



LAKE OF THE WOODS

Lake of the Woods School ISD #390
July 27, 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 June 22, 2026, regular board meeting minutes and the June 29, 2026, special 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. Nyla O'Connell - .8 FTE Teacher on Special Assignment (TOSA)
 2. Joseph Williams - .5 FTE Bus Mechanic, .5 FTE Custodian
 3. Dan Boomgaarden - .5 Custodian
 4. Fall Coaching Staff
 - a. Jenny Skoog - Varsity Cross Country
 - b. Sarah Pierson - JH Cross Country
 - c. Andreana Nylander - Varsity Volleyball
 - d. Matti Nelson - JV Volleyball
 - e. Jordan Sonstegard - C-Team Volleyball
 - f. Chloe Olson - JH Volleyball
 - g. Breann Henrickson - JH Volleyball
 - h. Karly Thompson - JH Volleyball
 - i. Bryan Sathre - Varsity Football
 - j. Austin Heimstra - Varsity Asst Football
 - k. Matt Grover - JH Football
 - l. Jaylin Raschke - JH Football
 - d. Approval of Resolution 2026/2027-01 accepting a donation from Heatmor, Inc. of a variety of steel and stainless steel to the Lake of the Woods High School welding program.
 - e. Approval of A+ Driving School as Driver's Education contractor for the 2026-2027 school year.
 - f. Approval of the Elementary Student Handbook 2026-2027
 - g. Approval of the High School Student Handbook 2026-2027
 - h. Approval of the High School Course Schedule 2026-2027
 - i. Approval of Resolution 2026/2027-01 Long-Term Facilities Maintenance (LTFM) plan.
 - j. Approval of Sara Lucek Foods, LLC as the contractor for the Bears Den.
 - k. Approval of School Readiness Tuition Fee Schedule for the 2026-2027 school year.
 - l. Approval of the Superintendent Evaluation Summary.

- m. Approval of a daycare contract with Hailey Stephenson.
- n. Approval of the room rental contract with Nicole Gates (Bright Beginnings Preschool).
- o. Approval of Appointing Scott Fitzsimonds as Interim Principal until such time as the position is filled with a BOSA licensed candidate.
- p. Approval authorizing the district to apply for an Administrative Variance for hiring a Non-Licensed Administrator.
- q. Approval of hiring Shelby Nosan as Dean of Students with the title change to Principal upon approval of an Administrative Variance by the Board of School Administrators (BOSA).
- r. Approval of the cancellation of contracted services with SMS at the end of the current contract effective September 30, 2026.
- s. Approval of Declaration of Surplus Obsolete Equipment and approval for sale of a John Deere 4600 tractor.
- t. Approval of the 2026/27 teacher contract with Nathan Solar.

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
June 22, 2026 @ 6:45 PM - ITV Room
Board of Education - Meeting Minutes

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

Members Absent:

Others Present: Scott Fitzsimonds, Jill Olson, Tena Lorette, Nicole Fiala, Woody Fiala

1. Call to Order by Chair Jerem Haack at 6:45 PM.

2. Pledge of Allegiance

3. Agenda

Motion by Boyd Johnson second by Kayla Johnson to approve the June 22, 2026, meeting agenda.

Motion passes (6-0)

4. Board Presenters

5. Written Communication

6. Old Business

7. New Business

- a. Motion by Boyd Johnson second by Nate Hayes to approve the May 18, 2026, regular board meeting minutes.

Motion passes (6-0)

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

Motion passes/fails

- c. Motion by Boyd Johnson second by Robyn Sonstegard to approve the appointments, resignations, and retirements:

i. Appointments

1. Jack Cook - Summer Maintenance
2. Shaedon Bowman - Summer Maintenance
3. Caden Oleson - HS Social Studies
4. Sadie Neist - Paraprofessional

ii. Resignations

1. William Moeller - Bus Driver
2. Charles Hammons - Custodian
3. Mary Merchant - PreK-12 Principal
4. Kyle Abendroth - Custodian

iii. Retirements

1. Larry Eason - Custodian

Motion passes (6-0)

- d. Motion by Craig Severs second by Jerem Haack to award milk bid for the 2026-2027 school year to Cass Clay.
Motion passes (6-0)
- e. Motion by Jerem Haack second by Kayla Johnson to approve final reading of policies:
- i. 410 Family and Medical Leave Policy
 - ii. 503 Student Attendance
 - iii. 515 Protection and Privacy of Pupil Records
 - iv. 530 Immunization Records
 - v. 533 Wellness
 - vi. 615 Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students
 - vii. 701 Establishment and Adoption of School District Budget
 - viii. 721 Procurement
- Motion passes (6-0)**
- f. Motion by Boyd Johnson second by Robyn Sonstegard to approve the Health & Safety Agreement with NWSC for FY27-FY29.
Motion passes (6-0)
- g. Motion by Boyd Johnson second by Nate Hayes to approve Resolution 2025/2026-22 accepting a donation of \$50.00 from the American Legion Auxiliary for the Ticket to Read program.
Motion passes (6-0)
- h. Motion by Kayla Johnson second by Robyn Sonstegard to approve Resolution 2025/2026-23 accepting over \$3,000.00 from the community surrounding Lake of the Woods School for their donations to various teacher wish lists.
Motion passes (6-0)
- i. Motion by Boyd Johnson second by Kayla Johnson to approve Resolution 2025/2026-24 accepting a donation/grant of \$5,000.00 from the Nibbe Family Foundation to purchase an Inchy Book Machine.
Motion passes (6-0)
- j. Motion by Boyd Johnson second by Robyn Sonstegard to approve Resolution 2025/2026-25 accepting a donation of over \$1,200.00 from the AAA Booster Club and two community members for the STEAM Room.
Motion passes (6-0)
- k. Motion by Kayla Johnson second by Robyn Sonstegard to approve Resolution 2025/2026-26 accepting a donation of over \$200.00 from Lake of the Woods Designs and one community member for The CLAWset.
Motion passes (6-0)
- l. Motion by Boyd Johnson second by Robyn Sonstegard to approve Resolution 2025/2026-27 accepting a donation of over \$6,750.00 from the Bethlehem Lutheran LWML, Salvation Army, and the Women of Today for the health office.
Motion passes (6-0)

- m. Motion by Boyd Johnson second by Robyn Sonstegard to approve Resolution 2025/2026-28 appointing Scott Fitzsimonds, Superintendent, as Identified Official with Authority (IOWA) and Tracy Cook, District Assessment and MARSS Coordinator, to act as the proxy IOWA to add and remove names only for Lake of the Woods Independent School District 390, effective July 1, 2026.

Motion passes (6-0)

- n. Motion by Jerem Haack second by Kayla Johnson to approve the 2026-2027 school year budget.

Motion passes (6-0)

- o. Motion by Kayla Johnson second by Nate Hayes to approve the MSHSL Resolution for Membership for the 2026/27 school year.

Motion passes (6-0)

- p. Motion by Boyd Johnson second by Jerem Haack to approve the Insurance & Risk Management Proposal from MarshMcLennan Agency, effective July 1, 2026.

Motion passes (6-0)

- q. Motion by Jerem Haack second by Robyn Sonstegard to approve the Daycare Lease Agreements with:

- i. Mercil, Jenica - Tree House Tots
- ii. Walton, Trina - Little Friends Daycare

Motion passes (6-0)

8. Other Business

- a. Meeting closed at 6:59 PM for Superintendent evaluation.

- b. Meeting re-opened at 8:02 PM.

10. Adjourned by Chair Jerem Haack at 8:03 PM.

Minutes Approved by: Chair, Jerem Haack

Date

Minutes Approved by: Clerk, Kayla Johnson

Date



Lake of the Woods School ISD #390
June 29, 2026 @ 6:45 PM - ITV Room
Special Board of Education - Meeting Minutes

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

Members Absent: Craig Severs (Vice Chair)

Others Present: Scott Fitzsimonds, Jill Olson, Woody Fiala

1. Call to Order by Chair Jerem Haack at 4:35 PM.

2. Pledge of Allegiance

3. Agenda

Motion by Kayla Johnson second by Robyn Sonstegard to approve the June 29, 2026, meeting agenda.

Motion passes (5-0)

4. Board Presenters

5. Written Communication

6. Old Business

7. New Business

a. Motion by Boyd Johnson second by Robyn Sonstegard to approve Resolution 2025/2026-29 Calling the School District General Election
Motion passes (5-0)

b. Motion by Kayla Johnson second by Robyn Sonstegard to approve Resolution 2025/2026-30 Establishing Dates for Filing Affidavits of Candidacy.
Motion passes (5-0)

c. Motion by Boyd Johnson second by Robyn Sonstegard to approve Resolution 2025/2026-31 Establishing Procedures for the Counting of Write-In Votes.

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

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

Motion passes (5-0)

d. Motion by Kayla Johnson second by Robyn Sonstegard to re-open 7.a. and 7.b. to include a roll call vote.
Motion passes (5-0)

- e. Motion by Boyd Johnson second by Robyn Sonstegard to approve Resolution 2025/2026-29 Calling the School District General Election.

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

Kayla Johnson.....yea
Nate Hayes.....yea
Boyd Johnson.....yea

Motion passes (5-0)

- f. Motion by Kayla Johnson second by Robyn Sonstegard to approve Resolution 2025/2026-30 Establishing Dates for Filing Affidavits of Candidacy.

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

Kayla Johnson.....yea
Nate Hayes.....yea
Boyd Johnson.....yea

Motion passes (5-0)

8. Other Business

10. Adjourned by Chair Jerem Haack at 4:40 PM.

Minutes Approved by: Chair, Jerem Haack

Date

Minutes Approved by: Clerk, Kayla Johnson

Date



MNTrust Monthly Statement

Lake of the Woods ISD 390

Activity Summary [REDACTED] Operating

6/1/2026 - 6/30/2026

Investment Pool Summary		IS
Beginning Market Balance		\$53,440.77
Dividends		\$155.93
Purchases		\$0.00
Redemptions		\$0.00
Ending Market Balance		\$53,596.70
Average Monthly Rate		3.550%
NAV / Share Price		1.000
Total		\$53,596.70
Total Fixed Income		\$0.00
Account Total		\$53,596.70

Your Representative

Angie Stillwell

(612) 509-2562

angie.stillwell@ptma.com

Representatives are associated with PTMA Securities, LLC

Lake of the Woods ISD 390

Po Box 310

236 15th Avenue Sw

Baudette, MN 56623



PTMA Financial Solutions

2135 City Gate Lane, 7th Floor
Naperville, IL 60563



MNTrust Monthly Statement
Lake of the Woods ISD 390

Transaction Activity ([REDACTED]) Operating

IS 6/1/2026 - 6/30/2026

Transaction	Trade Date	Settle Date	Description	Redemption	Purchase	NAV / Share Price	Shares this Transaction
	06/30/2026	06/30/2026	Total Dividend Reinvestment	\$0.00	\$155.93	\$1.000	155.930
				\$0.00	\$155.93		155.930

Beginning Market Value: \$53,440.77 | Ending Market Value: \$53,596.70



MNTrust Monthly Statement

Lake of the Woods ISD 390

Current Portfolio

6/30/2026

Type	Code	Holding Id	Trade Date	Settle Date	Maturity Date	Description	Cost	Rate	NAV / Share Price	Face/Par/Shares	Market Value
IS				06/30/2026		IS Account Balance	\$53,596.70	3.550%	\$1.000	53,596.700	\$53,596.70
							\$53,596.70			53,596.700	\$53,596.70

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%	\$53,596.70	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.

