRAINGER	Yes	No	No	02/27/2026	52.40
		53109	9479223	Check	1	01005		HAWKINS, INC.	Yes	No	No	02/27/2026	763.51
		53118	9479224	Check	1	3196		Horizon Commercial Pool Supply	Yes	No	No	02/27/2026	1,210.68
		53124	9479225	Check	1	4899		INTERQUEST DETECTION CANINES	Yes	No	No	02/27/2026	440.00
		53123	9479226	Check	1	4847		Josten's	Yes	No	No	02/27/2026	26.10
		53125	9479227	Check	1	5031		KEMPS LLC	Yes	No	No	02/27/2026	684.66
		53108	9479228	Check	1	00619		Lake of the Woods Education Assoc.	Yes	No	No	02/27/2026	1,066.17
		53112	9479229	Check	1	04640		LAKE OF THE WOODS INTERNATIONAL	Yes	No	No	02/27/2026	68,000.00
		53119	9479230	Check	1	3752		Midwest Bus Parts	Yes	No	No	02/27/2026	145.96
		53110	9479231	Check	1	03261		MSEA	Yes	No	No	02/27/2026	325.14
		53122	9479232	Check	1	4554		NAPA AUTO PARTS - BAUDETTE	Yes	No	No	02/27/2026	77.51
		53116	9479233	Check	1	1346		Northwest Iron Firemen, Inc.	Yes	No	No	02/27/2026	163.00
		53114	9479234	Check	1	08770		Northwest Service Coop	Yes	No	No	02/27/2026	1,225.00
		53127	9479235	Check	1	5423		PERFORMANCE FOOD SERVICE	Yes	No	No	02/27/2026	3,069.31
		53121	9479236	Check	1	4527		PLAY WITH A PURPOSE	Yes	No	No	02/27/2026	2,186.47
		53113	9479237	Check	1	04679		Walleye Capital Sanitation	Yes	No	No	02/27/2026	484.65
Bank Total: BOR												\$186,096.87	
Report Total:												\$186,096.87	

Lake of the Woods Public Schools #390

Budgetary Comparison Report

Period Ending February 28,2026

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	3,100.00	0.00	(11,900.00)
E	01	005	010	000	210	000	422	00	Board FICA	1,147.00	1,147.00	237.14	0.00	(909.86)
E	01	005	010	000	219	000	422	00	MN Paid Leave	0.00	0.00	1.66	0.00	1.66
E	01	005	010	000	305	000	422	00	Board Consulting Fees	15,000.00	15,000.00	1,142.28	0.00	(13,857.72)
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	94,397.31	0.00	(45,602.69)
E	01	005	020	000	210	000	422	00	FICA	10,710.00	10,710.00	7,103.68	0.00	(3,606.32)
E	01	005	020	000	218	000	422	00	TRA	12,500.00	12,500.00	8,074.39	0.00	(4,425.61)
E	01	005	020	000	219	000	422	00	MN Pd Leave	0.00	0.00	87.76	0.00	87.76
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	6,065.50	0.00	(9,534.50)
E	01	005	020	000	320	000	422	00	Communications Serv. - Sup	1,071.00	1,071.00	494.98	0.00	(576.02)
E	01	005	020	000	366	000	422	00	Travel, Conv, Conf-Supt	0.00	0.00	1,365.33	0.00	1,365.33
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	24,768.16	0.00	(16,831.84)
E	01	005	105	000	210	000	422	00	FICA	3,182.00	3,182.00	1,619.48	0.00	(1,562.52)
E	01	005	105	000	214	000	422	00	PERA	3,120.00	3,120.00	1,857.58	0.00	(1,262.42)
E	01	005	105	000	219	000	422	00	MN Pd Leave	0.00	0.00	28.00	0.00	28.00
E	01	005	105	000	220	000	422	00	Group Hospitilizat.	20,625.00	20,625.00	6,875.04	0.00	(13,749.96)
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	240.00	0.00	(758.00)
E	01	005	105	000	270	000	422	00	Workmens Compensat.	20,500.00	20,500.00	23,156.00	0.00	2,656.00
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	172,152.59	0.00	(27,847.41)

Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending February 28,2026

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	329	000	422	00	Postage & Express	3,000.00	3,000.00	1,691.47	0.00	(1,308.53)
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	27,222.50	0.00	(15,777.50)
E	01	005	105	000	401	000	422	00	General Supplies	3,120.00	3,120.00	3,330.66	0.00	210.66
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	49,190.17	0.00	(19,529.83)
E	01	005	108	000	210	000	422	00	FICA	5,257.00	5,257.00	3,263.01	0.00	(1,993.99)
E	01	005	108	000	214	000	422	00	PERA	5,154.00	5,154.00	3,689.24	0.00	(1,464.76)
E	01	005	108	000	219	000	422	00	MN Pd Leave	0.00	0.00	63.00	0.00	63.00
E	01	005	108	000	220	000	422	00	Group Hospitilizat.	9,053.00	9,053.00	6,035.36	0.00	(3,017.64)
E	01	005	108	000	230	000	422	00	Life Insurance	114.00	114.00	71.20	0.00	(42.80)
E	01	005	108	000	240	000	422	00	Long Term Disability	569.00	569.00	448.56	0.00	(120.44)
E	01	005	108	000	250	000	422	00	Board share TSA	1,560.00	1,560.00	1,055.00	0.00	(505.00)
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)

Lake of the Woods Public Schools #390

Budgetary Comparison Report

Period Ending February 28,2026

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	292	000	305	000	422	00	Consulting Fees-Athletics	515.00	515.00	0.00	0.00	(515.00)
E	01	005	400	372	305	000	472	00	Consulting Fees- MA Fees	2,500.00	2,500.00	0.00	0.00	(2,500.00)
E	01	005	640	316	366	000	403	00	Travel, Conv, Conf-Districtw	13,500.00	13,500.00	2,784.00	0.00	(10,716.00)
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	(4,299.46)	0.00	(18,949.46)
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 Transportator	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	42,445.96	0.00	(19,217.04)
E	01	005	760	720	180	000	422	00	Sal-Bus Driver	221,450.00	221,450.00	108,945.45	0.00	(112,504.55)
E	01	005	760	720	181	000	422	00	Bus Mechanic	43,000.00	43,000.00	30,607.58	0.00	(12,392.42)
E	01	005	760	720	210	000	422	00	FICA	21,000.00	21,000.00	13,628.39	0.00	(7,371.61)
E	01	005	760	720	214	000	422	00	PERA	24,000.00	24,000.00	13,052.88	0.00	(10,947.12)
E	01	005	760	720	219	000	422	00	MN Pd Leave	0.00	0.00	246.68	0.00	246.68
E	01	005	760	720	220	000	422	00	Group Hospitilizat.	13,580.00	13,580.00	8,619.22	0.00	(4,960.78)
E	01	005	760	720	230	000	422	00	Life Insurance	250.00	250.00	151.03	0.00	(98.97)
E	01	005	760	720	240	000	422	00	Long Term Disability	312.00	312.00	273.17	0.00	(38.83)
E	01	005	760	720	250	000	422	00	Board share TSA	4,218.00	4,218.00	2,120.66	0.00	(2,097.34)
E	01	005	760	720	251	000	422	00	HCSP	0.00	0.00	3,677.73	0.00	3,677.73
E	01	005	760	720	305	000	422	00	Consulting Fees	15,000.00	15,000.00	2,510.61	0.00	(12,489.39)
E	01	005	760	720	320	000	422	00	Communications Serv.	0.00	0.00	4,745.06	0.00	4,745.06
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	1,382.54	0.00	150.54
E	01	005	760	720	401	000	422	00	General Supplies	35,000.00	35,000.00	19,843.17	0.00	(15,156.83)
E	01	005	760	720	442	000	422	00	Fuel Pupil Transp	90,000.00	90,000.00	43,044.09	0.00	(46,955.91)
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	4,442.13	0.00	4,442.13
E	01	005	760	723	210	000	422	00	FICA	0.00	0.00	339.63	0.00	339.63

Lake of the Woods Public Schools #390

Budgetary Comparison Report

Period Ending February 28,2026

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	214	000	422	00	PERA	0.00	0.00	333.18	0.00	333.18
E	01	005	760	723	219	000	422	00	MN Pd Leave	0.00	0.00	7.83	0.00	7.83
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	211,139.40	0.00	(173,860.60)
E	01	005	810	000	210	000	422	00	FICA	34,075.00	34,075.00	14,778.50	0.00	(19,296.50)
E	01	005	810	000	214	000	422	00	PERA	26,000.00	26,000.00	15,158.17	0.00	(10,841.83)
E	01	005	810	000	219	000	422	00	MN Pd Leave	0.00	0.00	207.21	0.00	207.21
E	01	005	810	000	220	000	422	00	Group Hospitilizat.	41,250.00	41,250.00	22,942.02	0.00	(18,307.98)
E	01	005	810	000	230	000	422	00	Life Insurance	600.00	600.00	224.72	0.00	(375.28)
E	01	005	810	000	240	000	422	00	Long Term Disability	882.00	882.00	425.49	0.00	(456.51)
E	01	005	810	000	250	000	422	00	Board share TSA	8,538.00	8,538.00	(2,540.14)	0.00	(11,078.14)
E	01	005	810	000	305	000	422	00	Consulting Fees	55,000.00	55,000.00	33,967.41	0.00	(21,032.59)
E	01	005	810	000	320	000	422	00	Communications Serv.	13,500.00	13,500.00	5,506.12	0.00	(7,993.88)
E	01	005	810	000	330	000	422	00	Utility Service	170,000.00	170,000.00	126,060.06	0.00	(43,939.94)
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	73,212.40	0.00	68,324.40
E	01	005	810	000	401	000	422	00	General Supplies	104,000.00	104,000.00	66,510.22	0.00	(37,489.78)
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)

Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending February 28,2026

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	349	305	000	467	00	LTFM Other Hazards H&S	7,833.00	7,833.00	0.00	0.00	(7,833.00)
E	01	005	865	352	305	000	467	00	LTFM Enviroment/Health & S	22,880.00	22,880.00	14,464.21	0.00	(8,415.79)
E	01	005	865	363	305	000	467	00	LTFM Fire Safety	7,280.00	7,280.00	20,498.44	0.00	13,218.44
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	3,727.00	0.00	227.00
E	01	005	865	384	305	000	467	00	LTFM Lighting	775.00	775.00	410.00	0.00	(365.00)
E	01	005	865	384	350	000	467	00	LTFM Repairs & Maint. Ser	25,000.00	25,000.00	6,959.56	0.00	(18,040.44)
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	78,090.08	0.00	19,917.08
E	01	100	050	000	210	000	422	00	FICA	4,450.00	4,450.00	5,414.03	0.00	964.03
E	01	100	050	000	218	000	422	00	TRA	4,945.00	4,945.00	7,660.60	0.00	2,715.60
E	01	100	050	000	219	000	422	00	MN Pd Leave	0.00	0.00	82.78	0.00	82.78
E	01	100	050	000	220	000	422	00	Group Hospitilizat.	4,483.00	4,483.00	6,035.36	0.00	1,552.36
E	01	100	050	000	230	000	422	00	Life Insurance	232.00	232.00	89.00	0.00	(143.00)
E	01	100	050	000	240	000	422	00	Long Term Disability	358.00	358.00	199.24	0.00	(158.76)
E	01	100	050	000	250	000	422	00	Board share TSA	1,820.00	1,820.00	1,750.08	0.00	(69.92)
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	36,190.96	0.00	(37,251.04)
E	01	100	200	000	161	000	422	00	VPK Paraprofessional	0.00	0.00	15,344.35	0.00	15,344.35
E	01	100	200	000	210	000	422	00	FICA	5,619.00	5,619.00	3,935.25	0.00	(1,683.75)
E	01	100	200	000	214	000	422	00	PERA	0.00	0.00	1,150.84	0.00	1,150.84
E	01	100	200	000	218	000	422	00	TRA	5,516.00	5,516.00	3,550.34	0.00	(1,965.66)
E	01	100	200	000	219	000	422	00	MN Pd Leave	0.00	0.00	68.38	0.00	68.38
E	01	100	200	000	230	000	422	00	Life Insurance	104.00	104.00	53.40	0.00	(50.60)
E	01	100	200	000	240	000	422	00	Long Term Disability	260.00	260.00	204.67	0.00	(55.33)
E	01	100	200	000	250	000	422	00	Board share TSA	1,622.00	1,622.00	677.50	0.00	(944.50)
E	01	100	201	330	140	000	428	00	Salaries-Kindergarten	105,719.00	105,719.00	54,265.96	0.00	(51,453.04)

Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending February 28,2026

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	210	000	428	00	FICA	8,088.00	8,088.00	4,151.37	0.00	(3,936.63)
E	01	100	201	330	218	000	428	00	TRA	9,251.00	9,251.00	5,323.52	0.00	(3,927.48)
E	01	100	201	330	219	000	428	00	MN Pd Leave	0.00	0.00	70.52	0.00	70.52
E	01	100	201	330	230	000	428	00	Life Insurance	228.00	228.00	53.36	0.00	(174.64)
E	01	100	201	330	240	000	428	00	Long Term Disability	453.00	453.00	155.32	0.00	(297.68)
E	01	100	201	330	250	000	428	00	Board share TSA	2,621.00	2,621.00	1,399.86	0.00	(1,221.14)
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 - Kindgergr	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	334,331.48	0.00	(290,668.52)
E	01	100	203	000	141	000	422	00	Reg Ed Para /Non-Spec Ed	32,136.00	32,136.00	4,368.34	0.00	(27,767.66)
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	31,915.00	0.00	(48,085.00)
E	01	100	203	000	146	000	422	00	Substitute Non Certfied - EL	8,700.00	8,700.00	14,901.01	0.00	6,201.01
E	01	100	203	000	170	000	422	00	Sec/Clerical Sal.	36,000.00	36,000.00	19,296.42	0.00	(16,703.58)
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	29,850.40	0.00	(30,526.60)
E	01	100	203	000	214	000	422	00	PERA	6,600.00	6,600.00	2,707.47	0.00	(3,892.53)
E	01	100	203	000	218	000	422	00	TRA	65,520.00	65,520.00	34,407.17	0.00	(31,112.83)
E	01	100	203	000	219	000	422	00	MN Pd Leave	0.00	0.00	516.38	0.00	516.38
E	01	100	203	000	220	000	422	00	Group Hospitilizat.	75,000.00	75,000.00	25,781.40	0.00	(49,218.60)
E	01	100	203	000	230	000	422	00	Life Insurance	1,345.00	1,345.00	372.72	0.00	(972.28)
E	01	100	203	000	240	000	422	00	Long Term Disability	2,072.00	2,072.00	1,162.97	0.00	(909.03)
E	01	100	203	000	250	000	422	00	Board share TSA	15,600.00	15,600.00	8,656.22	0.00	(6,943.78)
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	363.99	0.00	(223.01)
E	01	100	203	000	430	000	422	00	Instruct Supplies - Elementar	10,000.00	10,000.00	1,954.37	0.00	(8,045.63)
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)

Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending February 28,2026

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	000	891	000	422	00	Elem TRA/PERA Spec Fundir	10,712.00	10,712.00	0.00	0.00	(10,712.00)
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	0.00	0.00	(13,000.00)
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	5,609.52	0.00	(2,710.48)
E	01	100	203	320	210	000	422	00	FICA	12,423.00	12,423.00	410.20	0.00	(12,012.80)
E	01	100	203	320	214	000	422	00	PERA	0.00	0.00	420.72	0.00	420.72
E	01	100	203	320	219	000	422	00	MN Pd Leave	0.00	0.00	21.88	0.00	21.88
E	01	100	203	320	220	000	422	00	Health Ins.	0.00	0.00	236.89	0.00	236.89
E	01	100	203	320	230	000	422	00	Life Insurance	0.00	0.00	3.43	0.00	3.43
E	01	100	203	320	240	000	422	00	Long Term Disability	0.00	0.00	3.56	0.00	3.56
E	01	100	203	320	305	000	422	00	Consulting Fees - American	2,080.00	2,080.00	13,550.00	0.00	11,470.00
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	5,153.19	0.00	5,153.19
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	37,234.96	0.00	(38,325.04)
E	01	100	216	401	144	000	422	00	Title Classroom Para	29,640.00	29,640.00	44.24	0.00	(29,595.76)
E	01	100	216	401	161	000	422	00	Title Non-Licensed Classroo	0.00	0.00	17,966.80	0.00	17,966.80
E	01	100	216	401	210	000	422	00	FICA	8,048.00	8,048.00	4,226.32	0.00	(3,821.68)
E	01	100	216	401	214	000	422	00	PERA	0.00	0.00	1,350.82	0.00	1,350.82
E	01	100	216	401	218	000	422	00	TRA	6,611.00	6,611.00	3,652.74	0.00	(2,958.26)
E	01	100	216	401	219	000	422	00	MN Pd Leave	0.00	0.00	74.27	0.00	74.27

Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending February 28,2026

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	216	401	230	000	422	00	Life Insurance	110.00	110.00	101.21	0.00	(8.79)
E	01	100	216	401	240	000	422	00	Long Term Disability	317.00	317.00	305.14	0.00	(11.86)
E	01	100	216	401	250	000	422	00	Board share TSA	2,662.00	2,662.00	1,420.59	0.00	(1,241.41)
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)
E	01	100	216	401	820	637	422	00	Dues & Member./Homeless	0.00	0.00	317.51	0.00	317.51
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	35,196.78	0.00	(39,348.22)
E	01	100	258	000	210	000	422	00	FICA	5,702.00	5,702.00	2,028.57	0.00	(3,673.43)
E	01	100	258	000	218	000	422	00	TRA	6,523.00	6,523.00	3,452.86	0.00	(3,070.14)
E	01	100	258	000	219	000	422	00	MN Pd Leave	0.00	0.00	45.76	0.00	45.76
E	01	100	258	000	220	000	422	00	Group Hospitilizat.	20,625.00	20,625.00	10,312.56	0.00	(10,312.44)
E	01	100	258	000	230	000	422	00	Life Insurance	118.00	118.00	53.51	0.00	(64.49)
E	01	100	258	000	240	000	422	00	Long Term Disability	231.00	231.00	209.91	0.00	(21.09)
E	01	100	258	000	250	000	422	00	Board share TSA	2,350.00	2,350.00	954.98	0.00	(1,395.02)
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	11,118.12	0.00	(16,281.88)
E	01	100	401	740	210	000	422	00	FICA	1,745.00	1,745.00	736.93	0.00	(1,008.07)

Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending February 28,2026

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	218	000	422	00	TRA	2,420.00	2,420.00	1,090.67	0.00	(1,329.33)
E	01	100	401	740	219	000	422	00	MN Pd Leave	0.00	0.00	19.40	0.00	19.40
E	01	100	401	740	220	000	422	00	Group Hospitilizat.	125.00	125.00	1,728.24	0.00	1,603.24
E	01	100	401	740	240	000	422	00	Long Term Disability	100.00	100.00	39.81	0.00	(60.19)
E	01	100	401	740	250	000	422	00	Board share TSA	2,090.00	2,090.00	229.58	0.00	(1,860.42)
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
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 Paraprofessiona	500.00	500.00	3,849.08	0.00	3,349.08
E	01	100	403	740	210	000	422	00	FICA	98.00	98.00	329.13	0.00	231.13
E	01	100	403	740	214	000	422	00	PERA	50.00	50.00	288.67	0.00	238.67
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	8.59	0.00	8.59
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	26,080.79	0.00	(10,412.21)
E	01	100	407	740	152	000	422	00	Speech Teacher	7,705.00	7,705.00	398.99	0.00	(7,306.01)

Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending February 28,2026

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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	407	740	210	000	422	00	FICA	2,294.00	2,294.00	2,017.20	0.00	(276.80)
E	01	100	407	740	218	000	422	00	TRA	3,132.00	3,132.00	1,695.81	0.00	(1,436.19)
E	01	100	407	740	219	000	422	00	MN Pd Leave	0.00	0.00	36.04	0.00	36.04
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	13,277.80	0.00	(9,722.20)
E	01	100	408	740	152	000	422	00	Speech Teacher	0.00	0.00	2,765.57	0.00	2,765.57
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	1,299.93	0.00	(552.07)
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	970.65	0.00	970.65
E	01	100	408	740	219	000	422	00	MN Pd Leave	0.00	0.00	22.70	0.00	22.70
E	01	100	408	740	220	000	422	00	Group Hospitilizat.	0.00	0.00	442.45	0.00	442.45
E	01	100	408	740	240	000	422	00	Long Term Disability	0.00	0.00	10.19	0.00	10.19
E	01	100	408	740	250	000	422	00	Board share TSA	0.00	0.00	62.39	0.00	62.39
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	3,637.90	0.00	(8,470.10)
E	01	100	410	740	162	000	422	00	One-to-One Paraprofession:	0.00	0.00	10,972.56	0.00	10,972.56
E	01	100	410	740	210	000	422	00	FICA	945.00	945.00	1,069.84	0.00	124.84
E	01	100	410	740	214	000	422	00	PERA	0.00	0.00	822.94	0.00	822.94
E	01	100	410	740	219	000	422	00	MN Pd Leave	0.00	0.00	21.31	0.00	21.31
E	01	100	411	740	140	000	422	00	Salaries	83,000.00	83,000.00	36,565.78	0.00	(46,434.22)
E	01	100	411	740	152	000	422	00	Speech Teacher	0.00	0.00	6,329.08	0.00	6,329.08
E	01	100	411	740	161	000	422	00	SPED Non-Licensed Classro	0.00	0.00	20,155.31	0.00	20,155.31

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

L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description	B26	B26	Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
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	5,453.54	0.00	(4,961.46)
E	01	100	411	740	214	000	422	00	PERA	5,023.00	5,023.00	2,351.81	0.00	(2,671.19)
E	01	100	411	740	218	000	422	00	TRA	5,600.00	5,600.00	3,408.76	0.00	(2,191.24)
E	01	100	411	740	219	000	422	00	MN Pd Leave	0.00	0.00	78.21	0.00	78.21
E	01	100	411	740	220	000	422	00	Group Hospitilizat.	1,883.00	1,883.00	1,142.71	0.00	(740.29)
E	01	100	411	740	230	000	422	00	Life Insurance	65.00	65.00	36.69	0.00	(28.31)
E	01	100	411	740	240	000	422	00	Long Term Disability	236.00	236.00	99.69	0.00	(136.31)
E	01	100	411	740	250	000	422	00	Board share TSA	1,112.00	1,112.00	908.64	0.00	(203.36)
E	01	100	411	740	396	000	422	00	Sp Ed Sal Pur F Other D	8,150.00	8,150.00	7,525.53	0.00	(624.47)
E	01	100	411	740	397	000	422	00	Benefits	3,250.00	3,250.00	2,794.65	0.00	(455.35)
E	01	100	412	740	140	000	422	00	Salaries	14,530.00	14,530.00	11,669.97	0.00	(2,860.03)
E	01	100	412	740	152	000	422	00	Speech Teacher	0.00	0.00	8,695.68	0.00	8,695.68
E	01	100	412	740	161	000	422	00	Non-Licensed Classroom Su	170.00	170.00	18,840.42	0.00	18,670.42
E	01	100	412	740	162	000	422	00	One-to-One Paraprofession:	0.00	0.00	3,263.70	0.00	3,263.70
E	01	100	412	740	210	000	422	00	FICA	13.00	13.00	3,147.23	0.00	3,134.23
E	01	100	412	740	214	000	422	00	PERA	0.00	0.00	1,657.83	0.00	1,657.83
E	01	100	412	740	218	000	422	00	TRA	0.00	0.00	1,997.88	0.00	1,997.88
E	01	100	412	740	219	000	422	00	MN Pd Leave	0.00	0.00	75.31	0.00	75.31
E	01	100	412	740	220	000	422	00	Group Hospitilizat.	0.00	0.00	1,456.26	0.00	1,456.26
E	01	100	412	740	230	000	422	00	Life Insurance	0.00	0.00	16.71	0.00	16.71
E	01	100	412	740	240	000	422	00	Long Term Disability	0.00	0.00	66.94	0.00	66.94
E	01	100	412	740	250	000	422	00	Board share TSA	0.00	0.00	559.43	0.00	559.43
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	1,818.96	0.00	(12,282.04)
E	01	100	416	740	152	000	422	00	Speech Teacher	0.00	0.00	199.49	0.00	199.49

Lake of the Woods Public Schools #390

Budgetary Comparison Report

Period Ending February 28,2026

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	161	000	422	00	Non-Licensed Classroom St	0.00	0.00	10,924.32	0.00	10,924.32
E	01	100	416	740	210	000	422	00	FICA	0.00	0.00	985.86	0.00	985.86
E	01	100	416	740	214	000	422	00	PERA	0.00	0.00	819.32	0.00	819.32
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	20.04	0.00	20.04
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)
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	3,849.09	0.00	(23,025.91)
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	291.64	0.00	(3,819.36)
E	01	100	420	740	214	000	422	00	PERA	4,031.00	4,031.00	288.66	0.00	(3,742.34)
E	01	100	420	740	219	000	422	00	MN Pd Leave	0.00	0.00	8.59	0.00	8.59
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	35,227.44	0.00	859.44
E	01	100	740	317	210	000	422	00	FICA	2,629.00	2,629.00	1,879.88	0.00	(749.12)
E	01	100	740	317	218	000	422	00	TRA	3,007.00	3,007.00	3,455.82	0.00	448.82
E	01	100	740	317	219	000	422	00	MN Pd Leave	0.00	0.00	45.80	0.00	45.80
E	01	100	740	317	220	000	422	00	Group Hospitilizat.	9,821.00	9,821.00	10,312.56	0.00	491.56
E	01	100	740	317	230	000	422	00	Life Insurance	55.00	55.00	53.40	0.00	(1.60)

Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending February 28,2026

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	740	317	240	000	422	00	Long Term Disability	150.00	150.00	227.81	0.00	77.81
E	01	100	740	317	250	000	422	00	Board share TSA	1,280.00	1,280.00	1,208.62	0.00	(71.38)
E	01	200	001	000	401	200	422	00	WELLNESS SUPPLIES	941.00	941.00	424.10	0.00	(516.90)
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	26,528.20	0.00	(3,471.80)
E	01	200	420	740	397	000	422	00	Benefits	8,195.00	8,195.00	6,434.23	0.00	(1,760.77)
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	19,179.62	0.00	(20,820.38)
E	01	200	620	343	210	000	443	00	FLibrary Aid ICA	3,060.00	3,060.00	1,218.60	0.00	(1,841.40)
E	01	200	620	343	214	000	443	00	Library Aid PERA	0.00	0.00	1,438.46	0.00	1,438.46
E	01	200	620	343	219	000	443	00	Library Aid MN Pd Leave	0.00	0.00	24.68	0.00	24.68
E	01	200	620	343	220	000	443	00	Library Aid Health Ins.	9,053.00	9,053.00	3,112.50	0.00	(5,940.50)
E	01	200	620	343	230	000	443	00	Library Aid Life Insurance	72.00	72.00	54.03	0.00	(17.97)
E	01	200	620	343	240	000	443	00	Library Aid Long Term Disab	74.00	74.00	46.73	0.00	(27.27)
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	4,250.00	0.00	(5,750.00)
E	01	200	640	316	210	000	403	00	FICA	765.00	765.00	325.11	0.00	(439.89)
E	01	200	640	316	218	000	403	00	TRA	875.00	875.00	365.41	0.00	(509.59)
E	01	200	640	316	219	000	403	00	MN Pd Leave	0.00	0.00	0.88	0.00	0.88

Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending February 28,2026

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	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	363.99	0.00	(136.01)
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	28,290.72	0.00	(11,879.28)
E	01	200	720	373	210	000	471	00	Student Support FICA	3,073.00	3,073.00	1,963.48	0.00	(1,109.52)
E	01	200	720	373	214	000	471	00	Student Support PERA	3,300.00	3,300.00	2,121.76	0.00	(1,178.24)
E	01	200	720	373	219	000	471	00	Student Support MN Pd Leav	0.00	0.00	27.60	0.00	27.60
E	01	200	720	373	220	000	471	00	Student Support Health Ins.	9,053.00	9,053.00	6,035.36	0.00	(3,017.64)
E	01	200	720	373	230	000	471	00	Student Support Life Insurar	98.00	98.00	71.20	0.00	(26.80)
E	01	200	720	373	240	000	471	00	Student Support Long Term l	125.00	125.00	83.28	0.00	(41.72)
E	01	222	292	000	110	000	422	00	Exec. Salaries	38,480.00	38,480.00	24,963.66	0.00	(13,516.34)
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	2,180.87	0.00	(2,314.13)
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	2,059.71	0.00	(1,268.29)
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	27.82	0.00	27.82
E	01	222	292	000	220	000	422	00	Group Hospitilizat.	4,527.00	4,527.00	3,017.60	0.00	(1,509.40)
E	01	222	292	000	230	000	422	00	Life Insurance	60.00	60.00	35.52	0.00	(24.48)
E	01	222	292	000	240	000	422	00	Long Term Disability	70.00	70.00	41.64	0.00	(28.36)
E	01	222	292	000	250	000	422	00	Board share TSA	509.00	509.00	318.54	0.00	(190.46)
E	01	222	292	000	305	000	422	00	Consulting Fees	62,400.00	62,400.00	31,365.17	0.00	(31,034.83)
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)

Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending February 28,2026

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	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. - AD	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)
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)

Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending February 28,2026

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	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	(31.03)	0.00	(31.03)
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)
E	01	222	294	000	430	101	422	00	Hockey Supplies	1,071.00	1,071.00	100.00	0.00	(971.00)
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	8,900.00	0.00	3,900.00
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)

Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending February 28,2026

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	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	1,181.48	0.00	(878.52)
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)
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	1,789.29	0.00	1,531.29
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 Sala	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)

Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending February 28,2026

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	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 Lea	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)
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	567.90	0.00	460.90
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	(126.70)	0.00	(394.70)
E	01	222	298	000	820	113	422	00	Dues & Member.-Vocal	500.00	500.00	530.00	0.00	30.00
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	670.00	0.00	295.00
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)

Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending February 28,2026

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	050	000	430	000	422	00	Instruct Supplies-HS Principa	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	13,815.00	0.00	(11,185.00)
E	01	300	211	000	171	000	422	00	MARSS/DAC Coordinator	51,500.00	51,500.00	39,204.64	0.00	(12,295.36)
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	3,912.93	0.00	(2,587.07)
E	01	300	211	000	214	000	422	00	PERA	4,130.00	4,130.00	2,878.85	0.00	(1,251.15)
E	01	300	211	000	218	000	422	00	TRA	1,600.00	1,600.00	851.53	0.00	(748.47)
E	01	300	211	000	219	000	422	00	MN Pd Leave	0.00	0.00	67.35	0.00	67.35
E	01	300	211	000	220	000	422	00	Group Hospitilizat.	0.00	0.00	925.08	0.00	925.08
E	01	300	211	000	230	000	422	00	Life Insurance	120.00	120.00	108.45	0.00	(11.55)
E	01	300	211	000	240	000	422	00	Long Term Disability	182.00	182.00	92.53	0.00	(89.47)
E	01	300	211	000	250	000	422	00	Board share TSA	940.00	940.00	126.28	0.00	(813.72)
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	363.99	0.00	(283.01)
E	01	300	211	000	366	000	422	00	Travel, Conv, Conf-HS	50.00	50.00	373.71	0.00	323.71
E	01	300	211	000	392	000	422	00	Pymts To Other Districts - TL	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)

Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending February 28,2026

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	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	317	305	000	539	00	Consulting Fees	0.00	0.00	39,900.00	0.00	39,900.00
E	01	300	211	318	185	000	422	00	A&I Tutor Salary	4,254.00	4,254.00	3,427.56	0.00	(826.44)
E	01	300	211	318	210	000	422	00	FICA	0.00	0.00	260.00	0.00	260.00
E	01	300	211	318	214	000	422	00	PERA	0.00	0.00	18.20	0.00	18.20
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	5.05	0.00	5.05
E	01	300	211	318	220	000	422	00	Health Ins.	0.00	0.00	27.61	0.00	27.61
E	01	300	211	318	230	000	422	00	Life Insurance	0.00	0.00	0.39	0.00	0.39
E	01	300	211	318	240	000	422	00	Long Term Disability	0.00	0.00	0.42	0.00	0.42
E	01	300	212	000	140	000	422	00	Salaries-Art	42,542.00	42,542.00	21,168.00	0.00	(21,374.00)
E	01	300	212	000	210	000	422	00	FICA	3,254.00	3,254.00	1,443.18	0.00	(1,810.82)
E	01	300	212	000	218	000	422	00	TRA	3,340.00	3,340.00	2,076.62	0.00	(1,263.38)
E	01	300	212	000	219	000	422	00	MN Pd Leave	0.00	0.00	27.52	0.00	27.52
E	01	300	212	000	220	000	422	00	Group Hospitilizat.	9,053.00	9,053.00	4,939.44	0.00	(4,113.56)
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	478.71	0.00	(461.29)
E	01	300	212	000	430	000	422	00	Instruct Supplies-Art	3,500.00	3,500.00	1,914.88	0.00	(1,585.12)
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	74,451.00	0.00	(76,631.00)
E	01	300	220	000	210	000	422	00	FICA	11,483.00	11,483.00	4,636.59	0.00	(6,846.41)
E	01	300	220	000	218	000	422	00	TRA	13,220.00	13,220.00	7,303.68	0.00	(5,916.32)
E	01	300	220	000	219	000	422	00	MN Pd Leave	0.00	0.00	96.77	0.00	96.77
E	01	300	220	000	220	000	422	00	Group Hospitilizat.	29,396.00	29,396.00	14,643.24	0.00	(14,752.76)

Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending February 28,2026

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	220	000	230	000	422	00	Life Insurance	286.00	286.00	105.72	0.00	(180.28)
E	01	300	220	000	240	000	422	00	Long Term Disability	756.00	756.00	470.01	0.00	(285.99)
E	01	300	220	000	250	000	422	00	Board share TSA	3,973.00	3,973.00	1,832.41	0.00	(2,140.59)
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	36,431.00	0.00	(30,513.00)
E	01	300	240	000	210	000	422	00	FICA	5,121.00	5,121.00	2,645.53	0.00	(2,475.47)
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	3,573.91	0.00	(2,393.09)
E	01	300	240	000	219	000	422	00	MN Pd Leave	0.00	0.00	47.36	0.00	47.36
E	01	300	240	000	220	000	422	00	Group Hospitalizat.	9,053.00	9,053.00	4,520.36	0.00	(4,532.64)
E	01	300	240	000	230	000	422	00	Life Insurance	115.00	115.00	53.32	0.00	(61.68)
E	01	300	240	000	240	000	422	00	Long Term Disability	448.00	448.00	212.94	0.00	(235.06)
E	01	300	240	000	250	000	422	00	Board share TSA	940.00	940.00	646.36	0.00	(293.64)
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	96.09	0.00	(253.91)
E	01	300	255	000	140	000	422	00	Salaries-Industrial Tech	64,864.00	64,864.00	31,963.96	0.00	(32,900.04)
E	01	300	255	000	210	000	422	00	FICA	4,962.00	4,962.00	1,823.07	0.00	(3,138.93)
E	01	300	255	000	218	000	422	00	TRA	5,675.00	5,675.00	3,135.66	0.00	(2,539.34)
E	01	300	255	000	219	000	422	00	MN Pd Leave	0.00	0.00	41.56	0.00	41.56
E	01	300	255	000	220	000	422	00	Group Hospitalizat.	20,625.00	20,625.00	10,153.41	0.00	(10,471.59)
E	01	300	255	000	230	000	422	00	Life Insurance	116.00	116.00	52.60	0.00	(63.40)
E	01	300	255	000	240	000	422	00	Long Term Disability	230.00	230.00	209.92	0.00	(20.08)
E	01	300	255	000	250	000	422	00	Board share TSA	2,350.00	2,350.00	1,139.94	0.00	(1,210.06)
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	75,433.96	0.00	(77,643.04)
E	01	300	256	000	210	000	422	00	FICA	11,710.00	11,710.00	5,005.97	0.00	(6,704.03)
E	01	300	256	000	218	000	422	00	TRA	13,395.00	13,395.00	7,400.11	0.00	(5,994.89)
E	01	300	256	000	219	000	422	00	MN Pd Leave	0.00	0.00	98.04	0.00	98.04
E	01	300	256	000	220	000	422	00	Group Hospitalizat.	41,250.00	41,250.00	14,691.76	0.00	(26,558.24)
E	01	300	256	000	230	000	422	00	Life Insurance	223.00	223.00	105.15	0.00	(117.85)

Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending February 28,2026

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	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	1,851.39	0.00	(2,228.61)
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	35,196.66	0.00	(36,228.34)
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	2,257.97	0.00	(3,447.03)
E	01	300	258	000	218	000	422	00	TRA	6,523.00	6,523.00	3,747.07	0.00	(2,775.93)
E	01	300	258	000	219	000	422	00	MN Pd Leave	0.00	0.00	57.46	0.00	57.46
E	01	300	258	000	220	000	422	00	Group Hospitilizat.	20,625.00	20,625.00	10,312.56	0.00	(10,312.44)
E	01	300	258	000	230	000	422	00	Life Insurance	113.00	113.00	53.29	0.00	(59.71)
E	01	300	258	000	240	000	422	00	Long Term Disability	222.00	222.00	209.90	0.00	(12.10)
E	01	300	258	000	250	000	422	00	Board share TSA	2,260.00	2,260.00	954.84	0.00	(1,305.16)
E	01	300	258	000	350	000	422	00	Repairs & Maint. Ser	2,000.00	2,000.00	1,600.00	0.00	(400.00)
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	2,160.29	0.00	160.29
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	68,154.92	0.00	(69,090.08)
E	01	300	260	000	210	000	422	00	FICA	10,499.00	10,499.00	4,132.34	0.00	(6,366.66)
E	01	300	260	000	218	000	422	00	TRA	12,009.00	12,009.00	6,686.05	0.00	(5,322.95)
E	01	300	260	000	219	000	422	00	MN Pd Leave	0.00	0.00	88.60	0.00	88.60
E	01	300	260	000	220	000	422	00	Group Hospitilizat.	41,250.00	41,250.00	17,138.10	0.00	(24,111.90)
E	01	300	260	000	230	000	422	00	Life Insurance	338.00	338.00	106.54	0.00	(231.46)
E	01	300	260	000	240	000	422	00	Long Term Disability	451.00	451.00	360.13	0.00	(90.87)
E	01	300	260	000	250	000	422	00	Board share TSA	3,620.00	3,620.00	1,641.92	0.00	(1,978.08)
E	01	300	260	000	430	000	422	00	Instruct Supplies-Science	2,500.00	2,500.00	1,424.93	0.00	(1,075.07)
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	51,011.48	0.00	(62,940.52)
E	01	300	270	000	210	000	422	00	FICA	8,717.00	8,717.00	3,793.46	0.00	(4,923.54)
E	01	300	270	000	218	000	422	00	TRA	9,970.00	9,970.00	5,004.20	0.00	(4,965.80)
E	01	300	270	000	219	000	422	00	MN Pd Leave	0.00	0.00	66.32	0.00	66.32

Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending February 28,2026

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	270	000	220	000	422	00	Group Hospitilizat.	29,678.00	29,678.00	4,462.29	0.00	(25,215.71)
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	644.84	0.00	(1,435.16)
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	11,018.84	0.00	(6,609.16)
E	01	300	399	000	210	000	422	00	FICA - Welding	1,348.00	1,348.00	842.93	0.00	(505.07)
E	01	300	399	000	218	000	422	00	TRA	1,542.00	1,542.00	1,080.94	0.00	(461.06)
E	01	300	399	000	219	000	422	00	MN Pd Leave - Welding	0.00	0.00	14.32	0.00	14.32
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	6,129.78	0.00	1,129.78
E	01	300	402	740	162	000	422	00	One-to-One Paraprofessiona	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	422.23	0.00	67.23
E	01	300	402	740	218	000	422	00	TRA	255.00	255.00	601.33	0.00	346.33
E	01	300	402	740	219	000	422	00	MN Pd Leave	0.00	0.00	9.40	0.00	9.40
E	01	300	402	740	220	000	422	00	Group Hospitilizat.	60.00	60.00	1,104.07	0.00	1,044.07
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	115.79	0.00	55.79
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	22,045.67	0.00	(32,604.33)
E	01	300	407	740	210	000	422	00	FICA	3,990.00	3,990.00	1,525.50	0.00	(2,464.50)
E	01	300	407	740	218	000	422	00	TRA	4,858.00	4,858.00	2,162.65	0.00	(2,695.35)
E	01	300	407	740	219	000	422	00	MN Pd Leave	0.00	0.00	25.88	0.00	25.88
E	01	300	407	740	220	000	422	00	Group Hospitilizat.	6,960.00	6,960.00	3,785.97	0.00	(3,174.03)
E	01	300	407	740	250	000	422	00	Board share TSA	785.00	785.00	371.42	0.00	(413.58)
E	01	300	408	740	140	000	422	00	Salaries-EBD	5,000.00	5,000.00	1,809.58	0.00	(3,190.42)
E	01	300	408	740	210	000	422	00	FICA	255.00	255.00	124.88	0.00	(130.12)
E	01	300	408	740	218	000	422	00	TRA	255.00	255.00	177.50	0.00	(77.50)
E	01	300	408	740	219	000	422	00	MN Pd Leave	0.00	0.00	2.36	0.00	2.36

Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending February 28,2026

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	408	740	220	000	422	00	Group Hospitilizat.	450.00	450.00	318.45	0.00	(131.55)
E	01	300	408	740	250	000	422	00	Board share TSA	60.00	60.00	31.94	0.00	(28.06)
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	6,381.93	0.00	(443.07)
E	01	300	411	740	210	000	422	00	FICA	520.00	520.00	439.09	0.00	(80.91)
E	01	300	411	740	218	000	422	00	TRA	610.00	610.00	626.07	0.00	16.07
E	01	300	411	740	219	000	422	00	MN Pd Leave	0.00	0.00	9.40	0.00	9.40
E	01	300	411	740	220	000	422	00	Group Hospitilizat.	880.00	880.00	1,160.67	0.00	280.67
E	01	300	411	740	250	000	422	00	Board share TSA	115.00	115.00	119.79	0.00	4.79
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	1,074.96	0.00	(1,015.04)
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)

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending February 28,2026

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	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	3,945,450.36	0.00	(3,245,660.64)

Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending February 28,2026

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	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	28,448.75	0.00	(15,551.25)
E	02	005	770	701	170	000	464	00	Clerical	33,000.00	33,000.00	20,848.00	0.00	(12,152.00)
E	02	005	770	701	175	000	464	00	Salaries	109,000.00	109,000.00	46,855.29	0.00	(62,144.71)
E	02	005	770	701	210	000	464	00	FICA	13,000.00	13,000.00	6,708.43	0.00	(6,291.57)
E	02	005	770	701	214	000	464	00	PERA	11,850.00	11,850.00	7,099.41	0.00	(4,750.59)
E	02	005	770	701	219	000	464	00	MN Pd Leave	0.00	0.00	121.96	0.00	121.96
E	02	005	770	701	220	000	464	00	Insurance	24,903.00	24,903.00	11,006.46	0.00	(13,896.54)
E	02	005	770	701	230	000	464	00	Life Insurance	280.00	280.00	139.79	0.00	(140.21)
E	02	005	770	701	240	000	464	00	Long Term Disability	850.00	850.00	441.77	0.00	(408.23)
E	02	005	770	701	250	000	464	00	Board share TSA	5,200.00	5,200.00	1,681.67	0.00	(3,518.33)
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	6,148.27	0.00	1,148.27
E	02	005	770	701	490	000	464	00	Food	76,000.00	76,000.00	51,717.12	0.00	(24,282.88)
E	02	005	770	701	491	000	464	00	Commodities	6,000.00	6,000.00	2,635.43	0.00	(3,364.57)
E	02	005	770	701	495	000	464	00	Milk	32,000.00	32,000.00	19,796.21	0.00	(12,203.79)
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	15,349.99	0.00	15,349.99
E	02	005	770	707	175	000	464	00	Salaries-Bears Den	0.00	0.00	10.73	0.00	10.73
E	02	005	770	707	210	000	464	00	FICA - Bears Den	0.00	0.00	0.83	0.00	0.83
E	02	005	770	707	214	000	464	00	PERA - Bears Den	0.00	0.00	0.80	0.00	0.80
E	02	005	770	707	219	000	464	00	MN Pd Leave - Bears Den	0.00	0.00	0.04	0.00	0.04
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	264,579.55	0.00	(113,253.45)

Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending February 28,2026

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	24,963.66	0.00	(51,786.34)
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	1,779.50	0.00	(1,220.50)
E	04	005	505	321	214	000	431	00	PERA	5,775.00	5,775.00	1,872.35	0.00	(3,902.65)
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	27.86	0.00	27.86
E	04	005	505	321	220	000	431	00	Group Hospitilizat.	4,527.00	4,527.00	3,017.76	0.00	(1,509.24)
E	04	005	505	321	230	000	431	00	Life Insurance	60.00	60.00	35.68	0.00	(24.32)
E	04	005	505	321	240	000	431	00	Long Term Disability	70.00	70.00	41.64	0.00	(28.36)
E	04	005	505	321	250	000	431	00	Board share TSA	494.00	494.00	318.65	0.00	(175.35)
E	04	005	505	321	305	000	431	00	Consulting Fees	18,000.00	18,000.00	13,331.45	0.00	(4,668.55)
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	7,515.73	0.00	1,515.73
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	204.45	0.00	204.45
E	04	005	580	325	210	000	432	00	FICA	1,300.00	1,300.00	257.71	0.00	(1,042.29)
E	04	005	580	325	214	000	432	00	PERA	0.00	0.00	15.34	0.00	15.34
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	6.82	0.00	6.82
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 February 28,2026

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	6,464.05	0.00	(21,035.95)
E	04	005	582	344	210	000	444	00	FICA-School Readiness	2,100.00	2,100.00	494.55	0.00	(1,605.45)
E	04	005	582	344	214	000	444	00	PERA - School Readiness	2,000.00	2,000.00	403.20	0.00	(1,596.80)
E	04	005	582	344	219	000	444	00	MN Pd Leave-School Readir	0.00	0.00	2.86	0.00	2.86
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	15,006.65	0.00	(12,993.35)
E	04	005	590	321	172	811	431	00	Pool Supervisor	100,000.00	100,000.00	42,488.94	0.00	(57,511.06)
E	04	005	590	321	210	811	431	00	FICA-Pool	6,500.00	6,500.00	4,044.14	0.00	(2,455.86)
E	04	005	590	321	214	811	431	00	PERA-Pool	6,400.00	6,400.00	3,511.59	0.00	(2,888.41)
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	50.92	0.00	50.92
E	04	005	590	321	220	811	431	00	Group Hospitilizat-Pool	8,622.00	8,622.00	6,035.36	0.00	(2,586.64)
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	37,402.69	0.00	37,402.69
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	26,620.69	0.00	(18,379.31)
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	17,180.40	0.00	(2,819.60)
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 February 28, 2026

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

										B26		B26		Variances	
										Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD	
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description						
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	235,977.43	0.00	(174,250.57)	

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending February 28,2026

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

										B26		B26		Variances	
										Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD	
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description						
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 February 28,2026

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	3,616.23	0.00	3,101.23
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	(1,346.47)	0.00	(1,346.47)
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	1,239.74	0.00	(820.26)
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	2,906.09	0.00	1,406.09
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	22,962.49	0.00	(4,820.51)

Lake of the Woods Public Schools #390

Budgetary Comparison Report

Period Ending February 28,2026

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)	(26,438.91)	0.00	3,561.09	
R	01	005	000	000	093	000	422	00	Facility Use	(8,000.00)	(8,000.00)	(5,750.00)	0.00	2,250.00	
R	01	005	000	000	096	305	422	00	Gifts from Loc Sourc-Forest	0.00	0.00	(800.00)	0.00	(800.00)	
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)	(21,932.84)	0.00	(6,932.84)	
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)	(2,355,528.17)	0.00	1,758,562.83	
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	TRA/PERA Spec Funding Re	(20,000.00)	(20,000.00)	0.00	0.00	20,000.00	
R	01	005	000	176	019	000	422	00	Payment in Lieu of Taxes	0.00	0.00	(2,570.40)	0.00	(2,570.40)	
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	

Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending February 28,2026

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	342	001	000	449	00	Safe School-Crime Levy	(15,651.00)	(15,651.00)	0.00	0.00	15,651.00
R	01	005	000	343	300	000	443	00	School Library Aid State Aid	(40,000.00)	(40,000.00)	65.72	0.00	40,065.72
R	01	005	000	372	071	000	472	00	Medical Assistance Reimbur	(15,000.00)	(15,000.00)	(2,123.78)	0.00	12,876.22
R	01	005	000	373	300	000	471	00	School Nurse State Aid and	(40,000.00)	(40,000.00)	(19,873.67)	0.00	20,126.33
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)	(14,830.63)	0.00	(14,330.63)
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)	(2,957.25)	0.00	1,042.75
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)	(3,085.00)	0.00	1,915.00
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)	(1,642.50)	0.00	(142.50)
R	01	005	292	000	060	104	422	00	Gate Receipts-BBB	(2,000.00)	(2,000.00)	(3,753.50)	0.00	(1,753.50)
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)

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending February 28,2026

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	106	422	00	Donation Baseball Uniforms	0.00	0.00	(800.00)	0.00	(800.00)
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)	(574.00)	0.00	(74.00)
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)	(34,016.31)	0.00	67,174.69
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	096	000	422	00	Welding Gifts from Loc Sour	0.00	0.00	(375.41)	0.00	(375.41)
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 MC	(1,000.00)	(1,000.00)	800.00	0.00	1,800.00
01	General Fund									(7,433,838.00)	(7,433,838.00)	(3,859,950.30)	0.00	3,573,887.70

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending February 28,2026

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)	(78,301.63)	0.00	31,698.37
R	02	005	770	701	471	000	464	00	Federal Regular Lunch-Non-I	(25,000.00)	(25,000.00)	(20,071.65)	0.00	4,928.35
R	02	005	770	701	472	000	464	00	Federal Free and Reduced-N	(82,000.00)	(82,000.00)	(40,821.44)	0.00	41,178.56
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)	(9,483.75)	0.00	2,516.25
R	02	005	770	703	300	000	464	00	State Aid and Grants-IDEAS	(25,000.00)	(25,000.00)	(10,099.25)	0.00	14,900.75
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)	(14,585.14)	0.00	20,414.86
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)	(189,711.88)	0.00	168,638.12

Lake of the Woods Public Schools #390 Budgetary Comparison Report Period Ending February 28,2026

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)	(6,187.42)	0.00	(3,687.42)
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)	(528.00)	0.00	(403.00)
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)	(13,682.24)	0.00	16,317.76
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	000	444	00	Misc Rev-School Readiness	0.00	0.00	(600.00)	0.00	(600.00)
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)	(8,055.00)	0.00	1,945.00
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)	(47,960.46)	0.00	297,932.54

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending February 28,2026

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 February 28,2026

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	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	Kindergarten Clawset	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)	(3,780.00)	0.00	1,720.00
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)	(442.00)	0.00	858.00
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	718	401	718	Class of 2032	0.00	0.00	(1,084.00)	0.00	(1,084.00)
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)	(2,770.45)	0.00	(1,770.45)
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)	(25,407.95)	0.00	4,642.05
Report Totals:										(214,184.00)	(214,184.00)	1,230,195.08	0.00	1,444,379.08

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 02/01/2026-02/28/2026 Period: 202601-202609 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
BOR	9479143	5739		ENG, ALEX		Check	
			E 01	222 292 000 305 000	Ref - Girls BBall 02/05/26		\$175.00
			E 01	222 292 000 305 000	Mileage		\$211.40
PO#:	Voucher #:	79199	Invoice	Invoice No: 02/05/26	2/5/2026	Paid Amt:	\$386.40
						Check Amount:	\$386.40
BOR	9479144	3065		LOUD, JERRY		Check	
			E 01	222 292 000 305 000	Ref - Girls BBall 02/05/26		\$175.00
PO#:	Voucher #:	79198	Invoice	Invoice No: 02/05/26	2/5/2026	Paid Amt:	\$175.00
						Check Amount:	\$175.00
BOR	9479145	5278		AVIBEN - EDUCATOR BENEFIT CONSULTANTS		Check	
			E 01	005 010 000 305 000	403B Compliance - Admin & Compliance Servi		\$145.98
PO#:	Voucher #:	79181	Invoice	Invoice No: 440708	2/6/2026	Paid Amt:	\$145.98
						Check Amount:	\$145.98
BOR	9479146	00154		Baudette Municipal Light/Water		Check	
			E 01	005 810 000 330 000	Utility Service		\$3,392.85
			E 04	005 590 321 330 811	Utility Service-Pool		\$1,130.95
PO#:	Voucher #:	79183	Invoice	Invoice No: 01/30/26	2/6/2026	Paid Amt:	\$4,523.80
						Check Amount:	\$4,523.80
BOR	9479147	5703		BEMIDJI MUSIC STUDIO		Check	
			E 01	300 258 000 350 000	Band Room Kawai Upright (A440)		\$140.00
			E 01	300 258 000 350 000	Choir Room Kawai Grand (A440)		\$140.00
			E 01	300 258 000 350 000	Mileage		\$145.00
PO#:	Voucher #:	79194	Invoice	Invoice No: 1174	2/6/2026	Paid Amt:	\$425.00
						Check Amount:	\$425.00
BOR	9479148	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		\$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
			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 #:	79182	Invoice	Invoice No: 52163990008701	2/6/2026	Paid Amt:	\$97.00
						Check Amount:	\$97.00

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 02/01/2026-02/28/2026 Period: 202601-202609 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
BOR	9479149	3169		BRIC		Check
			E 01	200 420 740 396 000	David Gano Salary	\$4,482.45
			E 01	200 420 740 397 000	David Gano Benefits	\$1,298.64
			E 01	200 420 740 396 000	Jennifer Mitchell Salary	\$896.49
			E 01	100 411 740 396 000	Jill Yost Salary	\$2,508.51
			E 01	200 420 740 396 000	Jacqui DeGeus Salary	\$4,351.56
			E 01	200 420 740 397 000	Jennifer Mitchell Benefits	\$259.73
			E 01	200 420 740 397 000	Jacqui DeGues Benefits	\$813.78
			E 01	100 411 740 397 000	Jill Yost Benfits	\$931.55
PO#:	Voucher #:	79186	Invoice	Invoice No: 01/30/26	2/6/2026	Paid Amt: \$15,542.71
						Check Amount: \$15,542.71
BOR	9479150	09546		CenturyLink		Check
			E 01	005 810 000 320 000	Communications Service	\$128.06
PO#:	Voucher #:	79195	Invoice	Invoice No: 01/26/26	2/6/2026	Paid Amt: \$128.06
						Check Amount: \$128.06
BOR	9479151	06109		ECOLAB Pest Elimination Div.		Check
			E 01	005 865 352 305 000	Cockroach/Rodent Control	\$141.14
PO#:	Voucher #:	79190	Invoice	Invoice No: 3309232	2/6/2026	Paid Amt: \$141.14
						Check Amount: \$141.14
BOR	9479152	08899		GRAINGER		Check
			E 04	005 590 321 401 811	2TAL3 - Wire Rope, 250 FT L, 1/8" Dia, 420 Lf	\$209.57
PO#:	Voucher #:	79193	Invoice	Invoice No: 9788227321	2/6/2026	Paid Amt: \$209.57
			E 01	005 810 000 401 000	40D673 - Straight, Chrome, Moen, M-Bition, C:	\$191.08
PO#:	Voucher #:	79192	Invoice	Invoice No: 9788112309	2/6/2026	Paid Amt: \$191.08
						Check Amount: \$400.65
BOR	9479153	5745		HOT SHOTS HOOD CLEANING		Check
			E 01	005 865 363 305 000	Hood & Exhaust Cleaning	\$2,300.00
PO#:	Voucher #:	79191	Invoice	Invoice No: 01/10/26	2/6/2026	Paid Amt: \$2,300.00
						Check Amount: \$2,300.00
BOR	9479154	5031		KEMPS LLC		Check
			E 02	005 770 701 495 000	26890 - Dairy PUR 1% MK HPE 50C	\$79.00
			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	\$19.25
			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

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 02/01/2026-02/28/2026 Period: 202601-202609 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
BOR	9479154	5031		KEMPS LLC		Check		
			E 02 005 770 701 495 000	164 - Cass 2% MK PLGL 4CS		\$0.00		
PO#:	Voucher #:	79177	Invoice	Invoice No: 6159444	2/6/2026	Paid Amt:	\$468.81	
			E 02 005 770 701 495 000	26890 - Dairy PUR 1% MK HPE 50C		\$157.20		
			E 02 005 770 701 495 000	65492 - TROMOO CHOC SK MK		\$296.25		
			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 #:	79197	Invoice	Invoice No: 6165623	2/6/2026	Paid Amt:	\$453.45	
						Check Amount:	\$922.26	
BOR	9479155	3325		LAKE OF THE WOODS MARINE, INC		Check		
			E 01 005 760 720 401 000	F25-400 - HR Flat 1/4" x 4"		\$29.76		
PO#:	Voucher #:	79184	Invoice	Invoice No: 01-166151	2/6/2026	Paid Amt:	\$29.76	
						Check Amount:	\$29.76	
BOR	9479156	04047		MINNESOTA ENERGY RESOURCES		Check		
			E 01 005 810 000 330 000	Utility Service - Bus Garage		\$1,531.89		
PO#:	Voucher #:	79196	Invoice	Invoice No: 01/29/26	2/6/2026	Paid Amt:	\$1,531.89	
						Check Amount:	\$1,531.89	
BOR	9479157	5389		Mobile Radio Engineering, Inc.		Check		
			E 01 005 760 720 320 000	Contract Rate - 02/01/26 - 02/28/26		\$690.00		
PO#:	Voucher #:	79185	Invoice	Invoice No: 80004825	2/6/2026	Paid Amt:	\$690.00	
						Check Amount:	\$690.00	
BOR	9479158	5574		NORTH CENTRAL INTERNATIONAL		Check		
			E 01 005 760 720 401 000	205N/1841479C1 - Seal, Coolant Port		\$54.40		
PO#:	Voucher #:	79180	Invoice	Invoice No: X205092948:02	2/6/2026	Paid Amt:	\$54.40	
			E 01 005 760 720 401 000	205D/BXNT3030ELSWC - Chamber, Brake, Cc		\$197.00		
PO#:	Voucher #:	79176	Invoice	Invoice No: X205092948:01	2/6/2026	Paid Amt:	\$197.00	
						Check Amount:	\$251.40	
BOR	9479159	5423		PERFORMANCE FOOD SERVICE		Check		
			E 02 005 770 705 490 000	Breakfast		\$517.29		
			E 02 005 770 701 401 000	Non-Food		\$0.00		
			E 02 005 770 701 490 000	Food		\$1,811.21		
PO#:	Voucher #:	79178	Invoice	Invoice No: 852245	2/6/2026	Paid Amt:	\$2,328.50	
						Check Amount:	\$2,328.50	

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 02/01/2026-02/28/2026 Period: 202601-202609 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
BOR	9479160	00760		Poppler's Music		Check	
			E 01	300 258 000 430 000	Yamaha Flute Screw	\$2.00	
PO#:	9334	Voucher #:	79179	Invoice	Invoice No: 3139665	2/6/2026	Paid Amt: \$2.00
							Check Amount: \$2.00
BOR	9479161	4649		Boen, Shannon		Check	
			E 01	222 292 000 305 000	Ref - BBall 02/09/26	\$220.00	
			E 01	222 292 000 305 000	Mileage	\$168.00	
PO#:		Voucher #:	79212	Invoice	Invoice No: 02/09/26	2/9/2026	Paid Amt: \$388.00
							Check Amount: \$388.00
BOR	9479162	5139		HRUBY, NATHAN		Check	
			E 01	222 292 000 305 000	Ref - BBall 02/09/26	\$220.00	
PO#:		Voucher #:	79214	Invoice	Invoice No: 02/09/26	2/9/2026	Paid Amt: \$220.00
							Check Amount: \$220.00
BOR	9479163	5321		PETERSON, PAUL		Check	
			E 01	222 292 000 305 000	Ref - BBall 02/09/26	\$220.00	
PO#:		Voucher #:	79213	Invoice	Invoice No: 02/09/26	2/9/2026	Paid Amt: \$220.00
							Check Amount: \$220.00
BOR	9479164	2899		AMAZON CAPITAL SERVICES		Check	
			E 01	100 203 000 430 000	B0DXF8Y174 Loetere 24 Pcs Award Medals	\$22.99	
			E 01	100 203 000 430 000	B0FF9FRJWN Loetere 48 Pcs Award Medals	\$79.98	
PO#:	9444	Voucher #:	79235	Invoice	Invoice No: 1HMJ-YNTY-9QYP	2/12/2026	Paid Amt: \$102.97
			E 01	100 203 320 430 000	0228830699 Calling My Spirit Back	\$18.58	
			E 01	100 203 320 430 000	1779629192 Coming of Age: Overcoming Tra	\$35.98	
			E 01	100 203 320 430 000	1881646033 Beads to Buckskins, Vol. 2	\$6.98	
			E 01	100 203 320 430 000	B00OY13N1O Leathercraft Kit, Dreamcatcher	\$9.99	
			E 01	100 203 320 430 000	B083BJCN8W SUNNYCLUE 1 Box DIY 8 Pair	\$24.82	
			E 01	100 203 320 430 000	B08QD38X72 DIY Dream Catcher Beginner Ki	\$7.98	
			E 01	100 203 320 430 000	B09NXLG7V8 SOMYTING Dream Catcher Wa	\$12.99	
			E 01	100 203 320 430 000	B0B5KV7H5G Outlines of a Beadwork Artist:	\$30.00	
			E 01	100 203 320 430 000	B0F6V9N67F Blue Dream Catchers Glow in T	\$9.49	
			E 01	100 203 320 430 000	B0F9LGF1HK BELACASA High-end Crystal S	\$16.16	
			E 01	100 203 320 430 000	Amazon Shipping Charge	\$0.00	
PO#:	9443	Voucher #:	79268	Invoice	Invoice No: 16W4-6PNT-VF6Q	2/12/2026	Paid Amt: \$172.97
			E 01	200 001 000 401 200	B07PRYVRL6 Costa Farms Aloe Vera Live Pl	\$17.04	
			E 01	200 001 000 401 200	B0BZ58B7GZ Silk Pillowcase for Hair and Ski	\$13.99	
			E 01	200 001 000 401 200	B0DFV7FXMX Grooved Cursive Handwriting	\$37.00	
			E 01	200 001 000 401 200	Amazon Shipping Charge	\$16.98	

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 02/01/2026-02/28/2026 Period: 202601-202609 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
BOR	9479164	2899		AMAZON CAPITAL SERVICES		Check		
			E 01 200 001 000 401 200	Promotion/Discount		(\$6.99)		
PO#: 9445	Voucher #: 79267	Invoice	Invoice No: 1GGC-P6NJ-9YVD	2/12/2026		Paid Amt:	\$78.02	
		E 01 100 203 320 430 000	1881646076	Beads to Buckskins, Vol. 8		\$7.09		
PO#: 9443	Voucher #: 79223	Invoice	Invoice No: 1YW4-FGVD-H9VG	2/12/2026		Paid Amt:	\$7.09	
						Check Amount:	\$361.05	
BOR	9479165	5308		AT&T MOBILITY		Check		
			E 01 300 211 000 320 000	Diane Laine		\$45.96		
			E 01 100 203 000 320 000	Tracy Cook		\$45.96		
			E 01 200 720 000 320 000	Nurse Phone		\$45.96		
			E 01 005 020 000 320 000	Scott Fitzsimonds		\$45.96		
			E 01 005 020 000 320 000	LOW Principle		\$45.96		
PO#:	Voucher #: 79217	Invoice	Invoice No: 01/25/26	2/12/2026		Paid Amt:	\$229.80	
						Check Amount:	\$229.80	
BOR	9479166	5181		Bimbo Bakeries USA		Check		
			E 02 005 770 701 490 000	005600 - FS MWGW 4IN HAM 30P		\$118.80		
			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		
			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 #: 79224	Invoice	Invoice No: 52163990008740	2/12/2026		Paid Amt:	\$136.60	
		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			\$53.40		
		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 #: 79225	Invoice	Invoice No: 52163990008722	2/12/2026		Paid Amt:	\$53.40	
						Check Amount:	\$190.00	

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 02/01/2026-02/28/2026 Period: 202601-202609 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
BOR	9479167	3888		Dacotah Paper Co. - Network Services		Check
			E 01 005 810 000 401 000	PH1939 - CLNR AP/Glass Spec & Spic & Spar		\$232.40
PO#:	Voucher #:	79262	Invoice	Invoice No: 13206	2/12/2026	Paid Amt: \$232.40
						Check Amount: \$232.40
BOR	9479168	4783		DEER RIVER SCHOOLS - ISD #317		Check
			E 01 222 296 000 820 103	BBall Girls Tourney - 7th & 8th Grade		\$350.00
PO#:	Voucher #:	79233	Invoice	Invoice No: 02/06/26	2/12/2026	Paid Amt: \$350.00
						Check Amount: \$350.00
BOR	9479169	4660		GODIN, MATHIEU		Check
			E 01 222 292 000 305 000	Ref - Hockey 02/12/26		\$85.00
PO#:	Voucher #:	79264	Invoice	Invoice No: 02/12/26	2/12/2026	Paid Amt: \$85.00
						Check Amount: \$85.00
BOR	9479170	3768		HASBARGEN, ANDREW		Check
			E 01 222 292 000 305 000	Ref - Hockey 02/12/26		\$125.00
PO#:	Voucher #:	79263	Invoice	Invoice No: 02/12/26	2/12/2026	Paid Amt: \$125.00
						Check Amount: \$125.00
BOR	9479171	00414		HILLYARD		Check
			E 01 005 810 000 401 000	HIL0017406 - Shower Foam		\$639.56
PO#:	Voucher #:	79230	Invoice	Invoice No: 90021954	2/12/2026	Paid Amt: \$639.56
			E 01 005 810 000 401 000	HIL0017406 - Shower Foam		\$639.60
PO#:	Voucher #:	79231	Invoice	Invoice No: 90021933	2/12/2026	Paid Amt: \$639.60
						Check Amount: \$1,279.16
BOR	9479172	3035		Hometown Hardware		Check
			E 01 005 810 000 401 000	Maintenance		\$1,055.08
PO#:	Voucher #:	79228	Invoice	Invoice No: 01/31/26	2/12/2026	Paid Amt: \$1,055.08
						Check Amount: \$1,055.08
BOR	9479173	2315		HUGOS LAKE OF THE WOODS FOODS		Check
			E 01 300 260 000 430 000	ECFE		\$284.49
			E 01 200 001 000 401 200	Wellness		\$21.56
PO#:	Voucher #:	79227	Invoice	Invoice No: 01/31/26	2/12/2026	Paid Amt: \$306.05
						Check Amount: \$306.05
BOR	9479174	5031		KEMPS LLC		Check
			E 02 005 770 701 495 000	26890 - Dairy PUR 1% MK HPE 50C		\$117.90
			E 02 005 770 701 495 000	65492 - TROMOO CHOC SK MK		\$237.00
			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		\$19.20

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 02/01/2026-02/28/2026 Period: 202601-202609 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
BOR	9479174	5031		KEMPS LLC		Check
			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 #:	79226	Invoice	Invoice No: 6169934	2/12/2026	Paid Amt: \$374.10
			E 02 005 770 701 495 000	26890 - Dairy PUR 1% MK HPE 50C		\$78.60
			E 02 005 770 701 495 000	65492 - TROMOO CHOC SK MK		\$237.00
			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 #:	79232	Invoice	Invoice No: 6177203	2/12/2026	Paid Amt: \$329.76
						Check Amount: \$703.86
BOR	9479175	04047		MINNESOTA ENERGY RESOURCES		Check
			E 04 005 590 321 330 811	Utility Service-Pool		\$301.50
			E 01 005 810 000 330 000	Utility Service		\$904.50
PO#:	Voucher #:	79219	Invoice	Invoice No: 02/02/26	2/12/2026	Paid Amt: \$1,206.00
			E 01 005 810 000 330 000	Main Building - 02/02/26		\$11,856.38
PO#:	Voucher #:	79218	Invoice	Invoice No: 02/02/26	2/12/2026	Paid Amt: \$11,856.38
						Check Amount: \$13,062.38
BOR	9479176	4554		NAPA AUTO PARTS - BAUDETTE		Check
			E 01 005 760 720 401 000	33694 - PX RS Gasket Maker 10		\$25.99
PO#:	Voucher #:	79208	Invoice	Invoice No: 234294	2/12/2026	Paid Amt: \$25.99
						Check Amount: \$25.99
BOR	9479177	5574		NORTH CENTRAL INTERNATIONAL		Check
			E 01 005 760 720 401 000	205N/1882684C1 - Seal, Pipe, EGR		\$51.11
			E 01 005 760 720 401 000	Freight		\$14.00
PO#:	Voucher #:	79229	Invoice	Invoice No: X205093143:02	2/12/2026	Paid Amt: \$65.11
			E 01 005 760 720 401 000	205N/2513208C92 - Intake Grid Heater Kit		\$165.40
PO#:	Voucher #:	79207	Invoice	Invoice No: X205093143:01	2/12/2026	Paid Amt: \$165.40
			E 01 005 760 720 401 000	226N/2202919C2 - End Cap, Bumper Rear		\$160.47
			E 01 005 760 720 401 000	226N/2226663C1 - Brace, Skirt Right Hand 14		\$135.78
			E 01 005 760 720 401 000	226N/2225231C2 - Brace, Skirt, 20 IN R		\$154.64