Insured Cash Sweep Activity

Insured Cash Sweep (ICS) is an insured money market deposit account. ICS money balances are recorded under the "relationship bank" as shown above. The individual reciprocating banks in which your funds are placed will not be identified on the confirmation as they may change daily. A list of individual reciprocating banks will be provided upon request. PMA monitors investment balances placed through the PMA Network. Any investment activity outside the PMA Network while using ICS may result in placements in excess of FDIC insured limits. ICS investments are limited to clients of PMA whose investments (excluding the client's local bank) are fully managed by PMA and utilize the PMA Network. If you make or intend to make investments outside the PMA Network, you are not eligible for this program and should advise PMA immediately. Prior to investing outside the PMA Network, ICS investments must be liquidated to prevent placements in excess of FDIC insured limits.

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 City Gate 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 provides an investor brochure which describes their Public Disclosure Program. Additional information is also available at www.finra.org.

**BORDER****BANK**

202 Main Street Badger MN 56714

Date 6/30/26 Page 1
Primary Account Acct Ending 0029Independent School District No. 390 (Lak
PO Box 310
Baudette MN 56623**SUMMARY OF ACCOUNTS**

Account Number	Account Title	Current Balance
Acct Ending 0029	Simple Savings Plus - Business	1,299,841.47

SAVINGS ACCOUNT(S)

Account Title: Independent School District No. 390 (Lak

Please note: Savings accounts do not allow check writing.

Checks may have been accepted in the past as a courtesy.

We are standardizing account features for consistency.

Please securely dispose of any checks tied to this savings account.

Need check-writing access? Contact your local banker to review options.

Simple Savings Plus - Business

Account Number	Acct Ending 0029	Statement Dates	6/01/26 thru 6/30/26
Previous Balance	551,952.38	Days in the statement period	30
3 Deposits/Credits	2,995,728.96		
3 Debits	2,250,000.00		
Service Charge	.00	Interest Earned	2,160.13
Interest Paid	2,160.13	Annual Percentage Yield Earned	1.80%
Ending Balance	1,299,841.47	2026 Interest Paid	5,772.83

	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
6/04	Deposit	• 741,232.50
6/09	Deposit	• 1,254,496.46
6/29	Transfer CH x0093 to SV x0029 TMID:4bfb478c-2a25-4	✓ 1,000,000.00
6/30	Interest Deposit	• 2,160.13

Notice: See reverse side for important information

Member FDIC





BORDER BANK

Date 6/30/26 Page 2
Primary Account Acct Ending 0029

DEBITS AND OTHER WITHDRAWALS

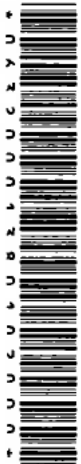
Date	Description	Amount
6/15	Transfer SV x0029 to [REDACTED]	250,000.00-
	Payroll and Bills	
6/15	Transfer SV x0029 to [REDACTED]	1,000,000.00-
	MSDLAF Account Transfer	
6/29	Transfer SV x0029 to [REDACTED]	1,000,000.00-
	Payroll and Bills	

DAILY BALANCE SUMMARY

Date	Balance	Date	Balance	Date	Balance
6/01	551,952.38	6/04	1,293,184.88	6/09	2,547,681.34
6/15	1,297,681.34	6/29	1,297,681.34	6/30	1,299,841.47

INTEREST RATE SUMMARY

Date	Rate
5/31	1.785000%





202 Main Street Badger MN 56714

Date 6/30/26 Page 1
Primary Account Acct Ending 0093



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	622,720.28

CHECKING ACCOUNT(S)

Account Title: Independent School District No. 390 (Lak

Simple Business Checking		Number of Enclosures	87
Account Number	Acct Ending 0093	Statement Dates	6/01/26 thru 6/30/26
Previous Balance	643,402.04	Days in the statement period	30
16 Deposits/Credits	2,588,989.95		
119 Debits	2,609,671.71		
Service Fee Summary	.00		
Interest Paid	.00		
Ending Balance	622,720.28		

	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
6/02	i3Education SV9T [REDACTED]	70.06
6/03	i3Education SV9T [REDACTED]	80.00
6/04	i3Education SV9T [REDACTED]	3.05
6/04	i3Education SV9T [REDACTED]	130.00
6/05	i3Education SV9T [REDACTED]	50.00
6/09	i3Education SV9T [REDACTED]	23.05



BORDER
BANK

Date 6/30/26 Page 2
Primary Account Acct Ending 0093

DEPOSITS AND OTHER CREDITS		
Date	Description	Amount
6/09	CCD [REDACTED]	170.00
6/10	CCD [REDACTED]	
	MN State-MMB ACH	29,632.90
	CTX [REDACTED]	
6/15	Transfer SV x0029 to [REDACTED]	250,000.00
	Payroll and Bills [REDACTED]	
6/15	Transfer SV x0029 to [REDACTED]	1,000,000.00
	MSDLAF Account Transfer [REDACTED]	
6/17	i3Education SV9T [REDACTED]	70.00
6/17	i3Education SV9T [REDACTED]	118.75
6/18	MN State-MMB ACH	303,572.10
	CTX [REDACTED]	
6/22	i3Education SV9T [REDACTED]	70.00
6/25	MN State-MMB ACH	5,000.04
	CTX [REDACTED]	
6/29	Transfer SV x0029 to [REDACTED]	1,000,000.00
	Payroll and Bills [REDACTED]	

DEBITS AND OTHER WITHDRAWALS		
Date	Description	Amount
6/01	i3Education SV9T [REDACTED]	293.49-
6/01	IRS USATAXPYMT [REDACTED]	44,758.37-
6/01	CCD [REDACTED]	
	ISD 928 NORTHWES ACH	47,932.00-
6/02	CCD [REDACTED]	
	VSP INSURANCE CO [REDACTED]	249.50-
6/02	CCD [REDACTED]	
	MN DEPT OF REVEN MN Rev pay	7,419.03-
	CCD MN DEPT. OF REVENUE	
6/02	MN PERA PERA	12,039.20-
	WEB [REDACTED]	



BORDER
BANK

Date 6/30/26 Page 3
Primary Account Acct Ending 0093

DEBITS AND OTHER WITHDRAWALS		
Date	Description	Amount
6/02	MN Teachers Ret MNTRA CCD	22,219.25-
6/03	i3Education SV9T [REDACTED]	.08-
6/03	MERCHANT BANKCD DEPOSIT CCD	72.26-
6/03	AFLAC COLUMBUS ACHPMT CCD 1-800-992-3522	135.06-
6/03	WEX HEALTH INC PLAN FUND CCD PRETAX BENEFIT TRANS	2,077.10-
6/03	Edu Benefit Cons ePay CCD	9,283.14-
6/05	BMO PAYMENT BMO PYMT PPD	19,935.07-
6/08	DELTA DENTAL DIRECT DEB CCD	2,097.96-
6/15	IRS USATAXPYMT CCD	80.46-
6/15	ISD#390 PAYROLL PPD Payroll	106.14-
6/15	IRS USATAXPYMT CCD	36,929.10-
6/15	ISD#390 PAYROLL PPD Payroll	121,618.70-
6/16	MN DEPT OF REVEN MN Rev pay CCD MN DEPT. OF REVENUE	12.33-
6/16	MN DEPT OF REVEN MN Rev pay CCD MN DEPT. OF REVENUE	5,948.12-
6/16	MN PERA PERA [REDACTED]	8,390.84-
6/16	AUL HRA DEBITS PPD	11,816.89-
6/16	MN Teachers Ret MNTRA CCD	19,963.93-
6/17	WEX HEALTH INC PLAN FUND CCD PRETAX BENEFIT TRANS	2,077.10-
6/17	Edu Benefit Cons ePay CCD	9,283.14-
6/17	MSDLAF ACH PURCHASE CCD	1,000,000.00-
6/18	I3 VERTICALS LLC MPN CCD	31.20-
6/18	I3 VERTICALS LLC MPN CCD	183.99-
6/25	WEX HEALTH INC WH Admin PPD	77.00-
6/29	Transfer CH x0093 to [REDACTED]	1,000,000.00-
6/29	PITNEY BOWES POSTAGE CCD	400.00-
6/30	ISD#390 PAYROLL PPD Payroll	96,004.03-



BORDER BANK

Date 6/30/26 Page 4
Primary Account Acct Ending 0093

CHECKS IN NUMBER ORDER

Date	Check No	Amount	Date	Check No	Amount	Date	Check No	Amount
6/18	33629	534.31	6/16	33631*	534.27	6/15	33632	436.99
6/02	947955*	842.00	6/10	9478963*	250.00	6/04	9479058*	180.00
6/10	9479321*	390.00	6/10	9479373*	450.00	6/04	9479439*	5,841.16
6/11	9479440	811.20	6/11	9479445*	292.00	6/12	9479506*	80.00
6/11	9479522*	234.00	6/01	9479523	199.00	6/01	9479528*	30.00
6/01	9479531*	125.19	6/01	9479532	400.00	6/05	9479535*	1,066.17
6/02	9479539*	392.50	6/03	9479542*	508.07	6/15	9479543	20,169.32
6/02	9479544	138.34	6/08	9479545	439.24	6/04	9479546	31,427.00
6/05	9479547	539.94	6/02	9479548	1,323.00	6/01	9479550*	360.00
6/08	9479551	726.36	6/23	9479552	150.00	6/04	9479555*	181.31
6/09	9479556	94.44	6/08	9479557	323.80	6/08	9479559*	434.80
6/09	9479560	795.60	6/03	9479561	217.08	6/05	9479562	1,067.01
6/02	9479563	205.13	6/05	9479564	1,740.64	6/03	9479565	2,014.00
6/08	9479566	15.00	6/11	9479567	868.17	6/09	9479568	26.99
6/09	9479569	145.98	6/12	9479570	127.84	6/10	9479571	1,135.27
6/16	9479572	613.01	6/10	9479573	455.01	6/09	9479574	233.19
6/12	9479575	540.00	6/15	9479576	74.87	6/22	9479577	91.00
6/12	9479578	125.00	6/15	9479579	464.34	6/18	9479580	490.00
6/22	9479581	328.50	6/17	9479582	685.15	6/16	9479583	215.73
6/17	9479584	229.70	6/16	9479585	91.98	6/16	9479586	3,220.00
6/17	9479587	315.50	6/16	9479588	4.43	6/22	9479589	454.06
6/16	9479590	44.90	6/25	9479591	833.99	6/18	9479592	2,300.00
6/15	9479593	169.23	6/17	9479594	200.39	6/23	9479595	10,525.43
6/16	9479596	13,869.65	6/17	9479597	560.25	6/17	9479598	50.65
--- Check Listing Continuation ---								
6/18	9479599	868.40	6/22	9479600	246.80	6/16	9479601	792.00
6/16	9479602	4,445.00	6/23	9479603	15.00	6/22	9479604	217.08
6/23	9479605	1,413.54	6/23	9479606	.98	6/22	9479607	74.31
6/23	9479608	1,082.18	6/23	9479609	440.00	6/23	9479610	4.10
6/29	9479612*	350.00	6/25	9479613	45.00	6/23	9479614	2,793.76

* Denotes missing check numbers

DAILY BALANCE INFORMATION

Date	Balance	Date	Balance	Date	Balance
6/01	549,303.99	6/02	504,546.10	6/03	490,319.31
6/04	452,822.89	6/05	428,524.06	6/08	424,486.90
6/09	423,383.75	6/10	450,336.37	6/11	448,131.00
6/12	447,258.16	6/15	1,517,209.01	6/16	1,447,245.93
6/17	434,032.80	6/18	733,197.00	6/22	731,855.25
6/23	715,430.26	6/25	719,474.31	6/29	718,724.31
6/30	622,720.28				

**PRIVACY
NOTICE**

Federal law requires us to tell you how we collect, share, and protect your personal information. Our privacy policy has not changed and you may review our policy and practices with respect to your personal information at www.borderbank.com or we will mail you a free copy upon request if you call us at the phone number for your bank listed on the front page.