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 02/01/2026-02/28/2026 Period: 202601-202609 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
BOR	9479177	5574		NORTH CENTRAL INTERNATIONAL		Check		
			E 01	005 760 720 401 000	Freight		\$23.06	
PO#:	Voucher #:	79266	Invoice	Invoice No: X226032677:01	2/12/2026	Paid Amt:	\$473.95	
						Check Amount:	\$704.46	
BOR	9479178	00709		North Star Electric Coop, Inc.		Check		
			E 01	005 810 000 330 000	Street Lights - Read on 02/01/26		\$87.50	
PO#:	Voucher #:	79210	Invoice	Invoice No: 02/01/26	2/12/2026	Paid Amt:	\$87.50	
			E 01	005 810 000 330 000	Softball Field - Read on 02/01/26		\$52.00	
PO#:	Voucher #:	79211	Invoice	Invoice No: 02/01/26	2/12/2026	Paid Amt:	\$52.00	
			E 01	005 810 000 330 000	Utility Service - Building Read on 02/01/26		\$6,961.68	
			E 04	005 590 321 330 811	Utility Service - Pool Read on 02/01/26		\$2,320.57	
PO#:	Voucher #:	79209	Invoice	Invoice No: 02/01/26	2/12/2026	Paid Amt:	\$9,282.25	
						Check Amount:	\$9,421.75	
BOR	9479179	5590		NORTHDAL OIL - BAUDETTE		Check		
			E 01	005 760 720 442 000	Fuel		\$7,267.48	
PO#:	Voucher #:	79234	Invoice	Invoice No: 01/30/26	2/12/2026	Paid Amt:	\$7,267.48	
						Check Amount:	\$7,267.48	
BOR	9479180	3955		Northern Light Region		Check		
			E 01	005 105 000 305 000	01/07/26 - School Board Minutes Published		\$162.00	
			E 01	005 105 000 305 000	01/21/26 - Board Agenda Publishing		\$148.50	
PO#:	Voucher #:	79206	Invoice	Invoice No: 01/31/26	2/12/2026	Paid Amt:	\$310.50	
						Check Amount:	\$310.50	
BOR	9479181	5423		PERFORMANCE FOOD SERVICE		Check		
			E 02	005 770 701 491 000	Commodity		\$211.41	
PO#:	Voucher #:	79220	Invoice	Invoice No: 862778	2/12/2026	Paid Amt:	\$211.41	
			E 02	005 770 705 490 000	Breakfast		\$423.49	
			E 02	005 770 701 401 000	Non-Food		\$253.25	
			E 02	005 770 701 490 000	Food		\$2,165.05	
PO#:	Voucher #:	79221	Invoice	Invoice No: 861243	2/12/2026	Paid Amt:	\$2,841.79	
						Check Amount:	\$3,053.20	
BOR	9479182	5417		REGION 8A SECRETARY		Check		
			E 01	222 298 000 820 113	Mixed Choir		\$100.00	
			E 01	222 298 000 820 113	SSA(A) Glee Club		\$100.00	
			E 01	222 298 000 820 116	Band		\$100.00	
PO#:	Voucher #:	79222	Invoice	Invoice No: 02/06/26	2/12/2026	Paid Amt:	\$300.00	
						Check Amount:	\$300.00	

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 02/01/2026-02/28/2026 Period: 202601-202609 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
BOR	9479183	3104		Stein's, INC		Check			
			E 01 005 810 000 401 000	KVPUMPSARE217 - Pump Motor - Repair Re		\$829.60			
PO#:	Voucher #:	79215	Invoice	Invoice No: 968817	2/12/2026	Paid Amt:	\$829.60		
						Check Amount:	\$829.60		
BOR	9479184	4207		VANG, CHONG		Check			
			E 01 222 292 000 305 000	Ref - Hockey 02/12/26		\$125.00			
			E 01 222 292 000 305 000	Mileage		\$70.00			
PO#:	Voucher #:	79265	Invoice	Invoice No: 02/12/26	2/12/2026	Paid Amt:	\$195.00		
						Check Amount:	\$195.00		
BOR	9479185	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			
PO#:	Voucher #:	79216	Invoice	Invoice No: 02/01/26	2/12/2026	Paid Amt:	\$465.42		
						Check Amount:	\$465.42		
BOR	9479186	4053		LEE, JOHN		Check			
			E 01 222 292 000 305 000	Ref - Boys BBall 02/13/26		\$175.00			
PO#:	Voucher #:	79269	Invoice	Invoice No: 02/12/26	2/12/2026	Paid Amt:	\$175.00		
						Check Amount:	\$175.00		
BOR	9479187	2938		SAFRANSKI, ANTHONY		Check			
			E 01 222 292 000 305 000	Ref - Boys BBall 02/13/26		\$175.00			
PO#:	Voucher #:	79271	Invoice	Invoice No: 02/13/26	2/12/2026	Paid Amt:	\$175.00		
						Check Amount:	\$175.00		
BOR	9479188	5746		SAFRANSKI, ASHTEN		Check			
			E 01 222 292 000 305 000	Ref - Boys BBall 02/13/26		\$175.00			
			E 01 222 292 000 305 000	Mileage		\$180.60			
PO#:	Voucher #:	79270	Invoice	Invoice No: 02/13/26	2/12/2026	Paid Amt:	\$355.60		
						Check Amount:	\$355.60		
BOR	9479189	4138		AFSCME Council 65		Check			
			B 01 215 039	AFSCME		\$219.32			
PO#:	Voucher #:	79243	Invoice	Invoice No: S2026150	2/17/2026	Paid Amt:	\$219.32		
						Check Amount:	\$219.32		

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 02/01/2026-02/28/2026 Period: 202601-202609 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
BOR	9479190	00619		Lake of the Woods Education Assoc.		Check
			B 01 215 027	MINN Education Assn Payable		\$1,066.17
PO#:	Voucher #:	79249	Invoice	Invoice No: S2026150	2/17/2026	Paid Amt: \$1,066.17
						Check Amount: \$1,066.17
BOR	9479191	03261		MSEA		Check
			B 01 215 031	Msea		\$134.43
PO#:	Voucher #:	79238	Invoice	Invoice No: S202615R0	2/17/2026	Paid Amt: \$134.43
						Check Amount: \$134.43
BOR	9479192	03261		MSEA		Check
			B 01 215 031	Msea		\$215.51
PO#:	Voucher #:	79254	Invoice	Invoice No: S2026150	2/17/2026	Paid Amt: \$215.51
						Check Amount: \$215.51
BOR	9479193	5750		ABORIGINAL SCHOOL OF DANCE		Check
			E 01 100 203 320 305 000	2 Day Presentation - AIPAC		\$7,000.00
PO#:	Voucher #:	79314	Invoice	Invoice No: 01052026-B1	2/20/2026	Paid Amt: \$7,000.00
						Check Amount: \$7,000.00
BOR	9479194	2899		AMAZON CAPITAL SERVICES		Check
			E 01 100 203 000 430 000	0152053042 Leaf Man		\$8.14
			E 01 100 203 000 430 000	0578198037 Ricky, the Rock That Couldn't Ro		\$11.30
			E 01 100 203 000 430 000	0593306597 If You Find a Leaf: An Inspiring I		\$12.60
			E 01 100 203 000 430 000	1101997818 How Big Could Your Pumpkin Gr		\$7.00
			E 01 100 203 000 430 000	1492664359 How to Catch a Turkey		\$10.24
			E 01 100 203 000 430 000	1646115538 I Am Thankful: A Thanksgiving B		\$5.50
			E 01 100 203 000 430 000	1951287134 A Little SPOT of Emotion 8 Book		\$42.49
			E 01 100 203 000 430 000	1953281826 The Gratitude Jar - A children's t		\$15.99
			E 01 100 203 000 430 000	B087WPFYFHR KUTOI Counting Number Blocl		\$10.99
			E 01 100 203 000 430 000	B098WHNV3Z Gratitude is My Superpower: /		\$12.99
			E 01 100 203 000 430 000	B09D2VFB86 MUSCELL Egg Shakers,Profes		\$29.99
			E 01 100 203 000 430 000	B0BHKTJK4 Wooden CVC Word Spelling G		\$18.98
			E 01 100 203 000 430 000	B0BMM55KFB Hulats Learn to Write - Numb		\$38.95
			E 01 100 203 000 430 000	B0BYK11LTD AIVIAI Juggling Scarves for Kic		\$11.99
			E 01 100 203 000 430 000	B0C3B1HT37 JYTMUS Steel Tongue Drum 11		\$24.99
			E 01 100 203 000 430 000	B0C5MVT2GN SCAHOW 26Pcs Arctic Anima		\$16.99
			E 01 100 203 000 430 000	B0C6GRH9TL 24pcs Mesh Zipper Pouch File		\$23.99
			E 01 100 203 000 430 000	B0F1FV1623 MIHEY Wave Bead Ocean Drurr		\$16.99
			E 01 100 203 000 430 000	B0FDG9WCZW Toymany 14PCS Mini North A		\$18.99
PO#:	Voucher #:	79315	Invoice	Invoice No: 1DL-6V7K-3X7F	2/20/2026	Paid Amt: \$339.10

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 02/01/2026-02/28/2026 Period: 202601-202609 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
BOR	9479194	2899		AMAZON CAPITAL SERVICES		Check		
			E 01	300 420 740 433 000	BV0DSVW64V6 - 2Pack Stylus Pen for Apple		\$36.99	
			E 01	300 420 740 433 000	B0F6RP9ZHZ - Jibreag Magic Keyboard for iF		\$89.99	
PO#:	Voucher #:	79278	Invoice	Invoice No: 1N44-LC4Q-TJRC	2/20/2026	Paid Amt:	\$126.98	
			E 01	005 105 000 401 000	B09WX54L2L - Ptney Bowes 793-5 Ink Cartri		\$292.00	
PO#:	Voucher #:	79287	Invoice	Invoice No: 11QY-14H3-RK7C	2/20/2026	Paid Amt:	\$292.00	
			E 21	005 298 301 401 731	B0CP314BZZ Assorted Chocolate Candy Vari		\$23.51	
			E 21	005 298 301 401 731	B0D6X2RHBW Starlight Peppermint Candy, 5		\$23.51	
			E 21	005 298 301 401 731	Amazon Shipping Charge		\$3.41	
PO#: 9446	Voucher #:	79279	Invoice	Invoice No: 1K3H-RPHV-9MNV	2/20/2026	Paid Amt:	\$50.43	
			E 21	005 298 301 401 731	B078NGVYGG GSE Games & Sports Expert I		\$77.98	
			E 21	005 298 301 401 731	Shipping		\$3.58	
PO#: 9446	Voucher #:	79323	Invoice	Invoice No: 1619-TXYQ-FYJX	2/20/2026	Paid Amt:	\$81.56	
			E 01	300 420 740 433 000	B0F52SK1SH - Apple 2025 iPad Air		\$642.51	
PO#:	Voucher #:	79280	Invoice	Invoice No: 1RD3-PW7D-KK19	2/20/2026	Paid Amt:	\$642.51	
						Check Amount:	\$1,532.58	
BOR	9479195	5751		AMERICAN HEART ASSOCIATION		Check		
			E 01	100 203 000 430 000	Elementary PE - Cash Donations		\$353.00	
PO#:	Voucher #:	79322	Invoice	Invoice No: 02/18/26	2/20/2026	Paid Amt:	\$353.00	
						Check Amount:	\$353.00	
BOR	9479196	5181		Bimbo Bakeries USA		Check		
			E 02	005 770 701 490 000	005600 - FS MWGW 4IN HAM 30P		\$26.40	
			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		\$35.20	
			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 #:	79321	Invoice	Invoice No: 52163990008801	2/20/2026	Paid Amt:	\$61.60	
						Check Amount:	\$61.60	
BOR	9479197	1234		Canon Financial Services, Inc.		Check		
			E 01	005 105 000 370 000	03/01/26 - Contract Charge		\$1,372.00	

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 02/01/2026-02/28/2026 Period: 202601-202609 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
BOR	9479197	1234		Canon Financial Services, Inc.		Check			
			E 01 005 105 000 370 000	03/01/26 - Maintenance & Service		\$1,223.60			
PO#:	Voucher #:	79293	Invoice	Invoice No: 42641280	2/20/2026		Paid Amt:	\$2,595.60	
							Check Amount:	\$2,595.60	
BOR	9479198	5291		CCN SERVICES		Check			
			E 01 005 810 000 305 000	CCN Services Plow Truck		\$1,650.00			
			E 01 005 810 000 305 000	Sidewak Inspection Each Morning		\$1,000.00			
			E 01 005 810 000 305 000	New Holland Tractor		\$2,682.50			
			E 01 005 810 000 305 000	New Holland Front End Loader w/Pusher		\$495.00			
			E 01 005 810 000 305 000	Hand Cleanup & Shoveling of Entrances		\$60.00			
			E 01 005 810 000 305 000	Skid Steer w/Snow Pusher		\$310.00			
PO#:	Voucher #:	79289	Invoice	Invoice No: 02/05/26	2/20/2026		Paid Amt:	\$6,197.50	
							Check Amount:	\$6,197.50	
BOR	9479199	04065		COLE PAPERS, INC.		Check			
			E 01 005 810 000 401 000	RJS1719 - Nova-Facial Tissue		\$115.33			
			E 01 005 810 000 401 000	CRZ26495 - Pacific Blue Paper Towel Roll		\$335.67			
PO#:	Voucher #:	79272	Invoice	Invoice No: 10679546	2/20/2026		Paid Amt:	\$451.00	
							Check Amount:	\$451.00	
BOR	9479200	00414		HILLYARD		Check			
			E 01 005 810 000 401 000	HIL42215 - Pad 15 In Buff Red 5cs		\$108.50			
			E 01 005 810 000 401 000	Shipping		\$40.00			
PO#:	Voucher #:	79274	Invoice	Invoice No: 90037417	2/20/2026		Paid Amt:	\$148.50	
							Check Amount:	\$148.50	
BOR	9479201	5031		KEMPS LLC		Check			
			E 02 005 770 701 495 000	26890 - Dairy PUR 1% MK HPE 50C		\$235.80			
			E 02 005 770 701 495 000	65492 - TROMOO CHOC SK MK		\$395.00			
			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		\$0.00			
			E 02 005 770 701 495 000	164 - Cass 2% MK PLGL 4CS		\$0.00			
PO#:	Voucher #:	79277	Invoice	Invoice No: 6181843	2/20/2026		Paid Amt:	\$630.80	
			E 02 005 770 701 495 000	26890 - Dairy PUR 1% MK HPE 50C		\$235.80			
			E 02 005 770 701 495 000	65492 - TROMOO CHOC SK MK		\$355.50			
			E 02 005 770 701 495 000	27493 - MULU MILK LAC SK 8OZ 24		\$0.00			
			E 02 005 770 701 495 000	26660 - Cass Skim MK HP 50CS		\$19.20			
			E 02 005 770 701 495 000	26935 - Dairy Pur UHT Lac 1% HP		\$0.00			

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 02/01/2026-02/28/2026 Period: 202601-202609 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
BOR	9479201	5031		KEMPS LLC		Check
			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 #:	79316	Invoice	Invoice No: 6191797	2/20/2026	Paid Amt: \$610.50
						Check Amount: \$1,241.30
BOR	9479202	5748		LAKE OF THE WOODS ELECTRIC		Check
			E 01	005 865 384 305 000	Generator Service	\$300.00
PO#:	Voucher #:	79276	Invoice	Invoice No: 886	2/20/2026	Paid Amt: \$300.00
						Check Amount: \$300.00
BOR	9479203	4728		LAKEWOOD HEALTH CENTER CLINIC		Check
			E 01	005 760 720 305 000	73927069 - Tange, Liz	\$125.00
PO#:	Voucher #:	79291	Invoice	Invoice No: 32490	2/20/2026	Paid Amt: \$125.00
						Check Amount: \$125.00
BOR	9479204	4530		Marco Technologies LLC		Check
			E 01	005 105 000 370 000	Contract Payment - 02/05/26 - 03/05/26	\$584.42
			E 01	005 105 000 370 000	Pool 8 - Coverage	\$8.14
			E 01	005 105 000 370 000	Pool 9 - Coverage	\$151.24
			E 01	005 105 000 370 000	Marco Support Desk	\$20.00
PO#:	Voucher #:	79292	Invoice	Invoice No: 575282827	2/20/2026	Paid Amt: \$763.80
						Check Amount: \$763.80
BOR	9479205	4554		NAPA AUTO PARTS - BAUDETTE		Check
			E 01	005 760 720 401 000	BP9007NVB2-N - Premium Capsules (450)(\$106.94
PO#:	Voucher #:	79273	Invoice	Invoice No: 234474	2/20/2026	Paid Amt: \$106.94
						Check Amount: \$106.94
BOR	9479206	4100		Pemberton Law, P.L.L.P.		Check
			E 01	005 020 000 305 000	01/12/26 - Review & Revise Contracts	\$464.00
			E 01	005 020 000 305 000	01/13/26 - Review & Respond Concerning Le	\$58.00
			E 01	005 020 000 305 000	01/14/26 - Emails w/Superintendent	\$32.00
			E 01	005 020 000 305 000	01/20/26 - MN Paid Leave Policy Review	\$135.00
			E 01	005 020 000 305 000	01/24/26 - Emails w/Superintendent	\$16.00
PO#:	Voucher #:	79288	Invoice	Invoice No: 01/31/26	2/20/2026	Paid Amt: \$705.00
						Check Amount: \$705.00
BOR	9479207	5423		PERFORMANCE FOOD SERVICE		Check
			E 02	005 770 701 490 000	Credit Memo - Fruit Salad	\$54.39
PO#:	Voucher #:	79283	Credit	Invoice No: 871893	2/20/2026	Paid Amt: (\$54.39)
			E 02	005 770 705 490 000	Breakfast	\$513.20

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 02/01/2026-02/28/2026 Period: 202601-202609 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
BOR	9479207	5423		PERFORMANCE FOOD SERVICE		Check		
			E 02 005 770 701 401 000	Non-Food		\$0.00		
			E 02 005 770 701 490 000	Food		\$1,295.74		
PO#:	Voucher #:	79284	Invoice	Invoice No: 867661	2/20/2026	Paid Amt:	\$1,808.94	
			E 02 005 770 701 491 000	Commodity		\$249.78		
PO#:	Voucher #:	79285	Invoice	Invoice No: 872413	2/20/2026	Paid Amt:	\$249.78	
			E 02 005 770 705 490 000	Breakfast		\$0.00		
			E 02 005 770 701 401 000	Non-Food		\$136.19		
			E 02 005 770 701 490 000	Food		\$0.00		
PO#:	Voucher #:	79286	Invoice	Invoice No: 868569	2/20/2026	Paid Amt:	\$136.19	
			E 02 005 770 701 491 000	Commodity		\$160.36		
PO#:	Voucher #:	79317	Invoice	Invoice No: 878620	2/20/2026	Paid Amt:	\$160.36	
			E 02 005 770 701 490 000	Credit Memo - Apple Juice		\$20.45		
PO#:	Voucher #:	79318	Credit	Invoice No: 878226	2/20/2026	Paid Amt:	(\$20.45)	
			E 02 005 770 701 490 000	Credit Memo - Bananas		\$25.66		
PO#:	Voucher #:	79319	Credit	Invoice No: 878830	2/20/2026	Paid Amt:	(\$25.66)	
			E 02 005 770 705 490 000	Breakfast		\$534.24		
			E 02 005 770 701 401 000	Non-Food		\$47.85		
			E 02 005 770 701 490 000	Food		\$2,025.57		
PO#:	Voucher #:	79320	Invoice	Invoice No: 878526	2/20/2026	Paid Amt:	\$2,607.66	
						Check Amount:	\$4,862.43	
BOR	9479208	3271		Peterson Sheet Metal		Check		
			E 01 005 865 383 305 000	Controls Contract - 1/22/26 Service		\$1,863.50		
PO#:	Voucher #:	79290	Invoice	Invoice No: 106548	2/20/2026	Paid Amt:	\$1,863.50	
						Check Amount:	\$1,863.50	
BOR	9479209	00760		Poppler's Music		Check		
			E 01 300 258 000 430 000	00-50895 - Vayages - Concert Band		\$55.00		
PO#: 9334	Voucher #:	79298	Invoice	Invoice No: 3163297	2/20/2026	Paid Amt:	\$55.00	
			E 01 300 258 000 430 000	00-34527 - Sound Innovations for Concert Ba		\$11.99		
PO#: 9334	Voucher #:	79299	Invoice	Invoice No: 3159830	2/20/2026	Paid Amt:	\$11.99	
			E 01 300 258 000 430 000	08725042 - Incredibles, The (Main Theme) - C		\$65.00		
			E 01 300 258 000 430 000	00-51001 - Skedaddle - Concert Band		\$60.00		
PO#: 9334	Voucher #:	79300	Invoice	Invoice No: 3158640	2/20/2026	Paid Amt:	\$125.00	
			E 01 300 258 000 430 000	00-34536 - Sound Innovations for Concert Bai		\$23.98		
			E 01 300 258 000 430 000	00-34527 - Sound Innovations for Concert Bai		\$11.99		
PO#: 9334	Voucher #:	79301	Invoice	Invoice No: 3158638	2/20/2026	Paid Amt:	\$35.97	

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 02/01/2026-02/28/2026 Period: 202601-202609 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
BOR	9479209	00760		Poppler's Music		Check		
			E 01 300 258 000 430 000	1001217 - Actus - SAB			\$76.70	
PO#: 9367	Voucher #:	79294	Invoice	Invoice No: 3140835	2/20/2026		Paid Amt:	\$76.70
			E 01 300 258 000 430 000	5025 - I Will Be Earth (No. 6 from Songs for V			\$57.00	
			E 01 300 258 000 430 000	UPS Ground			\$13.95	
PO#: 9367	Voucher #:	79295	Invoice	Invoice No: 3142628	2/20/2026		Paid Amt:	\$70.95
			E 01 100 203 000 430 000	00-51249 - Very Patriotic Pageant, A - Voicing			\$74.99	
PO#: 9432	Voucher #:	79297	Invoice	Invoice No: 3139915	2/20/2026		Paid Amt:	\$74.99
			E 01 300 258 000 430 000	5025 - I Will Be Earth (No. 6 from Songs for V			\$3.00	
PO#: 9367	Voucher #:	79296	Invoice	Invoice No: 3140839	2/20/2026		Paid Amt:	\$3.00
							Check Amount:	\$453.60
BOR	9479210	5749		THE PASTA SHOPPE		Check		
			E 21 005 298 301 401 718	Pasta Fundraiser - Class of 2032			\$14.45	
PO#:	Voucher #:	79281	Invoice	Invoice No: 02/17/26	2/20/2026		Paid Amt:	\$14.45
							Check Amount:	\$14.45
BOR	9479211	5281		Warroad Threads		Check		
			E 04 005 505 321 401 000	PC54Y - Port & Co. Youth Core Blend Tee - Yc			\$100.00	
			E 04 005 505 321 401 000	PC54Y - Port & Co. Youth Core Blend Tee - Yc			\$300.00	
			E 04 005 505 321 401 000	PC54Y - Port & Co. Youth Core Blend Tee - Yc			\$150.00	
			E 04 005 505 321 401 000	PC54Y - Port & Co. Youth Core Blend Tee - Yc			\$100.00	
			E 04 005 505 321 401 000	PC54 - Port & Co. Core Blend Tee - Adult Sma			\$100.00	
PO#: 9449	Voucher #:	79282	Invoice	Invoice No: 927	2/20/2026		Paid Amt:	\$750.00
							Check Amount:	\$750.00
BOR	9479212	00709		North Star Electric Coop, Inc.		Check		
			E 01 005 810 000 330 000	Utility Service - Building Read on 02/01/26			\$409.51	
			E 04 005 590 321 330 811	Utility Service - Pool Read on 02/01/26			\$136.49	
PO#:	Voucher #:	79328	Invoice	Invoice No: 02/24/26	2/24/2026		Paid Amt:	\$546.00
							Check Amount:	\$546.00
BOR	9479213	4053		LEE, JOHN		Check		
			E 01 222 292 000 305 000	Ref - Girls BBall 02/21/26			\$175.00	
PO#:	Voucher #:	79352	Invoice	Invoice No: 02/21/26	2/24/2026		Paid Amt:	\$175.00
							Check Amount:	\$175.00
BOR	9479214	5746		SAFRANSKI, ASHTEN		Check		
			E 01 222 292 000 305 000	Ref - Girls BBall 02/21/26			\$175.00	

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 02/01/2026-02/28/2026 Period: 202601-202609 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
BOR	9479214	5746		SAFRANSKI, ASHTEN		Check	
			E 01	222 292 000 305 000	Mileage		\$180.60
PO#:	Voucher #:	79351	Invoice	Invoice No: 02/21/26	2/24/2026	Paid Amt:	\$355.60
						Check Amount:	\$355.60
BOR	9479215	3029		WARNE, STACEY		Check	
			E 01	222 292 000 305 000	Ref - Girls BBall 02/21/26		\$175.00
PO#:	Voucher #:	79353	Invoice	Invoice No: 02/21/26	2/24/2026	Paid Amt:	\$175.00
						Check Amount:	\$175.00
BOR	9479216	4138		AFSCME Council 65		Check	
			B 01	215 039	AFSCME		\$179.52
			B 01	215 039	John Batko		\$37.56
PO#:	Voucher #:	79330	Invoice	Invoice No: S2026160	2/27/2026	Paid Amt:	\$217.08
						Check Amount:	\$217.08
BOR	9479217	2899		AMAZON CAPITAL SERVICES		Check	
			E 21	005 298 301 401 726	B0BX2QBC3G Nuenen 500 Pcs 4 Inch Plastic		\$31.95
PO#: 9448	Voucher #:	79327	Invoice	Invoice No: 1NRM-YPR7-GQP4	2/27/2026	Paid Amt:	\$31.95
			E 04	005 590 321 401 811	B082TST43T Aegend 2 Pack Kids Goggles, S		\$119.60
			E 04	005 590 321 401 811	Amazon Shipping Charge		\$6.99
			E 04	005 590 321 401 811	Promotions & Discounts		(\$18.95)
PO#: 9451	Voucher #:	79364	Invoice	Invoice No: 1YQM-Q134-T73K	2/27/2026	Paid Amt:	\$107.64
			E 21	005 298 301 401 726	B0DNJVXB2M 25FT NON-EXPANDABLE Gar		\$29.99
PO#: 9448	Voucher #:	79359	Invoice	Invoice No: 16GV-7M19-QT6P	2/27/2026	Paid Amt:	\$29.99
						Check Amount:	\$169.58
BOR	9479218	00130		Auto Value Baudette		Check	
			E 01	005 760 720 401 000	881163 - 5qt Maxlife HI MG 5W		\$67.98
PO#:	Voucher #:	79324	Invoice	Invoice No: 39243809	2/27/2026	Paid Amt:	\$67.98
			E 01	005 760 720 401 000	124185 - 5qt Mobil 1 0W20 AFE		\$73.98
PO#:	Voucher #:	79356	Invoice	Invoice No: 39243945	2/27/2026	Paid Amt:	\$73.98
			E 01	005 760 720 401 000	904566 - 5qt Full SYN 5W30		\$73.98
PO#:	Voucher #:	79349	Invoice	Invoice No: 39243888	2/27/2026	Paid Amt:	\$73.98
						Check Amount:	\$215.94
BOR	9479219	5181		Bimbo Bakeries USA		Check	
			E 02	005 770 701 490 000	005600 - FS MWGW 4IN HAM 30P		\$132.00
			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

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 02/01/2026-02/28/2026 Period: 202601-202609 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
BOR	9479219	5181		Bimbo Bakeries USA		Check
			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 #:	79326	Invoice	Invoice No: 52163990008822	2/27/2026	Paid Amt: \$149.80
						Check Amount: \$149.80
BOR	9479220	5753		CASS LAKE BENA HIGH SCHOOL		Check
			E 01	222 296 000 820 103	Girls BBall JH Tournament	\$125.00
PO#:	Voucher #:	79357	Invoice	Invoice No: 02/17/26	2/27/2026	Paid Amt: \$125.00
						Check Amount: \$125.00
BOR	9479221	04065		COLE PAPERS, INC.		Check
			E 01	005 810 000 401 000	CRZ26495 - Pacific Blue Paper Towel Roll	\$167.84
			E 01	005 810 000 401 000	IPL036 - 24x33 8MIC Natural Can Liner	\$208.74
			E 01	005 810 000 401 000	CRZ7273 - Pacific Blue White 2Ply Paper Tow	\$111.14
			E 01	005 810 000 401 000	HSP6141 - Sanisac Wax Paper Liner 9"x10"x:	\$62.44
			E 01	005 810 000 401 000	LND401 - Vac Bag	\$76.94
			E 01	005 810 000 401 000	GEN171 - 40x46 2 MIL Black Can Liner	\$150.65
PO#:	Voucher #:	79367	Invoice	Invoice No: 10685004	2/27/2026	Paid Amt: \$777.75
						Check Amount: \$777.75
BOR	9479222	08899		GRAINGER		Check
			E 01	005 810 000 401 000	4HCV6 - Diaphragm Assembly, Rubber, Plastic	\$22.74
			E 01	005 810 000 401 000	11W123 - Battery. Lithium, Size 123, 3VDC, P	\$29.66
PO#:	Voucher #:	79358	Invoice	Invoice No: 9792998644	2/27/2026	Paid Amt: \$52.40
						Check Amount: \$52.40
BOR	9479223	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	\$42.64
			E 04	005 590 321 401 811	699922 - 15GA Blu/Black Deldrum	(\$15.00)
			E 04	005 590 321 401 811	EC-15 - Environmental Charge	\$6.00
			E 04	005 590 321 401 811	Fuel Surcharge	\$26.50
			E 04	005 590 321 401 811	699922 - 15 GA Blu/Black Deidrum	(\$15.00)
			E 04	005 590 321 401 811	15550 - Azone 15 - EPA Reg. No. 7870-5	\$136.18
			E 04	005 590 321 401 811	699922 - 15 GA Blu/Black Deidrum	(\$15.00)
			E 04	005 590 321 401 811	699922 - 15 GA Blu/Black Deidrum	\$15.00

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 02/01/2026-02/28/2026 Period: 202601-202609 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
BOR	9479223	01005		HAWKINS, INC.		Check
			E 04 005 590 321 401 811	32243 - pH Down LO		\$393.44
			E 04 005 590 321 401 811	699922 - 15 GA Blu/Black Deidrum		\$30.00
			E 04 005 590 321 401 811	367834 - R-0008 Total Alkalinity Ind		\$8.75
			E 04 005 590 321 401 811	367817 - R-0870-I DPD Powder (10 GM)		\$52.50
			E 04 005 590 321 401 811	367818 - R-0871-C FAS DPD Titrating		\$67.50
PO#:	Voucher #:	79368	Invoice	Invoice No: 7345602	2/27/2026	Paid Amt: \$763.51 Check Amount: \$763.51
BOR	9479224	3196		Horizon Commercial Pool Supply		Check
			E 04 005 590 321 401 811	1H-CAL25 - UN2880, Calcium Hypochlorite-H ₂		\$859.32
			E 04 005 590 321 401 811	TAY-9056 - Chlorine/Bromine Comparator		\$24.33
			E 04 005 590 321 401 811	Shipping		\$327.03
PO#:	Voucher #:	79372	Invoice	Invoice No: INV129063	2/27/2026	Paid Amt: \$1,210.68 Check Amount: \$1,210.68
BOR	9479225	4899		INTERQUEST DETECTION CANINES		Check
			E 01 005 718 342 311 000	Regular Canine Search - 02/05/26		\$400.00
			E 01 005 718 342 311 000	Travel Fee		\$40.00
PO#:	Voucher #:	79362	Invoice	Invoice No: Feb NM 2026	2/27/2026	Paid Amt: \$440.00 Check Amount: \$440.00
BOR	9479226	4847		Josten's		Check
			E 01 222 298 000 430 121	Service: Fulfillment, Facsimile Signature Cut. C		\$26.10
PO#:	Voucher #:	79361	Invoice	Invoice No: 38832747	2/27/2026	Paid Amt: \$26.10 Check Amount: \$26.10
BOR	9479227	5031		KEMPS LLC		Check
			E 02 005 770 701 495 000	26890 - Dairy PUR 1% MK HPE 50C		\$117.90
			E 02 005 770 701 495 000	65492 - TROMOO CHOC SK MK		\$237.00
			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		\$0.00
			E 02 005 770 701 495 000	164 - Cass 2% MK PLGL 4CS		\$0.00
PO#:	Voucher #:	79366	Invoice	Invoice No: 6203210	2/27/2026	Paid Amt: \$354.90
			E 02 005 770 701 495 000	26890 - Dairy PUR 1% MK HPE 50C		\$78.60
			E 02 005 770 701 495 000	65492 - TROMOO CHOC SK MK		\$237.00
			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

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 02/01/2026-02/28/2026 Period: 202601-202609 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
BOR	9479227	5031		KEMPS LLC		Check
			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 #:	79360	Invoice	Invoice No: 6199364	2/27/2026	Paid Amt: \$329.76
						Check Amount: \$684.66
BOR	9479228	00619		Lake of the Woods Education Assoc.		Check
			B 01 215 027	MINN Education Assn Payable		\$1,066.17
PO#:	Voucher #:	79336	Invoice	Invoice No: S2026160	2/27/2026	Paid Amt: \$1,066.17
						Check Amount: \$1,066.17
BOR	9479229	04640		LAKE OF THE WOODS INTERNATIONAL ARENA ASSOCIATION		Check
			E 01 005 810 000 370 000	Ice Rental - 2025-2026		\$68,000.00
PO#:	Voucher #:	79373	Invoice	Invoice No: 179	2/27/2026	Paid Amt: \$68,000.00
						Check Amount: \$68,000.00
BOR	9479230	3752		Midwest Bus Parts		Check
			E 01 005 760 720 401 000	12-180-239 - Bluebird Cushion 39" 42oz. Grey		\$15.40
			E 01 005 760 720 401 000	06-B-900HD - OEM Blower Assembly w/4-Pin		\$114.95
			E 01 005 760 720 401 000	Shipping		\$15.61
PO#:	Voucher #:	79350	Invoice	Invoice No: INV23742	2/27/2026	Paid Amt: \$145.96
						Check Amount: \$145.96
BOR	9479231	03261		MSEA		Check
			B 01 215 031	Msea		\$325.14
PO#:	Voucher #:	79341	Invoice	Invoice No: S2026160	2/27/2026	Paid Amt: \$325.14
						Check Amount: \$325.14
BOR	9479232	4554		NAPA AUTO PARTS - BAUDETTE		Check
			E 01 005 760 720 401 000	H30002-06 - Air Brake Hose		\$66.50
			E 01 005 760 720 401 000	G55100-6040 - Coupling		\$6.44
			E 01 005 760 720 401 000	G55400-0606		\$4.57
PO#:	Voucher #:	79355	Invoice	Invoice No: 234711	2/27/2026	Paid Amt: \$77.51
						Check Amount: \$77.51
BOR	9479233	1346		Northwest Iron Firemen, Inc.		Check
			E 01 005 865 363 305 000	Cat 1092 Type S - Ignition Transformer		\$152.00
			E 01 005 865 363 305 000	Shipping		\$11.00
PO#:	Voucher #:	79363	Invoice	Invoice No: 9916	2/27/2026	Paid Amt: \$163.00
						Check Amount: \$163.00

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 02/01/2026-02/28/2026 Period: 202601-202609 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
BOR	9479234	08770		Northwest Service Coop		Check			
			E 04	005 505 321 305 000	Creativity Festival - 7th Grade		\$1,225.00		
PO#:	Voucher #:	79365	Invoice	Invoice No: 12443	2/27/2026	Paid Amt:	\$1,225.00		
						Check Amount:	\$1,225.00		
BOR	9479235	5423		PERFORMANCE FOOD SERVICE		Check			
			E 02	005 770 701 491 000	Commodity		\$137.73		
PO#:	Voucher #:	79369	Invoice	Invoice No: 889466	2/27/2026	Paid Amt:	\$137.73		
			E 02	005 770 705 490 000	Breakfast		\$697.13		
			E 02	005 770 701 401 000	Non-Food		\$265.63		
			E 02	005 770 701 490 000	Food		\$1,968.82		
PO#:	Voucher #:	79370	Invoice	Invoice No: 885027	2/27/2026	Paid Amt:	\$2,931.58		
						Check Amount:	\$3,069.31		
BOR	9479236	4527		PLAY WITH A PURPOSE		Check			
			E 21	005 298 301 401 715	24-296 - 5-Hoop Basketball Stand		\$429.00		
			E 21	005 298 301 401 715	24-330 - Rainbow PEmoji Expansion Set		\$179.00		
			E 21	005 298 301 401 715	86-201 - Rainbow Deluxe Connect-A-Scooter		\$299.00		
			E 21	005 298 301 401 715	43-565 - Rainbow Foam Hoop Holders Set		\$49.95		
			E 21	005 298 301 401 715	61-814 - Gopher Cage Ball w/Bladder		\$74.95		
			E 21	005 298 301 401 715	21-502 - Puppy Ride-On - Blue		\$139.00		
			E 21	005 298 301 401 715	21-501 - Puppy Ride-On - Green		\$139.00		
			E 21	005 298 301 401 715	21-500 - Puppy Ride-On - Red		\$139.00		
			E 21	005 298 301 401 715	57-582 - Winther Duo Small Pushbike		\$179.00		
			E 21	005 298 301 401 715	57-599 - Winther Duo Beginner 3-Wheel Scoc		\$378.00		
			E 21	005 298 301 401 715	Shipping		\$180.57		
PO#:	Voucher #:	79371	Invoice	Invoice No: IN488181	2/27/2026	Paid Amt:	\$2,186.47		
						Check Amount:	\$2,186.47		
BOR	9479237	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 #:	79325	Invoice	Invoice No: 02/17/26	2/27/2026	Paid Amt:	\$484.65		
						Check Amount:	\$484.65		
							Report Total:	\$186,096.87	

Lake of the Woods School District
Cash Report as of February 28, 2026

Border Bank Simple Business Checking Account			
Beginning Checking Account Balance			\$720,298.85
Receipts		\$663,719.59	
Wire Trans (in)		\$200,000.00	
Total Receipts		\$863,719.59	
Wire Trans (out)		\$0.00	
Disbursements	\$	984,375.89	
Ending Checking Account Balance			\$599,642.55
New Border Bank Simple Savings Plus Business Account			
Beginning Checking Account Balance			\$528,538.74
Receipts		\$323,697.06	
Interest Earned		\$587.21	
Wire Trans (out) Debit		\$200,000.00	
Wire Trans (in)		\$0.00	
Fee/Debit			
Ending Savings Account Balance			\$652,823.01
MSDLAF Liquid Asset Fund			
Beginning Balance			\$41,997.06
Receipts	\$	-	
Interest Earned	\$	114.47	
Transfer (in)	\$	-	
Transfer (out)	\$	-	
Ending Balance			\$42,111.53
Average Monthly Balance was \$42,005.24 at 3.55%			
MSDLAF MAX Fund			
Beginning Balance			\$464,769.12
Receipts	\$	-	
Interest Earned	\$	1,299.28	
Transfer (in)			
Transfer (out)	\$	-	
Ending Balance			\$466,068.40
Average Monthly Balance was \$464,861.93 at 3.65%			
MN Trust			
Beginning Balance			\$52,815.67
Receipts	\$	-	
Interest Earned	\$	147.03	
Transfer Out	\$	-	
Ending Balance			\$52,962.70
Average Monthly Interest Rate 3.628%			
TOTAL CASH AND INVESTMENTS			\$1,813,608.19

ENTITY NAME	LAKE OF THE WOODS	
DISTRICT #		390
FISCAL YEAR		2026
PRIOR FISCAL YEAR		2025
2ND PRIOR FISCAL YEAR		2024
BUDGET STATUS (1=ADOPTED, 2=REVISED)		1
CURRENT MONTH END	01/31/2026	

Client Management Team

Amber Cannegieter

Key Account Manager
213 Market Street
Harrisburg, PA 17101-2141
1-888-4-MSDLAF
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Danny A. Nelson

Director
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Minneapolis, MN 55402
612-371-3747
nelsond@pfmam.com

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Individual Accounts

Accounts included in Statement

 REGULAR ACCOUNT

Important Messages

MSDLAF will be closed on 04/03/2026 for Good Friday.

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

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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.

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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 **February 28, 2026**

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

MSDLAF+ Liquid Class	
Opening Market Value	41,997.06
Purchases	114.47
Redemptions	0.00
Unsettled Trades	0.00
Change in Value	0.00

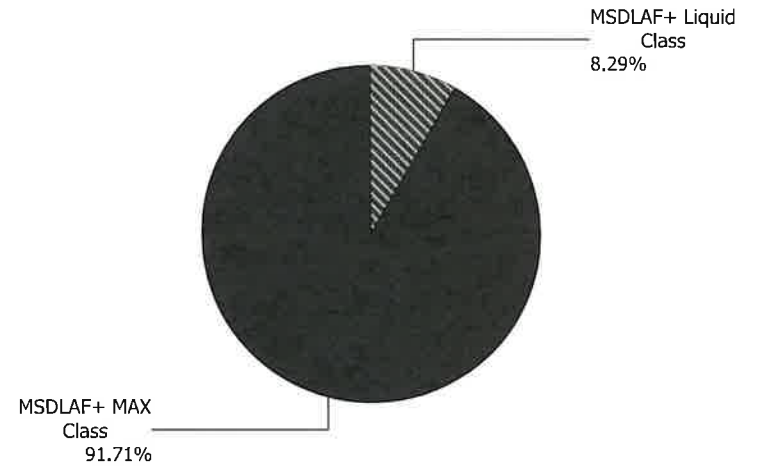
Closing Market Value **\$42,111.53**
Cash Dividends and Income 114.47

MSDLAF+ MAX Class	
Opening Market Value	464,769.12
Purchases	1,299.28
Redemptions	0.00
Unsettled Trades	0.00
Change in Value	0.00

Closing Market Value **\$466,068.40**
Cash Dividends and Income 1,299.28

Asset Summary		
	February 28, 2026	January 31, 2026
MSDLAF+ Liquid Class	42,111.53	41,997.06
MSDLAF+ MAX Class	466,068.40	464,769.12
Total	\$508,179.93	\$506,766.18

Asset Allocation



Account Statement

For the Month Ending **February 28, 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					41,997.06
02/27/26	03/02/26	Accrual Income Div Reinvestment - Distributions	1.00	114.47	42,111.53
Closing Balance					42,111.53

	Month of February	Fiscal YTD July-February
Opening Balance	41,997.06	41,037.78
Purchases	114.47	1,073.75
Redemptions (Excl. Checks)	0.00	0.00
Check Disbursements	0.00	0.00
Closing Balance	42,111.53	42,111.53
Cash Dividends and Income	114.47	1,073.75

Closing Balance	42,111.53
Average Monthly Balance	42,005.24
Monthly Distribution Yield	3.55%

MSDLAF+ MAX Class

Opening Balance					464,769.12
02/27/26	03/02/26	Accrual Income Div Reinvestment - Distributions	1.00	1,299.28	466,068.40

Account Statement

For the Month Ending **February 28, 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					466,068.40
		Month of February	Fiscal YTD July-February		
Opening Balance		464,769.12	157,668.58	Closing Balance	466,068.40
Purchases		1,299.28	608,399.82	Average Monthly Balance	464,861.93
Redemptions (Excl. Checks)		0.00	(300,000.00)	Monthly Distribution Yield	3.65%
Check Disbursements		0.00	0.00		
Closing Balance		466,068.40	466,068.40		
Cash Dividends and Income		1,299.28	8,399.82		

Lake of the Woods Public Schools #390 Student Activity Guideline Period Ending February 28, 2026

Sequence: Group-Sub, Crs

											B26			% YTD	Remaining	
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Description	Annual Budget	Period 202608	Year To Date	% YTD	Encumbrances	+ Enc	Balance
									00	ASSETS						
B	21	101	000				100	00	Student Activity Cash	0.00	935.67	74,262.53	0%	0.00	0%	(74,262.53)
									00	0.00	935.67	74,262.53	0%	0.00	0%	(74,262.53)
									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	(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	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	0.00	0.00	(286.00)	0%	0.00	0%	286.00
									704	Boys Basketball						
R	21	005	298	301	099	704	401	704	Kindergarten Clawset	0.00	0.00	(586.00)	0%	0.00	0%	586.00
									704	0.00	0.00	(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)	(2,540.00)	(3,780.00)	69%	0.00	69%	(1,720.00)
									712	2,000.00	(2,540.00)	(6,585.35)	(329%)	0.00	(329%)	8,585.35
									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	(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	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
E	21	005	298	301	401	715	401	715	Elementary Yearbook	515.00	2,186.47	3,616.23	702%	0.00	702%	(3,101.23)

Lake of the Woods Public Schools #390

Student Activity Guideline

Period Ending February 28, 2026

Sequence: Group-Sub, Crs

										B26						
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Description	Annual Budget	Period 202608	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
		715	Elementary Yearbook													
R	21	005	298	301	099	715	401	715	Elementary Yearbook	(1,300.00)	(62.00)	(442.00)	34%	0.00	34%	(858.00)
		715	Elementary Yearbook							(785.00)	2,124.47	(513.60)	65%	0.00	65%	(271.40)
		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)	0.00	(2,705.00)	208%	0.00	208%	1,405.00
		716	ECFE							3,700.00	0.00	(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
R	21	005	298	301	099	718	401	718	Class of 2032	0.00	(1,084.00)	(1,084.00)	0%	0.00	0%	1,084.00
E	21	005	298	301	401	718	401	718	Class of 2032	0.00	14.45	(1,346.47)	0%	0.00	0%	1,346.47
		718	Class of 2032							0.00	(1,069.55)	(3,369.61)	0%	0.00	0%	3,369.61
		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	0.00	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)	0.00	(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	61.94	1,239.74	60%	0.00	60%	820.26
		726	Class of 2026							(1,940.00)	61.94	(12,005.85)	619%	0.00	619%	10,065.85

Lake of the Woods Public Schools #390
Student Activity Guideline
Period Ending February 28, 2026

Sequence: Group-Sub, Crs

							B26				% YTD	Remaining					
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Description	Annual Budget	Period 202608	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	591.47	2,906.09	194%	94.48	200%	(1,500.57)	
R	21	005	298	301	099	731	401	731	PBIS	(1,000.00)	(104.00)	(2,770.45)	277%	0.00	277%	1,770.45	
731 HS PBIS										500.00	487.47	(8,740.89)	(1748%)	94.48	(1729%)	9,146.41	
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)	0.00	(350.00)	35%	0.00	35%	(650.00)	
E	21	005	298	301	401	732	401	732	Backpack Program	2,500.00	0.00	3,373.80	135%	0.00	135%	(873.80)	
732 Backpack Program										1,500.00	0.00	(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%)	94.48	(4%)	(2,361.48)	

Lake of the Woods Public Schools #390

Student Activity Transaction Report

202608 through 202608

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

21 Student Activity Fund

										St Bal:	\$1,429.76	Activity:	\$2,186.47	Enc:	\$0.00	End Bal:	\$3,616.23
Type Code	Period	Date	St	Vendor / Cust / Desc	Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount						
VOU 79371	202608	02/27/26	1	4527 PLAY WITH A PURPOSE	61-814 - Gopher Cage Ball w/Blac		IN488181	02/27/26	CH	9479236	74.95						
VOU 79371	202608	02/27/26	1	4527 PLAY WITH A PURPOSE	43-565 - Rainbow Foam Hoop Hol		IN488181	02/27/26	CH	9479236	49.95						
VOU 79371	202608	02/27/26	1	4527 PLAY WITH A PURPOSE	24-330 - Rainbow PEmoji Expansi		IN488181	02/27/26	CH	9479236	179.00						
VOU 79371	202608	02/27/26	1	4527 PLAY WITH A PURPOSE	24-296 - 5-Hoop Basketball Stand		IN488181	02/27/26	CH	9479236	429.00						
VOU 79371	202608	02/27/26	1	4527 PLAY WITH A PURPOSE	21-501 - Puppy Ride-On - Green		IN488181	02/27/26	CH	9479236	139.00						
VOU 79371	202608	02/27/26	1	4527 PLAY WITH A PURPOSE	57-599 - Winther Duo Beginner 3-		IN488181	02/27/26	CH	9479236	378.00						
VOU 79371	202608	02/27/26	1	4527 PLAY WITH A PURPOSE	57-582 - Winther Duo Small Pushb		IN488181	02/27/26	CH	9479236	179.00						
VOU 79371	202608	02/27/26	1	4527 PLAY WITH A PURPOSE	86-201 - Rainbow Deluxe Connec		IN488181	02/27/26	CH	9479236	299.00						
VOU 79371	202608	02/27/26	1	4527 PLAY WITH A PURPOSE	21-500 - Puppy Ride-On - Red		IN488181	02/27/26	CH	9479236	139.00						
VOU 79371	202608	02/27/26	1	4527 PLAY WITH A PURPOSE	Shipping		IN488181	02/27/26	CH	9479236	180.57						
VOU 79371	202608	02/27/26	1	4527 PLAY WITH A PURPOSE	21-502 - Puppy Ride-On - Blue		IN488181	02/27/26	CH	9479236	139.00						
Total Voucher Activity:																	\$2,186.47

										St Bal:	(\$1,360.92)	Activity:	\$14.45	Enc:	\$0.00	End Bal:	(\$1,346.47)
Type Code	Period	Date	St	Vendor / Cust / Desc	Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount						
VOU 79281	202608	02/17/26	1	5749 THE PASTA SHOPPE	Pasta Fundraiser - Class of 2032		02/17/26	02/20/26	CH	9479210	14.45						
Total Voucher Activity:																	\$14.45

										St Bal:	\$1,177.80	Activity:	\$61.94	Enc:	\$0.00	End Bal:	\$1,239.74
Type Code	Period	Date	St	Vendor / Cust / Desc	Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount						
VOU 79327	202608	02/23/26	1	2899 AMAZON CAPITAL SERVICES	BOBX2QBC3G Nuenen 500 Pcs 4	9448	1NRM-YPR7-G	02/27/26	CH	9479217	31.95						
VOU 79359	202608	02/25/26	1	2899 AMAZON CAPITAL SERVICES	BODNJVB2M 25FT NON-EXPAN	9448	16GV-7M19-Q	02/27/26	CH	9479217	29.99						
Total Voucher Activity:																	\$61.94

										St Bal:	\$2,314.62	Activity:	\$591.47	Enc:	\$94.48	End Bal:	\$2,906.09
Type Code	Period	Date	St	Vendor / Cust / Desc	Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount						
VOU 79202	202608	02/06/26	1	07003 SAM'S CLUB	Famous Amos Chocolate Chip Cox		10388236107	02/06/26	CC	0	35.76						
VOU 79202	202608	02/06/26	1	07003 SAM'S CLUB	Trident Sugar Free Gum		10388236107	02/06/26	CC	0	71.92						
VOU 79202	202608	02/06/26	1	07003 SAM'S CLUB	Rice Krispies		10388236107	02/06/26	CC	0	56.88						
VOU 79202	202608	02/06/26	1	07003 SAM'S CLUB	Oreo Chocloate Sandwhich Cooki		10388236107	02/06/26	CC	0	53.92						
VOU 79202	202608	02/06/26	1	07003 SAM'S CLUB	Member's Mark Sparkling Water		10388236107	02/06/26	CC	0	21.36						
VOU 79202	202608	02/06/26	1	07003 SAM'S CLUB	Gatorade Thurst Quencher Variet		10388236107	02/06/26	CC	0	16.28						
VOU 79202	202608	02/06/26	1	07003 SAM'S CLUB	Gatorade Sports Drink Variety Pac		10388236107	02/06/26	CC	0	16.28						
VOU 79202	202608	02/06/26	1	07003 SAM'S CLUB	Gatorade Liberty Variety Pack		10388236107	02/06/26	CC	0	16.28						
VOU 79203	202608	02/06/26	1	3123 WAL-MART	Tax		01/27/26	02/06/26	CC	0	1.70						
VOU 79203	202608	02/06/26	1	3123 WAL-MART	NBA Basketball		01/27/26	02/06/26	CC	0	20.00						
VOU 79204	202608	02/06/26	1	07003 SAM'S CLUB	Trident Sugar Free Gum		10382847875	02/06/26	CC	0	71.92						
VOU 79204	202608	02/06/26	1	07003 SAM'S CLUB	Rice Krispies		10382847875	02/06/26	CC	0	18.96						
VOU 79204	202608	02/06/26	1	07003 SAM'S CLUB	Propel Water Zero Variety Pack		10382847875	02/06/26	CC	0	14.98						
VOU 79204	202608	02/06/26	1	07003 SAM'S CLUB	Member's Mark Sparkling Water		10382847875	02/06/26	CC	0	10.68						
VOU 79204	202608	02/06/26	1	07003 SAM'S CLUB	Gatorade Sports Drink Variety Pac		10382847875	02/06/26	CC	0	16.28						

Lake of the Woods Public Schools #390

Student Activity Transaction Report

202608 through 202608

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

21 Student Activity Fund

										St Bal:	\$2,314.62	Activity:	\$591.47	Enc:	\$94.48	End Bal:	\$2,906.09
Type Code	Period	Date	St	Vendor / Cust / Desc	Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount						
VOU 79204	202608	02/06/26	1	07003 SAM'S CLUB	Gatorade Liberty Variety Pack		10382847875	02/06/26	CC	0	16.28						
VOU 79279	202608	02/17/26	1	2899 AMAZON CAPITAL SERVICES	Amazon Shipping Charge	9446	1K3H-RPHV-9	02/20/26	CH	9479194	3.41						
VOU 79279	202608	02/17/26	1	2899 AMAZON CAPITAL SERVICES	B0D6X2RHBW Starlight Peppermi	9446	1K3H-RPHV-9	02/20/26	CH	9479194	23.51						
VOU 79279	202608	02/17/26	1	2899 AMAZON CAPITAL SERVICES	B0CP314BZZ Assorted Chocolate	9446	1K3H-RPHV-9	02/20/26	CH	9479194	23.51						
VOU 79323	202608	02/20/26	1	2899 AMAZON CAPITAL SERVICES	Shipping	9446	1619-TXYQ-F	02/20/26	CH	9479194	3.58						
VOU 79323	202608	02/20/26	1	2899 AMAZON CAPITAL SERVICES	B078NGVYGG GSE Games & Sp	9446	1619-TXYQ-F	02/20/26	CH	9479194	77.98						
Total Voucher Activity:																	\$591.47

										St Bal:	(\$1,240.00)	Activity:	(\$2,540.00)	Enc:	\$0.00	End Bal:	(\$3,780.00)
Type Code	Period	Date	St	Vendor / Cust / Desc	Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount						
RCT 27743	202608	02/20/26	1	1057 Student Activity	High School Yearbook			6738	CH	002295	(2,380.00)						
RCT 27764	202608	02/05/26	1	1057 Student Activity	High School Yearbook			6743	CH		(160.00)						
Total Receipt Activity:																	(\$2,540.00)

										St Bal:	(\$380.00)	Activity:	(\$62.00)	Enc:	\$0.00	End Bal:	(\$442.00)
Type Code	Period	Date	St	Vendor / Cust / Desc	Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount						
RCT 27721	202608	02/06/26	1	1057 Student Activity	Elementary Yearbook			6736	CH	001948	(22.00)						
RCT 27731	202608	02/20/26	1	1057 Student Activity	Elementary Yearbook			6738	CH	001950	(20.00)						
RCT 27752	202608	02/24/26	1	1057 Student Activity	Elementary Yearbook			6740	CH	001952	(20.00)						
Total Receipt Activity:																	(\$62.00)

										St Bal:	\$0.00	Activity:	(\$1,084.00)	Enc:	\$0.00	End Bal:	(\$1,084.00)
Type Code	Period	Date	St	Vendor / Cust / Desc	Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount						
RCT 27739	202608	02/20/26	1	1057 Student Activity	Class of 2032			6738	CH	002294	(1,084.00)						
Total Receipt Activity:																	(\$1,084.00)

										St Bal:	(\$2,666.45)	Activity:	(\$104.00)	Enc:	\$0.00	End Bal:	(\$2,770.45)
Type Code	Period	Date	St	Vendor / Cust / Desc	Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount						
RCT 27753	202608	02/24/26	1	1057 Student Activity	PBIS			6740	CH	002280	(104.00)						
Total Receipt Activity:																	(\$104.00)

	21 Student Activity Fund	(\$725.19)	(\$935.67)	\$94.48	(\$1,660.86)
Report Total Balance:		(\$725.19)	(\$935.67)	\$94.48	(\$1,660.86)

Lake of the Woods Public Schools #390
UFARS Exp/Rev Summary
Period Ending February 28, 2026

Sequence: L, Fd

	District	B26					% YTD	Remaining
	Account Description	Annual Budget	Period 202608	Year To Date	% YTD	Encumbrances	+ Enc	Balance
01	General	7,218,894.00	665,577.08	3,968,412.85	55%	32,695.04	55%	3,217,786.11
02	Food Service	377,833.00	38,530.82	264,579.55	70%	0.00	70%	113,253.45
04	Community Service	410,228.00	23,921.25	235,977.43	58%	59.99	58%	174,190.58
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	728,029.15	5,521,719.83	61%	32,755.03	61%	3,504,180.14
01	General	(7,463,888.00)	(646,276.58)	(3,885,358.25)	52%	0.00	52%	(3,578,529.75)
02	Food Service	(358,350.00)	(36,093.71)	(189,711.88)	53%	0.00	53%	(168,638.12)
04	Community Service	(345,893.00)	(5,567.35)	(47,960.46)	14%	0.00	14%	(297,932.54)
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)	(687,937.64)	(4,291,524.75)	46%	0.00	46%	(4,981,314.25)
	Report Totals:	(214,184.00)	40,091.51	1,230,195.08	(574%)	32,755.03	(590%)	(1,477,134.11)

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void		Amount
												Date		
BOR		53063		Wire	1	09541	PERA		No	Yes	No	02/16/2026		14,428.18
BOR		53064		Wire	1	3198	Educators Benefit Consultants,		No	Yes	No	02/16/2026		8,116.46
BOR		53065		Wire	1	3475	Teacher Retirement Association		No	Yes	No	02/16/2026		18,531.30
BOR		53066		Wire	1	3503	USA TAX		No	Yes	No	02/16/2026		42,098.82
BOR		53067		Wire	1	3504	MINNESOTA TAX		No	Yes	No	02/16/2026		6,513.41
BOR		53068		Wire	2	5259	Wex HSA		No	Yes	No	02/16/2026		2,177.10
BOR		53217		Wire	1	09541	PERA		No	No	No	02/28/2026		9,762.40
BOR		53218		Wire	1	3198	Educators Benefit Consultants,		No	No	No	02/28/2026		8,116.46
BOR		53219		Wire	1	3475	Teacher Retirement Association		No	No	No	02/28/2026		18,076.62
BOR		53220		Wire	1	3503	USA TAX		No	No	No	02/28/2026		35,059.96
BOR		53221		Wire	1	3504	MINNESOTA TAX		No	No	No	02/28/2026		5,692.67
BOR		53222		Wire	1	3820	SCHOOL MANAGEMENT SERVICES, LLC		No	Yes	No	02/28/2026		44,925.00
BOR		53223		Wire	1	5273	MidAmerica Administrative & Retirement		No	No	No	02/28/2026		1,277.68
BOR		53224		Wire	2	5259	Wex HSA		No	No	No	02/28/2026		2,002.10
BOR		53225		Wire	1	1769	AFLAC		No	Yes	No	02/28/2026		135.06
BOR		53226		Wire	1	3303	SFM MUTUAL INSURANCE COMPANY		No	Yes	No	02/28/2026		2,359.00
BOR		53227		Wire	1	4325	rSchool Today		No	Yes	No	02/28/2026		72.66
BOR		53228		Wire	1	4928	School Pay Fee-I3 Verticles LLC		No	Yes	No	02/28/2026		71.52
BOR		53229		Wire	1	5090	Delta Dental of Minnesota		No	Yes	No	02/28/2026		1,997.84
BOR		53230		Wire	1	5116	VSP Insurance CO		No	Yes	No	02/28/2026		249.50
BOR		53231		Wire	1	5222	Medica-North Risk		No	Yes	No	02/28/2026		52,670.80
BOR		53232		Wire	1	5276	WEX FSA/DEP Reimb. or Fees		No	Yes	No	02/28/2026		77.00

Bank Total: \$274,411.54

Report Total: \$274,411.54



LAKE OF THE WOODS

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

School Board Agenda

Date:

3/12/2026

Agenda Item Number:

Agenda Item: Approving Spring slate of coaching positions

Requested Action: Vote

Information:

- Softball
 - Varsity - Beef Sathre - 4359.44
 - Asst - Austin Heimstra - 3012.77
 - JV - Tracy Dunn - 2324.05
 - Junior High - Jeremy Davidson - 2150.01
- Baseball
 - Varsity - Tony Brouse - 4359.44
 - Asst - Erik Tange - 2870.48
 - Junior High - Rylan Henrickson - 2324.05
 - Junior High - Chuck Merchant - 2324.05
- Track - Boys & Girls
 - Varsity - JP Sweet - 4359.44
 - Varsity Asst - Allen Cauble - 3012.77
 - Junior High - Nick Otto - 2324.05
 - Junior High - Jen Otto - 2165.07
- Golf - Boys & Girls
 - Varsity - Sam Lyon - 3388.44
 - Asst - John Swanson - 750.00
 - Junior High - Makayla Brauch - 1877.28

Recommendation(s): Approve Spring Coaching slate

School Board Action:

Motion by: _____

Second by: _____

Vote Yes: _____

Vote No: _____

No Action Required: _____

Adopted: _____

MSBA/MASA Model Policy
211

Orig. 1995
Rev. 2026

Revised: _____

211 CRIMINAL OR CIVIL ACTION AGAINST SCHOOL DISTRICT, SCHOOL BOARD MEMBER, EMPLOYEE, OR STUDENT

I. PURPOSE

The purpose of this policy is to provide guidance about the school district's position, rights, and responsibilities when a civil or criminal action is pending against the school district, or a school board member, school district employee, or student.

II. GENERAL STATEMENT OF POLICY

- A. The school district recognizes that, when civil or criminal actions are pending against a school board member, school district employee, or student, the school district may be requested or required to take action.
- B. In responding to such requests and/or requirements, the school district will take such measures as are appropriate to its primary mission of providing for the education of students in an environment that is safe for staff and students and is conducive to learning.
- C. The school district acknowledges its statutory obligations with respect to providing assistance to school board members and teachers who are sued in connection with performance of school district duties. Collective bargaining agreements and school district policies may also apply.

III. CIVIL ACTIONS

- A. Pursuant to Minnesota Statutes, section 466.07, subdivision 1, the school district shall defend and indemnify any school board member or school district employee for damages in school-related litigation, including punitive damages, claimed or levied against the school board member or employee, provided that the school board member or employee was acting in the performance of the duties of the position and was not guilty of malfeasance, willful neglect of duty, or bad faith.
- B. Pursuant to Minnesota Statutes, section 123B.25(b), with respect to teachers employed by the school district, upon written request of the teacher involved, the school district must provide legal counsel for any school teacher against whom a claim is made or action is brought for recovery of damages in any tort action involving physical injury to any person or property or for wrongful death arising out of or in connection with the employment of the teacher with the school district. The school district will choose legal counsel after consultation with the teacher.

- C. Data Practices

Educational data and personnel data maintained by the school district may be sought as evidence in a civil proceeding. The school district will release the data only pursuant to the Minnesota Government Data Practices Act, Minnesota Statutes, chapter 13 and to the Family Educational Rights and Privacy Act, 20 United States Code, section 1232g, and related regulations. When an employee is subpoenaed and is expected to testify regarding educational data or personnel data, the employee will inform the building administrator or designated supervisor, who shall immediately inform the superintendent or designee. No school board member or employee may release data without consultation in advance with the school district official designated as the

responsible authority for the collection, use, and dissemination of data.

D. Service of Subpoenas

School district officers and employees will normally not be involved in providing service of process for third parties in the school setting.

E. Leave to Testify

Leave for employees appearing in court, either when sued or under subpoena to testify, will be considered in accordance with school district personnel policies and applicable collective bargaining agreements.

IV. CRIMINAL CHARGES OR CONDUCT

A. Employees

1. The school district expects that its employees serve as positive role models for students. As role models for students, employees have a duty to conduct themselves in an exemplary manner.
2. If the school district receives information relating to activities of a criminal nature by an employee, the school district will investigate and take appropriate disciplinary action, which may include discharge, subject to school district policies, statutes, and provisions of applicable collective bargaining agreements.
3. Pursuant to Minnesota Statutes, section 123B.02, subdivision 20, if reimbursement for a criminal defense is requested by a school district employee, the school board may, after consulting with its legal counsel, reimburse the employee for any costs and reasonable attorney fees incurred by the employee to defend criminal charges brought against the employee arising out of the performance of duties for the school district. The decision whether to reimburse shall be made in the school board's discretion. A school board member who is a witness or an alleged victim in the case may not vote on the reimbursement. If a quorum of the school board is disqualified from voting on the reimbursement, the reimbursement must be approved by a judge of the district court.

B. Students

The school district has an interest in maintaining a safe and healthful environment and in preventing disruption of the educational process. To promote that interest, the school district will take appropriate action regarding students convicted of crimes that relate to the school environment.

C. Criminal Investigations

1. The policy of the school district is to cooperate with law enforcement officials. The school district will make all efforts, however, to encourage law enforcement officials to question students and employees outside of school hours and off school premises unless extenuating circumstances exist, the matter being investigated is school-related, or as otherwise provided by law.
2. If questioning at school is unavoidable, the school district will attempt to maintain confidentiality to avoid embarrassment to students and employees and to avoid disruption of the educational program. The school district will attempt to notify parents of a student under age eighteen (18) that police will be questioning their child. Normally, the superintendent, principal, or other appropriate school official will be present during the interview, except as

otherwise required by law (Minnesota Statutes, section 260E.22), or as otherwise determined in consultation with the parent or guardian.

D. Data Practices

The school district will release to juvenile justice and law enforcement authorities educational and personnel data only in accordance with Minnesota Statutes, chapter 13 (Minnesota Government Data Practices Act) and 20 United States Code, section 1232g (FERPA).

V. **STATEMENTS WHEN LITIGATION IS PENDING**

The school district recognizes that when a civil or criminal action is commenced or pending, parties to the lawsuit have particular duties in reference to persons involved or named in the lawsuit, as well as insurance carrier(s). Therefore, school board members or school district employees shall make or release statements in that situation only in consultation with legal counsel.

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)
Minn. Stat. § 123B.02, Subd. 20 (Legal Counsel; Reimbursement)
Minn. Stat. § 123B.25(b) (Legal Actions Against Districts and Teachers)
Minn. Stat. § 260E.22 (Interviews)
Minn. Stat. § 466.07, Subd. 1 (Indemnification)
20 U.S.C. § 1232g (Family Educational Rights and Privacy Act)
42 U.S.C. § 1983 (Civil Action for Deprivation of Rights)
Minn. Op. Atty. Gen. 169 (Mar. 7, 1963)
Minn. Op. Atty. Gen. 169 (Nov. 3, 1943)
Dypress v. School Committee of Boston, 446 N.E.2d 1099 (Mass. App. Ct. 1983)
Wood v. Strickland, 420 U.S. 308(1975)

Cross References: MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
MSBA/MASA Model Policy 406 (Public and Private Personnel Data)
MSBA/MASA Model Policy 408 (Subpoena of a School District Employee)
MSBA/MASA Model Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)
MSBA/MASA Model Policy 519 (Interviews of Students by Outside Agencies)

Adopted: _____

MSBA/MASA Model Policy
401

Revised: _____

Orig. 1995
Rev.
2022/2026

401 EQUAL EMPLOYMENT OPPORTUNITY

[NOTE: School districts are not required by statute to have a policy addressing these issues. However, the Equal Employment Opportunity Commission strongly encourages the adoption of a policy and will look for such a policy during accreditation visits, audits, or investigations.]

I. PURPOSE

The purpose of this policy is to provide equal employment opportunity for all applicants for school district employment and for all school district employees.

II. GENERAL STATEMENT OF POLICY

- A. The policy of the school district is to provide equal employment opportunity for all applicants and employees. The school district does not unlawfully discriminate on the basis of race, color, creed, religion, national origin, sex, marital status, status with regard to public assistance, disability, sexual orientation, including gender identity or expression, age, family care leave status, or veteran status. The school district also makes reasonable accommodations for disabled employees.

~~**[NOTE: The Minnesota Human Rights Act defines "sexual orientation" to include "having or being perceived as having a self-image or identity not traditionally associated with one's biological maleness or femaleness." Minnesota Statutes, section 363A.03, subdivision 44.]**~~

- B. The school district prohibits the harassment of any individual for any of the categories listed above. For information about the types of conduct that constitute impermissible harassment and the school district's internal procedures for addressing complaints of harassment, please refer to the school district's policy on harassment and violence.
- C. This policy applies to all areas of employment, including hiring, discharge, promotion, compensation, facilities, or privileges of employment.
- D. Every school district employee shall be responsible for following this policy.
- E. Any person having a question regarding this policy should discuss it with _____ (specify, e.g., the Personnel Manager) the Superintendent.

Legal References: Minn. Stat. Ch. 363A (Minnesota Human Rights Act)
29 U.S.C. § 621 *et seq.* (Age Discrimination in Employment Act)
29 U.S.C. § 2615 (Family and Medical Leave Act)
38 U.S.C. § 4211 *et seq.* (Employment and Training of Veterans)
38 U.S.C. § 4301 *et seq.* (Employment and Reemployment Rights of Members of the Uniformed Services)
42 U.S.C. § 2000e *et seq.* (Equal Employment Opportunities; Title VII of the Civil Rights Act)
42 U.S.C. § 12101 *et seq.* (Equal Opportunity for Individuals with Disabilities)

Cross References: MSBA/MASA Model Policy 402 (Disability Nondiscrimination)
MSBA/MASA Model Policy 405 (Veteran's Preference)
MSBA/MASA Model Policy 413 (Harassment and Violence)

Adopted: _____

Revised: _____

404 EMPLOYMENT BACKGROUND CHECKS

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

I. PURPOSE

The purpose of this policy is to maintain a safe and healthful environment in the school district in order to promote the physical, social, and psychological well-being of its students. To that end, the school district will seek a criminal history background check for applicants who receive an offer of employment with the school district and on all individuals, except enrolled student volunteers, who are offered the opportunity to provide athletic coaching services or other extracurricular academic coaching services to the school district, regardless of whether any compensation is paid, or such other background checks as provided by this policy. The school district may also elect to do background checks of other volunteers, independent contractors, and student employees in the school district.

II. GENERAL STATEMENT OF POLICY

- A. The school district shall require that applicants for school district positions who ~~are receive an offered-of~~ employment in the school and all individuals, except enrolled student volunteers, who are offered the opportunity to provide athletic coaching services or other extracurricular academic coaching services to the school district, regardless of whether any compensation is paid, submit to a criminal history background check. The offer of employment or the opportunity to provide services shall be conditioned upon a determination by the school district that an individual's criminal history does not preclude the individual from employment with, or provision of services to, the school district.
- B. The school district specifically reserves any and all rights it may have to conduct background checks regarding current employees, applicants, or service providers without the consent of such individuals.
- C. Adherence to this policy by the school district shall in no way limit the school district's right to require additional information, or to use procedures currently in place or other procedures to gain additional background information concerning employees, applicants, volunteers, service providers, independent contractors, and student employees.