**BALANCING
YOUR
STATEMENT****BEFORE YOU START**

Please be sure you have entered in your register all automatic transactions shown on the front of your statement.

A. Enter deposits not shown on this statement

B. Enter all checks, withdrawals and bank charges not shown on this statement.

Compare transactions recorded on your statement with those in your checkbook.

date of deposit	amount
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total A	_____

outstanding check number	amount
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total B	_____

BANK BALANCE shown on other side	_____
PLUS	_____
Total A	_____
EQUALS	_____
MINUS	_____
Total B	_____
EQUALS your current checkbook balance	_____

**BILLING
RIGHTS**

SHOULD AGREE WITH YOUR REGISTER BALANCE AFTER DEDUCTING SERVICE FEE (IF ANY) SHOWN ON THIS STATEMENT. Examine immediately and report if incorrect. If no reply is received within **60** days the account will be considered correct. This applies to consumer accounts only.

**IN CASE OF
ERRORS OR
QUESTIONS
ABOUT YOUR
ELECTRONIC
TRANSFERS**

Telephone or write us at the phone number or address of your bank, located below or on the front page, as soon as you can, if you think your statement or receipt is wrong or if you need more information about a transfer on the statement or receipt. We must hear from you no later than 60 days after we sent you the FIRST statement on which the error or problem appeared. Please (1) tell us your name and account number, (2) describe the error or the transfer you are unsure about, and explain as clearly as you can why you believe there is an error or why you need more information, and (3) tell us the dollar amount of the suspected error. We will investigate your complaint and will correct any error promptly. If we take more than 10 business days (five business days if the transfer involved a point of sale transaction or twenty days if the transfer involved a new account) we will re-credit your account for the amount that you think is in error so that you will have the use of the money during the time it takes us to complete our investigation. This section applies to consumer accounts only.

**SUMMARY
OF RIGHTS****YOUR DEMAND DEPOSIT LOAN ACCOUNT AND HOME EQUITY LINE OF CREDIT SUMMARY OF RIGHTS**

This is a summary of your rights, a full statement of your rights and our responsibilities under the Federal Fair Credit Billing Act will be sent to you both upon request and in response to a billing error notice. Your Demand Deposit Loan Account and Home Equity Line of Credit are operated in conjunction with your Demand Deposit Account. Any charges for your checking account will be made to the Demand Deposit Account and will be the same charges as are made for Demand Deposit Accounts not operated in conjunction with these accounts lines. The following information thus applies only to loans to you under your Demand Deposit Loan Account or Home Equity Line of Credit.

**INTEREST
CHARGES**

This section applies to loan products only. For information on interest in reference to a deposit product, please refer to the Truth in Savings Disclosure provided at the time of account opening.

For your Loan Account, interest charges will be computed as follows: To figure the interest charge for each Billing Cycle, a daily periodic rate is multiplied by the Daily Balance for each day of the Billing Cycle. The Daily Balance is computed as follows: First, you take your Loan Account Balance at the beginning of each day and subtract any unpaid finance charges or other charges. Next, you subtract any payments or credits applied to your Account Balance that day. Then, you add any new advances posting to the Account that day. This gives you the Daily Balance at the end of the day.

The minimum periodic payment required is shown on the front of this bill. You may pay off your Loan Account Balance at any time or make voluntary additional payments. Payments shall be applied, first to unpaid Interest Charges, and second to the principal loan balance that remains outstanding. Periodic statements may be sent to you at the end of each Billing Cycle showing your loan account transactions. Send payments and inquiries to your bank address listed at the bottom of this bill.

**WHAT TO DO
IF YOU THINK
YOU FIND A
MISTAKE
ON YOUR
STATEMENT**

If you think there is an error on your statement, write to us at the address listed on your statement. In your letter, give us the following information: (1) Account information: your name and account number, (2) Dollar amount. The dollar amount of the suspected error, (3) Description of problem: if you think there is an error on your statement, describe what you believe is wrong and why you believe it is a mistake. You must contact us within 60 days after the error appeared on your statement. You must notify us of any potential errors in writing. You may call us, but if you do we are not required to investigate any potential errors and you may have to pay the amount in question. While we investigate whether or not there has been an error, the following are true: (1) We cannot try to collect the amount in question, or report you as delinquent on that amount. (2) The charge in question may remain on your statement, and we may continue to charge you interest on that amount. But, if we determine that we made a mistake, you will not have to pay the amount in question or any interest or other fees related to that amount. (3) While you do not have to pay the amount in question, you are responsible for the remainder of your balance. (4) We can apply any unpaid amount against your credit limit.

The minimum periodic payment required is shown on the front of this bill. You may pay off your Demand Deposit Loan Account loan balance at any time, or make voluntary additional payments. Payments shall be applied, first to unpaid Interest Charges, and second to the principal loan balance outstanding in your Demand Deposit Loan Account. Periodic statements may be sent to you at the end of each billing cycle showing your Demand Deposit Loan Account loan transactions. Send payments and inquiries to your bank address listed on the front page or at the bottom of this bill. This section applies to consumer accounts only.

**CUSTOMER
SERVICE**

701-499-0975 | 202 Main Street | PO Box 69 | Badger, MN 56714 | www.border.bank

Check Register by Bank and Check

Check Number: 0-2147483647 Payment Date: 06/01/2026-6/30/2026 Period: 0-99999999

Batch	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Pmt/Void Date	Amount
	BOR	53624	9479566	Check	1	08652		MINNESOTA BUREAU OF CRIMINAL API	Yes	Yes	No	06/01/2026	15.00
		53640	9479567	Check	1	2899		AMAZON CAPITAL SERVICES	Yes	Yes	No	06/04/2026	868.17
		53635	9479568	Check	1	00130		Auto Value Baudette	Yes	Yes	No	06/04/2026	26.99
		53644	9479569	Check	1	5278		AVIBEN - EDUCATOR BENEFIT CONSL	Yes	Yes	No	06/04/2026	145.98
		53637	9479570	Check	1	09546		CenturyLink	Yes	Yes	No	06/04/2026	127.84
		53636	9479571	Check	1	01005		HAWKINS, INC.	Yes	Yes	No	06/04/2026	1,135.27
		53639	9479572	Check	1	2315		HUGOS LAKE OF THE WOODS FOODS	Yes	Yes	No	06/04/2026	613.01
		53643	9479573	Check	1	4847		Josten's	Yes	Yes	No	06/04/2026	455.01
		53641	9479574	Check	1	3752		Midwest Bus Parts	Yes	Yes	No	06/04/2026	233.19
		53645	9479575	Check	1	5389		Mobile Radio Engineering, Inc.	Yes	Yes	No	06/04/2026	540.00
		53646	9479576	Check	1	5574		NORTH CENTRAL INTERNATIONAL	Yes	Yes	No	06/04/2026	74.87
		53647	9479577	Check	1	5644		NORTHERN EXPOSURE DESIGN	Yes	Yes	No	06/04/2026	91.00
		53638	9479578	Check	1	1456		PARK RAPIDS HIGH SCHOOL	Yes	Yes	No	06/04/2026	125.00
		53642	9479579	Check	1	4096		WIKSTROM TELECOM - INTERNET	Yes	Yes	No	06/04/2026	464.34
		53651	9479580	Check	1	5795		UNIVERSITY OF WISCONSIN - RIVER F	Yes	Yes	No	06/10/2026	490.00
		53662	9479581	Check	1	3621		ACT	Yes	Yes	No	06/11/2026	328.50
		53660	9479582	Check	1	2899		AMAZON CAPITAL SERVICES	Yes	Yes	No	06/11/2026	685.15
		53664	9479583	Check	1	4072		ANDY'S GARAGE	Yes	Yes	No	06/11/2026	215.73
		53670	9479584	Check	1	5308		AT&T MOBILITY	Yes	Yes	No	06/11/2026	229.70
		53652	9479585	Check	1	00130		Auto Value Baudette	Yes	Yes	No	06/11/2026	91.98
		53653	9479586	Check	1	00154		Baudette Municipal Light/Water	Yes	Yes	No	06/11/2026	3,220.00
		53667	9479587	Check	1	5087		BSN Sports LLC	Yes	Yes	No	06/11/2026	315.50
		53654	9479588	Check	1	00229		Dodds Lumber Co.	Yes	Yes	No	06/11/2026	4.43
		53659	9479589	Check	1	08899		GRAINGER	Yes	Yes	No	06/11/2026	454.06
		53656	9479590	Check	1	01005		HAWKINS, INC.	Yes	Yes	No	06/11/2026	44.90
		53661	9479591	Check	1	3035		Hometown Hardware	Yes	Yes	No	06/11/2026	833.99
		53657	9479592	Check	1	04047		MINNESOTA ENERGY RESOURCES	Yes	Yes	No	06/11/2026	2,300.00
		53665	9479593	Check	1	4554		NAPA AUTO PARTS - BAUDETTE	Yes	Yes	No	06/11/2026	169.23
		53671	9479594	Check	1	5574		NORTH CENTRAL INTERNATIONAL	Yes	Yes	No	06/11/2026	200.39
		53655	9479595	Check	1	00709		North Star Electric Coop, Inc.	Yes	Yes	No	06/11/2026	10,525.43
		53672	9479596	Check	1	5590		NORTHDALE OIL - BAUDETTE	Yes	Yes	No	06/11/2026	13,869.65
		53663	9479597	Check	1	3955		Northern Light Region	Yes	Yes	No	06/11/2026	560.25
		53673	9479598	Check	1	5796		NYLANDER, ANDREANA	Yes	Yes	No	06/11/2026	50.65
		53666	9479599	Check	1	5017		POMP'S TIRE SERVICE	Yes	Yes	No	06/11/2026	868.40
		53658	9479600	Check	1	04692		SCHOOL SPECIALTY	Yes	Yes	No	06/11/2026	246.80
		53669	9479601	Check	1	5281		Warroad Threads	Yes	Yes	No	06/11/2026	792.00
		53668	9479602	Check	1	5256		WIDSETH SMITH NOTLING & ASSOCIA	Yes	Yes	No	06/11/2026	4,445.00
		53674	9479603	Check	1	08652		MINNESOTA BUREAU OF CRIMINAL API	Yes	Yes	No	06/12/2026	15.00
		53675	9479604	Check	1	4138		AFSCME Council 65	Yes	Yes	No	06/15/2026	217.08

Check Register by Bank and Check

7/21/2026

3:04 PM

Check Number: 0-2147483647 Payment Date: 06/01/2026-6/30/2026 Period: 0-99999999

Batch	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Pmt/Void Date	Amount
	BOR	53677	9479605	Check	2	5735		Madison National NIS-PFML	Yes	Yes	No	06/15/2026	1,413.54
		53678	9479606	Check	2	5735		Madison National NIS-PFML	Yes	Yes	No	06/15/2026	0.98
		53676	9479607	Check	1	03261		MSEA	Yes	Yes	No	06/15/2026	74.31
		53688	9479608	Check	1	2899		AMAZON CAPITAL SERVICES	Yes	Yes	No	06/15/2026	1,082.18
		53690	9479609	Check	1	4899		INTERQUEST DETECTION CANINES	Yes	Yes	No	06/15/2026	440.00
		53694	9479610	Check	2	5735		Madison National NIS-PFML	Yes	Yes	No	06/15/2026	4.10
		53693	9479611	Check	1	5798		MATTHIS, CHRYL	Yes	No	No	06/15/2026	42.60
		53687	9479612	Check	1	2076		NORTHLAND CONFERENCE	Yes	Yes	No	06/15/2026	350.00
		53689	9479613	Check	1	4100		Pemberton Law, P.L.L.P.	Yes	Yes	No	06/15/2026	45.00
		53691	9479614	Check	1	5423		PERFORMANCE FOOD SERVICE	Yes	Yes	No	06/15/2026	2,793.76
		53692	9479615	Check	1	5797		SWANSON, JENNIFER	Yes	No	No	06/15/2026	19.20
		53708	9479616	Check	1	2899		AMAZON CAPITAL SERVICES	Yes	No	No	06/25/2026	487.04
		53717	9479617	Check	1	5685		ANDERSON, ERICA	Yes	No	No	06/25/2026	100.00
		53711	9479618	Check	1	4698		BIRCHEM, JEFFREY	Yes	No	No	06/25/2026	100.00
		53713	9479619	Check	1	5397		Braun Intertec Corporation	Yes	No	No	06/25/2026	9,945.00
		53707	9479620	Check	1	1234		Canon Financial Services, Inc.	Yes	No	No	06/25/2026	2,595.60
		53714	9479621	Check	1	5526		LARSON, ANDY	Yes	No	No	06/25/2026	300.00
		53715	9479622	Check	1	5660		LYON, TIM	Yes	No	No	06/25/2026	250.00
		53709	9479623	Check	1	4530		Marco Technologies LLC	Yes	No	No	06/25/2026	615.22
		53706	9479624	Check	1	09011		Marvin Home Center	Yes	No	No	06/25/2026	1,799.28
		53710	9479625	Check	1	4554		NAPA AUTO PARTS - BAUDETTE	Yes	No	No	06/25/2026	413.78
		53705	9479626	Check	1	08770		Northwest Service Coop	Yes	No	No	06/25/2026	2,250.90
		53703	9479627	Check	1	04286		PERALA, JOHN	Yes	No	No	06/25/2026	375.00
		53716	9479628	Check	1	5661		SKOOG, MATT	Yes	No	No	06/25/2026	500.00
		53712	9479629	Check	1	5341		TRUE NORTH EQUIPMENT - BAUDETTE	Yes	No	No	06/25/2026	61,377.55
		53704	9479630	Check	1	04679		Walleye Capital Sanitation	Yes	No	No	06/25/2026	795.60
		53731	9479631	Check	1	00130		Auto Value Baudette	Yes	No	No	06/29/2026	8.49
		53733	9479632	Check	1	5574		NORTH CENTRAL INTERNATIONAL	Yes	No	No	06/29/2026	299.44
		53732	9479633	Check	1	1360		Team Laboratory Chemical, LLC	Yes	No	No	06/29/2026	1,920.00
		53734	9479634	Check	1	5390		BONHOMME, LAURA	Yes	No	No	06/29/2026	650.00
		53737	9479635	Check	1	4138		AFSCME Council 65	Yes	No	No	06/30/2026	217.08
		53736	9479636	Check	1	3169		BRIC	Yes	No	No	06/30/2026	6,605.56
		53738	9479637	Check	2	5735		Madison National NIS-PFML	Yes	No	No	06/30/2026	1,165.64
		53735	9479638	Check	1	03261		MSEA	Yes	No	No	06/30/2026	29.54

Bank Total: BOR

\$145,155.88

Report Total:

\$145,155.88

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2026

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

										District	B26	B26	Variances		
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget	Year To Date	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	7,125.00	0.00	(7,875.00)	
E	01	005	010	000	210	000	422	00	Board FICA	1,147.00	1,147.00	545.06	0.00	(601.94)	
E	01	005	010	000	219	000	422	00	MN Paid Leave	0.00	0.00	14.44	0.00	14.44	
E	01	005	010	000	305	000	422	00	Board Consulting Fees	15,000.00	15,000.00	1,726.20	0.00	(13,273.80)	
E	01	005	010	000	366	000	422	00	Travel, Conv, Conf-Board	0.00	0.00	1,812.00	0.00	1,812.00	
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	140,207.07	0.00	207.07	
E	01	005	020	000	210	000	422	00	FICA	10,710.00	10,710.00	10,558.05	0.00	(151.95)	
E	01	005	020	000	218	000	422	00	TRA	12,500.00	12,500.00	11,998.39	0.00	(501.61)	
E	01	005	020	000	219	000	422	00	MN Pd Leave	0.00	0.00	265.97	0.00	265.97	
E	01	005	020	000	230	000	422	00	Life Insurance	180.00	180.00	26.70	0.00	(153.30)	
E	01	005	020	000	240	000	422	00	Long Term Disability	330.00	330.00	39.20	0.00	(290.80)	
E	01	005	020	000	250	000	422	00	Board share TSA	4,680.00	4,680.00	3,500.00	0.00	(1,180.00)	
E	01	005	020	000	305	000	422	00	Consulting Fees	15,600.00	15,600.00	10,394.50	0.00	(5,205.50)	
E	01	005	020	000	320	000	422	00	Communications Serv. - Sup	1,071.00	1,071.00	954.46	0.00	(116.54)	
E	01	005	020	000	366	000	422	00	Travel, Conv, Conf-Supt	0.00	0.00	2,767.47	0.00	2,767.47	
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 Payable	41,600.00	41,600.00	38,987.18	0.00	(2,612.82)	
E	01	005	105	000	210	000	422	00	FICA	3,182.00	3,182.00	2,555.74	0.00	(626.26)	
E	01	005	105	000	214	000	422	00	PERA	3,120.00	3,120.00	2,924.00	0.00	(196.00)	
E	01	005	105	000	219	000	422	00	MN Pd Leave	0.00	0.00	83.44	0.00	83.44	
E	01	005	105	000	220	000	422	00	Group Hospitalizat.	20,625.00	20,625.00	10,312.56	0.00	(10,312.44)	
E	01	005	105	000	230	000	422	00	Life Insurance	129.00	129.00	4.45	0.00	(124.55)	
E	01	005	105	000	240	000	422	00	Long Term Disability	154.00	154.00	9.73	0.00	(144.27)	
E	01	005	105	000	250	000	422	00	Board share TSA	998.00	998.00	400.00	0.00	(598.00)	
E	01	005	105	000	270	000	422	00	Workmens Compensat.	20,500.00	20,500.00	27,874.00	0.00	7,374.00	
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	183,912.00	0.00	(16,088.00)	

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2026

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

										District		B26		B26		Variances		
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD				
E	01	005	105	000	329	000	422	00	Postage & Express	3,000.00	3,000.00	2,491.47	0.00	(508.53)				
E	01	005	105	000	366	000	422	00	Travel, Conv, Conf-District C	520.00	520.00	635.67	0.00	115.67				
E	01	005	105	000	370	000	422	00	Copier Lease-District Office	43,000.00	43,000.00	40,887.14	0.00	(2,112.86)				
E	01	005	105	000	401	000	422	00	General Supplies	3,120.00	3,120.00	3,991.05	0.00	871.05				
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. Penalties	754.00	754.00	3,259.65	0.00	2,505.65				
E	01	005	108	000	170	000	422	00	Technology Coordinator	68,720.00	68,720.00	76,598.60	0.00	7,878.60				
E	01	005	108	000	210	000	422	00	FICA	5,257.00	5,257.00	5,109.75	0.00	(147.25)				
E	01	005	108	000	214	000	422	00	PERA	5,154.00	5,154.00	5,533.86	0.00	379.86				
E	01	005	108	000	219	000	422	00	MN Pd Leave	0.00	0.00	169.89	0.00	169.89				
E	01	005	108	000	220	000	422	00	Group Hospitalizat.	9,053.00	9,053.00	9,053.04	0.00	0.04				
E	01	005	108	000	230	000	422	00	Life Insurance	114.00	114.00	106.80	0.00	(7.20)				
E	01	005	108	000	240	000	422	00	Long Term Disability	569.00	569.00	694.42	0.00	125.42				
E	01	005	108	000	250	000	422	00	Board share TSA	1,560.00	1,560.00	1,775.00	0.00	215.00				
E	01	005	108	000	305	000	422	00	Consulting Fees	1,500.00	1,500.00	1,497.66	0.00	(2.34)				
E	01	005	108	000	401	000	422	00	IT General Supplies	10,000.00	10,000.00	9,675.63	0.00	(324.37)				
E	01	005	108	000	401	342	422	00	Cyber Security General Sup	0.00	0.00	30,758.86	0.00	30,758.86				
E	01	005	108	000	405	000	422	00	Subscriptions	20,000.00	20,000.00	19,512.93	0.00	(487.07)				
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	399.99	0.00	(2,600.01)				
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	402.40	0.00	246.40				
E	01	005	108	302	530	000	424	00	IT Operating Equipment	10,000.00	10,000.00	2,663.32	0.00	(7,336.68)				
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	4,820.00	0.00	(3,180.00)				
E	01	005	110	000	210	000	422	00	FICA	500.00	500.00	368.73	0.00	(131.27)				
E	01	005	110	000	218	000	422	00	TRA	600.00	600.00	472.84	0.00	(127.16)				
E	01	005	110	000	219	000	422	00	MN Pd Leave	0.00	0.00	18.80	0.00	18.80				
E	01	005	110	000	316	000	422	00	Data Processing-Regionl	32,500.00	32,500.00	29,462.89	0.00	(3,037.11)				

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2026

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

							District		B26	B26	Year To Date	Variances	
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget	Adopted to Revised	Revised to YTD
E	01	005	220	000	305	000	422	00	Consulting Fees - PLTW	5,300.00	5,300.00	0.00	(5,300.00)
E	01	005	292	000	305	000	422	00	Consulting Fees-Athletics	515.00	515.00	0.00	(515.00)
E	01	005	400	000	305	000	422	00	BRIC Membership Dues	0.00	0.00	3,108.00	3,108.00
E	01	005	400	372	305	000	472	00	Consulting Fees- MA Fees	2,500.00	2,500.00	801.73	(1,698.27)
E	01	005	640	316	366	000	403	00	Travel, Conv, Conf-Districtw	13,500.00	13,500.00	4,831.24	(8,668.76)
E	01	005	640	356	140	000	422	00	Read Act Salaries	0.00	0.00	3,725.00	3,725.00
E	01	005	640	356	210	000	422	00	Read Act FICA	0.00	0.00	284.97	284.97
E	01	005	640	356	218	000	422	00	Read Act TRA	0.00	0.00	309.02	309.02
E	01	005	640	356	219	000	422	00	Read Act MN Paid Leave	0.00	0.00	14.52	14.52
E	01	005	640	356	401	000	456	00	Read Act General Supplies	0.00	0.00	1,881.18	1,881.18
E	01	005	716	342	311	000	449	00	Other Contracted Security	260.00	260.00	480.00	220.00
E	01	005	718	342	311	000	449	00	Safe School Consulting Fees	14,650.00	14,650.00	(3,859.46)	(18,509.46)
E	01	005	718	342	401	000	449	00	General Supplies	1,000.00	1,000.00	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	(20,495.00)
E	01	005	760	717	365	000	422	00	Chargebacks Transportatior	65,331.00	65,331.00	0.00	(65,331.00)
E	01	005	760	720	110	000	422	00	Transportation Supervisor	61,663.00	61,663.00	69,340.58	7,677.58
E	01	005	760	720	180	000	422	00	Sal-Bus Driver	221,450.00	221,450.00	184,964.38	(36,485.62)
E	01	005	760	720	181	000	422	00	Bus Mechanic	43,000.00	43,000.00	50,727.40	7,727.40
E	01	005	760	720	210	000	422	00	FICA	21,000.00	21,000.00	22,865.78	1,865.78
E	01	005	760	720	214	000	422	00	PERA	24,000.00	24,000.00	21,854.45	(2,145.55)
E	01	005	760	720	219	000	422	00	MN Pd Leave	0.00	0.00	726.93	726.93
E	01	005	760	720	220	000	422	00	Group Hospitalizat.	13,580.00	13,580.00	13,062.07	(517.93)
E	01	005	760	720	230	000	422	00	Life Insurance	250.00	250.00	260.68	10.68
E	01	005	760	720	240	000	422	00	Long Term Disability	312.00	312.00	360.79	48.79
E	01	005	760	720	250	000	422	00	Board share TSA	4,218.00	4,218.00	3,610.07	(607.93)
E	01	005	760	720	251	000	422	00	HCSP	0.00	0.00	15,494.62	15,494.62
E	01	005	760	720	305	000	422	00	Consulting Fees	15,000.00	15,000.00	3,771.00	(11,229.00)
E	01	005	760	720	320	000	422	00	Communications Serv.	0.00	0.00	7,355.06	7,355.06
E	01	005	760	720	350	000	422	00	Repairs & Maint. Ser	1,040.00	1,040.00	3,830.33	2,790.33
E	01	005	760	720	365	000	422	00	Chargebacks Transportation	(112,647.00)	(112,647.00)	0.00	112,647.00