III. PROCEDURES

- A. Normally an individual will not commence employment or provide services until the school district receives the results of the criminal history background check. ~~The school district may hire or otherwise allow an individual to provide a service to a school pending completion of a background check under Minnesota Statutes, section 123B.03, subdivision 1 or obtaining notice of a Professional Educator Licensing and Standards Board action under subdivision 1a but shall notify the individual that the individual's employment or other service may be terminated based on the result of the background check or Professional Educator Licensing and Standards Board action. The school district is not liable for failing to hire or for terminating an individual's employment or other service based on the result of a background check or Professional Educator Licensing and Standards Board action. The school district may conditionally hire an applicant or allow an individual to provide services pending completion of the background check but shall notify the individual that the individual's employment or opportunity to provide services may be terminated based on the result~~

~~of the background check.~~

Background checks will be performed by the Minnesota Bureau of Criminal Apprehension (BCA). The BCA shall conduct the background check by retrieving criminal history data as defined in Minnesota Statutes, section 13.87. The school district reserves the right to also have criminal history background checks conducted by other organizations or agencies.

- B. In order for an individual to be eligible for employment or to provide athletic coaching services or other extracurricular academic coaching services to the school district, except for an enrolled student volunteer, the individual must sign a criminal history consent form, which provides permission for the school district to conduct a criminal history background check, and provide a money order or check payable to either the BCA or to the school district, at the election of the school district, in an amount equal to the actual cost to the BCA and the school district of conducting the criminal history background check. The cost of the criminal history background check is the responsibility of the individual, unless the school district decides to pay the costs for a volunteer, an independent contractor, or a student employee. If the individual fails to provide the school district with a signed Informed Consent Form and fee at the time the individual receives a job offer, or permission to provide services, the individual will be considered to have voluntarily withdrawn the application for employment or request to provide services.

[NOTE: If the school district elects to receive payment, it may, at its discretion, accept payment in the form of a negotiable instrument other than a money order or check and then pay the superintendent of the BCA directly to conduct the background check.]

- C. The school district, in its discretion, may elect not to request a criminal history background check on an individual who holds an initial entrance license issued by the Minnesota Professional Educator Licensing and Standards Board or the ~~Minnesota~~ Commissioner of ~~the Minnesota~~ Department of Education within the twelve (12) months preceding an offer of employment or permission to provide services.
- D. The school district may use the results of a criminal background check conducted at the request of another school hiring authority if:
1. the results of the criminal background check are on file with the other school hiring authority or otherwise accessible;
 2. the other school hiring authority conducted a criminal background check within the previous twelve (12) months;
 3. the individual executes a written consent form giving the school district access to the results of the check; and
 4. there is no reason to believe that the individual has committed an act subsequent to the check that would disqualify the individual for employment or provision of services.
- E. For all nonstate residents who are offered employment with or the opportunity to provide athletic coaching services or other extracurricular academic coaching services to the school district, the school district shall request a criminal history background check on such individuals from the superintendent of the BCA and from the government agency performing the same function in the resident state or, if no government entity performs the same function in the resident state, from the Federal Bureau of Investigation. The offer of employment or the opportunity to provide services shall be conditioned upon a determination by the school district that an individual's criminal history does not preclude the individual from employment with, or provision of services to, the school district. Such individuals must provide an executed

criminal history consent form.

- F. When required, individuals must provide fingerprints to assist in a criminal history background check. If the fingerprints provided by the individual are unusable, the individual will be required to submit another set of prints.
- G. Copies of this policy shall be available in the school district's employment office and will be distributed to applicants for employment and individuals who are offered the opportunity to provide athletic coaching services or other extracurricular academic coaching services upon request. The need to submit to a criminal history background check may be included with the basic criteria for employment or provision of services in the position posting and position advertisements.
- H. The individual will be informed of the results of the criminal background check(s) to the extent required by law.
- I. If the criminal history background check precludes employment with, or provision of services to, the school district, the individual will be so advised.
- J. The school district may apply these procedures to other volunteers, independent contractors, or student employees.
- K. At the beginning of each school year or when a student enrolls, the school district will notify parents and guardians about this policy and identify those positions subject to a background check and the extent of the school district's discretion in requiring a background check. The school district may include this notice in its student handbook, a school policy guide, or other similar communication. A form notice for this purpose is included with this policy.

IV. CRIMINAL HISTORY CONSENT FORM

A form to obtain consent for a criminal history background check is included with this policy.

Legal References: Minn. Stat. § 13.04, Subd. 4 (Rights of Subjects of Data)
Minn. Stat. § 13.87, Subd. 1 (Criminal Justice Data)
Minn. Stat. § 123B.03 (Background Check)
Minn. Stat. §§ 299C.60-299C.64 (Minnesota Child, Elder, and Individuals with Disabilities Protection Background Check Act)
Minn. Stat. § 364.09(b) (Exception for School Districts)

Cross References: None

Adopted: _____

MSBA/MASA Model Policy
405

Revised: _____

Orig. 1995
Rev. 2026

405 VETERAN'S PREFERENCE

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

I. PURPOSE

The purpose of this policy is to comply with the Minnesota Veterans Preference Act (VPA) which provides preference points for veterans applying for employment with political subdivisions, including school districts, as well as additional rights for veterans in the discharge process.

II. GENERAL STATEMENT OF POLICY

- A. The school district's policy is to comply with the VPA regarding veteran's preference rights and mandated preference points to veterans and spouses of deceased veterans or disabled veterans.
- B. The school district's policy is also to comply with the VPA requirement that no covered veteran may be removed from public employment except for incompetency or misconduct shown after a hearing upon due notice, upon stated charges, and in writing. This paragraph does not apply to the position of teacher.
- C. Veteran's preference points will be applied pursuant to applicable law as follows:
 - 1. A credit of ten (10) points shall be added to the competitive open examination rating of a non-disabled veteran, who so elects, provided that the veteran obtained a passing rating on the examination without the addition of the credit points.
 - 2. A credit of fifteen (15) points shall be added to the competitive open examination rating of a disabled veteran, who so elects, provided that the veteran obtained a passing rating on the examination without the addition of the credit points.
 - 3. A credit of five (5) points shall be added to the competitive promotional examination rating of a disabled veteran, who so elects, provided that (a) the veteran obtained a passing rating on the examination without the addition of the credit points and (b) the veteran is applying for a first promotion after securing public employment.
 - 4. A preference may be used by the surviving spouse of a deceased veteran and by the spouse of a disabled veteran who, because of the disability, is unable to qualify.
- D. Eligibility for and application of veteran's preference, the definition of a veteran, and the definition of a disabled veteran for purposes of this policy will be pursuant to the VPA.
- E. When notifying applicants that they have been accepted into the selection process, the school district shall notify applicants that they may elect to use veteran's preference.
- F. The school district's policy is to use a 100-point hiring system to enable allocation of veteran's preference points. The school district may or may not use a 100-point hiring system for filling teaching positions. If a 100-point hiring system is not used for filling

a teaching position, preference points will not be added, but all veteran applicants who have proper licensure for the teaching position will be granted an interview for the position.

- G. If the school district ~~rejects~~ **does not select** a member of the finalist pool who has claimed veteran's preference, the school district shall notify the finalist in writing of the reasons for the rejection and file the notice with the school district's personnel officer.

[NOTE: A school district may require a veteran to complete an initial hiring probationary period as defined in Minnesota Statutes, section 43A.16.]

- H. In accordance with the VPA, no honorably discharged veteran shall be removed from a position of employment except for incompetency, misconduct, or good faith abolishment of position.
1. Incompetency or misconduct must be shown after a hearing, upon due notice, upon stated charges, in writing.
 2. A veteran must irrevocably elect to be governed either by the VPA or by arbitration provisions set forth in a collective bargaining agreement in the event of a discharge.
- I. The VPA and the provisions of this policy do not apply to the position of private secretary, superintendent, head of a department, or any person holding a strictly confidential relation to the school board or school district. The VPA and the provisions of this policy apply to teachers only with respect to the hiring process, as set forth in Paragraph F., above.

Legal References: Minn. Stat. § 43A.11 (Veteran's Preference)
Minn. Stat. § 197.455 (Veteran's Preference Applied)
Minn. Stat. § 197.46 (Veterans Preference Act)
Hall v. City of Champlin, 463 N.W.2d 502 (Minn. 1990)
Young v. City of Duluth, 410 N.W.2d 27 (Minn. Ct. App. 1987)

Cross References: MSBA/MASA Model Policy 401 (Equal Employment Opportunity)

Adopted: _____

MSBA/MASA Model Policy
406

Revised: _____

Orig. 1995
Rev.
2026

406 PUBLIC AND PRIVATE PERSONNEL DATA

[NOTE: The provisions of this policy accurately reflect the Minnesota Government Data Practices Act and are not discretionary in nature.]

I. PURPOSE

The purpose of this policy is to provide guidance to school district employees as to the data the school district collects and maintains regarding its employees, volunteers, independent contractors, and applicants ("personnel").

II. GENERAL STATEMENT OF POLICY

- A. All data on individuals collected, created, received, maintained, or disseminated by the school district, which is classified by statute or federal law as public, shall be accessible to the public pursuant to the procedures established by the school district.
- B. All other data on individuals is private or confidential.

III. DEFINITIONS

- A. "Confidential" means the data are not public and are not accessible to the subject.
- B. "Finalist" means an individual who is selected to be interviewed by the school board for a position.
- C. "Parking space leasing data" means the following government data on an applicant for, or lessee of, a parking space: residence address, home telephone number, beginning and ending work hours, place of employment, location of parking space, and work telephone number.
- D. "Personnel data" means government data on individuals maintained because they are or were employees, applicants for employment, volunteers or independent contractors for the school district. Personnel data include data submitted by an employee to the school district as part of an organized self-evaluation effort by the school district to request suggestions from all employees on ways to cut costs, make the school district more efficient, or to improve school district operations.
- E. "Private" means the data is not public and is accessible only to the following: the subject of the data, as limited by any applicable state or federal law; individuals within the school district whose work assignments reasonably require access; entities and agencies as determined by the responsible authority who are authorized by law to gain access to that specific data; and entities or individuals given access by the express written direction of the data subject.
- F. "Protected health information" means individually identifiable health information as defined in 45 Code of Federal Regulations, section 160.103, that is transmitted by electronic media, maintained in electronic media, or transmitted or maintained in any other form or medium by a health care provider, in connection with a transaction covered by 45 Code of Federal Regulations, Parts 160, 162 and 164. "Protected health information" excludes individually identifiable health information in education records covered by the Family Educational Rights and Privacy Act, employment records held by a school district in its role as employer, and records regarding a person who has been

deceased for more than fifty (50) years.

- G. "Public" means that the data is available to anyone who requests it.
- H. "Public officials" means business managers; human resource directors; athletic directors whose duties include at least fifty (50) percent of their time spent in administration, personnel, supervision, and evaluation; chief financial officers; directors; and individuals defined as superintendents and principals under Minnesota Rules, part 3512.0100.

IV. PUBLIC PERSONNEL DATA

- A. The following information on current and former employees, volunteers and independent contractors of the school district, is public:
 - 1. name;
 - 2. employee identification number, which may not be the employee's Social Security number;
 - 3. actual gross salary;
 - 4. salary range;
 - 5. terms and conditions of employment relationship;
 - 6. contract fees;
 - 7. actual gross pension;
 - 8. the value and nature of employer-paid fringe benefits;
 - 9. the basis for and the amount of any added remuneration, including expense reimbursement, in addition to salary;
 - 10. job title;
 - 11. bargaining unit;
 - 12. job description;
 - 13. education and training background;
 - 14. previous work experience;
 - 15. date of first and last employment;
 - 16. the existence and status of any complaints or charges against the employee, regardless of whether the complaint or charge resulted in a disciplinary action;
 - 17. the final disposition of any disciplinary action, as defined in Minnesota Statutes, section 13.43, subdivision 2(b), together with the specific reasons for the action and data documenting the basis of the action, excluding data that would identify confidential sources who are employees of the school district;
 - 18. the complete terms of any agreement settling any dispute arising out of the employment relationship, including superintendent buyout agreements, except that the agreement must include specific reasons for the agreement if it involves the payment of more than \$10,000 of public money, and such

agreement may not have the purpose or effect of limiting access to or disclosure of personnel data or limiting the discussion of information or opinions related to personnel data;

19. work location;
 20. work telephone number;
 21. badge number;
 22. work-related continuing education;
 23. honors and awards received; and
 24. payroll time sheets or other comparable data that are used only to account for employee's work time for payroll purposes, except to the extent that release of time sheet data would reveal the employee's reasons for the use of sick or other medical leave or other not public data.
- B. The following information on current and former applicants for employment by the school district is public:
1. veteran status;
 2. relevant test scores;
 3. rank on eligible list;
 4. job history;
 5. education and training; and
 6. work availability.
- C. Names of applicants are private data except when certified as eligible for appointment to a vacancy or when applicants are considered by the school board to be finalists for public employment.
- D. Applicants for appointment to a public body.
1. Data about applicants for appointment to a public body collected by the school district as a result of the applicant's application for employment are private data on individuals except that the following are public:
 - a. name;
 - b. city of residence, except when the appointment has a residency requirement that requires the entire address to be public;
 - c. education and training;
 - d. employment history;
 - e. volunteer work;
 - f. awards and honors;
 - g. prior government service;
 - h. any data required to be provided or that are voluntarily provided in an

application for appointment to a multimember agency pursuant to Minnesota Statutes, section 15.0597; and

- i. veteran status.
2. Once an individual is appointed to a public body, the following additional items of data are public:
 - a. residential address;
 - b. either a telephone number or electronic mail address where the appointee can be reached, or both at the request of the appointee;
 - c. first and last dates of service on the public body;
 - d. the existence and status of any complaints or charges against an appointee; and
 - e. upon completion of an investigation of a complaint or charge against an appointee, the final investigative report is public, unless access to the data would jeopardize an active investigation.
 3. Notwithstanding Paragraph 2, any electronic mail address or telephone number provided by a public body for use by an appointee shall be public. An appointee may use an electronic mail address or telephone number provided by the public body as the designated electronic mail address or telephone number at which the appointee can be reached.
- E. Regardless of whether there has been a final disposition as defined in Minnesota Statutes, section 13.43, subdivision 2(b), upon completion of an investigation of a complaint or charge against a public official, as defined in Minnesota Statutes, section 13.43, subdivision 2(e), or if a public official resigns or is terminated from employment while the complaint or charge is pending, all data relating to the complaint or charge are public, unless access to the data would jeopardize an active investigation or reveal confidential sources. Data relating to a complaint or charge against a public official is public only if:
1. the complaint or charge results in disciplinary action or the employee resigns or is terminated from employment while the complaint or charge is pending; or
 2. potential legal claims arising out of the conduct that is the subject of the complaint or charge are released as part of a settlement agreement

Data that is classified as private under another law is not made public by this provision.

V. PRIVATE PERSONNEL DATA

- A. All other personnel data not listed in ~~Section~~ Article IV. are private data will not be otherwise released unless authorized by law.
- B. Data pertaining to an employee's dependents are private data on individuals.
- C. Data created, collected, or maintained by the school district to administer employee assistance programs are private.
- D. Parking space leasing data with regard to data on individuals are private.
- E. An individual's checking account number is private when submitted to a government

entity.

- F. **Notwithstanding classification by any other provision of Minnesota Statutes, chapter 13, upon request from an exclusive representative, personnel data must be disseminated to labor organizations to the extent necessary to conduct elections, investigate and process grievances, and implement the provisions of Minnesota Statutes, chapters 179 and 179A. Personnel data shall be disseminated to labor organizations and the Bureau of Mediation Services ("BMS") to the extent the dissemination is ordered or authorized by the Commissioner of the BMS. Employee Social Security numbers are not necessary to implement the provisions of chapters 179 and 179A.**

The home addresses, nonemployer issued phone numbers and email addresses, dates of birth, and emails or other communications between exclusive representatives and their members, prospective members, and nonmembers are private data on individuals.

Dissemination of personnel data to a labor organization pursuant to Minnesota Statutes, section 13.43, subdivision 6, shall not subject the school district to liability under Minnesota Statutes, section 13.08.

Personnel data described under Minnesota Statutes, section 179A.07, subdivision 8, must be disseminated to an exclusive representative under the terms of that subdivision.

- G. The school district may display a photograph of a current or former employee to prospective witnesses as part of the school district's investigation of any complaint or charge against the employee.
- H. The school district may, if its responsible authority or designee reasonably determines that the release of personnel data is necessary to protect an employee from harm to self or to protect another person who may be harmed by the employee, release data that are relevant to the concerns for safety to:
1. the person who may be harmed and to the attorney representing the person when the data are relevant to obtaining a restraining order;
 2. a prepetition screening team conducting an investigation of the employee under Minnesota Statutes, section 253B.07, subdivision 1; or
 3. a court, law enforcement agency, or prosecuting authority.
- I. Private personnel data or confidential investigative data on employees may be disseminated to a law enforcement agency for the purpose of reporting a crime or alleged crime committed by an employee, or for the purpose of assisting law enforcement in the investigation of a crime or alleged crime committed by an employee.
- J. A complainant has access to a statement provided by the complainant to the school district in connection with a complaint or charge against an employee.
- K. When allegations of sexual or other types of harassment are made against an employee, the employee does not have access to data that would identify the complainant or other witnesses if the responsible authority determines that the employee's access to that data would:
1. threaten the personal safety of the complainant or a witness; or
 2. subject the complainant or witness to harassment.

If a disciplinary proceeding is initiated against the employee, data on the complainant or witness shall be available to the employee as may be necessary for the employee to prepare for the proceeding.

- L. The school district must report to the Minnesota Professional Educator Licensing and Standards Board ("PELSB") or the Board of School Administrators ("BOSA"), whichever has jurisdiction over the teacher's or administrator's license, as required by Minnesota Statutes, section 122A.20, subdivision. 2, and shall, upon written request from the licensing board having jurisdiction over the license, provide the licensing board with information about the teacher or administrator from the school district's files, any termination or disciplinary proceeding, and settlement or compromise, or any investigative file in accordance with Minnesota Statutes, section 122A.20, subdivision 2.
- M. Private personnel data shall be disclosed to the Minnesota Department of Employment and Economic Development for the purpose of administration of the unemployment insurance program under Minnesota Statutes, chapter 268.
- N. When a report of alleged maltreatment of a student in an elementary, middle school, high school or charter school is made to the Commissioner of the Minnesota Department of Education ("MDE") under Minnesota Statutes, chapter 260E, data that are relevant and collected by the school facility about the person alleged to have committed maltreatment must be provided to the MDE Commissioner ("Commissioner") on request for purposes of an assessment or investigation of the maltreatment report. Additionally, personnel data may be released for purposes of providing information to a parent, legal guardian, or custodian of a child in accordance with MDE Screening Guidelines.
- O. The school district shall release to a requesting school district or charter school private personnel data on a current or former employee related to acts of violence toward or sexual contact with a student, if
 1. an investigation conducted by or on behalf of the school district or law enforcement affirmed the allegations in writing prior to release and the investigation resulted in the resignation of the subject of the data; or
 2. the employee resigned while a complaint or charge involving the allegations was pending, the allegations involved acts of sexual contact with a student, and the employer informed the employee in writing, before the employee resigned, that if the employee resigns while the complaint or charge is still pending, the employer must release private personnel data about the employee's alleged sexual contact with a student to a school district or charter school requesting the data after the employee applies for employment with that school district or charter school and the data remain classified as provided in Minnesota Statutes, chapter 13.

Data that are released under this paragraph must not include data on the student.

- P. Data submitted by an employee to the school district as part of an organized self-evaluation effort by the school district to request suggestions from all employees on ways to cut costs, make the school district more efficient, or improve the school district operations is private data. An employee who is identified in a suggestion, however, shall have access to all data in the suggestion except the identity of the employee making the suggestion.
- Q. Protected health information, as defined in 45 Code of Federal Regulations, Parts 160 and 164, on employees is private and will not be disclosed except as permitted or required by law.
- R. Personal home contact information for employees may be used by the school district to

ensure that an employee can be reached in the event of an emergency or other disruption affecting continuity of school district operations and may be shared with another government entity in the event of an emergency or other disruption to ensure continuity of operation for the school district or government entity.

- S. The personal telephone number, home address, and electronic mail address of a current or former employee of a contractor or subcontractor maintained as a result of a contractual relationship between the school district and a contractor or subcontractor entered on or after August 1, 2012, are private data. These data must be shared with another government entity to perform a function authorized by law. The data also must be disclosed to a government entity or any person for prevailing wage purposes.
- T. When a continuing contract teacher is discharged immediately because the teacher's license has been revoked due to a conviction for child abuse or sexual offenses involving a child as set forth in Minnesota Statutes, section 122A.40, subdivision 13(b), or when the Commissioner ~~of the MDE~~ makes a final determination of child maltreatment involving a teacher under Minnesota Statutes, section 260E.21, subdivision 4, or 260E.35, the school principal or other person having administrative control of the school must include in the teacher's employment record the information contained in the record of the disciplinary action or the final maltreatment determination, consistent with the definition of public data under Minnesota Statutes, section 13.41, subdivision. 5, and must provide PELSB and the licensing division at MDE with the necessary and relevant information to enable PELSB and MDE's licensing division to fulfill their statutory and administrative duties related to issuing, renewing, suspending, or revoking a teacher's license. In addition to the background check required under Minnesota Statutes, section 123B.03, a school board or other school hiring authority must contact PELSB and MDE to determine whether the teacher's license has been suspended or revoked, consistent with the discharge and final maltreatment determinations. Unless restricted by federal or state data practices law or by the terms of a collective bargaining agreement, the responsible authority for a school district must disseminate to another school district private personnel data on a current or former teacher (employee or contractor) of the district, including the results of background investigations, if the requesting school district seeks the information because the subject of the data has applied for employment with the requesting school district.

VI. MULTIPLE CLASSIFICATIONS

If data on individuals are classified as both private and confidential by Minnesota Statutes, chapter 13, or any other state or federal law, the data are private.

VII. CHANGE IN CLASSIFICATIONS

The school district shall change the classification of data in its possession if it is required to do so to comply with either judicial or administrative rules pertaining to the conduct of legal actions or with a specific statute applicable to the data in the possession of the disseminating or receiving agency.

VIII. RESPONSIBLE AUTHORITY

The school district has designated [~~name and title, telephone~~ the Superintendent, 218-634-2510] as the authority responsible for personnel data.

The responsible authority, or a school district employee if so designated, shall serve as the school district's data practices compliance official and, as such, shall be the employee to whom persons may direct questions or concerns regarding problems in obtaining access to data or other data practices problems.

IX. EMPLOYEE AUTHORIZATION/RELEASE FORM

An employee authorization form is included as an addendum to this policy.

- Legal References:**
- Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
 - Minn. Stat. § 13.02 (Definitions)
 - Minn. Stat. § 13.03 (Access to Government Data)
 - Minn. Stat. § 13.05 (Duties of Responsible Authority)
 - Minn. Stat. § 13.37 (General Nonpublic Data)
 - Minn. Stat. § 13.39 (Civil Investigation)
 - Minn. Stat. § 13.41 (Licensing Data)
 - Minn. Stat. § 13.43 (Personnel Data)
 - Minn. Stat. § 13.601, subd. 3 (Elected and Appointed Officials)
 - Minn. Stat. § 15.0597 (Appointment to Multimember Agencies)
 - Minn. Stat. § 122A.20, Subd. 2 (Mandatory Reporting)
 - Minn. Stat. § 122A.40, Subds. 13 and 16 (Employment; Contracts; Termination)
 - Minn. Stat. § 123B.03 (Background Check)
 - Minn. Stat. § 123B.143, subd. 2 (Disclose Past Buyouts)
 - Minn. Stat. Ch. 179 (Minnesota Labor Relations Act)
 - Minn. Stat. Ch. 179A (Minnesota Public Labor Relations Act)
 - Minn. Stat. § 253B.07 (Judicial Commitment: Preliminary Procedures)
 - Minn. Stat. Ch. 260E (Reporting of Maltreatment of Minors)
 - Minn. Stat. Ch. 268 (Unemployment Insurance)
 - Minn. R. Pt. 1205 (Data Practices)
 - P.L. 104-191 (HIPAA)
 - 45 C.F.R. Parts 160, 162, and 164 (HIPAA Regulations)
- Cross References:**
- MSBA/MASA Model Policy 206 (Public Participation in School Board Meetings/Complaints about Persons at School Board Meetings and Data Privacy Considerations)
 - MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)
 - MSBA/MASA Model Policy 722 (Public Data Requests)
 - MSBA Law Bulletin "I" (School Records – Privacy – Access to Data)

Adopted: _____

MSBA/MASA Model Policy 418

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418 DRUG-FREE WORKPLACE/DRUG-FREE SCHOOL

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

I. PURPOSE

The purpose of this policy is to maintain a safe and healthful environment for employees and students by prohibiting the use of alcohol, toxic substances, medical cannabis, nonintoxicating cannabinoids, edible cannabinoid products, and controlled substances without a physician's prescription.

II. GENERAL STATEMENT OF POLICY

- A. Use or possession of alcohol, toxic substances, medical cannabis, nonintoxicating cannabinoids, edible cannabinoid products, and controlled substances before, during, or after school hours, at school or in any other school location, is prohibited as general policy. Paraphernalia associated with controlled substances is prohibited.
- B. A violation of this policy occurs when any student, teacher, administrator, other school district personnel, or member of the public uses or possesses alcohol, toxic substances, medical cannabis, nonintoxicating cannabinoids, edible cannabinoid products, or controlled substances in any school location.
- C. An individual may not use or possess cannabis flower, cannabis products, lower-potency hemp edibles, or hemp-derived consumer products in a public school, as defined in Minnesota Statutes, section 120A.05, subdivisions 9, 11, and 13, including all facilities, whether owned, rented, or leased, and all vehicles that the school district owns, leases, rents, contracts for, or controls.
- D. The school district will act to enforce this policy and to discipline or take appropriate action against any student, teacher, administrator, school personnel, or member of the public who violates this policy.

III. DEFINITIONS

- A. "Alcohol" includes any alcoholic beverage containing more than one-half of one percent alcohol by volume.
- B. "Controlled substances" include narcotic drugs, hallucinogenic drugs, amphetamines, barbiturates, marijuana, anabolic steroids, or any other controlled substance as defined in Schedules I through V of the Controlled Substances Act, 21 United States Code, section 812, including analogues and look-alike drugs.
- C. "Edible cannabinoid product" means any product that is intended to be eaten or consumed as a beverage by humans, contains a cannabinoid in combination with food ingredients, and is not a drug.
- D. "Medical cannabis" means any species of the genus cannabis plant, or any mixture or preparation of them, including whole plant extracts and resins, and is delivered in the form of: (1) liquid, including, but not limited to, oil; (2) pill; (3) vaporized delivery method with use of liquid or oil but which does not require the use of dried leaves or plant form; (4) combustion with use of dried raw cannabis; or (5) any other method approved by the Commissioner of the Minnesota Department of Health ("Commissioner").

- E. "Nonintoxicating cannabinoid" means substances extracted from certified hemp plants that do not produce intoxicating effects when consumed by injection, inhalation, ingestion, or by any other immediate means.
- F. "Possess" means to have on one's person, in one's effects, or in an area subject to one's control.
- G. "School location" includes any school building or on any school premises; in any school-owned vehicle or in any other school-approved vehicle used to transport students to and from school or school activities; off school property at any school-sponsored or school-approved activity, event, or function, such as a field trip or athletic event, where students are under the jurisdiction of the school district; or during any period of time such employee is supervising students on behalf of the school district or otherwise engaged in school district business.
- H. "Sell" means to sell, give away, barter, deliver, exchange, distribute or dispose of to another, or to manufacture; or to offer or agree to perform such an act, or to possess with intent to perform such an act.
- I. "Toxic substances" includes: (1) glue, cement, aerosol paint, containing toluene, benzene, xylene, amyl nitrate, butyl nitrate, nitrous oxide, or containing other aromatic hydrocarbon solvents, but does not include glue, cement, or paint contained in a packaged kit for the construction of a model automobile, airplane, or similar item; (2) butane or a butane lighter; or (3) any similar substance declared to be toxic to the central nervous system and to have a potential for abuse, by a rule adopted by the Commissioner.
- J. "Use" means to sell, buy, manufacture, distribute, dispense, be under the influence of, or consume in any manner, including, but not limited to, consumption by injection, inhalation, ingestion, or by any other immediate means.

IV. EXCEPTIONS

- A. A violation of this policy does not occur when a person brings onto a school location, for such person's own use, a controlled substance, except medical cannabis, nonintoxicating cannabinoids, or edible cannabinoid products, which has a currently accepted medical use in treatment in the United States and the person has a physician's prescription for the substance. The person shall comply with the relevant procedures of this policy.
- B. A violation of this policy does not occur when a person possesses an alcoholic beverage in a school location when the possession is within the exceptions of Minnesota Statutes, section 624.701, subdivision 1a **and is pursuant to the procedure established under Paragraph V.G below.** ~~(experiments in laboratories, pursuant to a temporary license to sell liquor issued under Minnesota laws or possession after the purchase from such a temporary license holder).~~
- C. A violation of this policy does not occur when a person uses or possesses a toxic substance unless they do so with the intent of inducing or intentionally aiding another in inducing intoxication, excitement, or stupefaction of the central nervous system, except under the direction and supervision of a medical doctor.
- D. The school district may not refuse to enroll or otherwise penalize a patient or person enrolled in the Minnesota Patient Registry Program or a Tribal medical cannabis program as a pupil solely because the patient or person is enrolled in the registry program or a Tribal medical cannabis program, unless failing to do so would violate federal law or regulations or cause the school to lose a monetary or licensing-related benefit under federal law or regulations.

An employer or a school must provide written notice to a patient at least fourteen (14) days before the employer or school takes an action against the patient that is prohibited under Minnesota Statutes, section 342.57, subdivision 3 or 5. The written notice must cite the specific federal law or regulation that the employer or school believes would be violated if the employer or school fails to take action. The notice must specify what monetary or licensing-related benefit under federal law or regulations that the employer or school would lose if the employer or school fails to take action.

A school or an employer must not retaliate against a patient for asserting the patient's rights or seeking remedies under Minnesota Statutes, section 342.57 or section 152.32.

V. PROCEDURES

- A. Students who have a prescription from a physician for medical treatment with a controlled substance, except medical cannabis, nonintoxicating cannabinoids, or edible cannabinoid products, must comply with the school district's student medication policy.

[NOTE: School districts are required by Minnesota Statutes, section 121A.22 to develop procedures for the administration of drugs and medicine. If the school district does not have a student medication policy such as MSBA/MASA Model Policy 516, this Paragraph A. can be modified to provide: "Students who have a prescription from a physician for medical treatment with a controlled substance, except medical cannabis, nonintoxicating cannabinoids, or edible cannabinoid products, must provide a copy of the prescription and the medication to the school nurse, principal, or other designated staff member. The school district's licensed school nurse, trained health clerk, principal, or teacher will administer the prescribed medication except medical cannabis, nonintoxicating cannabinoids, or edible cannabinoid products, in accordance with school district procedures."]

- B. Employees who have a prescription from a physician for medical treatment with a controlled substance, except medical cannabis, nonintoxicating cannabinoids, or edible cannabinoid products, are permitted to possess such controlled substance and associated necessary paraphernalia, such as an inhaler or syringe. The employee must inform his or her supervisor. The employee may be required to provide a copy of the prescription.
- C. Each employee shall be provided with written notice of this Drug-Free Workplace/Drug-Free School policy and shall be required to acknowledge that he or she has received the policy.

[NOTE: The Drug-Free Workplace Act requires that school district employees be notified by a published statement of the prohibition of the use of controlled substances and actions that will be taken against employees for violations of such prohibition (41 United States Code section 8103; 34 Code of Federal Regulations Part 84). An acknowledgment will document satisfaction by the school district of this federal requirement.]

- D. Employees are subject to the school district's drug and alcohol testing policies and procedures.
- E. Members of the public are not permitted to possess controlled substances, intoxicating cannabinoids, or edible cannabinoid products in a school location except with the express permission of the superintendent.
- F. No person is permitted to possess or use medical cannabis, nonintoxicating cannabinoids, or edible cannabinoid products on a school bus or van; or on the grounds of any preschool or primary or secondary school; or on the grounds of any

child care facility. This prohibition includes (1) vaporizing or combusting medical cannabis on any form of public transportation where the vapor or smoke could be inhaled by a minor child or in any public place, including indoor or outdoor areas used by or open to the general public or place of employment; and (2) operating, navigating, or being in actual physical control of any motor vehicle or working on transportation property, equipment or facilities while under the influence of medical cannabis, nonintoxicating cannabinoids, or edible cannabinoid products.

- G. Possession of alcohol on school grounds pursuant to the exceptions of Minnesota Statutes, section 624.701, subdivision 1a, shall be by permission of the school board only. The applicant shall apply for permission in writing and shall follow the school board procedures for placing an item on the agenda.

VI. SCHOOL PROGRAMS

- A. Starting in the 2026-2027 school year, the school district must implement a comprehensive education program on cannabis use and substance use, including but not limited to the use of fentanyl or mixtures containing fentanyl, for students in middle school and high school. The program must include instruction on the topics listed in Minnesota Statutes, section 120B.215, subdivision 1 and must:

1. respect community values and encourage students to communicate with parents, guardians, and other trusted adults about cannabis use and substance use, including but not limited to the use of fentanyl or mixtures containing fentanyl; and
2. refer students to local resources where students may obtain medically accurate information about cannabis use and substance use, including but not limited to the use of fentanyl or mixtures containing fentanyl, and treatment for a substance use disorder.

[NOTE: MDE information on this requirement is provided in the Resources section of this model policy.]

- B. School district efforts to develop, implement, or improve instruction or curriculum as a result of the provisions of this section must be consistent with Minnesota Statutes, sections 120B.10 and 120B.11.
- C. Notwithstanding any law to the contrary, the school district shall have a procedure for a parent, a guardian, or an adult student eighteen (18) years of age or older to review the content of the instructional materials to be provided to a minor child or to an adult student pursuant to this article. The district must allow a parent or adult student to opt out of instruction under this article with no academic or other penalty for the student and must inform parents and adult students of this right to opt out.

VII. ENFORCEMENT

- A. Students
 1. Students may be required to participate in programs and activities that provide education against the use of alcohol, tobacco, marijuana, smokeless tobacco products, electronic cigarettes, and nonintoxicating cannabinoids, and edible cannabinoid products.
 2. Students may be referred to drug or alcohol assistance or rehabilitation programs; school based mental health services, mentoring and counseling, including early identification of mental health symptoms, drug use and violence and appropriate referral to direct individual or group counselling service, which may be provided by school based mental health services providers; and/or referral to law enforcement officials when appropriate.

3. A student who violates the terms of this policy shall be subject to discipline in accordance with the school district's discipline policy. Such discipline may include suspension or expulsion from school.

B. Employees

1. As a condition of employment in any federal grant, each employee who is engaged either directly or indirectly in performance of a federal grant shall abide by the terms of this policy and shall notify his or her supervisor in writing of his or her conviction of any criminal drug statute for a violation occurring in any of the places listed above on which work on a school district federal grant is performed, no later than five (5) calendar days after such conviction. Conviction means a finding of guilt (including a plea of nolo contendere) or imposition of sentence, or both, by any judicial body charged with the responsibility to determine violations of the federal or state criminal drug statutes.
2. An employee who violates the terms of this policy is subject to disciplinary action, including nonrenewal, suspension, termination, or discharge as deemed appropriate by the school board.
3. In addition, any employee who violates the terms of this policy may be required to satisfactorily participate in a drug and/or alcohol abuse assistance or rehabilitation program approved by the school district. Any employee who fails to satisfactorily participate in and complete such a program is subject to nonrenewal, suspension, or termination as deemed appropriate by the school board.
4. Sanctions against employees, including nonrenewal, suspension, termination, or discharge shall be pursuant to and in accordance with applicable statutory authority, collective bargaining agreements, and school district policies.