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2026

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

										District	B26	B26	Variances		
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD	
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	30,012.77	0.00	(4,987.23)	
E	01	005	760	720	442	000	422	00	Fuel Pupil Transp	90,000.00	90,000.00	92,967.11	0.00	2,967.11	
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	8,025.64	0.00	8,025.64	
E	01	005	760	723	210	000	422	00	FICA	0.00	0.00	613.44	0.00	613.44	
E	01	005	760	723	214	000	422	00	PERA	0.00	0.00	601.91	0.00	601.91	
E	01	005	760	723	219	000	422	00	MN Pd Leave	0.00	0.00	21.82	0.00	21.82	
E	01	005	760	723	230	000	422	00	Life Insurance	0.00	0.00	1.60	0.00	1.60	
E	01	005	760	723	240	000	422	00	Long Term Disability	0.00	0.00	1.67	0.00	1.67	
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	300,648.90	0.00	(84,351.10)	
E	01	005	810	000	210	000	422	00	FICA	34,075.00	34,075.00	20,949.82	0.00	(13,125.18)	
E	01	005	810	000	214	000	422	00	PERA	26,000.00	26,000.00	21,715.81	0.00	(4,284.19)	
E	01	005	810	000	219	000	422	00	MN Pd Leave	0.00	0.00	556.32	0.00	556.32	
E	01	005	810	000	220	000	422	00	Group Hospitilizat.	41,250.00	41,250.00	36,270.67	0.00	(4,979.33)	
E	01	005	810	000	230	000	422	00	Life Insurance	600.00	600.00	352.37	0.00	(247.63)	
E	01	005	810	000	240	000	422	00	Long Term Disability	882.00	882.00	559.19	0.00	(322.81)	
E	01	005	810	000	250	000	422	00	Board share TSA	8,538.00	8,538.00	(976.27)	0.00	(9,514.27)	
E	01	005	810	000	305	000	422	00	Consulting Fees	55,000.00	55,000.00	44,621.48	0.00	(10,378.52)	
E	01	005	810	000	320	000	422	00	Communications Serv.	13,500.00	13,500.00	8,004.92	0.00	(5,495.08)	
E	01	005	810	000	330	000	422	00	Utility Service	170,000.00	170,000.00	215,099.23	0.00	45,099.23	
E	01	005	810	000	350	000	422	00	Repairs & Maint. Ser-Genera	1,040.00	1,040.00	2,076.97	0.00	1,036.97	
E	01	005	810	000	366	000	422	00	Travel, Conv, Conf-Bldg/Gro	208.00	208.00	0.00	0.00	(208.00)	
E	01	005	810	000	370	000	422	00	Rentals & Leases	4,888.00	4,888.00	5,212.40	0.00	324.40	
E	01	005	810	000	401	000	422	00	General Supplies	104,000.00	104,000.00	91,503.90	0.00	(12,496.10)	
E	01	005	810	000	530	000	422	00	Maintenance Equipment	95,000.00	95,000.00	92,786.20	0.00	(2,213.80)	

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2026

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

										District		B26	B26	Variances		
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD		
E	01	005	810	000	820	000	422	00	Dues & Member.	300.00	300.00	195.54	0.00	(104.46)		
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	000	860	000	422	00	Real Estate Taxes	0.00	0.00	6,174.78	0.00	6,174.78		
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	68,000.00	0.00	0.00		
E	01	005	865	347	305	000	467	00	LTFM Physical Hazards H&S	416.00	416.00	0.00	0.00	(416.00)		
E	01	005	865	349	305	000	467	00	LTFM Other Hazards H&S	7,833.00	7,833.00	370.04	0.00	(7,462.96)		
E	01	005	865	352	305	000	467	00	LTFM Enviroment/Health & S	22,880.00	22,880.00	14,605.35	0.00	(8,274.65)		
E	01	005	865	363	305	000	467	00	LTFM Fire Safety	7,280.00	7,280.00	33,745.42	0.00	26,465.42		
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	32,966.97	0.00	22,966.97		
E	01	005	865	383	305	000	467	00	LTFM Consulting Fees	3,500.00	3,500.00	16,349.75	0.00	12,849.75		
E	01	005	865	384	305	000	467	00	LTFM Lighting	775.00	775.00	710.00	0.00	(65.00)		
E	01	005	865	384	350	000	467	00	LTFM Repairs & Maint. Ser	25,000.00	25,000.00	28,238.30	0.00	3,238.30		
E	01	005	940	000	340	000	422	00	Property Insurance	1.00	1.00	63,817.49	0.00	63,816.49		
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	117,832.20	0.00	59,659.20		
E	01	100	050	000	210	000	422	00	FICA	4,450.00	4,450.00	8,169.94	0.00	3,719.94		
E	01	100	050	000	218	000	422	00	TRA	4,945.00	4,945.00	11,490.91	0.00	6,545.91		
E	01	100	050	000	219	000	422	00	MN Pd Leave	0.00	0.00	237.75	0.00	237.75		
E	01	100	050	000	220	000	422	00	Group Hospitilizat.	4,483.00	4,483.00	9,053.04	0.00	4,570.04		
E	01	100	050	000	230	000	422	00	Life Insurance	232.00	232.00	204.70	0.00	(27.30)		
E	01	100	050	000	240	000	422	00	Long Term Disability	358.00	358.00	347.80	0.00	(10.20)		
E	01	100	050	000	250	000	422	00	Board share TSA	1,820.00	1,820.00	2,916.64	0.00	1,096.64		
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	72,419.71	0.00	(1,022.29)		

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2026

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

										District	B26	B26	Variances		
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD	
E	01	100	200	000	161	000	422	00	VPK Paraprofessional	0.00	0.00	23,885.17	0.00	23,885.17	
E	01	100	200	000	210	000	422	00	FICA	5,619.00	5,619.00	7,352.95	0.00	1,733.95	
E	01	100	200	000	214	000	422	00	PERA	0.00	0.00	1,791.39	0.00	1,791.39	
E	01	100	200	000	218	000	422	00	TRA	5,516.00	5,516.00	7,100.66	0.00	1,584.66	
E	01	100	200	000	219	000	422	00	MN Pd Leave	0.00	0.00	242.96	0.00	242.96	
E	01	100	200	000	230	000	422	00	Life Insurance	104.00	104.00	106.69	0.00	2.69	
E	01	100	200	000	240	000	422	00	Long Term Disability	260.00	260.00	273.85	0.00	13.85	
E	01	100	200	000	250	000	422	00	Board share TSA	1,622.00	1,622.00	1,455.91	0.00	(166.09)	
E	01	100	201	330	140	000	428	00	Salaries-Kindergarten	105,719.00	105,719.00	108,532.00	0.00	2,813.00	
E	01	100	201	330	210	000	428	00	FICA	8,088.00	8,088.00	8,302.72	0.00	214.72	
E	01	100	201	330	218	000	428	00	TRA	9,251.00	9,251.00	10,646.97	0.00	1,395.97	
E	01	100	201	330	219	000	428	00	MN Pd Leave	0.00	0.00	282.08	0.00	282.08	
E	01	100	201	330	230	000	428	00	Life Insurance	228.00	228.00	133.34	0.00	(94.66)	
E	01	100	201	330	240	000	428	00	Long Term Disability	453.00	453.00	212.38	0.00	(240.62)	
E	01	100	201	330	250	000	428	00	Board share TSA	2,621.00	2,621.00	3,247.54	0.00	626.54	
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 - Kindgerg	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	668,253.77	0.00	43,253.77	
E	01	100	203	000	141	000	422	00	Reg Ed Para /Non-Spec Ed	32,136.00	32,136.00	9,382.09	0.00	(22,753.91)	
E	01	100	203	000	144	000	422	00	Classroom Support	0.00	0.00	450.66	0.00	450.66	
E	01	100	203	000	145	000	422	00	Substitute Teacher	80,000.00	80,000.00	53,250.00	0.00	(26,750.00)	
E	01	100	203	000	146	000	422	00	Substitute Non Certified - EL	8,700.00	8,700.00	32,059.60	0.00	23,359.60	
E	01	100	203	000	170	000	422	00	Sec/Clerical Sal.	36,000.00	36,000.00	32,059.04	0.00	(3,940.96)	
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	58,476.93	0.00	(1,900.07)	
E	01	100	203	000	214	000	422	00	PERA	6,600.00	6,600.00	5,177.17	0.00	(1,422.83)	
E	01	100	203	000	218	000	422	00	TRA	65,520.00	65,520.00	68,399.93	0.00	2,879.93	
E	01	100	203	000	219	000	422	00	MN Pd Leave	0.00	0.00	2,035.47	0.00	2,035.47	
E	01	100	203	000	220	000	422	00	Group Hospitalizat.	75,000.00	75,000.00	52,180.00	0.00	(22,820.00)	

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2026

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

								District	B26	B26	Year To Date	Variances	
L	Fd	Org	Pro	Fin	O/S	Crs	Class Sub	Account Description	Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	100	203	000	230	000	422 00	Life Insurance	1,345.00	1,345.00	803.61	0.00	(541.39)
E	01	100	203	000	235	000	422 00	Dental	0.00	0.00	69.68	0.00	69.68
E	01	100	203	000	240	000	422 00	Long Term Disability	2,072.00	2,072.00	1,770.43	0.00	(301.57)
E	01	100	203	000	250	000	422 00	Board share TSA	15,600.00	15,600.00	19,929.81	0.00	4,329.81
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	593.73	0.00	6.73
E	01	100	203	000	401	000	422 00	General Supplies - Elementa	0.00	0.00	131.49	0.00	131.49
E	01	100	203	000	430	000	422 00	Instruct Supplies - Elementa	10,000.00	10,000.00	3,212.52	0.00	(6,787.48)
E	01	100	203	000	430	505	462 00	Instruct Supplies-Forestry	1,040.00	1,040.00	349.43	0.00	(690.57)
E	01	100	203	000	430	999	422 00	Instruct Supplies - SE:L Grar	1,560.00	1,560.00	0.00	0.00	(1,560.00)
E	01	100	203	000	460	000	422 00	Textbooks - Elementary	1,500.00	1,500.00	0.00	0.00	(1,500.00)
E	01	100	203	000	891	000	422 00	Elem TRA/PERA Spec 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	12,312.16	0.00	(17,687.84)
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	7,247.50	0.00	5,167.50
E	01	100	203	320	185	000	422 00	AIPAC Other Support Salary	8,320.00	8,320.00	13,353.48	0.00	5,033.48
E	01	100	203	320	210	000	422 00	FICA	12,423.00	12,423.00	1,525.06	0.00	(10,897.94)
E	01	100	203	320	214	000	422 00	PERA	0.00	0.00	1,001.51	0.00	1,001.51
E	01	100	203	320	218	000	422 00	TRA	0.00	0.00	686.70	0.00	686.70
E	01	100	203	320	219	000	422 00	MN Pd Leave	0.00	0.00	80.35	0.00	80.35
E	01	100	203	320	220	000	422 00	Health Ins.	0.00	0.00	637.45	0.00	637.45
E	01	100	203	320	230	000	422 00	Life Insurance	0.00	0.00	9.24	0.00	9.24
E	01	100	203	320	240	000	422 00	Long Term Disability	0.00	0.00	9.35	0.00	9.35
E	01	100	203	320	305	000	422 00	Consulting Fees - American	2,080.00	2,080.00	13,597.91	0.00	11,517.91
E	01	100	203	320	366	000	422 00	AIPAC Travel	8,320.00	8,320.00	3,528.99	0.00	(4,791.01)
E	01	100	203	320	430	000	422 00	American Indian Aid - Suppli	0.00	0.00	8,009.74	0.00	8,009.74
E	01	100	207	514	140	000	422 00	Salaries-REAP	29,774.00	29,774.00	0.00	0.00	(29,774.00)

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2026

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

										District	B26	B26	Year To Date	Variances	
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Account Description	Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	100	207	514	210	000	422	00	FICA-REAP	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	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	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	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	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	Salaries-Title I	75,560.00	75,560.00	74,470.00	0.00	(1,090.00)
E	01	100	216	401	144	000	422	00	Title Classroom Para	Title Classroom Para	29,640.00	29,640.00	0.00	0.00	(29,640.00)
E	01	100	216	401	161	000	422	00	Title Non-Licensed Classroom	Title Non-Licensed Classroom	0.00	0.00	29,927.72	0.00	29,927.72
E	01	100	216	401	210	000	422	00	FICA	FICA	8,048.00	8,048.00	7,986.44	0.00	(61.56)
E	01	100	216	401	214	000	422	00	PERA	PERA	0.00	0.00	2,244.58	0.00	2,244.58
E	01	100	216	401	218	000	422	00	TRA	TRA	6,611.00	6,611.00	7,305.54	0.00	694.54
E	01	100	216	401	219	000	422	00	MN Pd Leave	MN Pd Leave	0.00	0.00	265.95	0.00	265.95
E	01	100	216	401	230	000	422	00	Life Insurance	Life Insurance	110.00	110.00	185.28	0.00	75.28
E	01	100	216	401	240	000	422	00	Long Term Disability	Long Term Disability	317.00	317.00	380.82	0.00	63.82
E	01	100	216	401	250	000	422	00	Board share TSA	Board share TSA	2,662.00	2,662.00	2,715.04	0.00	53.04
E	01	100	216	401	366	000	422	00	Travel, Conv, Conf	Travel, Conv, Conf	190.00	190.00	0.00	0.00	(190.00)
E	01	100	216	401	401	000	422	00	Title Supplies	Title Supplies	183.00	183.00	317.51	0.00	134.51
E	01	100	216	401	401	637	422	00	General Supplies - Homeless	General Supplies - Homeless	0.00	0.00	535.40	0.00	535.40
E	01	100	216	401	430	000	422	00	Instruct Supplies	Instruct Supplies	483.00	483.00	0.00	0.00	(483.00)
E	01	100	216	401	820	637	422	00	Dues & Member./Homeless	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	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, t	Gifted and Talented Travel, t	520.00	520.00	0.00	0.00	(520.00)
E	01	100	218	388	430	000	422	00	Gifted and Talented Instruct	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	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	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	FICA	4,799.00	4,799.00	0.00	0.00	(4,799.00)
E	01	100	240	000	218	000	422	00	TRA	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	Life Insurance	118.00	118.00	0.00	0.00	(118.00)
E	01	100	240	000	240	000	422	00	Long Term Disability	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	Board share TSA	2,560.00	2,560.00	(94.17)	0.00	(2,654.17)

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2026

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

										District	B26	B26	Year To Date	Variances	
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Account Description	Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	100	240	000	430	000	422	00	Instruct Supplies-PE	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	Salaries - EL Music	74,545.00	74,545.00	70,318.22	0.00	(4,226.78)
E	01	100	258	000	210	000	422	00	FICA	FICA	5,702.00	5,702.00	4,015.25	0.00	(1,686.75)
E	01	100	258	000	218	000	422	00	TRA	TRA	6,523.00	6,523.00	6,898.36	0.00	375.36
E	01	100	258	000	219	000	422	00	MN Pd Leave	MN Pd Leave	0.00	0.00	182.74	0.00	182.74
E	01	100	258	000	220	000	422	00	Group Hospitalizat.	Group Hospitalizat.	20,625.00	20,625.00	18,978.05	0.00	(1,646.95)
E	01	100	258	000	230	000	422	00	Life Insurance	Life Insurance	118.00	118.00	106.92	0.00	(11.08)
E	01	100	258	000	240	000	422	00	Long Term Disability	Long Term Disability	231.00	231.00	277.20	0.00	46.20
E	01	100	258	000	250	000	422	00	Board share TSA	Board share TSA	2,350.00	2,350.00	2,098.59	0.00	(251.41)
E	01	100	258	000	401	000	422	00	General Supplies - Music	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	Instruct Supplies - Music	350.00	350.00	376.08	0.00	26.08
E	01	100	401	740	144	000	422	00	SLPA Paraprofessional	SLPA Paraprofessional	0.00	0.00	8,609.33	0.00	8,609.33
E	01	100	401	740	152	000	422	00	Speech Teacher	Speech Teacher	27,400.00	27,400.00	12,253.67	0.00	(15,146.33)
E	01	100	401	740	210	000	422	00	FICA	FICA	1,745.00	1,745.00	1,480.04	0.00	(264.96)
E	01	100	401	740	214	000	422	00	PERA	PERA	0.00	0.00	645.69	0.00	645.69
E	01	100	401	740	218	000	422	00	TRA	TRA	2,420.00	2,420.00	1,201.99	0.00	(1,218.01)
E	01	100	401	740	219	000	422	00	MN Pd Leave	MN Pd Leave	0.00	0.00	38.78	0.00	38.78
E	01	100	401	740	220	000	422	00	Group Hospitalizat.	Group Hospitalizat.	125.00	125.00	1,633.70	0.00	1,508.70
E	01	100	401	740	230	000	422	00	Life Insurance	Life Insurance	0.00	0.00	5.34	0.00	5.34
E	01	100	401	740	240	000	422	00	Long Term Disability	Long Term Disability	100.00	100.00	38.98	0.00	(61.02)
E	01	100	401	740	250	000	422	00	Board share TSA	Board share TSA	2,090.00	2,090.00	488.90	0.00	(1,601.10)
E	01	100	401	740	396	000	422	00	Sp Ed Sal Pur F Other D	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	S. E. Purch Contr Serv BRIC	0.00	0.00	9,261.60	0.00	9,261.60
E	01	100	401	740	401	000	422	00	General Supplies	General Supplies	0.00	0.00	662.10	0.00	662.10
E	01	100	401	740	433	000	422	00	Indiv Supplies	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	Salaries	4,000.00	4,000.00	0.00	0.00	(4,000.00)
E	01	100	403	740	152	000	422	00	Speech Teacher	Speech Teacher	5,000.00	5,000.00	3,448.54	0.00	(1,551.46)
E	01	100	403	740	162	000	422	00	One-to-One Paraprofessiona	One-to-One Paraprofessiona	500.00	500.00	0.00	0.00	(500.00)
E	01	100	403	740	210	000	422	00	FICA	FICA	98.00	98.00	227.49	0.00	129.49
E	01	100	403	740	214	000	422	00	PERA	PERA	50.00	50.00	0.00	0.00	(50.00)

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2026

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

										District	B26	B26		Variances	
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD	
E	01	100	403	740	218	000	422	00	TRA	338.00	338.00	338.35	0.00	0.35	
E	01	100	403	740	219	000	422	00	MN Pd Leave	0.00	0.00	9.76	0.00	9.76	
E	01	100	403	740	220	000	422	00	Group Hospitilizat.	775.00	775.00	547.89	0.00	(227.11)	
E	01	100	403	740	230	000	422	00	Life Insurance	0.00	0.00	1.35	0.00	1.35	
E	01	100	403	740	240	000	422	00	Long Term Disability	35.00	35.00	12.83	0.00	(22.17)	
E	01	100	403	740	250	000	422	00	Board share TSA	60.00	60.00	86.62	0.00	26.62	
E	01	100	404	740	140	000	422	00	Salaries - Physically Impaired	3,027.00	3,027.00	0.00	0.00	(3,027.00)	
E	01	100	404	740	152	000	422	00	Speech Teacher	3,600.00	3,600.00	0.00	0.00	(3,600.00)	
E	01	100	404	740	210	000	422	00	FICA	110.00	110.00	0.00	0.00	(110.00)	
E	01	100	404	740	218	000	422	00	TRA	338.00	338.00	0.00	0.00	(338.00)	
E	01	100	404	740	220	000	422	00	Health Ins.	775.00	775.00	0.00	0.00	(775.00)	
E	01	100	404	740	240	000	422	00	Long Term Disability	35.00	35.00	0.00	0.00	(35.00)	
E	01	100	404	740	250	000	422	00	Board share TSA	60.00	60.00	0.00	0.00	(60.00)	
E	01	100	405	740	140	000	422	00	Salaries Special Ed Teacher	0.00	0.00	5,318.13	0.00	5,318.13	
E	01	100	405	740	152	000	422	00	Speech Teacher	0.00	0.00	3,448.54	0.00	3,448.54	
E	01	100	405	740	210	000	422	00	FICA	0.00	0.00	629.11	0.00	629.11	
E	01	100	405	740	218	000	422	00	TRA	0.00	0.00	860.14	0.00	860.14	
E	01	100	405	740	219	000	422	00	MN Paid Leave	0.00	0.00	23.62	0.00	23.62	
E	01	100	405	740	220	000	422	00	Health Ins.	0.00	0.00	706.27	0.00	706.27	
E	01	100	405	740	230	000	422	00	Life Insurance	0.00	0.00	4.00	0.00	4.00	
E	01	100	405	740	240	000	422	00	Long Term Disability	0.00	0.00	17.69	0.00	17.69	
E	01	100	405	740	250	000	422	00	Board share TSA	0.00	0.00	86.62	0.00	86.62	
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 Learning D	36,493.00	36,493.00	42,152.88	0.00	5,659.88	
E	01	100	407	740	152	000	422	00	Speech Teacher	7,705.00	7,705.00	6,896.91	0.00	(808.09)	
E	01	100	407	740	210	000	422	00	FICA	2,294.00	2,294.00	3,659.01	0.00	1,365.01	
E	01	100	407	740	218	000	422	00	TRA	3,132.00	3,132.00	2,763.35	0.00	(368.65)	
E	01	100	407	740	219	000	422	00	MN Pd Leave	0.00	0.00	128.64	0.00	128.64	