C. The Public

A member of the public who violates this policy shall be informed of the policy and asked to leave. If necessary, law enforcement officials will be notified and asked to provide an escort.

Legal References: Minn. Stat. § 120B.215 (Education on Cannabis Use and Substance Use)
Minn. Stat. § 121A.22 (Administration of Drugs and Medicine)
Minn. Stat. § 121A.40-§ 121A.56 (Pupil Fair Dismissal Act)
Minn. Stat. § 151.72 (Sale of Certain Cannabinoid Products)
Minn. Stat. § 152.01, Subd. 15a (Definitions)
Minn. Stat. § 152.0264 (Cannabis Sale Crimes)
Minn. Stat. § 152.22, Subd. 6 (Definitions; Medical Cannabis)
Minn. Stat. § 152.23 (Limitations; Medical Cannabis)
Minn. Stat. § 169A.31 (Alcohol-Related School Bus or Head Start Bus Driving)
Minn. Stat. § 340A.101 (Definitions; Alcoholic Beverage)
Minn. Stat. § 340A.403 (3.2 Percent Malt Liquor Licenses)
Minn. Stat. § 340A.404 (Intoxicating Liquor; On-Sale Licenses)
Minn. Stat. § 342.09 (Personal Adult Use of Cannabis)
Minn. Stat. § 342.56 (Limitations)
Minn. Stat. § 609.684 (Abuse of Toxic Substances)
Minn. Stat. § 624.701 (Alcohol in Certain Buildings or Grounds)
20 U.S.C. § 7101-7122 (Student Support and Academic Enrichment Grants)
21 U.S.C. § 812 (Schedules of Controlled Substances)
41 U.S.C. §§ 8101-8106 (Drug-Free Workplace Act)
21 C.F.R. §§ 1308.11-1308.15 (Controlled Substances)
34 C.F.R. Part 84 (Government-Wide Requirements for Drug-Free Workplace)

Cross References: MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
MSBA/MASA Model Policy 416 (Drug and Alcohol Testing)
MSBA/MASA Model Policy 417 (Chemical Use and Abuse)
MSBA/MASA Model Policy 419 (Tobacco-Free Environment; Possession and use of Tobacco, Tobacco-Related Devices, and Electronic Delivery Devices; Vaping Awareness and Prevention Instruction)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 516 (Student Medication)

Resources: To support the requirements for school districts and charter schools outlined in [Minnesota Statute 2024, section 120B.215, subdivision 2](#), and in accordance with subdivision 1, MDE, in collaboration with MDH, the Minnesota Department of Human Services (DHS), and education experts, has created a

[List of Model Cannabis Education Programs for School District and Charter School Consideration.](#)

Schools may choose to implement one of the listed programs or they may implement their own program(s) identified through a local curriculum adoption process by the 2026-27 school year. While it is not required for a school district or charter school to use one of the programs in the list, the list and rubric provided may be useful to school districts and charter schools in their own decision-making process.

Please visit [MDE's Health Education webpage](#) for more information.

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420 STUDENTS AND EMPLOYEES WITH SEXUALLY TRANSMITTED INFECTIONS AND DISEASES AND CERTAIN OTHER COMMUNICABLE DISEASES AND INFECTIOUS CONDITIONS

[NOTE: School districts are not required by statute to have a policy addressing these issues. However, Minnesota Statutes, section 121A.23 provides that school districts must have a program that incorporates the provisions contained in this policy.]

I. PURPOSE

Public concern that students and staff of the school district be able to attend the schools of the district without becoming infected with serious communicable or infectious diseases, including, but not limited to, Human Immunodeficiency Virus (HIV), Acquired Immunodeficiency Syndrome (AIDS), Hepatitis B, and Tuberculosis, requires that the school board adopt measures effectively responding to health concerns while respecting the rights of all students, employees, and contractors, including those who are so infected. The purpose of this policy is to adopt such measures.

II. GENERAL STATEMENT OF POLICY

A. Students

The policy of the school board is that students with communicable diseases not be excluded from attending school in their usual daily attendance setting so long as their health permits and their attendance does not create a significant risk of the transmission of illness to students or employees of the school district. A procedure for minimizing interruptions to learning resulting from communicable diseases will be established by the school district in its IEP and Section 504 team process, if applicable, and in consultation with community health and private health care providers. Procedures for the inclusion of students with communicable diseases will include any applicable educational team planning processes, including the review of the educational implications for the student and others with whom the student comes into contact.

B. Employees

The policy of the school board is that employees with communicable diseases not be excluded from attending to their customary employment so long as they are physically, mentally, and emotionally able to safely perform tasks assigned to them and so long as their employment does not create a significant risk of the transmission of illness to students, employees, or others in the school district. If a reasonable accommodation will eliminate the significant risk of transmission, such accommodation will be undertaken unless it poses an undue hardship to the school district.

C. Circumstances and Conditions

1. Determinations of whether a contagious individual's school attendance or job performance creates a significant risk of the transmission of the illness to students or employees of the school district will be made on a case by case basis. Such decisions will be based upon the nature of the risk (how it is transmitted), the duration of the risk (how long the carrier is infectious), the severity of the risk (what is the potential harm to third parties), and the probabilities the disease will be transmitted and will cause varying degrees of harm. When a student is disabled, such a determination will be made in consultation with the educational planning team.

2. The school board recognizes that some students and some employees, because of special circumstances and conditions, may pose greater risks for the transmission of infectious conditions than other persons infected with the same illness. Examples include students who display biting behavior, students or employees who are unable to control their bodily fluids, who have oozing skin lesions, or who have severe disorders which result in spontaneous external bleeding. These conditions need to be taken into account and considered in assessing the risk of transmission of the disease and the resulting effect upon the educational program of the student or employment of the employee by consulting with the Minnesota Commissioner of Health, the physician of the student or employee, and the parent(s)/guardian(s) of the student.

D. Students with Special Circumstances and Conditions

The school title nurse, along with the infected individual's physician, the infected individual or parent(s)/guardian(s), and others, if appropriate, will weigh risks and benefits to the student and to others, consider the least restrictive appropriate educational placement, and arrange for periodic reevaluation as deemed necessary by the state epidemiologist. The risks to the student shall be determined by the student's physician.

E. Extracurricular Student Participation

Student participation in nonacademic, extracurricular, and non-educational programs of the school district are subject to a requirement of equal access and comparable services.

F. Precautions

The school district will develop routine procedures for infection control at school and for educating employees about these procedures. The procedures shall be developed through cooperation with health professionals taking into consideration any guidelines of the Minnesota Department of Education and the Minnesota Department of Health. (These precautionary procedures shall be consistent with the school district's procedures regarding blood-borne pathogens developed pursuant to the school district's employee right to know policy.)

G. Information Sharing

1. Employee and student health information shall be shared within the school district only with those whose jobs require such information and with those who have a legitimate educational interest (including health and safety) in such information and shall be shared only to the extent required to accomplish legitimate educational goals and to comply with employees' right to know requirements.
2. Employee and student health data shall be shared outside the school district only in accordance with state and federal law and with the school district's policies on employee and student records and data.

H. Reporting

If a medical condition of student or staff threatens public health, it must be reported to the Commissioner of the Minnesota Department of Health.

I. Prevention

The school district shall, with the assistance of the Commissioners of Health and Education, implement a program to prevent and reduce the risk of sexually

transmitted diseases in accordance with Minnesota Statutes, section 121A.23 that includes:

1. planning materials, guidelines, and other technically accurate and updated information;
2. a comprehensive, developmentally appropriate, technically accurate, and updated curriculum that includes helping students to abstain from sexual activity until marriage;
3. cooperation and coordination among school districts and Service Cooperatives;
4. a targeting of adolescents, especially those who may be at high risk of contracting sexually transmitted diseases and infections, for prevention efforts;
5. involvement of parents and other community members;
6. in-service training for district staff and school board members;
7. collaboration with state agencies and organizations having a sexually transmitted infection and disease prevention or sexually transmitted infection and disease risk reduction program;
8. collaboration with local community health services, agencies and organizations having a sexually transmitted infection and disease risk reduction program; and
9. participation by state and local student organizations.
10. The program must be consistent with the health and wellness curriculum.
11. The school district may accept funds for sexually transmitted infection and disease prevention programs developed and implemented under this section from public and private sources, including public health funds and foundations, department professional development funds, federal block grants, or other federal or state grants.

J. Vaccination and Screening

The school district will develop procedures regarding the administration of Hepatitis B vaccinations and Tuberculosis screenings in keeping with current state and federal law. The procedures shall provide that the Hepatitis B vaccination series be offered to all who have occupational exposure at no cost to the employee.

Legal References: Minn. Stat. § 121A.23 (Programs to Prevent and Reduce the Risks of Sexually Transmitted Infections and Diseases)
Minn. Stat. § 144.441 (Tuberculosis Screening in Schools)
Minn. Stat. § 142 (Testing in School Clinics)
Minn. Stat. Ch. 363A (Minnesota Human Rights Act)
20 U.S.C. § 1400 *et seq.* (Individuals with Disabilities Education Act)
29 U.S.C. § 794 *et seq.* (Rehabilitation Act of 1973, § 504)
42 U.S.C. § 12101 *et seq.* (Americans with Disabilities Act)
29 C.F.R. 1910.1030 (Bloodborne Pathogens)
Kohl by Kohl v. Woodhaven Learning Center, 865 F.2d 930 (8th Cir.), *cert. denied*, 493 U.S. 892 (1989)
School Board of Nassau County, Fla. v. Arline, 480 U.S. 273 (1987)
16 EHLR 712, OCR Staff Memo, April 5, 1990

Cross References: MSBA/MASA Model Policy 402 (Disability Nondiscrimination)

MSBA/MASA Model Policy 407 (Employee Right to Know – Exposure to Hazardous Substances)
MSBA/MASA Model Policy 521 (Student Disability Nondiscrimination)

Resources:

MN Department of Health, *Persons Required to Report Disease* (accessed 12/23/25)

Adopted: _____

MSBA/MASA Model Policy
427

Revised: _____

Orig. 2015
Rev. 2026

427 WORKLOAD LIMITS FOR CERTAIN SPECIAL EDUCATION TEACHERS

[NOTE: School districts are required by Minnesota Rules 3525.2340, subpart 4.B, to have a policy for determining the workload limits of special education staff who provide services to students who receive direct special education services sixty (60) percent or less of the instructional day.]

[NOTE: Minnesota Statutes, section 179A.07, subdivision 1, of the Public Employment Labor Relations Act (PELRA) provides that a public employer is not required to meet and negotiate on matters of inherent managerial policy. Matters of inherent managerial policy include, but are not limited to, such areas of discretion or policy as the functions and programs of the employer, its overall budget, utilization of technology, the organizational structure, selection of personnel, and direction of personnel. MSBA's position is that this policy is not a mandatory subject of bargaining. School districts, therefore, are cautioned to not relinquish their inherent managerial right to determine workload limits for special education ~~teachers~~staff.]

I. PURPOSE

The purpose of this policy is to establish general parameters for determining the workload limits of special education staff who provide services to children with disabilities receiving direct special education services sixty (60) percent or less of the instructional day.

II. DEFINITIONS

[NOTE: MSBA arranged these paragraphs in alphabetical order in February 2026.]

A. Direct Services

"Direct services" means special education services provided by a ~~special education teacher or a related service professional~~ when the services are related to instruction, including cooperative teaching.

B. Indirect Services

"Indirect services" means special education services ~~provided by a special education teacher or a related service professional~~ which include ongoing progress reviews; cooperative planning; consultation; demonstration teaching; modification and adaptation of the environment, curriculum, materials, or equipment; and direct contact with the pupil to monitor and observe. ~~Indirect services may be provided by a teacher or related services professional to another regular education, special education teacher, related services professional, paraprofessional, support staff, parents, and public and nonpublic agencies to the extent that the services are written in the pupil's IEP and IFSP.~~

C. Special Education Staff; Special Education Teacher

"Special education staff" and "special education teacher" both mean a teacher employed by the school district who is licensed under the rules of the Minnesota Professional Educator Licensing and Standards Board to instruct children with specific disabling conditions.

D. Workload

"Workload" means a special education teacher's total number of minutes required for all due process responsibilities, including direct and indirect services, evaluation and reevaluation time, management of individualized education programs (IEPs), travel time, parental contact, and other services required in the IEPs.

III. GENERAL STATEMENT OF POLICY

- A. Workload limits for special education teachers shall be determined by the appropriate special education administrator, in consultation with the building principal and the superintendent.
- B. In determining workload limits for special education staff, the school district shall take into consideration the following factors: student contact minutes, evaluation and reevaluation time, indirect services, management of IEPs, travel time, and other services required in the IEPs of eligible students.

IV. COLLECTIVE BARGAINING AGREEMENT UNAFFECTED

This policy shall not be construed as a reopening of negotiations between the school district and the special education teachers' exclusive representative, nor shall it be construed to alter or limit in any way the managerial rights or other authority of the school district set forth in the Public Employment Labor Relations Act or in the collective bargaining agreement between the school district and the special education teachers' exclusive representative.

Legal References: Minn. Stat. § 179A.07, Subd. 1 (Inherent Managerial Policy)
Minn. Rule 3525.0210, Subps. 14, 27, 44, and 49 (Definitions)
Minn. Rule 3525.2340, Subp. 4.B. (Case Loads for School-Age Educational Service Alternatives)

Cross References: MSBA/MASA Model Policy 508 (Extended School Year for Certain Students with Individualized Education Programs)
MSBA/MASA Model Policy 608 (Instructional Services – Special Education)

Adopted: _____

MSBA/MASA Model Policy
520

Revised: _____

Orig. 1995
Rev. 2026

520 STUDENT SURVEYS

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

I. PURPOSE

Occasionally, the school district utilizes surveys to obtain student opinions and information about students. The purpose of this policy is to establish the parameters of information that may be sought in student surveys.

II. GENERAL STATEMENT OF POLICY

Student surveys may be conducted as determined necessary by the school district. Surveys, analyses, and evaluations conducted as part of any program funded through the U.S. Department of Education must comply with 20 United States Code, section 1232h.

III. STUDENT SURVEYS IN GENERAL

- A. Student surveys will be conducted anonymously and in an indiscernible fashion. No mechanism will be used for identifying the participating student in any way. No attempt will be made in any way to identify a student survey participant. No requirement that the student return the survey shall exist, and no record of the student's returning a survey will be maintained.
- B. The superintendent may choose not to approve any survey that seeks probing personal and/or sensitive information that could result in identifying the survey participant, or is discriminatory in nature based on age, race, color, sex, disability, religion, or national origin.
- C. Surveys containing questions pertaining to the student's or the student's parent(s) or guardian(s) personal beliefs or practices in sex, family life, morality, and religion will not be administered to any student unless the parent or guardian of the student is notified in writing that such survey is to be administered and the parent or guardian of the student gives written permission for the student to participate or has the opportunity to opt out of the survey depending upon how the survey is funded. Any and all documents containing the written permission of a parent for a student to participate in a survey will be maintained by the school district in a file separate from the survey responses.
- D. Although the survey is conducted anonymously, potential exists for personally identifiable information to be provided in response thereto. To the extent that personally identifiable information of a student is contained in his or her responses to a survey, the school district will take appropriate steps to ensure the data is protected in accordance with Minnesota Statutes, chapter 13 (Minnesota Government Data Practices Act), 20 United States Code, section 1232g (Family Educational Rights and Privacy Act) and 34 Code of Federal Regulations, Part 99.
- E. The school district must not impose an academic or other penalty on a student who opts out of participating in a student survey.

IV. STUDENT SURVEYS CONDUCTED AS PART OF DEPARTMENT OF EDUCATION PROGRAM

- A. All instructional materials, including teacher's manuals, films, tapes, or other supplementary material which will be used in connection with any survey, analysis, or evaluation as part of any program funded in whole or in part by the U.S. Department of Education, shall be available for inspection by the parents or guardians of the students.
- B. No student shall be required, as part of any program funded in whole or in part by the U.S. Department of Education, without the prior consent of the student (if the student is an adult or emancipated minor), or, in the case of an unemancipated minor, without the prior written consent of the parent, to submit to a survey, **analysis, or evaluation** that reveals information concerning:
1. political affiliations or beliefs of the student or the student's parent;
 2. mental and psychological problems of the student or the student's family;
 3. sex behavior or attitudes;
 4. illegal, antisocial, self-incriminating, or demeaning behavior;
 5. critical appraisals of other individuals with whom respondents have close family relationships;
 6. legally recognized privileged or analogous relationships, such as those of lawyers, physicians, and ministers;
 7. religious practices, affiliations, or beliefs of the student or the student's parent; or
 8. income (other than that required by law to determine eligibility for participation in a program or for receiving financial assistance under such program).
- C. A school district that receives funds under any program funded by the U.S. Department of Education shall develop local policies consistent with **Paragraphs** IV.A. and IV.B., above, concerning student privacy, parental access to information, and administration of certain physical examinations to minors.
1. The following policies are to be adopted in consultation with parents:
 - a. The right of a parent **of a student** to inspect, **upon request of the parent**, a survey, including an evaluation, created by a third party before the survey is administered or distributed by a school to a student, including **any applicable** procedures for granting a parent's request for reasonable access to such survey within a reasonable period of time after the request is received.

"Parent" means a legal guardian or other person acting *in loco parentis* (in place of a parent), such as a grandparent or stepparent with whom the ~~child-student~~ lives, or a person who is legally responsible for the welfare of the ~~child~~ student.
 - b. Arrangements to protect student privacy in the event of the administration or distribution of a survey **to a student**, including an evaluation, to a student which contains one or more of the items listed in **SectionParagraph** IV.B., above, including the right of a parent of a student to inspect, **upon request of the parent**, any such survey.

- c. The right of a parent of a student to inspect, upon request of the parent, any instructional material used as part of the educational curriculum for the student and any applicable procedures for granting a request by a parent for such reasonable access to instructional material within a reasonable period of time after the request is received.

"Instructional material" means instructional content that is provided to a student, regardless of format, including printed or representational materials, audio-visual materials, and materials in electronic or digital formats (i.e., such as materials accessible through the Internet). The term does not include academic tests or academic assessments.

- d. The administration of physical examinations or screenings that the school district may administer to a student. This provision does not apply to a survey administered to a student in accordance with the Individuals with Disabilities Education Act (20 United States Code, section 1400, *et seq.*).
- e. The collection, disclosure, or use of personal information collected from students for the purpose of marketing or for selling that information (or otherwise providing the information to others for that purpose), including arrangements to protect student privacy that are provided by the school district in the event of such collection, disclosure, or use.
- (1) "Personal information" means individually identifiable information including a student or parent's first and last name; a home or other physical address (including street name and the name of the city or town); a telephone number; or a Social Security identification number.
 - (2) This provision does not apply to the collection, disclosure, or use of personal information collected from students for the exclusive purpose of developing, evaluating, or providing educational products or services for, or to, students or educational institutions, such as:
 - (a) college or other ~~post-secondary~~ postsecondary education recruitment or military recruitment;
 - (b) book clubs, magazines, and programs providing access to low-cost literary products;
 - (c) curriculum and instructional materials used by elementary and secondary schools;
 - (d) tests and assessments used by elementary schools and secondary schools to provide cognitive, evaluative, diagnostic, clinical, aptitude, or achievement information about students, (or to generate other statistically useful data for the purpose of securing such tests and assessments) and the subsequent analysis and public release of the aggregate data from such tests and assessments;
 - (e) the sale by students of products or services to raise funds for school-related or education-related activities; and

- (f) student recognition programs.
 - (3) The right of a parent to inspect, on request, any instrument used in the collection of information, as described in ~~Section IV.C.1.~~, Subparagraph ~~IV.C.1.e.~~, above, before the instrument is administered or distributed to a student and procedures for granting a request by a parent for reasonable access to such an instrument within a reasonable period of time after the request is received.
2. The policies adopted under ~~Section IV.C.~~, Subparagraph ~~IV.C.1.~~, above, shall provide for reasonable notice of the adoption or continued use of such policies directly to parents of students enrolled in or served by the school district.
- a. The notice will be provided at least annually, at the beginning of the school year, and within a reasonable period of time after any substantive change in a policy.
 - b. The notice will provide parents with an opportunity to opt out of participation in the following activities:
 - (1) Activities involving the collection, disclosure, or use of personal information collected from students for the purpose of marketing or for selling that information, or otherwise providing that information to others for that purpose.
 - (2) The administration of any third-party survey (non-Department of Education funded) containing one or more of the items contained in ~~Section~~ Paragraph IV.B., above.
 - (3) Any nonemergency, invasive physical examination or screening that is required as a condition of attendance, administered by the school and scheduled by the school in advance, and not necessary to protect the immediate health and safety of the student or other students.

"Invasive physical examination" means any medical examination that involves the exposure of private body parts, or **any** act during such examination that includes incision, insertion, or injection into the body, but does not include a hearing, vision, or scoliosis screening.
 - c. The notice will advise students of the specific or approximate dates during the school year when the activities in ~~Section IV.C.2.~~, Subparagraph ~~IV.C.2.b.~~, above, are scheduled, or expected to be scheduled.
 - d. The notice provisions shall not be construed to preempt applicable provisions of state law that require parental notification and do not apply to any physical examination or screening that is permitted or required by applicable state law, including physical examinations or screenings that are permitted without parental notification.

V. NOTICE

- A. The school district must give parents and students **direct** notice of this policy at the beginning of each school year and after making substantive changes to this policy.

- B. The school district must inform parents at the beginning of the school year if the district or school has identified specific or approximate dates for administering surveys and give parents reasonable notice of planned surveys scheduled after the start of the school year. The school district must give parents direct, timely notice when their students are scheduled to participate in a student survey by United States mail, e-mail, or another direct form of communication.
- C. The school district must give parents the opportunity to review the survey and to opt their students out of participating in the survey.

Legal References: Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. § 121A.065 (District Surveys to Collect Student Information; Parent Notice and Opportunity for Opting Out)
20 U.S.C. § 1232g (Family Educational Rights and Privacy Act)
20 U.S.C. § 1232h (Protection of Pupil Rights)
34 C.F.R. § 99 (Family Educational Rights and Privacy Act Regulations)
Gonzaga University v. Doe, 536 U.S. 273 (2002)
C.N. v. Ridgewood Bd. of Educ., 430 F.3d. 159 (3rd Cir. 2005)
Fields v. Palmdale School Dist., 427 F.3d. 1197 (9th Cir. 2005)

Cross References: MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)
MSBA/MASA Model Policy 521 (Student Disability Nondiscrimination)
MSBA/MASA Model Policy 522 (Title IX Sex Nondiscrimination, Grievance Procedure and Process)

Resources: U.S. Department of Education, [Family Educational Rights Privacy Act \(FERPA\)](#) (accessed 11/03/25)
U.S. Department of Education, [Protection of Pupil Rights Amendment \(PPRA\)](#) (accessed 11/03/25)

[Note: This notice may be given separately or included with the Public Notice in Policy 515.]

PUBLIC NOTICE

Independent School District No. ~~390~~ 390 gives notice to parents of students currently in attendance in the school district, eligible students currently in attendance in the school district, and students currently in attendance in the school district of their rights regarding the conduct of surveys, collection and use of information for marketing purposes, and certain physical examinations.

1. Parents, eligible students, and students are hereby informed that they have the following rights:
 - a. All instructional materials, including teacher's manuals, films, tapes, or other supplementary material which will be used in connection with any survey, analysis, or evaluation as part of any program funded in whole or in part by the U.S. Department of Education, shall be available for inspection by parents or guardians of students.
 - b. No student shall be required, as part of any program funded in whole or in part by the U.S. Department of Education, without the prior consent of the student (if the student is an adult or emancipated minor), or in the case of an unemancipated minor, without the prior written consent of the parent, to submit to a survey that reveals information concerning:
 - (1) political affiliations or beliefs of the student or the student's parent;
 - (2) mental and psychological problems of the student or the student's family;
 - (3) sex behavior or attitudes;
 - (4) illegal, antisocial, self-incriminating, or demeaning behavior;
 - (5) critical appraisals of other individuals with whom respondents have close family relationships;
 - (6) legally recognized privileged or analogous relationships, such as those of lawyers, physicians, and ministers;
 - (7) religious practices, affiliations, or beliefs of the student or the student's parent; or
 - (8) income (other than that required by law to determine eligibility for participation in a program or for receiving financial assistance under such program).
 - c. A parent, on behalf of a student or an eligible student, has the right to receive notice and an opportunity to opt the student out of participating in:
 - (1) Activities involving the collection, disclosure, or use of personal information collected from students for the purpose of marketing or for selling that information, or otherwise providing that information to others for that purpose.
 - (2) The administration of any third-party survey (non-Department of Education funded) containing one or more of the items contained in Paragraph 1.b., above.
 - (3) Any nonemergency, invasive physical examination or screening that is

required as a condition of attendance, administered by the school or its agent, and not necessary to protect the immediate health and safety of a student, except for hearing, vision, or scoliosis screenings, or any physical examination or screening permitted or required under state law.

- d. This notice does not preempt applicable state law that may require parental notification.
- e. The school district has developed and adopted a policy, in consultation with parents, regarding these rights, as well as arrangements to protect student privacy in the administration of protected surveys and the collection, disclosure, or use of personal information for marketing, sales, or other distribution purposes.
- f. The school district will directly notify parents and eligible students of these policies at least annually at the start of each school year and after any substantive changes.
- g. The school district will directly notify parents and eligible students, at least annually at the start of each school year or, if scheduled thereafter, parents will be provided with reasonable notice of the specific or approximate dates of the following activities and provide an opportunity to opt a student out of participating in:
 - (1) Collection, disclosure, or use of personal information for marketing, sales, or other distribution.
 - (2) Administration of any protected information survey not funded in whole or in part by the U.S. Department of Education.
 - (3) Any nonemergency, invasive physical examination or screening as described above.

[See consent/opt-out for specific activities attached hereto.]

Parents/eligible students who believe their rights have been violated may file a complaint with:

Family Policy Compliance Office
U.S. Department of Education
400 Maryland Avenue SW
Washington, DC 20202-5920

INDEPENDENT SCHOOL DISTRICT NO. _____, MINNESOTA

Date: _____
_____ School Board Chair

PPRA NOTICE AND CONSENT/OPT-OUT FOR SPECIFIC ACTIVITIES

The Protection of Pupil Rights Amendment (PPRA), 20 U.S.C. § 1232h, requires **[name of school district or school]** to notify you and obtain consent or allow you to opt your child out of participating in certain school activities. These activities include a student survey, analysis, or evaluation that concerns one or more of the following eight areas (“protected information surveys”):

1. Political affiliations or beliefs of the student or the student’s parent;
2. Mental and psychological problems of the student or the student’s family;
3. Sex behavior or attitudes;
4. Illegal, antisocial, self-incriminating, or demeaning behavior;
5. Critical appraisals of other individuals with whom respondents have close family relationships;
6. Legally recognized privileged or analogous relationships, such as those of lawyers, physicians, and ministers;
7. Religious practices, affiliations, or beliefs of the student or the student’s parent; or
8. Income, other than as required by law to determine program eligibility.

This requirement also applies to the collection, disclosure, or use of student information for marketing purposes (“marketing surveys”) and certain physical examinations and screenings.

Following is a schedule of activities requiring parental notification and consent or opt-out for the upcoming school year. (Please note that this notice and consent/opt-out transfers from parents to any student who is 18 or older or an emancipated minor under state law.

Date:

Grades: [see sample activity notices attached]

Activity:

Summary:

Consent or Opt-out: [or both depending on situation]

If you wish to review any survey instrument or instructional material used in connection with any protected information or marketing survey, please submit a request to **[school official, address]**. **[School official]** will notify you of the time and place where you may review these materials. You have the right to review a survey and/or instructional materials before the survey is administered to a student.

I [parent’s name] give my consent for [child’s name] to take [survey] on [date] .

Parent’s signature

Please return this form no later than [insert date] to [name of school official and mailing address].

EXAMPLES OF ACTIVITIES

Date: On or about October 15, 2010
Grades: Five and Six
Activity: ABC Survey of At-Risk Behaviors
Summary: This is an anonymous survey that asks students questions about behaviors such as drug and alcohol use, sexual conduct, violence, and other at-risk behaviors. The survey also asks questions of a demographic nature concerning family make-up, the relationship between parent and children, and use of alcohol and drugs at home.

Consent [for U.S. Department of Education funded, protected information surveys only]: A parent must sign and return the attached consent form no later than **[insert return date]** so that your child may participate in this survey.

Opt-out [for any non-U.S. Department of Education funded protected information survey]: Contact **[school official]** at **[telephone number, email, address, etc.]** no later than **[date]** if you do not want your child to participate in this activity.

Date: November 22-24, 2010
Grades: One through Six
Activity: Flu Shots
Summary: The County Department of Public Health Services will administer flu shots for influenza types A and B.

Opt-out: Contact **[school official]** at **[telephone number, email, address, etc.]** no later than **[date]** if you do not want your child to participate in this activity.

Below is an example dealing with the collection, use, and distribution of personal information for student-based commercial services.

[Limited to personal information designated as "directory information"]

Date: 2010-2011 School Year
Grades: Nine through Twelve
Activity: Student-Based Commercial Services
Summary: **[School]** collects, or allows businesses to collect, use, and disclose personal information on students, including names, addresses, and telephone listings. These businesses provide student-based products and services, such as computer equipment, sports clothing, school jewelry, and entertainment products.

Opt-out: Contact **[school official]** at **[telephone number, email, address, etc.]** no later than **[date]** if you do not want your child to participate in this activity.

[Note: This information – names, addresses, and telephone listings – may be designated and disclosed as "directory information" under the school district's student records policy. Instead of using this Model Notice format, schools may meet PPRA notice requirements for specific marketing activities that involve only designated "directory information" by allowing parents to opt out of "directory information" at the start of each school year, which would include all marketing activities.]

Adopted: _____

Revised: _____

MSBA/MASA Model Policy 604
Orig. 1995
Rev. 2024

604 INSTRUCTIONAL CURRICULUM

I. PURPOSE

The purpose of this policy is to provide for the development of course offerings for students.

II. GENERAL STATEMENT OF POLICY

A. Instruction must be provided in at least the following subject areas:

1. basic communication skills including reading and writing, literature, and fine arts;
2. mathematics and science;
3. social studies, including history, geography, economics, government, and citizenship ~~that includes civics (see II.I.)~~;
4. health and physical education;

[NOTE: Health curriculum may include child sexual abuse prevention in consultation with other federal, state, or local agencies and community-based organizations to identify research-based tools, curricula, and programs.]

5. ~~t~~he arts;
6. ~~c~~areer and technical education; and
7. ~~w~~orld languages.

[NOTE: The school district must use the current world languages standards developed by the American Council on the Teaching of Foreign Languages. World languages programs should be developed and implemented to acknowledge and reinforce the language proficiency and cultural awareness that non-English language speakers already possess and encourage students' proficiency in multiple world languages. Programs also must encompass indigenous American Indian languages and cultures, among other world languages and cultures. School districts may award Minnesota World Language Proficiency Certificates consistent with Minnesota Statutes, section 120B.022.]

- B. The basic instructional program shall include all courses required for each grade level by the Minnesota Department of Education (MDE) and courses required in all elective subject areas. The instructional approach will be nonsexist and multicultural.
- C. The school district must establish and regularly review its own standards for career and technical education (CTE) programs. Standards must align with CTE frameworks developed by the Department of Education, standards developed by national CTE organizations, or recognized industry standards.
- D. The school board, at its discretion, may offer additional courses in the instructional program at any grade level.
- E. Each instructional program shall be planned for optimal benefit taking into consideration the financial condition of the school district and other relevant factors.

Each program plan should contain goals and objectives, materials, minimum student competency levels, and methods for student evaluation.

- F. The superintendent shall have discretionary authority to develop guidelines and directives to implement school board policy relating to instructional curriculum.
- G. The school district ~~or charter school~~ may not discriminate against or discipline a teacher or principal on the basis of incorporating into curriculum contributions of persons in a federally protected class or state protected class when the included contribution is in alignment with standards and benchmarks adopted under Minnesota Statutes, sections 120B.021 and 120B.023.

III. REQUIRED ACADEMIC STANDARDS

- A. The following subject areas are required for statewide accountability:
 - 1. language arts;
 - 2. mathematics, encompassing algebra II, integrated mathematics III, or an equivalent in high school, and to be prepared for the three credits of mathematics in grades 9 through 12, the grade 8 standards include the completion of algebra;
 - 3. science, including earth and space science, life science, and the physical sciences, including chemistry and physics;
 - 4. social studies, including history, geography, economics, and government and citizenship that includes civics;
 - 5. physical education;
 - 6. health, for which locally developed academic standards apply; and
 - 7. the arts.-
- B. Elementary and middle schools must offer at least three and require at least two of the following five arts areas: dance, media arts, music, theater, and visual arts. High schools must offer at least three and require at least one of the following five arts areas: media arts, dance, music, theater, and visual arts.

[NOTE: Line 6. regarding locally developed health academic standard continues to be in effect. The 2024 Minnesota legislature enacted a change in health standards from local to state determination, as noted in Model Policy 613. It will likely take eighteen months or more for a state health standard to be finalized. Until that time, school districts should maintain their locally developed health academic standards. MSBA will alert school districts to update line 6. when the state standards are finalized.]

IV. PARENTAL CURRICULUM REVIEW

The school district shall have a procedure for a parent, guardian, or an adult student, 18 years of age or older, to review the content of the instructional materials to be provided to a minor child or to an adult student and, if the parent, guardian, or adult student objects to the content, to make reasonable arrangements with school personnel for alternative instruction. Alternative instruction may be provided by the parent, guardian, or adult student if the alternative instruction, if any, offered by the school board does not meet the concerns of the parent, guardian, or adult student. The school board is not required to pay for the costs of alternative instruction provided by a parent, guardian, or adult student. School personnel may not impose an academic or other penalty upon a student merely for arranging alternative instruction under this section. School personnel may evaluate and assess the quality of the

student's work.

V. CPR AND AED INSTRUCTION

The school district will provide onetime cardiopulmonary resuscitation (CPR) and automatic external defibrillator (AED) instruction as part of its grade 7 to 12 curriculum.

- A. In the school district's discretion, training and instruction may result in CPR certification.
- B. CPR and AED instruction must include CPR and AED training that have been developed:
 - 1. by the American Heart Association or the American Red Cross and incorporate psychomotor skills to support the instruction; or
 - 2. using nationally recognized, evidence-based guidelines for CPR and incorporate psychomotor skills to support the instruction. "Psychomotor skills" means hands-on practice to support cognitive learning; it does not mean cognitive-only instruction and training.
- C. The school district may use community members such as emergency medical technicians, paramedics, police officers, firefighters, and representatives of the Minnesota Resuscitation Consortium, the American Heart Association, or the American Red Cross, among others, to provide instruction and training.
- D. A school administrator may waive this curriculum requirement for a high school transfer student regardless of whether or not the student previously received instruction under this section, an enrolled student absent on the day the instruction occurred under this section, or an eligible student who has a disability.

[NOTE: If a school district requests resources, the Minnesota Resuscitation Consortium must provide them to the school district for instruction and training provided to students under this section.]