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2026

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

										District	B26	B26	Year To Date	Variances	
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Account Description	Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	100	407	740	220	000	422	00	Group Hospitalizat.	Group Hospitalizat.	1,471.00	1,471.00	1,729.30	0.00	258.30
E	01	100	407	740	230	000	422	00	Life Insurance	Life Insurance	0.00	0.00	22.56	0.00	22.56
E	01	100	407	740	240	000	422	00	Long Term Disability	Long Term Disability	111.00	111.00	64.01	0.00	(46.99)
E	01	100	407	740	250	000	422	00	Board share TSA	Board share TSA	108.00	108.00	173.25	0.00	65.25
E	01	100	408	740	140	000	422	00	Salaries-EBD	Salaries-EBD	23,000.00	23,000.00	8,264.39	0.00	(14,735.61)
E	01	100	408	740	162	000	422	00	One-to-One Paraprofession:	One-to-One Paraprofession:	15,745.00	15,745.00	0.00	0.00	(15,745.00)
E	01	100	408	740	210	000	422	00	FICA	FICA	1,852.00	1,852.00	627.08	0.00	(1,224.92)
E	01	100	408	740	214	000	422	00	PERA	PERA	1,173.00	1,173.00	0.00	0.00	(1,173.00)
E	01	100	408	740	218	000	422	00	TRA	TRA	0.00	0.00	521.72	0.00	521.72
E	01	100	408	740	219	000	422	00	MN Pd Leave	MN Pd Leave	0.00	0.00	21.45	0.00	21.45
E	01	100	408	740	220	000	422	00	Group Hospitalizat.	Group Hospitalizat.	0.00	0.00	158.44	0.00	158.44
E	01	100	408	740	230	000	422	00	Life Insurance	Life Insurance	0.00	0.00	4.01	0.00	4.01
E	01	100	408	740	240	000	422	00	Long Term Disability	Long Term Disability	0.00	0.00	7.58	0.00	7.58
E	01	100	409	740	152	000	422	00	Speech Teacher	Speech Teacher	3,900.00	3,900.00	0.00	0.00	(3,900.00)
E	01	100	409	740	210	000	422	00	FICA	FICA	260.00	260.00	0.00	0.00	(260.00)
E	01	100	409	740	218	000	422	00	TRA	TRA	350.00	350.00	0.00	0.00	(350.00)
E	01	100	409	740	220	000	422	00	Health Ins.	Health Ins.	715.00	715.00	0.00	0.00	(715.00)
E	01	100	409	740	240	000	422	00	Long Term Disability	Long Term Disability	30.00	30.00	0.00	0.00	(30.00)
E	01	100	409	740	250	000	422	00	Board share TSA	Board share TSA	60.00	60.00	0.00	0.00	(60.00)
E	01	100	410	740	140	000	422	00	Salaries	Salaries	12,108.00	12,108.00	26,347.47	0.00	14,239.47
E	01	100	410	740	152	000	422	00	Speech Teacher	Speech Teacher	0.00	0.00	10,345.45	0.00	10,345.45
E	01	100	410	740	210	000	422	00	FICA	FICA	945.00	945.00	2,660.12	0.00	1,715.12
E	01	100	410	740	218	000	422	00	TRA	TRA	0.00	0.00	3,310.56	0.00	3,310.56
E	01	100	410	740	219	000	422	00	MN Pd Leave	MN Pd Leave	0.00	0.00	97.46	0.00	97.46
E	01	100	410	740	220	000	422	00	Group Hospitalizat.	Group Hospitalizat.	0.00	0.00	2,823.41	0.00	2,823.41
E	01	100	410	740	230	000	422	00	Life Insurance	Life Insurance	0.00	0.00	24.07	0.00	24.07
E	01	100	410	740	240	000	422	00	Long Term Disability	Long Term Disability	0.00	0.00	79.04	0.00	79.04
E	01	100	410	740	250	000	422	00	Board share TSA	Board share TSA	0.00	0.00	412.68	0.00	412.68
E	01	100	411	740	140	000	422	00	Salaries	Salaries	83,000.00	83,000.00	56,949.97	0.00	(26,050.03)
E	01	100	411	740	152	000	422	00	Speech Teacher	Speech Teacher	0.00	0.00	17,242.32	0.00	17,242.32

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2026

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

										District	B26	B26	Variances		
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD	
E	01	100	411	740	161	000	422	00	SPED Non-Licensed Classro	0.00	0.00	18,611.23	0.00	18,611.23	
E	01	100	411	740	162	000	422	00	One-to-One Paraprofession	67,000.00	67,000.00	740.37	0.00	(66,259.63)	
E	01	100	411	740	210	000	422	00	FICA	10,415.00	10,415.00	6,824.71	0.00	(3,590.29)	
E	01	100	411	740	214	000	422	00	PERA	5,023.00	5,023.00	1,587.17	0.00	(3,435.83)	
E	01	100	411	740	218	000	422	00	TRA	5,600.00	5,600.00	6,989.26	0.00	1,389.26	
E	01	100	411	740	219	000	422	00	MN Pd Leave	0.00	0.00	239.58	0.00	239.58	
E	01	100	411	740	220	000	422	00	Group Hospitalizat.	1,883.00	1,883.00	7,478.01	0.00	5,595.01	
E	01	100	411	740	230	000	422	00	Life Insurance	65.00	65.00	80.00	0.00	15.00	
E	01	100	411	740	240	000	422	00	Long Term Disability	236.00	236.00	222.45	0.00	(13.55)	
E	01	100	411	740	250	000	422	00	Board share TSA	1,112.00	1,112.00	1,426.73	0.00	314.73	
E	01	100	411	740	396	000	422	00	Sp Ed Sal Pur F Other D	8,150.00	8,150.00	12,816.15	0.00	4,666.15	
E	01	100	411	740	397	000	422	00	Benefits	3,250.00	3,250.00	4,802.74	0.00	1,552.74	
E	01	100	412	740	140	000	422	00	Salaries	14,530.00	14,530.00	18,617.48	0.00	4,087.48	
E	01	100	412	740	152	000	422	00	Speech Teacher	0.00	0.00	13,793.45	0.00	13,793.45	
E	01	100	412	740	161	000	422	00	Non-Licensed Classroom Sl	170.00	170.00	25,945.39	0.00	25,775.39	
E	01	100	412	740	162	000	422	00	One-to-One Paraprofession	0.00	0.00	15,289.18	0.00	15,289.18	
E	01	100	412	740	210	000	422	00	FICA	13.00	13.00	5,361.10	0.00	5,348.10	
E	01	100	412	740	214	000	422	00	PERA	0.00	0.00	3,092.61	0.00	3,092.61	
E	01	100	412	740	218	000	422	00	TRA	0.00	0.00	3,179.48	0.00	3,179.48	
E	01	100	412	740	219	000	422	00	MN Pd Leave	0.00	0.00	185.32	0.00	185.32	
E	01	100	412	740	220	000	422	00	Group Hospitalizat.	0.00	0.00	3,952.90	0.00	3,952.90	
E	01	100	412	740	230	000	422	00	Life Insurance	0.00	0.00	32.04	0.00	32.04	
E	01	100	412	740	240	000	422	00	Long Term Disability	0.00	0.00	109.51	0.00	109.51	
E	01	100	412	740	250	000	422	00	Board share TSA	0.00	0.00	728.58	0.00	728.58	
E	01	100	412	740	366	000	422	00	Travel, Conv, Conf-Elem	0.00	0.00	252.82	0.00	252.82	
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	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	29,462.52	0.00	15,361.52	
E	01	100	416	740	210	000	422	00	FICA	0.00	0.00	2,253.87	0.00	2,253.87	

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2026

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

								District	B26	B26	Year To Date	Variances	
L	Fd	Org	Pro	Fin	O/S	Crs	Class Sub	Account Description	Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	100	416	740	218	000	422 00	TRA	1,234.00	1,234.00	0.00	0.00	(1,234.00)
E	01	100	416	740	219	000	422 00	MN Pd Leave	0.00	0.00	76.64	0.00	76.64
E	01	100	416	740	220	000	422 00	Health Ins.	358.00	358.00	0.00	0.00	(358.00)
E	01	100	416	740	230	000	422 00	Life Insurance	49.00	49.00	13.21	0.00	(35.79)
E	01	100	416	740	240	000	422 00	Long Term Disability	131.00	131.00	26.78	0.00	(104.22)
E	01	100	416	740	250	000	422 00	Board share TSA	245.00	245.00	0.00	0.00	(245.00)
E	01	100	420	740	161	000	422 00	Non-Licensed Classroom St	26,875.00	26,875.00	68,922.34	0.00	42,047.34
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	5,236.89	0.00	1,125.89
E	01	100	420	740	214	000	422 00	PERA	4,031.00	4,031.00	5,119.71	0.00	1,088.71
E	01	100	420	740	218	000	422 00	TRA	0.00	0.00	64.75	0.00	64.75
E	01	100	420	740	219	000	422 00	MN Pd Leave	0.00	0.00	183.64	0.00	183.64
E	01	100	420	740	230	000	422 00	Life Insurance	82.00	82.00	13.49	0.00	(68.51)
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	14.38	0.00	(62.62)
E	01	100	420	740	250	000	422 00	Board share TSA	765.00	765.00	705.58	0.00	(59.42)
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	2,270.53	0.00	(729.47)
E	01	100	640	316	140	000	403 00	EL SD Salaries	0.00	0.00	1,250.00	0.00	1,250.00
E	01	100	640	316	210	000	403 00	FICA	0.00	0.00	135.78	0.00	135.78
E	01	100	640	316	218	000	403 00	TRA	0.00	0.00	174.13	0.00	174.13
E	01	100	640	316	219	000	403 00	MN Pd Leave	0.00	0.00	2.63	0.00	2.63
E	01	100	640	316	366	000	403 00	EL Staff Develop	1,030.00	1,030.00	4,812.24	0.00	3,782.24
E	01	100	740	317	156	000	422 00	Social Workers - EL	34,368.00	34,368.00	71,042.16	0.00	36,674.16
E	01	100	740	317	210	000	422 00	FICA	2,629.00	2,629.00	3,760.82	0.00	1,131.82
E	01	100	740	317	218	000	422 00	TRA	3,007.00	3,007.00	6,911.70	0.00	3,904.70
E	01	100	740	317	219	000	422 00	MN Pd Leave	0.00	0.00	185.49	0.00	185.49
E	01	100	740	317	220	000	422 00	Group Hospitalizat.	9,821.00	9,821.00	20,797.00	0.00	10,976.00
E	01	100	740	317	230	000	422 00	Life Insurance	55.00	55.00	106.80	0.00	51.80
E	01	100	740	317	240	000	422 00	Long Term Disability	150.00	150.00	291.41	0.00	141.41

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2026

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

										District	B26	B26	Variances		
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD	
E	01	100	740	317	250	000	422	00	Board share TSA	1,280.00	1,280.00	2,573.33	0.00	1,293.33	
E	01	200	001	000	401	200	422	00	WELLNESS SUPPLIES	941.00	941.00	815.51	0.00	(125.49)	
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	36,010.69	0.00	6,010.69	
E	01	200	420	740	397	000	422	00	Benefits	8,195.00	8,195.00	9,690.71	0.00	1,495.71	
E	01	200	420	740	399	000	422	00	BRIC Contract Purch Serv	0.00	0.00	9,513.73	0.00	9,513.73	
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	(77.98)	0.00	(77.98)	
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	3,614.93	0.00	2,614.93	
E	01	200	620	343	144	000	443	00	School Library Aid	40,000.00	40,000.00	31,509.58	0.00	(8,490.42)	
E	01	200	620	343	210	000	443	00	FLibrary Aid ICA	3,060.00	3,060.00	2,025.24	0.00	(1,034.76)	
E	01	200	620	343	214	000	443	00	Library Aid PERA	0.00	0.00	2,363.20	0.00	2,363.20	
E	01	200	620	343	219	000	443	00	Library Aid MN Pd Leave	0.00	0.00	72.76	0.00	72.76	
E	01	200	620	343	220	000	443	00	Library Aid Health Ins.	9,053.00	9,053.00	4,822.91	0.00	(4,230.09)	
E	01	200	620	343	230	000	443	00	Library Aid Life Insurance	72.00	72.00	78.82	0.00	6.82	
E	01	200	620	343	240	000	443	00	Library Aid Long Term Disab	74.00	74.00	72.37	0.00	(1.63)	
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	4,475.00	0.00	(5,525.00)	
E	01	200	640	316	210	000	403	00	FICA	765.00	765.00	342.32	0.00	(422.68)	
E	01	200	640	316	218	000	403	00	TRA	875.00	875.00	387.48	0.00	(487.52)	
E	01	200	640	316	219	000	403	00	MN Pd Leave	0.00	0.00	1.76	0.00	1.76	
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)	