VI. COLLEGE AND CAREER PLANNING

- A. The school district shall assist all students by no later than grade 9 to explore their educational college and career interests, aptitudes, and aspirations and develop a plan for a smooth and successful transition to postsecondary education or employment. All students' plans must:
 - 1. provide a comprehensive plan to prepare for and complete career and college-ready curriculum by meeting state and local academic standards and developing career and employment-related skills such as teamwork, collaboration, creativity, communication, critical thinking, and good work habits;
 - 2. emphasize academic rigor and high expectations and inform the student, and the student's parent or guardian if the student is a minor, of the student's achievement level score on the Minnesota Comprehensive Assessments that are administered during high school;
 - 3. help students identify interests, aptitudes, aspirations, and personal learning styles that may affect their career and college-ready goals and postsecondary education and employment choices;
 - 4. set appropriate career and college-ready goals with timelines that identify effective means for achieving those goals;

5. help students access education and career options;
 6. integrate strong academic content into career-focused courses and applied and experiential learning opportunities and integrate relevant career-focused courses and applied and experiential learning opportunities into strong academic content;
 7. help identify and access appropriate counseling and other supports and assistance that enable students to complete required coursework, prepare for postsecondary education and careers, and obtain information about postsecondary education costs and eligibility for financial aid and scholarship;
 8. help identify collaborative partnerships among pre-kindergarten through grade 12 schools, postsecondary institutions, economic development agencies, and local and regional employers that support students' transitions to postsecondary education and employment and provide students with applied and experiential learning opportunities; and
 9. be reviewed and revised at least annually by the student, the student's parent or guardian, and the school district to ensure that the student's course-taking schedule keeps the student **on track for graduation**, making adequate progress to meet state and local academic standards and high school graduation requirements and with a reasonable chance to succeed with employment or postsecondary education without the need to first complete remedial course work.
- B. The school district may develop grade-level curricula or provide instruction that introduces students to various careers, but must not require any curriculum, instruction, or employment-related activity that obligates an elementary or secondary student to involuntarily select or pursue a career, career interest, employment goals, or related job training.
 - C. Educators must possess the knowledge and skills to effectively teach all English learners in their classrooms. School districts must provide appropriate curriculum, targeted materials, professional development opportunities for educators, and sufficient resources to enable English learners to become career and college ready.
 - D. When assisting students in developing a plan for a smooth and successful transition to postsecondary education and employment, school districts must recognize the unique possibilities of each student and ensure that the contents of each student's plan reflect the student's unique talents, skills, and abilities as the student grows, develops, and learns.
 - E. If a student with a disability has an Individualized Education Program (IEP) or standardized written plan that meets the plan components herein, the IEP satisfies the requirement, and no additional transition plan is needed.
 - F. Students who do not meet or exceed the Minnesota Academic Standards, as measured by the Minnesota Comprehensive Assessments that are administered during high school, shall be informed that admission to a public school is free and available to any resident under 21 years of age or who meets the requirements of the compulsory attendance law. A student's plan under this provision shall continue while a student is enrolled.

Legal References:

Minn. Stat. § 120A.22 (Compulsory Instruction)
Minn. Stat. § 120B.021 (Required Academic Standards)
Minn. Stat. § 120B.022 (Elective Standards)
Minn. Stat. § 120B.023 (Benchmarks)
Minn. Stat. § 120B.101 (Curriculum)
Minn. Stat. § 120B.125 (Planning for Students' Successful Transition to

Postsecondary Education and Employment; Personal Learning Plans)
Minn. Stat. § 120B.20 (Parental Curriculum Review)
Minn. Stat. § 120B.234 (Child Sexual Abuse Prevention Education)
Minn. Stat. § 120B.236 (Cardiopulmonary Resuscitation and Automatic
External Defibrillator Instruction)

Cross References: MSBA/MASA Model Policy 603 (Curriculum Development)
MSBA/MASA Model Policy 605 (Alternative Programs)

Adopted: _____

MSBA/MASA Model Policy
613

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Orig. 1997
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613 GRADUATION REQUIREMENTS

[NOTE: The requirements set forth in this policy govern the graduation standards that Minnesota public schools must require for a high school diploma for all students.]

I. PURPOSE

The purpose of this policy is to set forth requirements for graduation from the school district.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is that all students must demonstrate, as determined by the school district, their satisfactory completion of the credit requirements and their understanding of academic standards. The school district must adopt graduation requirements that meet or exceed state graduation requirements established in law or rule.

III. DEFINITIONS

- A. "Credit" means a student's successful completion of an academic year of study or a student's mastery of the applicable subject matter, as determined by the school district.
- B. "English language learners" or "ELL" student means an individual whose first language is not English and whose test performance may be negatively impacted by lack of English language proficiency.
- C. "Individualized Education Program" or "IEP" means a written statement developed for a student eligible by law for special education and services.
- D. "Required standard" means a statewide adopted expectation for student learning in the content areas of language arts, mathematics, science, social studies, physical education, health, and the arts. Locally developed academic standards in health apply until statewide rules implementing statewide health standards under Minnesota Statutes, section 120B.021, subdivision 3, are required to be implemented in the classroom.
- E. "Section 504 Accommodation" means the defined appropriate accommodations or modifications that must be made in the school environment to address the needs of an individual student with disabilities.

IV. DISTRICT ASSESSMENT COORDINATOR

~~[Position Title]~~ **Tracy Cook** shall be named the District Assessment Coordinator. Said person shall be in charge of all test procedures and shall bring recommendations to the school board annually for approval.

V. ASSESSMENT GRADUATION REQUIREMENTS

A. Graduation Requirements

Students' state graduation requirements, based on a longitudinal, systematic approach to student education and career planning, assessment, instructional support, and evaluation, include the following:

1. Achievement and career and college readiness in mathematics, reading, and writing, ~~consistent with paragraph (k)~~ and to the extent available, to monitor students' continuous development of and growth in requisite knowledge and skills; analyze students' progress and performance levels, identifying students' academic strengths and diagnosing areas where students require curriculum or instructional adjustments, targeted interventions, or remediation; and, based on analysis of students' progress and performance data, determine students' learning and instructional needs and the instructional tools and best practices that support academic rigor for the student, ~~and.~~
2. Consistent with this paragraph and Minnesota Statutes, section 120B.125 ~~(see Policy 604, Section II.H.)~~, age-appropriate exploration and planning activities and career assessments to encourage students to identify personally relevant career interests and aptitudes and help students and their families develop a regularly reexamined transition plan for postsecondary education or employment without need for postsecondary remediation.
3. Based on appropriate state guidelines, students with an IEP may satisfy state graduation requirements by achieving an individual score on the state-identified alternative assessments.
~~[NOTE: Minnesota Statutes 120B.303 includes the reference to paragraph (k) found in subparagraph 1. above. This statute no longer has a paragraph (k). MSBA has informed the Minnesota Revisor's Office, which replied that it will seek correction.]~~

B. Targeted Instruction Plan

1. A student must receive targeted, relevant, academically rigorous, and resourced instruction, which may include a targeted instruction and intervention plan focused on improving the student's knowledge and skills in core subjects so that the student has a reasonable chance to succeed in a career or college without need for postsecondary remediation.
2. Consistent with Minnesota Statutes, sections 120B.13, 124D.09, 124D.091, 124F.08, and related sections, an enrolling school or district must actively encourage a student in grade 11 or 12 who is identified as academically ready for a career or college to participate in courses and programs awarding college credit to high school students. Students are not required to achieve a specified score or level of proficiency on an assessment under this subdivision to graduate from high school.

[NOTE: The 2025 Minnesota legislature renumbered the statutory reference above.]

3. As appropriate, students through grade 12 must continue to participate in targeted instruction, intervention, or remediation and be encouraged to participate in courses awarding college credit to high school students.
~~[NOTE: The revisions in Paragraphs A and B align the model policy language with Minnesota Statutes 120B.303.]~~

- C. A student's progress toward career and college readiness must be recorded on the student's high school transcript.

VI. GRADUATION CREDIT REQUIREMENTS

Students must successfully complete, as determined by the school district, the following high school level credits for graduation:

A. Credit Requirements

1. Four (4) credits of language arts sufficient to satisfy all academic standards in English language arts;
2. Three (3) credits of mathematics sufficient to satisfy all of the academic standards in mathematics;
3. Three (3) credits of science, including one (1) credit to satisfy all the earth and space science standards for grades 9 through 12, one (1) credit to satisfy all the life science standards for grades 9 through 12, and one (1) credit to satisfy all the chemistry or physics standards for grades 9 through 12;
4. Three and one-half (3.5) credits of social studies, encompassing at least United States history, geography, government and citizenship in either grade 11 or 12 for students beginning in grade 9 in the 2025-2026 school year and later or an advanced placement, international baccalaureate, or other rigorous course on government and citizenship under Minnesota Statutes, section 120B.21, subdivision 1a, and a combination of other credits encompassing at least United States history, geography, government and citizenship, world history, and economics sufficient to satisfy all of the academic standards in social studies;

~~[NOTE: This revision includes the 2024 change on implementation of the government and citizenship requirement to the 2025-26 school year.]~~

5. One (1) credit in the arts sufficient to satisfy all of the academic standards in the arts;
6. Credit sufficient to satisfy the state standards in physical education and health; and
7. A minimum of seven (7) elective credits.
8. Students who begin grade 9 in the 2024-2025 school year and later must successfully complete a course for credit in personal finance in grade 10, 11, or 12. A teacher of a personal finance course that satisfies the graduation requirement must have a field license or out-of-field permission in agricultural education, business, family and consumer science, social studies, or math.

B. Credit Equivalencies

1. A one-half (.5) credit of economics taught in a school's agricultural, food, and natural resources education or business education program or department may fulfill a one-half (.5) credit in social studies under Paragraph A.4, above, if the credit is sufficient to satisfy all of the academic standards in economics.
2. An agriculture science or career and technical education credit may fulfill the elective science credit required under Paragraph A.3, above, if the credit meets the state physical science, life science, earth and space science, chemistry, or physics academic standards or a combination of these academic standards as approved by the school district. An agriculture or career and technical education credit may fulfill the credit in chemistry or physics required under Paragraph A.3, above, if the credit meets the state chemistry or physics academic standards as approved by the school district. A student must satisfy either all of the chemistry academic standards or all of the physics academic standards prior to graduation. An agriculture science or career and technical education credit may not fulfill the required biology credit under Paragraph A.3, above.

3. A career and technical education credit may fulfill a mathematics or arts credit requirement under Paragraph A.2 or Paragraph A.5, above.
4. A computer science credit may fulfill a mathematics credit requirement under Paragraph A.2, above, if the credit meets state academic standards in mathematics.
5. A Project Lead the Way credit may fulfill a mathematics or science credit requirement under Paragraph A.2 or Paragraph A.3, above, if the credit meets the state academic standards in mathematics or science.
6. An ethnic studies course may fulfill a social studies, language arts, arts, math, or science credit if the course meets the applicable state academic standards. An ethnic studies course may fulfill an elective credit if the course meets applicable local standards or other requirements.

~~[Note: The revisions above align the policy language with Minnesota law, including changes enacted by the 2024 Minnesota legislature. Starting in the 2026-27 school year, a high school must offer an ethnic studies course; in elementary and middle schools by the 2027-28 school year.]~~

VII. GRADUATION STANDARDS REQUIREMENTS

- A. All students must demonstrate their understanding of the following academic standards:
 1. School District Standards, Health (K-12);
 2. School District Standards, Career and Technical Education (K-12); and
 3. School District Standards, World Languages (K-12).
- B. Academic standards in health, world languages, and career and technical education will be reviewed on an annual basis.* A school district must use the current world languages standards developed by the American Council on the Teaching of Foreign Languages.

* Reviews are required to be conducted on a periodic basis. Therefore, this time period may be changed to accommodate individual school district needs.
- C. All students must satisfactorily complete the following required ~~Graduation~~ Academic Standards in accordance with the standards developed by the Minnesota Department of Education (MDE):
 1. Minnesota Academic Standards, English Language Arts K-12;
 2. Minnesota Academic Standards, Mathematics K-12;
 3. Minnesota Academic Standards, Science K-12;
 4. Minnesota Academic Standards, Social Studies K-12; and
 5. Minnesota Academic Standards, Physical Education K-12.
- D. State standards in the Arts K-12 are available, or school districts may choose to develop their own standards.
- E. The academic standards for language arts, mathematics, and science apply to all students except the very few students with extreme cognitive or physical impairments

for whom an IEP team has determined that the required academic standards are inappropriate. An IEP team that makes this determination must establish alternative standards.

VIII. EARLY GRADUATION

Students may be considered for early graduation, as provided for within Minnesota Statutes, section 120B.07, upon meeting the following conditions:

- A. All course or standards and credit requirements must be met;
- B. The principal or designee shall conduct an interview with the student and parent or guardian, familiarize the parties with opportunities available in post-secondary education, and arrive at a timely decision; and
- C. The principal's decision shall be in writing and may be subject to review by the superintendent and school board.

Legal References: Minn. Stat. § 120B.018 (Definitions)
Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota's Students)
Minn. Stat. § 120B.021 (Required Academic Standards)
Minn. Stat. § 120B.023 (Benchmarks)
Minn. Stat. § 120B.024 (Credits)
Minn. Stat. § 120B.07 (Early Graduation)
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement Goals; Striving for Comprehensive Achievement and Civic Readiness)
Minn. Stat. § 120B.125 (Planning for Students' Successful Transition to Postsecondary Education and Employment; Personal Learning Plans)
Minn. Stat. § 120B.13 (Advanced Placement and International Baccalaureate Programs)
Minn. Stat. § 120B.30 (General Requirements; Statewide Assessments)
Minn. Stat. § 120B.303 (Assessment Graduation Requirements)
Minn. Stat. § 120B.307 (College and Career Readiness)
Minn. Stat. § 124D.09 (Postsecondary Enrollment Options Act)
Minn. Stat. § 124D.091 (Concurrent Enrollment Program Aid)
Minn. Stat. § 124F.08 (Education and Employment Transitions Partnerships)
Minn. Rules Part 3501.0660 (Academic Standards for Kindergarten through Grade 12 [Language Arts])
Minn. Rules Parts 3501.075000-3501.0745 (Academic Standards for Mathematics)
Minn. Rules Part 3501.0820 (Academic Arts Standards for Kindergarten through Grade 12)
Minn. Rules Parts 3501.0900-3501.0960 (Academic Science Standards for Kindergarten through Grade 12 in Science)
Minn. Rules Parts 3501.1200-1210 (Academic Standards for English Language Development)
Minn. Rules Parts 3501.135000-3501.1345 (Academic Standards for Social Studies)
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

Cross References: MSBA/MASA Model Policy 104 (School District Mission Statement)
MSBA/MASA Model Policy 601 (School District Curriculum and Instruction Goals)
MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)
MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)

MSBA/MASA Model Policy 616 (School District System Accountability)

Resources:

Minnesota House of Representatives: [Minnesota's Graduation Requirements](#)
(November 2025) (accessed 01/29/26)

Adopted: _____

MSBA/MASA Model Policy
616

Revised: _____

Orig. 1997
Rev. 2026

616 SCHOOL DISTRICT SYSTEM ACCOUNTABILITY

[NOTE: Minnesota Statutes, section 120B.11 requires school districts to adopt a comprehensive long-term strategic plan that addresses the review of curriculum, instruction, student achievement, and assessment. Model Policies 601, 603, and 616 address these statutory requirements. In addition, Model Policies 613-615 and 618-620 provide procedures to further implement the requirements of Minnesota Statutes, section 120B.11.]

I. PURPOSE

The purpose of this policy is to focus public education strategies on a process that promotes higher academic achievement for all students and ensures broad-based community participation in decisions regarding implementation of the Minnesota K-12 Academic Standards and federal law.

II. GENERAL STATEMENT OF POLICY

Implementation of the Minnesota K-12 Academic Standards and federal law requires accountability for the school district. The school district established a system to transition to the graduation requirements of the Minnesota K-12 Academic Standards. The school district also established a system to review and improve instruction, curriculum, and assessment which will include substantial input by students, parents or guardians, and local community members. The school district will be accountable to the public and the state through annual reporting.

III. DEFINITIONS

- A. "Comprehensive achievement and civic readiness" means striving to: meet school readiness goals; close the academic achievement gap among all racial and ethnic groups of students and between students living in poverty and students not living in poverty; have all students attain career and college readiness before graduating from high school; and have all students graduate from high school; and prepare students to be lifelong learners.
- B. "Credit" means a student's successful completion of an academic year of study or a student's mastery of the applicable subject matter, as determined by the school district.

IV. ESTABLISHMENT OF GOALS; IMPLEMENTATION; EVALUATION AND REPORTING

A. School District Goals

- 1. The school board has established school district-wide goals that provide broad direction for the school district. Incorporated in these goals are the graduation and education standards contained in the Minnesota K-12 Academic Standards and federal law. The broad goals shall be reviewed annually and approved by the school board. The school board shall adopt annual goals based on the recommendations of the school district's Advisory Committee.
- 2. The District Advisory Committee created under the Curriculum Development Policy is established by the school board to ensure active community

participation in all phases of planning and improving the instruction and curriculum affecting state and district academic standards.

3. The school district-wide improvement goals should address recommendations identified through the District Advisory Committee process. The school district's goal setting process will include consideration of individual site goals. School district goals may also be developed through an education effectiveness program or through some other locally determined process.

B. System for Reviewing All Instruction and Curriculum

Incorporated in the process will be analysis of the school district's progress toward implementation of the Minnesota Academic Standards. Instruction and curriculum shall be reviewed and evaluated by taking into account strategies and best practices, student outcomes, principal evaluations under Minnesota Statutes, section 123B.147, and teacher evaluations under Minnesota Statutes, section 122A.40 or 122A.41.

~~[Insert Local Cycle in this space]~~ every three years]

C. Implementation of Graduation Requirements

1. The District Advisory Committee shall also advise the school board on implementation of the state and local graduation requirements, including K-12 curriculum, assessment, student learning opportunities, and other related issues. Recommendations of the District Advisory Committee shall be published annually to the community. The school board shall receive public input and comment and shall adopt or update this policy at least annually.
2. The school board shall annually review and determine if student achievement levels at each school site meet federal expectations. If the school board determines that student achievement levels at a school site do not meet federal expectations, the District Advisory Committee shall work with the school site to adopt a plan to raise student achievement levels to meet federal expectations. The District Advisory Committee may seek assistance from the Commissioner of the Minnesota Department of Education (MDE) (Commissioner) in developing a plan which must include parental involvement components.
3. The educational assessment system component utilized by the school board to measure individual students' educational progress must be based, to the extent annual tests are administered, on indicators of current achievement that show growth relative to an individual student's prior achievement. Indicators of achievement and prior achievement must be based on highly reliable statewide or districtwide assessments. The school board will utilize models developed by the Commissioner for measuring individual student progress. The school board must coordinate with MDE in evaluating school sites and continuous improvement plans, consistent with best practices.

D. Comprehensive Continuous Improvement of Student Achievement

1. By [date] October 1st of each year, the District Advisory Committee will meet to advise and assist the school district in the implementation of the school district system accountability and comprehensive continuous improvement process.
2. The District Advisory Committee, working in cooperation with other committees of the school district [such as the Technology, Educational Effectiveness, Grade Level, Site Instruction, Curriculum and

Assessment Committees, etc.], will provide active community participation in:

- a. Reviewing the school district instructional and curriculum plan, with emphasis on implementing the Minnesota K-12 Academic Standards;
 - b. Identifying annual instruction and curriculum improvement goals for recommendation to the school board;
 - c. Making recommendations regarding the evaluation process that will be used to measure school district progress toward its goals; and,
 - d. Advising the school board about development of the annual budget.
3. The District Advisory Committee shall meet the following criteria:
- a. The District Advisory Committee shall ensure active community participation in all phases of planning ~~for and improving the~~ instruction and curriculum affecting state and school academic standards consistent with Minnesota Statutes, section 120B.11, subdivision 2. ~~Graduation Standards.~~
 - b. The District Advisory Committee shall make recommendations to the school board on school district-wide standards, assessments, and program evaluation.
 - c. Building teams may be established as subcommittees to develop and implement an education effectiveness plan and to carry out methods to improve instruction, curriculum, and assessments as well as methods to use technology in meeting the school district improvement plan.
 - d. A local plan to evaluate student progress, using a local process, shall be used for developing a plan for assessment of student progress toward the Graduation Standards, as well as program evaluation data for use by the District Advisory Committee in the instruction and curriculum review process. This plan shall annually be approved by the school board.
4. Translation services should be provided to the extent appropriate and practicable.
5. The District Advisory Committee shall meet the following timeline each year:
- Month**September: Organizational meeting of the Committee to review the authorizing legislation and the roles and responsibilities of the Committee as determined by the school board.
- Month(s)**October-November: Agree on the process to be used. Become familiar with the instruction and curriculum of the cycle content area.
- Month(s)**January-February: Review evaluation results and prepare recommendations.
- Month**March: Present recommendations to the school board for its input and approval.

Evaluation of Student Progress Committee

A committee of professional staff shall develop a plan for assessment of student progress, the Graduation Standards, as well as program evaluation data for use by the District Advisory Committee to review instruction and curriculum, cultural competencies, including cultural awareness and cross-cultural communication, and student achievement at the school site. This plan shall annually be approved by the school board.

[NOTE: The school board may choose to delete this paragraph regarding an Evaluation of Student Progress Committee upon consultation with school administration.]

E. Reporting

1. Consistent with Minnesota Statutes, section 120B.36, subdivision 1, the school board shall publish a report in the local newspaper with the largest circulation in the district, by mail, or by electronic means on the school district website. The school board shall hold an annual public meeting to review and revise, where appropriate, student achievement goals, local assessment outcomes, plans, strategies, and practices for improving curriculum and instruction and cultural competency and efforts to equitably distribute diverse, effective, experienced, and in-field teachers, and to review school district success in realizing the previously adopted student achievement goals and related benchmarks and the improvement plans leading to comprehensive achievement and civic readiness. The school board must transmit an electronic summary of its report to the Commissioner in the form and manner the Commissioner determines.

The school district shall periodically survey affected constituencies, in their native languages, where appropriate and practicable, about their connection to and level of satisfaction with school. The school district shall include the results of this evaluation in its published reports and in its summary report to the Commissioner **required under Minnesota Statutes, section 120B.11, subdivision 5.**

2. The school performance report for a school site and a school district must include performance reporting information and calculate proficiency rates as required by the most recently reauthorized Elementary and Secondary Education Act.
3. The school district must annually report the district's class size ratios by each grade to the Commissioner in the form and manner specified by the Commissioner.
4. The school district must report whether programs funded with compensatory revenue are consistent with best practices demonstrated to improve student achievement.

Legal References: Minn. Stat. § 120B.018 (Definitions)
Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota's Students)
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement Goals; Striving for Comprehensive Achievement and Civic Readiness)
Minn. Stat. § 120B.35 (Student Academic Achievement and Growth)
Minn. Stat. § 120B.36 (School Accountability)
Minn. Stat. § 122A.40 (Employment; Contracts; Termination)

Minn. Stat. § 122A.41 (Teacher Tenure Act; Cities of the First Class; Definitions)
Minn. Stat. § 123B.04 (Site Decision Making; Individualized Learning Agreement; Other Agreements)
Minn. Stat. § 123B.147 (Principals)
Minn. Stat. § 126C.12 (Learning and Development Revenue Amount and Use)
Minn. Rules Parts 3501.0660 (Academic Standards for **Kindergarten through Grade 12 [Language Arts]**)
Minn. Rules Parts 3501.0700-~~3501.0745~~ (Academic Standards for Mathematics)
Minn. Rules Parts 3501.0820 (Academic **Arts Standards for Kindergarten through Grade 12**~~for the Arts~~)
Minn. Rules Parts ~~3501.0900~~-3501.0960 (Academic **Science Standards for Kindergarten through Grade 12**~~in Science~~)
Minn. Rules Parts 3501.1200-1210 (Academic Standards for English Language Development)
Minn. Rules Parts 3501.1300-~~3501.1345~~ (Academic Standards for Social Studies)
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

Cross References:

MSBA/MASA Model Policy 104 (School District Mission Statement)
MSBA/MASA Model Policy 601 (School District Curriculum and Instruction Goals)
MSBA/MASA Model Policy 613 (Graduation Requirements)
MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)
MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)
MSBA/MASA Model Policy 618 (Assessment of Student Achievement)
MSBA/MASA Model Policy 619 (Staff Development for Standards)
MSBA/MASA Model Policy 620 (Credit for Learning)

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618

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618 ASSESSMENT OF STUDENT ACHIEVEMENT

I. PURPOSE

The purpose of this policy is to institute a process for the establishment and revision of assessments to measure achievement toward meeting the Minnesota Academic Standards, track academic progress over time, and provide Minnesota graduates information related to career and college readiness.

II. GENERAL STATEMENT OF POLICY

The school district has established a procedure by which students shall complete Graduation Requirements. This procedure includes the adoption of performance assessment methods to be used in measuring student performance. The school district strives to continually enhance student achievement of Graduation Requirements.

III. DEFINITIONS

- A. "Academic standard" means a summary description of student learning in a required content area or elective content area.
- B. "Benchmark" means the specific knowledge or skill that a student must master to complete part of an academic standard by the end of the grade level or grade band.
- C. "Career and college ready," for purposes of statewide accountability, means a high school graduate has the knowledge, skills, and competencies to successfully pursue a career pathway, including postsecondary credit leading to a degree, diploma, certificate, or industry-recognized credential and employment. Students who are career and college ready are able to successfully complete credit-bearing coursework at a two- or four-year college or university or other credit-bearing postsecondary program without need for remediation.
- D. "Cultural competence," "cultural competency," or "culturally competent," for purposes of statewide accountability, means the ability of families and educators ~~and will~~ to interact effectively with people of different cultures, native languages, and socioeconomic backgrounds.
- E. "Elective standards" means a locally adopted expectation for student learning in career and technical education and world languages.
- F. "Experiential learning" means learning for students that includes career exploration through a specific class or course or through work-based experiences such as job shadowing, mentoring, entrepreneurship, service learning, volunteering, internships, ~~or~~ other cooperative work experience, youth apprenticeship, or employment.
- G. "Required standard" means ~~(1)~~ a statewide adopted expectation for student learning in the content areas of language arts, mathematics, science, social studies, physical education, health, and the arts. ~~Locally developed academic standards in health apply until statewide rules implementing statewide health standards are required to be implemented in the classroom, and (2) a locally adopted expectation for student learning in health.~~

IV. ESTABLISHMENT OF CRITERIA FOR ASSESSMENT

- A. The [school board/superintendent/director of instruction] shall establish

criteria by which student performance of local academic standards and elective standards are to be evaluated and approved. The criteria will be submitted to the school board for approval. Upon approval by the school board, the criteria shall be deemed part of this policy.

- B. The superintendent shall ensure that students and parents or guardians are provided with notice of the process by which academic standards will be assessed.
- C. Staff members will be expected to utilize staff development opportunities to the extent necessary to ensure effective implementation and continued improvement of the implementation of assessments under the Minnesota Academic Standards.

V. STANDARDS FOR MINNESOTA ACADEMIC STANDARDS PERFORMANCE ASSESSMENTS

A. Benchmarks

The school district will offer and students must achieve all benchmarks for an academic standard to satisfactorily complete that state standard. ~~These benchmarks will be used by the school district and its staff in developing tests to measure student academic knowledge and skills.~~

[NOTE: School districts are required to formally establish a periodic review cycle for academic standards and related benchmarks in ~~health, world languages, and career and technical education.~~]

B. Statewide Academic Standards Testing

1. The school district will utilize statewide assessments developed from and aligned with the state's required academic standards as these tests become available to evaluate student progress toward career and college readiness in the context of the state's academic standards.
2. The school district will administer annually, in accordance with the process determined by the Minnesota Department of Education (MDE), the state-constructed tests aligned with state standards to all students in grades 3 through 8 and at the high school level as follows:
 - a. computer-adaptive reading and mathematics assessments in grades 3 through 8;
 - b. ~~state-developed high school reading and mathematics tests aligned with state academic standards;~~
 - c. ~~high school reading in grade 10, mathematics in grade 11, and a high school writing test aligned with state standards,~~ when it becomes available; and
 - d. ~~science assessments.~~ Annual science assessments are required in one (1) grade in the grades 3 through 5 span, the grades 6 through 8 span, and a life science assessment in the grades 9 through 12 span (a passing score on high school science assessments is not a condition of receiving a diploma).
3. The school district will develop and administer locally constructed tests in social studies, health and physical education, and the arts to determine if a student has met the required academic standards in these areas.
4. The school district may use a student's performance on a statewide assessment as one of ~~the~~ multiple criteria to determine grade promotion or retention. The school district ~~also~~ may use a high school student's performance

on a statewide assessment as a percentage of the student's final grade in a course, or place a student's assessment score on the student's transcript.

5. ~~For students in grade 8 in the 2012-2013 school year and later,~~ The school district must record on the high school transcript a student's progress toward career and college readiness. For other students, this record of progress must be made as soon as practicable. In addition, the school district may include a notation of high achievement on the high school diplomas of those graduating seniors who, according to established school board criteria, demonstrate exemplary academic achievement during high school.
6. Students who do not meet or exceed the Minnesota academic standards, as measured by the Minnesota Comprehensive Assessments administered during high school, ~~must~~ shall be informed that admission to a public school is free and available to any resident under twenty-one (21) years of age or who meets the requirements of Minnesota Statutes, section 120A.20, subdivision 1, paragraph (c). The school district will determine how this notice is given.

C. Student Participation

1. The MDE Commissioner must create and publish a form for parents and guardians that:
 - a. explains the need for state academic standards;
 - b. identifies the state assessments that are aligned with state standards;
 - c. identifies the consequences, if any, the school or student may face if a student does not participate in state or locally required standardized assessments;
 - d. states that students who receive a college ready benchmark on the high school Minnesota Comprehensive Assessment are not required to take a remedial, noncredit course at a Minnesota state college or university in the corresponding subject area;
 - e. summarizes the provisions in Minnesota Statutes section 120B.306, subdivision 1; and
 - f. notifies a parent of the right to not have the parent's child participate in the state and locally required assessments, and asks a parent that chooses to not have a child participate in the assessments the basis for the decision.
2. The school district must post the form created by the Commissioner on the school district website and include it in the school district's student handbook.
3. The school district may provide a student's parent access to the student's individual student performance data and achievement report that is made available under Minnesota Statutes, section 120B.305, paragraph (b), clause (1), when the performance data and report is available to the school district.

VI. RIGOROUS COURSE OF STUDY WAIVER

- A. Upon receiving a student's application signed by the student's parent or guardian, the school district must declare that a student meets or exceeds a specific academic standard required for graduation if the school board determines that the student:
 1. is participating in a course of study, including an advanced placement or international baccalaureate course or program; a learning opportunity outside

the curriculum of the school district; or an approved preparatory program for employment or postsecondary education that is equally or more rigorous than the corresponding state or local academic standard required by the school district;

2. would be precluded from participating in the rigorous course of study, learning opportunity, or preparatory employment or postsecondary education program if the student were required to achieve the academic standard to be waived; and
 3. satisfactorily completes the requirements for the rigorous course of study, learning opportunity, or preparatory employment or postsecondary education program.
- B. The school board also may formally determine other circumstances in which to declare that a student meets or exceeds a specific academic standard ~~that the site requires~~ for graduation ~~under this section~~.
- C. A student who satisfactorily completes a postsecondary enrollment options course or program or an advanced placement or international baccalaureate course or program is not required to complete other requirements of the academic standards corresponding to that specific rigorous course of study.

VII. CAREER EXPLORATION ASSESSMENT

- A. Student assessments, in alignment with state academic standards, shall include clearly defined career and college readiness benchmarks and satisfy Minnesota's postsecondary admissions requirements. Achievement and career and college readiness in mathematics, reading, and writing must also be assessed.

When administering formative or summative assessments used to measure the academic progress, including the oral academic development, of English learners and inform their instruction, schools must ensure that the assessments are accessible to the students and students have the modifications and supports they need to sufficiently understand the assessments.

- B. On an annual basis, the school district must use the career exploration elements ~~in these assessments~~, to help students, beginning no later than grade 9, and their families explore and plan for postsecondary education or careers based on the students' interests, aptitudes, and aspirations. The school district must use timely regional labor market information and partnerships, among other resources, to help students and their families successfully develop, pursue, review, and revise an individualized plan for postsecondary education or a career. This process must help increase students' engagement in and connection to school, improve students' knowledge and skills, and deepen students' understanding of career pathways as a sequence of academic and career courses that lead to an industry-recognized credential, an associate's degree, or a bachelor's degree and are available to all students, whatever their interests and career goals.
- C. ~~Though not a high school graduation requirement~~, all students, except those eligible for alternative assessments, ~~will be~~ encouraged to participate in a nationally ~~normed-recognized~~ college entrance exam ~~in grade 11 or 12~~.
- D. A student ~~under this paragraph~~ who demonstrates attainment of required state academic standards, ~~which include career and college readiness benchmarks~~, on ~~these high school~~ assessments, is academically ready for a career or college and is encouraged to participate in courses awarding college credit to high school students. Such courses and programs may include sequential courses of study within broad career areas and technical skill assessments that extend beyond course grades.

To the extent state funding for college entrance exam fees is available, the school district ~~will~~**must** pay the cost, one time, for an interested student in grade 11 or 12, who is eligible for a free or reduced-priced meal, to take a nationally recognized college entrance exam before graduating. The school district may require a student who is not eligible for a free or reduced-priced meal to pay the cost of taking a nationally recognized college entrance exam. The school district ~~will~~**must** waive the cost for a student who is unable to pay.

- E. As appropriate, students through grade 12 must continue to participate in targeted instruction, intervention, or remediation and be encouraged to participate in courses awarding college credit to high school students.
- F. In developing, supporting, and improving students' academic readiness for a career or college, the school district must have a continuum of empirically derived, clearly defined benchmarks focused on students' attainment of knowledge and skills so that students, their parents, and teachers know how well students must perform to have a reasonable chance to succeed in a career or college without need for postsecondary remediation.

Legal References: Minn. Stat. § 120B.018 (Definitions)
Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota's Students)
Minn. Stat. § 120B.021 (Required Academic Standards)
Minn. Stat. § 120B.022 (Elective Standards)
Minn. Stat. § 120B.023 (Benchmarks)
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement Goals; Striving for Comprehensive Achievement and Civic Readiness)
Minn. Stat. § 120B.30 (General Requirements; Statewide Assessments)
Minn. Stat. § 120B.302 (General Requirements; Test Design)
Minn. Stat. § 120B.305 (Assessment Reporting Requirements)
Minn. Stat. § 120B.306 (District Assessment Requirements)
Minn. Stat. § 120B.307 (College and Career Readiness)
Minn. Stat. § 120B.31 (System Accountability and Statistical Adjustments)
Minn. Rules Parts 3501.0660 (Academic Standards for Kindergarten through Grade 12 [Language Arts])
Minn. Rules Parts ~~3501.0700-3501.0745~~ (Academic Standards for Mathematics)
Minn. Rules Parts 3501.0820 (Academic Arts Standards for Kindergarten through Grade 12)
Minn. Rules Parts ~~3501.0900-3501.0960~~ (Academic Science Standards for Kindergarten through Grade 12)
Minn. Rules Parts ~~3501.13000-3501.1345~~ (Academic Standards for Social Studies)
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

Cross References: MSBA/MASA Model Policy 104 (School District Mission Statement)
MSBA/MASA Model Policy 601 (School District Curriculum and Instruction Goals)
MSBA/MASA Model Policy 613 (Graduation Requirements)
MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)
MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)
MSBA/MASA Model Policy 616 (School District System Accountability)

619 STAFF DEVELOPMENT FOR STANDARDS

I. PURPOSE

The purpose of this policy is to establish opportunities for staff development which advance the staff's ability to work effectively with the Assessment **Graduation** Requirements and with students as they progress to achievement of those Assessment **Graduation** Requirements and meet the requirements of federal law.

II. GENERAL STATEMENT OF POLICY

The school district is committed to developing staff policies and processes for continuous improvement of curriculum, instruction, and assessment to ensure effective implementation of the Assessment **Graduation** Requirements and federal law at all levels.

III. ~~STANDARDS FOR STAFF DEVELOPMENT~~

- A. The Advisory Committee for Comprehensive Continuous Improvement of Student Achievement (Committee) shall address the needs of all staff in prioritizing staff development which will ensure effective implementation of the Assessment **Graduation** Requirements and federal law at all levels. The Committee will advise the school board on the planning of staff development opportunities.
- B. The school district shall place a high priority on staff development including activities, programs, and other efforts to implement the Assessment **Graduation** Requirements effectively and to upgrade that implementation continuously.
- C. Staff development plans for the school district shall address identified needs for Assessment **Graduation** Requirements implementation throughout all levels of the school district programs.
- D. In service, staff meeting, and district and building level staff development plans and programs shall focus on improving implementation of the Assessment **Graduation** Requirements at all levels for all students, including those with special needs.

IV. TRAINING AND PROFESSIONAL DEVELOPMENT

A. Paraprofessionals

The school district will provide each paraprofessional who assists a licensed teacher in providing student instruction with initial training. Such training will include training in emergency procedures, confidentiality, vulnerability, reporting obligations, discipline, policies, roles, and responsibilities, and building orientation. Training will be provided within the first sixty (60) days a paraprofessional begins supervising or working with students.

Additionally, with regard to paraprofessionals providing support to special education students, the school district will ensure that annual training opportunities are required to enable the paraprofessional to further develop the knowledge and skills that are specific to the students with whom the paraprofessional works, including understanding disabilities, the unique and individual needs of each student according to the student's disability and how the disability affects the student's education and behavior, following lesson plans, and implementing follow-up instructional procedures and activities.

B. Teachers and Administrators

The school district will provide high quality and ongoing professional development activities as required by state and federal laws.

Legal References: Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota's Students)
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement Goals; Striving for Comprehensive Achievement and Civic Readiness)
Minn. Stat. § 120B.303 (Assessment Graduation Requirements)
Minn. Stat. § 120B.363 (Credential for Education Paraprofessionals)
Minn. Stat. § 122A.16 (Qualified Teacher Defined)
Minn. Stat. § 122A.60 (Staff Development Program)
Minn. Rules Parts 3501.0660 (Academic Standards for Kindergarten through Grade 12 [Language Arts])
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
Minn. Rules Parts 3501.0820 (Academic Arts Standards for Kindergarten through Grade 12)
Minn. Rules Parts 3501.0900-3501.0960 (Academic Science Standards for Kindergarten through Grade 12)
Minn. Rules Parts 3501.1200-3501.1210 (Academic Standards for English Language Development)
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

Cross References: MSBA/MASA Model Policy 104 (School District Mission Statement)
MSBA/MASA Model Policy 601 (School District Curriculum and Instruction Goals)
MSBA/MASA Model Policy 613 (Graduation Requirements)
MSBA/MASA Model Policy 616 (School District System Accountability)

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620 CREDIT FOR LEARNING

[NOTE: School districts statutorily are required to provide students with credit for approved postsecondary courses, as set forth in Article V.; and accelerated or advanced academic courses offered by a higher education institution or nonprofit public agency, as set forth in Article VII. Additionally, school districts are required by statute to identify whether the school district offers weighted grades and, if it does, identify the courses for which a student may earn a weighted grade (Article VIII). Optional provisions related to awarding credit to students transferring from out-of-state, private, or home schools and the issuance of student grades for purposes of awarding certain honors, as set forth in Article IV., are not required by statute. Therefore, the language contained in Article IV. is suggested language, and a school district may or may not include this section or may modify this section at its discretion.]

I. PURPOSE

This policy recognizes student achievement that occurs in postsecondary enrollment option and other advanced enrichment programs. This policy also recognizes student achievement that occurs in other schools, in alternative learning sites, and in out-of-school experiences such as community organizations, work-based learning, and other educational activities and opportunities. This policy addresses transfer of student credit from out-of-state, private, or home schools and online learning programs and to address how the school district will recognize student achievement obtained outside of the school district.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is to provide a process for awarding students credit toward graduation requirements for credits and grades students complete in other schools, postsecondary or higher education institutions, other learning environments, and online courses and programs.

III. DEFINITIONS

- A. "Accredited school" means a school that is accredited by an accrediting agency, recognized according to Minnesota Statutes, section 123B.445 or recognized by the Commissioner of the Minnesota Department of Education (Commissioner).
- B. "Concurrent enrollment" means nonsectarian courses in which an eligible pupil under Minnesota Statutes, section 124D.09, subdivision 5 or 5b, enrolls to earn both secondary and postsecondary credits, are taught by a secondary teacher or a postsecondary faculty member, and are offered at a high school for which the district is eligible to receive concurrent enrollment program aid under Minnesota Statutes, section 124D.091.
- C. "Course" means a course or program.
- D. "Eligible institution" means a Minnesota public postsecondary institution, a private, nonprofit two-year trade and technical school granting associate degrees, an opportunities industrialization center accredited by an accreditor recognized by the United States Department of Education, or a private, residential, two-year or four-year, liberal arts, degree-granting college or university located in Minnesota.
- E. "Nonpublic school" is a private school or home school in which a child is provided

instruction in compliance with the Minnesota compulsory attendance laws.

- F. "Weighted grade" is a letter or numerical grade that is assigned a numerical advantage when calculating the grade point average.

IV. TRANSFER OF CREDIT FROM OTHER SCHOOLS

A. Transfer of Academic Requirements from Other Minnesota Public Secondary Schools

1. The school district will accept and transfer secondary credits and grades awarded to a student from another Minnesota public secondary school upon presentation of a certified transcript from the transferring public secondary school evidencing the course taken and the grade and credit awarded.
2. Credits and grades awarded from another Minnesota public secondary school may be used to compute honor roll and/or class rank if a student has earned at least **[insert number]11** credits from the school district.

B. Transfer of Academic Requirements from Other Schools

1. The school district will accept secondary credits and grades awarded to a student for courses successfully completed at a public school outside of Minnesota or an accredited nonpublic school upon presentation of a certified transcript from the transferring public school in another state or nonpublic school evidencing the course taken and the grade and credit awarded.
 - a. When a determination is made that the content of the course aligns directly with school district graduation requirements, the student will be awarded commensurate credits and grades.
 - b. Commensurate credits and grades awarded from an accredited nonpublic school or public school in another state may be used to compute honor roll and/or class rank if a student has earned at least **[insert number]11** credits from the school district.
 - c. In the event the content of a course taken at an accredited nonpublic school or public school in another state does not fully align with the content of the school district's high school graduation requirements but is comparable to elective credits offered by the school district for graduation, the student may be provided elective credit applied toward graduation requirements. Credit that does not fully align with the school district's high school graduation requirements will not be used to compute honor roll and/or class rank.
 - d. If no comparable course is offered by the school district for which high school graduation credit would be provided, no credit will be provided to the student.
2. Students transferring from a non-accredited, nonpublic school shall receive credit from the school district upon presentation of a transcript or other documentation evidencing the course taken and grade and credit awarded.
 - a. Students will be required to provide copies of course descriptions, syllabi, or work samples for determination of appropriate credit. In addition, students also may be asked to provide interviews/conferences with the student and/or student's parent and/or former administrator or teacher; review of a record of the student's entire curriculum at the nonpublic school; and review of the student's complete record of academic achievement.

- b. Where the school district determines that a course completed by a student at a non-accredited, nonpublic school is commensurate with school district graduation requirements, credit shall be awarded, but the grade shall be "P" (pass).
 - c. In the event the content of a course taken at a non-accredited, nonpublic school does not fully align with the content of the school district's high school graduation requirements but is comparable to elective credits offered by the school district for graduation, the student may be provided elective credit applied toward graduation requirements.
 - d. If no comparable course is offered by the school district for which local high school graduation credit would be provided, no credit will be provided to the student.
 - e. Credit and grades earned from a non-accredited nonpublic school shall not be used to compute honor roll and/or class rank.
3. A student must provide the school with a copy of the student's grades in each course taken for secondary credit under this policy, including interim or nonfinal grades earned during the academic term.

V. POSTSECONDARY ENROLLMENT CREDIT

- A. A student who satisfactorily completes a postsecondary enrollment options course or program under Minnesota Statutes, section 124D.09 that has been approved as meeting the necessary requirements is not required to complete other requirements of the academic standards corresponding to that specific rigorous course of study.
- B. Secondary credits granted to a student through a postsecondary enrollment options course or program must be counted toward the graduation requirements and subject area requirements of the district.
 - 1. Course credit will be considered by the school district only upon presentation of a certified transcript from an eligible institution evidencing the course taken and the grade and credit awarded.
 - 2. Seven (7) quarter or four (4) semester postsecondary credits shall equal at least one (1) full year of high school credit. Fewer postsecondary credits may be prorated.
 - 3. When a determination is made that the content of the postsecondary course aligns directly with a required course for high school graduation, the commensurate credit and grade will be recorded on the student's transcript as a course credit applied toward graduation requirements.
 - 4. In the event the content of the postsecondary course does not fully align with the content of a high school course required for graduation but is comparable to elective credits offered by the school district for graduation, the school district may provide elective credit and the grade will be recorded on the student's transcript as an elective course credit applied toward graduation requirements.
 - 5. If no comparable course is offered by the school district for which high school graduation credit would be provided, the school district will notify the Commissioner, who shall determine the number of credits that shall be granted to a student.
 - 6. When secondary credit is granted for postsecondary credits taken by a

student, the school district will record those credits on the student's transcript as credits earned at a postsecondary institution.

- C. A list of the courses or programs meeting the necessary requirements may be obtained from the school district.
- D. By the earlier of (1) three weeks prior to the date by which a student must register for district courses for the following school year, or (2) March 1 of each year, the school district must provide up-to-date information on the district's website and in materials that are distributed to parents and students about the program, including information about enrollment requirements and the ability to earn postsecondary credit to all pupils in grades 8, 9, 10, and 11. To assist the school district in planning, a pupil must inform the district by October 30 or May 30 of each year of the pupil's intent to enroll in postsecondary courses during the following academic term. A pupil is bound by notifying or not notifying the district by October 30 or May 30.
- E. Postsecondary institutions must notify a pupil's school as soon as practicable if the pupil withdraws from the enrolled course. The institution must also notify the pupil's school as soon as practicable if the pupil has been absent from a course for ten (10) consecutive days on which classes are held, based on the postsecondary institution's academic calendar, and the pupil is not receiving instruction in their home or hospital or other facility.

VI. CREDIT FOR EMPLOYMENT WITH HEALTH CARE PROVIDERS

Consistent with the career and technical pathways program, a student in grade 11 or 12 who is employed by an institutional long-term care or licensed assisted living facility, a home and community-based services and supports provider, a hospital or health system clinic, or a child care center may earn up to two (2) elective credits each year toward graduation under Minnesota Statutes, section 120B.024, subdivision 1, paragraph (a), clause (8), at the discretion of the enrolling school district. A student may earn one (1) elective credit for every 350 hours worked, including hours worked during the summer. A student who is employed by an eligible employer must submit an application, in the form or manner required by the school district, for elective credit to the school district in order to receive elective credit. The school district must verify the hours worked with the employer before awarding elective credit.

VII. ADVANCED ACADEMIC CREDIT

- A. The school district will grant academic credit to a student attending an accelerated or advanced academic course offered by a higher education institution or a nonprofit public agency, other than the school district.
- B. Course credit will be considered only upon official documentation from the higher education institution or nonprofit public agency that the student successfully completed the course attended and passed an examination approved by the school district.
- C. When a determination is made that the content of the advanced academic course aligns directly with a required course for high school graduation, the commensurate credit and grade will be recorded on the student's transcript as a course credit applied toward graduation requirements.
- D. In the event the content of the advanced academic course does not fully align with the content of a high school course required for graduation but is comparable to elective credits offered by the school district for graduation, the school district may provide elective credit and the grade will be recorded on the student's transcript as an elective course credit applied toward graduation requirements.
- E. If no comparable course is offered by the school district for which high school graduation credit would be provided, the school district will notify the Commissioner

and request a determination of the number of credits that shall be granted to a student.

VIII. WEIGHTED GRADES

[NOTE: School districts must identify in policy whether they offer courses with weighted grades. Therefore, school districts must include one of the following options in their policies. A school board must adopt an identical policy regarding weighted grade point averages for credits earned via postsecondary coursework as it gives to credits earned via concurrent enrollment coursework.]

A. The school district does not offer weighted grades.

[or]

A. The school district offers weighted grades for courses that are identified as more rigorous or academically challenging as follows:

[List the types of courses that will be awarded weighted grades and the multiplier, similar to the following examples.]

1. A grade awarded in an Advanced Placement course will be multiplied by a factor of ~~1.0~~ 0.2 (e.g, 1.07).

2. A grade awarded in an Honors course will be multiplied by a factor of 0.2 ~~1.0~~.

3. A grade awarded in a College In the Schools course will be multiplied by a factor of 0.2 ~~1.0~~.

4. A grade awarded in a course taken through a Postsecondary Enrollment Options program will be multiplied by a factor of 0.2 ~~1.0~~.

5. A grade awarded in a course in a dual enrollment course will be multiplied by a factor of 0.2 ~~1.0~~.

B. The school district will update its website prior to the beginning of each school year with a listing of the courses for which a student may earn a weighted grade.

IX. PROCESS FOR AWARDING CREDIT

A. The building principal will be responsible for carrying out the process to award credits and grades pursuant to this policy. The building principal will notify students in writing of the decision as to how credits and grades will be awarded.

B. A student or the student's parent or guardian may seek reconsideration of the decision by the building principal as to credits and/or grades awarded upon request of a student or the student's parent or guardian if the request is made in writing to the superintendent within five (5) school days of the date of the building principal's decision. The request should set forth the credit and/or grade requested and the reason(s) why credit(s)/grade(s) should be provided as requested. Any pertinent documentation in support of the request should be submitted.

C. The decision of the superintendent as to the award of credits or grades shall be a final decision by the school district and shall not be appealable by the student or student's parent or guardian except as set forth in Paragraph D. below.

D. If a student disputes the number of credits granted by the school district for a particular postsecondary enrollment course, or advanced academic credit course, the student may appeal the school district's decision to the Commissioner. The decision of

the Commissioner shall be final.

- E. At any time during the process, the building principal or superintendent may ask for course descriptions, syllabi, or work samples from a course where content of the course is in question for purposes of determining alignment with graduation requirements or the number of credits to be granted. Students will not be provided credit until requested documentation is available for review, if requested.

Legal References: Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota’s Students)
Minn. Stat. § 120B.021 (Required Academic Standards)
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement Goals; Striving for Comprehensive Achievement and Civic Readiness)
Minn. Stat. § 120B.14 (Advanced Academic Credit)
Minn. Stat. § 123B.02 (General Powers of Independent School Districts)
Minn. Stat. § 123B.445 (Nonpublic Education Council)
Minn. Stat. § 124D.03, Subd. 9 (Enrollment Options Program)
Minn. Stat. § 124D.09 (Postsecondary Enrollment Options Act)
Minn. Stat. § 124D.094 (Online Instruction Act)
Minn. Rules Parts 3501.0660 (Academic Standards for **Kindergarten through Grade 12 [Language Arts]**)
Minn. Rules Parts ~~3501.0700-3501.0745~~ (Academic Standards for Mathematics)
Minn. Rules Parts 3501.0820 (Academic **Arts** Standards for **Kindergarten through Grade 12**~~the Arts~~)
Minn. Rules Parts ~~3501.0900-3501.0960~~ (Academic **Science** Standards for **Kindergarten through Grade 12**~~in Science~~)
Minn. Rules Parts 3501.1200-3501.1210 (Academic Standards for English Language Development)
Minn. Rules Parts ~~3501.1300-3501.1345~~ (Academic Standards for Social Studies)
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)

Cross References: MSBA/MASA Model Policy 104 (School District Mission Statement)
MSBA/MASA Model Policy 601 (School District Curriculum and Instruction Goals)
MSBA/MASA Model Policy 613 (Graduation Requirements)
MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)
MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)
MSBA/MASA Model Policy 616 (School District System Accountability)
MSBA/MASA Model Policy 618 (Assessment of Student Achievement)
MSBA/MASA Model Policy 624 (Online Instruction)

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807 HEALTH AND SAFETY POLICY

~~[NOTE: To receive health and safety revenue for any fiscal year, school districts must submit an application to the Minnesota Commissioner of Education, along with a health and safety budget adopted and confirmed by the school board as being consistent with the school district's health and safety policy. This policy has been approved by the Minnesota Department of Education. The subdivisions of Minnesota Statutes Section 123B.57 that relate to a school district's ability to apply for health and safety revenue have been repealed effective fiscal year 2017. The provisions of this policy substantially reflect statutory requirements.]~~

I. PURPOSE

The purpose of this policy is to assist the school district in promoting health and safety, reducing injuries, and complying with federal, state, and local health and safety laws and regulations.

II. GENERAL STATEMENT OF POLICY

- A. The policy of the school district is to implement a health and safety program that includes plans and procedures to protect employees, students, volunteers, and members of the general public who enter school district buildings and grounds. The objective of the health and safety program will be to provide a safe and healthy learning environment; to increase safety awareness; to help prevent accidents, illnesses, and injuries; to reduce liability; to assign duties and responsibilities to school district staff to implement and maintain the health and safety program; to establish written procedures for the identification and management of hazards or potential hazards; to train school district staff on safe work practices; and to comply with all health and safety, environmental, and occupational health laws, rules, and regulations.
- B. All school district employees have a responsibility for maintaining a safe and healthy environment within the school district and are expected to be involved in the health and safety program to the extent practicable. For the purpose of implementing this policy, the school district may form a health and safety advisory committee to be appointed by the superintendent. The health and safety advisory committee will be composed of employees and other individuals with specific knowledge of related issues. The advisory committee will provide recommendations to the administration regarding plans and procedures to implement this policy and to establish procedures for identifying, analyzing, and controlling hazards, minimizing risks, and training school district staff on safe work practices. The committee will also recommend procedures for investigating accidents and enforcement of workplace safety rules. Each recommendation shall include estimates of annual costs of implementing and maintaining that proposed recommendation. The superintendent may request that the safety committee established under Minnesota Statutes, section 182.676 carry out all or part of the duties of the advisory committee or the advisory committee may consider recommendations from a separate safety committee established under Minnesota Statutes, section 182.676.

III. PROCEDURES

- A. Based upon recommendations from the health and safety advisory committee and subject to the budget adopted by the school board to implement or maintain these recommendations, the administration will adopt and implement written plans and procedures for identification and management of hazards or potential hazards existing

within the school district in accordance with federal, state, and local laws, rules, and regulations. Written plans and procedures will be maintained, updated, and reviewed by the school board on an annual basis and shall be an addendum to this policy. The administration shall identify in writing a contact person to oversee compliance with each specific plan or procedure.

- B. To the extent that federal, state, and local laws, rules, and regulations do not exist for identification and management of hazards or potential hazards, the health and safety advisory committee shall evaluate other available resources and generally accepted best practice recommendations. Best practices are techniques or actions which, through experience or research, have consistently proven to lead to specific positive outcomes.
- C. The school district shall monitor and make good faith efforts to comply with any new or amended laws, rules, or regulations to control potential hazards.

IV. PROGRAM AND PLANS

- A. For the purpose of implementing this policy, the administration will, within the budgetary limitations adopted by the school board, implement a health and safety program that includes specific plan requirements in various areas as identified by the health and safety advisory committee. Areas that may be considered include, but are not limited to, the following:
 - 1. Asbestos
 - 2. Fire and Life Safety
 - 3. Employee Right to Know
 - 4. Emergency Action Planning
 - 5. Combustible and Hazardous Materials Storage
 - 6. Indoor Air Quality
 - 7. Mechanical Ventilation
 - 8. Mold Cleanup and Abatement
 - 9. Accident and Injury Reduction Program: Model AWAIR Program for Minnesota Schools
 - 10. Infectious Waste/Bloodborne Pathogens
 - 11. Community Right to Know
 - 12. Compressed Gas Safety
 - 13. Confined Space Standard
 - 14. Electrical Safety
 - 15. First Aid/CPR/AED
 - 16. Food Safety Inspection
 - 17. Forklift Safety
 - 18. Hazardous Waste
 - 19. Hearing Conservation
 - 20. Hoist/Lift/Elevator Safety
 - 21. Integrated Pest Management
 - 22. Laboratory Safety Standard/Chemical Hygiene Plan
 - 23. Lead
 - 24. Control of Hazardous Energy Sources (Lockout/Tagout)
 - 25. Machine Guarding
 - 26. Safety Committee
 - 27. Personal Protection Equipment (PPE)
 - 28. Playground Safety
 - 29. Radon
 - 30. Respiratory Protection
 - 31. Underground and Above Ground Storage Tanks
 - 32. Welding/Cutting/Brazing
 - 33. Fall Protection
 - 34. National Emission Standards for Hazardous Air Pollutants for School Generators established by the United States E.P.A.

35. Other areas determined to be appropriate by the health and safety advisory committee.

If a risk is not present in the school district, the preparation of a plan or procedure for that risk will not be necessary.

- B. The administration shall establish procedures to ensure, to the extent practicable, that all employees are properly trained and instructed in job procedures, crisis response duties, and emergency response actions where exposure or possible exposure to hazards and potential hazards may occur.
- C. The administration shall conduct or arrange safety inspections and drills. Any identified hazards, unsafe conditions, or unsafe practices will be documented and corrective action will be taken to the extent practicable to control that hazard, unsafe condition, or unsafe practice.
- D. Communication from employees regarding hazards, unsafe or potentially unsafe working conditions, and unsafe or potentially unsafe practices is encouraged in either written or oral form. No employee will be retaliated against for reporting hazards or unsafe or potentially unsafe working conditions or practices.
- E. The administration shall conduct periodic workplace inspections to identify potential hazards and safety concerns.
- F. In the event of an accident or a near miss, the school district shall promptly cause an accident investigation to be conducted in order to determine the cause of the incident and to take action to prevent a similar incident. All accidents and near misses must be reported to an immediate supervisor as soon as possible.

V. BUDGET

The superintendent shall be responsible to provide for periodic school board review and approval of the various plan requirements of the health and safety program, including current plan requirements and related written plans and procedures and recommendations for additional plan requirements proposed to be adopted. The superintendent, or such other school official as designated by the superintendent, each year shall prepare preliminary revenue and expenditure budgets for the school district's health and safety program. The preliminary budgets shall be accompanied by such written commentary as may be necessary for them to be clearly understood by the members of the school board and the public. The school board shall review the projected revenues and expenditures for this program and make such adjustments within the expenditure budget to carry out the current program and to implement new recommendations within the revenues projected and appropriated for this purpose. No funds may be expended for the health and safety program in any school year prior to the adoption of the budget document authorizing that expenditure for that year, or prior to the adoption of an amendment to that budget document by the school board to authorize that expenditure for that year. The health and safety program shall be implemented, conducted, and administered within the fiscal restraints of the budget so adopted.

VI. ENFORCEMENT

Enforcement of this policy is necessary for the goals of the school district's health and safety program to be achieved. Within applicable budget limitations, school district employees will be trained and receive periodic reviews of safety practices and procedures, focusing on areas that directly affect the employees' job duties. Employees shall participate in practice drills. Willful violations of safe work practices may result in disciplinary action in accordance with applicable school district policies.

Legal References: Minn. Stat. § 123B.56 (Health, Safety, and Environmental Management)
Minn. Stat. § 123B.57 (Health and Safety Projects)
Minn. Stat. § 182.676 (Safety Committees)

Minn. Rules Part 5208.0010 (Accident and Injury Reduction Program;
Applicability)
Minn. Rules Part 5208.0070 (Accident and Injury Reduction Program;
Alternative Forms of Committee)

Cross References: MSBA/MASA Model Policy 407 (Employee Right to Know - Exposure to
Hazardous Substances)
MSBA/MASA Model Policy 701 (Establishment and Adoption of School District
Budget)
MSBA/MASA Model Policy 806 (Crisis Management Policy)



Prepared For

LAKE OF THE WOODS SCHOOL

PO BOX 310

BAUDETTE, MN 566230310

(218) 634-2735

JILL_O@LAKEOFTHEWOODSSCHO
OL.ORG

Prepared By

Christopher Neufeld

True North Equipment Co.

302 E. Main Street

Baudette, MN 56623

218-689-5795

cneufeld@truenorthequipment.com

Quote Id 1707875

Creation Date 04-Mar-2026

Expiration Date 03-Apr-2026

Quote Summary

Equipment Summary	Suggested List	Selling Price	QTY In Group	Extended
New 2024 JOHN DEERE 4044R TRACTOR 032ALV-1LV4044RLRR403759	\$65,024.33	\$49,202.77	1	\$49,202.77
PowerGard Protection Plan				\$1,510.00
Residential, 4044R, Comprehensive - Full Machine, 1000 Total Hours or 72 Total Months, 0 Deductible Date Quoted : 04-Mar-2026				
GM2084R Rear Discharge Grooming Mower with Rear Chain Shields and Front Antiscalping Roller	\$6,689.00	\$5,325.16	1	\$5,325.16
Equipment Total				\$56,037.93
Trade In Summary				Extended
1999 John Deere 4600				\$5,323.00
Final Trade Allowance				\$5,323.00
Quote Summary				
Total Selling Price				\$56,037.93
Total Trade-In Allowance				(\$5,323.00)
Trade Difference				\$50,714.93
Sub-total				\$50,714.93
Balance Due				\$50,714.93

Salesperson : X _____

Accepted By : X _____

Selling Equipment

Quote # 1707875
Customer LAKE OF THE WOODS SCHOOL

New 2024 JOHN DEERE 4044R TRACTOR 032ALV

QTY In Group : 1

Hours	0	Suggested List
Serial Number	1LV4044RLRR403759	\$66,534.33
Stock Number	83874	Selling Price
PUK Parent Serial #	---	\$50,712.77

Equipment Summary

Description	Qty	List Price	Adjusted Selling Price
4044R TRACTOR	1	\$40,459.00	\$40,459.00

Base / Options

Description	Qty	List Price	Adjusted Selling Price
UNITED STATES - COUNTRY CODE	1	\$0.00	\$0.00
ENGLISH OM & MAINT	1	\$0.00	\$0.00
EHYDRO TRANSMISSION	1	\$0.00	\$0.00
W&T, 27X10.50-15, R3, FRONT	1	\$0.00	\$0.00
IMATCH QUICK HITCH CATEGRY 1	1	\$373.00	\$373.00
FACTORY INSTALLED RADIO	1	\$705.00	\$705.00
FIL W/HD BKT NSLCUT CARRIER	1	\$9,471.00	\$9,471.00
CAB W/STANDARD SEAT	1	\$11,210.00	\$11,210.00
W&T, 44 X 18.00-20, R3, REAR	1	(\$589.00)	(\$589.00)
Total Base / Options		\$61,629.00	\$61,629.00

Dealer Attachments

Description	Qty	List Price	Adjusted Selling Price
DUAL REAR SCV - 4th and 5th Selective Control Valve Kit Cab	1	\$1,389.33	\$1,389.33
Total Dealer Attachments		\$1,389.33	\$1,389.33

Other Charges

Description	List Price
FREIGHT	\$1,056.00
MKT DEV FUND	\$200.00
Rear Hydraulic Install	\$750.00



JOHN DEERE

Total Adjustments **\$2,006.00**

Customer Discounts

Description	Discount Amount
Total Discounts	(\$15,821.56)

Value Added Services

Description	Qty	Agreed Price
PowerGard Protection Plan	1	\$1,510.00
Total Value Added Services		\$1,510.00
Selling Price Subtotal		\$50,712.77
Total Selling Price	\$66,534.33	\$50,712.77

Original Factory Build Codes

Code	Description
032ALV	4044R TRACTOR
032ALV0409	ENGLISH OM & MAINT
032ALV5243	W&T, 44 X 18.00-20, R3, REAR
032ALV1520	EHYDRO TRANSMISSION
032ALV1717	FIL W/HD BKT NSLCUT CARRIER
032ALV6243	W&T, 27X10.50-15, R3, FRONT
032ALV2050	CAB W/STANDARD SEAT
032ALV2660	FACTORY INSTALLED RADIO
032ALV0202	UNITED STATES - COUNTRY CODE
032ALV4060	IMATCH QUICK HITCH CATEGORY 1

GM2084R Rear Discharge Grooming Mower with Rear Chain Shields and Front Antiscalping Roller

QTY In Group : 1

Hours	---	Suggested List	\$6,689.00
Serial Number	---	Selling Price	
Stock Number	---		\$5,325.16
PUK Parent Serial #			

Equipment Summary

Description	Qty	List Price	Adjusted Selling Price
GM2084R Rear Discharge Grooming Mower with Rear Chain Shields and Front Antiscalping Roller	1	\$6,240.00	\$6,240.00

Base / Options

Description	Qty	List Price	Adjusted Selling Price
Solid Gauge Wheel Tires	1	\$0.00	\$0.00
Total Base / Options		\$6,240.00	\$6,240.00

Other Charges

Description	List Price
FREIGHT	\$249.00
Pre-Delivery/Set-Up	\$200.00
Total Adjustments	\$449.00

Customer Discounts

Description	Discount Amount
Total Discounts	(\$1,363.84)
Selling Price Subtotal	\$5,325.16
Total Selling Price	\$6,689.00
	\$5,325.16

Extended Warranty Proposal

PowerGard™ Protection Plan Residential

New 2024 JOHN DEERE 4044R TRACTOR 032ALV
Date: 04-Mar-2026

Machine/Use Information		Plan Description		Price	
Manufacturer	JOHN DEERE	Plan Type	POWERGARD	Deductible	\$0.00
Equipment Type	TRACTORS	Warranty Coverage	Comprehensive - Full Machine	Quoted Price	\$1,510.00
Model	4044R	Total Months	72	PowerGard List	\$1,510.00
Country	US	Total Hours	1000	Date Quoted	04-Mar-2026

GRACE pricing is only good during the first 12 months or 1000 hours of ownership for new tractors during the John Deere basic warranty period. After this period, DELAYED pricing can be purchased up to the end of the John Deere basic warranty for tractors of 24 months or 2000 hours, and having passed a special inspection/certification process. The Total Months and Hours listed above include the John Deere basic Warranty. "Limited" Plan coverage = Engine & Powertrain only. "Comprehensive" Plan coverage = Full Machine.

<p>PowerGard Protection Proposal Prepared for:</p> <p>Customer Name - Please Print</p> <hr/> <p>Customer Signature</p>	<p>I have been offered this extended warranty and</p> <p><input checked="" type="checkbox"/> I ACCEPT the PowerGard Protection</p> <p><input type="checkbox"/> I DECLINE the PowerGard Protection</p> <p>If declined, I fully understand that any equipment listed above is not covered for customer Expenses due to component failures beyond the original basic warranty period provided by John Deere.</p>
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Note: This is not a contract. For specific PowerGard Protection coverage terms and conditions, please refer to the actual PowerGard Protection Plan contract for more information and the terms, conditions, and limitations of the agreement.

What PowerGard Protection is:

The PowerGard Protection Plan is an **extended warranty** program for reimbursement on parts and labor for covered components that fail due to faulty material or original workmanship that occur beyond the John Deere Basic Warranty coverage period. The agreement is between Deere & Company and the owners of select John Deere Commercial and Agricultural equipment, who purchase the PowerGard Plans for the desired coverage as indicated in this proposal.

What PowerGard Protection is not:

PowerGard Protection is **not insurance**. It also does not cover routine maintenance or high wear items, or insurance-related risks/perils such as collision, overturn, vandalism, wind, fire, hail, etc. It does not cover loss of income or loss of value of crops during or after an equipment failure. See the actual product-specific PowerGard Protection Plan agreement for a complete listing of covered components, and limitations and conditions under the program.

Features/Benefits:

PowerGard Protection includes the following features and benefits under the program:

- Pays for parts and labor costs incurred on failed covered components (less any applicable deductibles).
- Does not require pre-approval before repairs are made by the authorized John Deere dealership.
- Payments are reimbursed directly to the dealership, with no prepayment required by the contract holder.
- PowerGard Protection agreements ensure that only Genuine John Deere Parts are used in all repairs.
- PowerGard coverage is fully transferable to future owners, with no transfer fees when coverage remains.
- PowerGard ensures higher resale value and makes equipment more marketable during the sale or trade-in.
- PowerGard allows you to budget your total cost of ownership, with financing available through John Deere Financial or other sources.
- PowerGard helps prevent large, unexpected repair bills during later years of equipment ownership, in exchange for a smaller protection fee up front.



PROPOSAL

Date : 03/18/26

To: **SCOTT FITZSIMONDS
SUPERINTENDENT**

Job Name : Lake of the Woods School

Job Location : Baudette, MN
Architect: N/A

We are pleased to submit the following quotation for your consideration:

Gym Divider Curtain

We Propose to Furnish and Install: (1) 94' wide 4020 Fold Up style curtain with key switch operation, lower 8' in 19 oz. vinyl and remaining height in mesh OR (1) 94' wide 4050 Center Drive style curtain with key switch operation, lower half height in 19 oz. vinyl and upper half in mesh both as manufactured by Gared Performance Sports Systems. An ALTERNATE ADD is given to demo and dispose of the existing gym operable panel door

(1) 4020 Fold Up	FOR THE SUM OF	\$21,513.00 <i>(See Notes)</i>
(1) 4050 Center Drive	FOR THE SUM OF	\$23,990.00
Demo Gym Door	ADD THE SUM OF	\$9,600.00

Notes Includes (1) curtain as described above, dedicated freight and installation of curtain. Assumes attachment to existing gym door track. Excludes door demo - see separate ADD. Pricing is subject to field verification and added cost may apply if track attachment is not possible. Excludes electrical work. Door Demo excludes removal or modification of pocket doors & soffit and any painting or patching. Excludes any required permits and associated costs. Colors and finishes from GPSS standard offerings. Assumes use of Owner's driveable lift and excludes floor protection. Costs to be added if required. Work to be performed at a mutually agreed time where the gym would be open for 1 week.

Respectfully Submitted-
Jami Anderson
(952) 412-4427
janderson@hbsponline.com

Small Business Enterprise (SBE) Certified

This offer expires thirty days from above date.

The prices quoted are subject to change as set forth on pages 2 - 4 hereof. Seller reserves the right to revoke this offer at any time before acceptance.

This offer is not a firm offer. Unless sooner revoked, this offer shall expire on the expiration date set forth above.

Acceptance of this offer is expressly limited to and subject to the terms and conditions set forth on pages 2 - 4 hereof, including those limiting warranties and liability and providing for price changes.

TERMS: Net 30 days from date of invoice.

All quotations are subject to the conditions printed on pages 2- 4 of this proposal and when accepted subject to credit approval.-

Accepted by _____
(COMPANY NAME)

Respectfully submitted,
By ***Jami Anderson***

H&B Specialized Products

Signed _____ Title _____
Date _____

H&B Specialized Products, Inc. 6213 Bury Drive, Eden Prairie, MN 55346 952.374.6110

Brenda Otto
REPRESENTATIVE SIGNATURE

BRENDA OTTO
REPRESENTATIVE

9/9/2025
DATE