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2026

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

										B26		B26		Variances	
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District	Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD
E	01	200	720	000	320	000	422	00		Communications Serv. - Nur	500.00	500.00	593.73	0.00	93.73
E	01	200	720	000	401	000	422	00		School Nurse Supplies	1,000.00	1,000.00	890.03	0.00	(109.97)
E	01	200	720	373	154	000	471	00		School Nurse	40,170.00	40,170.00	44,133.00	0.00	3,963.00
E	01	200	720	373	210	000	471	00		Student Support FICA	3,073.00	3,073.00	3,074.43	0.00	1.43
E	01	200	720	373	214	000	471	00		Student Support PERA	3,300.00	3,300.00	3,309.92	0.00	9.92
E	01	200	720	373	219	000	471	00		Student Support MN Pd Leav	0.00	0.00	89.36	0.00	89.36
E	01	200	720	373	220	000	471	00		Student Support Health Ins.	9,053.00	9,053.00	9,053.04	0.00	0.04
E	01	200	720	373	230	000	471	00		Student Support Life Insurar	98.00	98.00	106.80	0.00	8.80
E	01	200	720	373	240	000	471	00		Student Support Long Term I	125.00	125.00	138.78	0.00	13.78
E	01	222	292	000	110	000	422	00		Exec. Salaries	38,480.00	38,480.00	37,445.50	0.00	(1,034.50)
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	7,501.89	0.00	(3,998.11)
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	3,986.00	0.00	(509.00)
E	01	222	292	000	210	105	422	00		Track FICA	933.00	933.00	573.91	0.00	(359.09)
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	3,433.48	0.00	105.48
E	01	222	292	000	214	105	422	00		Track PERA	395.00	395.00	162.38	0.00	(232.62)
E	01	222	292	000	218	000	422	00		TRA	933.00	933.00	422.82	0.00	(510.18)
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	123.58	0.00	123.58
E	01	222	292	000	219	105	422	00		Track MN Pd Leave	0.00	0.00	29.28	0.00	29.28
E	01	222	292	000	220	000	422	00		Group Hospitilizat.	4,527.00	4,527.00	4,500.36	0.00	(26.64)
E	01	222	292	000	230	000	422	00		Life Insurance	60.00	60.00	52.98	0.00	(7.02)
E	01	222	292	000	240	000	422	00		Long Term Disability	70.00	70.00	73.29	0.00	3.29
E	01	222	292	000	250	000	422	00		Board share TSA	509.00	509.00	531.87	0.00	22.87
E	01	222	292	000	305	000	422	00		Consulting Fees	62,400.00	62,400.00	59,780.65	0.00	(2,619.35)
E	01	222	292	000	366	000	422	00		Travel, Conv, Conf-AD	0.00	0.00	122.60	0.00	122.60
E	01	222	292	000	366	105	422	00		Track Travel	2,060.00	2,060.00	0.00	0.00	(2,060.00)

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2026

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

										District	B26	B26	Year To Date	Variances	
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description		Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	222	292	000	366	109	422	00	Cross Country Travel		100.00	100.00	0.00	0.00	(100.00)
E	01	222	292	000	401	000	422	00	General Supplies		1,000.00	1,000.00	760.63	0.00	(239.37)
E	01	222	292	000	401	105	422	00	General Supplies- Track		560.00	560.00	0.00	0.00	(560.00)
E	01	222	292	000	430	000	422	00	Athletic Director Supplies		1,030.00	1,030.00	1,144.24	0.00	114.24
E	01	222	292	000	430	105	422	00	Track supplies		5,253.00	5,253.00	0.00	0.00	(5,253.00)
E	01	222	292	000	430	109	422	00	Cross Country Supplies		412.00	412.00	691.84	0.00	279.84
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	530	105	422	00	Uniforms-Track		0.00	0.00	5,292.00	0.00	5,292.00
E	01	222	292	000	820	000	422	00	Dues & Member. - AD		2,539.00	2,539.00	1,625.00	0.00	(914.00)
E	01	222	292	000	820	105	422	00	Track Dues & Fees		2,500.00	2,500.00	1,248.00	0.00	(1,252.00)
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	11,878.02	0.00	(3,121.98)
E	01	222	294	000	185	108	422	00	Golf Salaries		5,500.00	5,500.00	6,515.72	0.00	1,015.72
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	908.64	0.00	(181.36)
E	01	222	294	000	210	108	422	00	Golf FICA		420.00	420.00	498.46	0.00	78.46
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	542.24	0.00	127.24
E	01	222	294	000	214	108	422	00	Golf PERA		246.00	246.00	254.12	0.00	8.12
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	228.00	0.00	(347.00)
E	01	222	294	000	218	108	422	00	Golf TRA		200.00	200.00	184.16	0.00	(15.84)
E	01	222	294	000	219	101	422	00	HOCKEY MN Pd Leave		0.00	0.00	8.40	0.00	8.40

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2026

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

							District		B26	B26	Year To Date	Variances	
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget	Adopted to Revised	Revised to YTD
E	01	222	294	000	219	104	422	00	BBB MN Pd Leave	0.00	0.00	21.58	21.58
E	01	222	294	000	219	106	422	00	Baseball MN Pd Leave	0.00	0.00	46.36	46.36
E	01	222	294	000	219	108	422	00	Golf MN Pd Leave	0.00	0.00	25.39	25.39
E	01	222	294	000	305	100	422	00	Football-Ref	806.00	806.00	0.00	(806.00)
E	01	222	294	000	305	104	422	00	BBB - Consulting Fees	1,920.00	1,920.00	0.00	(1,920.00)
E	01	222	294	000	366	101	422	00	Hockey Travel	536.00	536.00	0.00	(536.00)
E	01	222	294	000	366	104	422	00	BBB TRAVEL	515.00	515.00	0.00	(515.00)
E	01	222	294	000	366	106	422	00	Travel, Conv, Conf-Baseball	107.00	107.00	0.00	(107.00)
E	01	222	294	000	366	108	422	00	Golf Travel	4,285.00	4,285.00	0.00	(4,285.00)
E	01	222	294	000	401	101	422	00	Hockey Supplies	0.00	0.00	5,473.87	5,473.87
E	01	222	294	000	401	102	422	00	Volleyball Supplies	1,820.00	1,820.00	939.77	(880.23)
E	01	222	294	000	430	100	422	00	Football supplies	6,469.00	6,469.00	4,258.12	(2,210.88)
E	01	222	294	000	430	101	422	00	Hockey Supplies	1,071.00	1,071.00	100.00	(971.00)
E	01	222	294	000	430	104	422	00	BBB Supplies	1,465.00	1,465.00	2,466.48	1,001.48
E	01	222	294	000	430	106	422	00	Baseball Supplies	1,465.00	1,465.00	1,521.14	56.14
E	01	222	294	000	430	108	422	00	Golf supplies	312.00	312.00	336.68	24.68
E	01	222	294	000	530	100	422	00	Equipment - Football	2,000.00	2,000.00	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	3,900.00
E	01	222	294	000	530	104	422	00	Equipment - BBB Uniforms	2,003.00	2,003.00	0.00	(2,003.00)
E	01	222	294	000	820	100	422	00	Football Dues & Fees	0.00	0.00	1,314.29	1,314.29
E	01	222	294	000	820	101	422	00	Hockey dues	2,018.00	2,018.00	1,314.28	(703.72)
E	01	222	294	000	820	104	422	00	BBB Entry Fees & Dues	520.00	520.00	1,314.29	794.29
E	01	222	294	000	820	106	422	00	Baseball Entry Fees & Dues	312.00	312.00	1,394.28	1,082.28
E	01	222	294	000	820	108	422	00	Golf Dues	520.00	520.00	170.00	(350.00)
E	01	222	296	000	185	102	422	00	Volleyball Salaries	15,628.00	15,628.00	17,454.75	1,826.75
E	01	222	296	000	185	103	422	00	GBB Salaries	12,765.00	12,765.00	15,948.47	3,183.47
E	01	222	296	000	185	107	422	00	Softball Salaries	12,200.00	12,200.00	16,205.71	4,005.71
E	01	222	296	000	210	102	422	00	Volleyball FICA	1,215.00	1,215.00	1,335.30	120.30
E	01	222	296	000	210	103	422	00	GBB FICA	977.00	977.00	1,220.04	243.04
E	01	222	296	000	210	107	422	00	Softball FICA	898.00	898.00	1,239.75	341.75

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2026

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

								District	B26	B26	Year To Date	Variances	
L	Fd	Org	Pro	Fin	O/S	Crs	Class Sub	Account Description	Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
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	214	107	422 00	Softball PERA	0.00	0.00	326.96	0.00	326.96
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	427.66	0.00	(86.34)
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	219	107	422 00	Softball MN Pd Leave	0.00	0.00	63.23	0.00	63.23
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	1,251.33	0.00	(808.67)
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	1,214.36	0.00	699.36
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	4,135.29	0.00	3,877.29
E	01	222	296	000	820	107	422 00	Softball Dues	321.00	321.00	1,664.28	0.00	1,343.28
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	9,477.00	0.00	(2,344.00)
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	2,214.00	0.00	(32.00)
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 Salari	1,066.00	1,066.00	1,051.00	0.00	(15.00)
E	01	222	298	000	210	000	422 00	FICA	1,262.00	1,262.00	744.91	0.00	(517.09)
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

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2026

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

								District	B26	B26	Year To Date	Variances	
L	Fd	Org	Pro	Fin	O/S	Crs	Class Sub	Account Description	Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	222	298	000	210	116	422 00	Instrumental Music FICA	168.00	168.00	169.37	0.00	1.37
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	80.40	0.00	(5.60)
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	929.68	0.00	679.68
E	01	222	298	000	218	113	422 00	Vocal Music TRA	200.00	200.00	0.00	0.00	(200.00)
E	01	222	298	000	218	116	422 00	Instrumental Music TRA	188.00	188.00	217.19	0.00	29.19
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	103.10	0.00	20.10
E	01	222	298	000	219	000	422 00	MN Pd Leave	0.00	0.00	37.97	0.00	37.97
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	116	422 00	Instrumental Music MN Pd Le	0.00	0.00	8.63	0.00	8.63
E	01	222	298	000	219	117	422 00	Knowledge Bowl MN Pd Lee	0.00	0.00	4.58	0.00	4.58
E	01	222	298	000	219	120	422 00	National Honor Society MN F	0.00	0.00	4.10	0.00	4.10
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	000	422 00	Travel, Conv, Conf-Academi	0.00	0.00	135.66	0.00	135.66
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	148.62	0.00	(551.38)
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	283.70	0.00	176.70
E	01	222	298	000	430	120	422 00	National Honor Society Supp	107.00	107.00	90.50	0.00	(16.50)
E	01	222	298	000	430	121	422 00	Graduation Supplies	268.00	268.00	128.34	0.00	(139.66)
E	01	222	298	000	820	113	422 00	Dues & Member.-Vocal	500.00	500.00	680.00	0.00	180.00
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	910.00	0.00	535.00
E	01	222	298	000	820	117	422 00	Dues & Member.-Knowledg	450.00	450.00	550.00	0.00	100.00
E	01	222	298	000	820	120	422 00	Dues & Member-NHS	0.00	0.00	85.00	0.00	85.00

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2026

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

										District	B26	B26	Variances		
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD	
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 Hospitalizat.	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	2,602.39	0.00	1,572.39	
E	01	300	050	000	401	000	422	00	General Supplies - HS Princi	250.00	250.00	0.00	0.00	(250.00)	
E	01	300	050	000	430	000	422	00	Instruct Supplies-HS 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	26,750.00	0.00	1,750.00	
E	01	300	211	000	171	000	422	00	MARSS/DAC Coordinator	51,500.00	51,500.00	58,537.00	0.00	7,037.00	
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	6,297.40	0.00	(202.60)	
E	01	300	211	000	214	000	422	00	PERA	4,130.00	4,130.00	4,355.78	0.00	225.78	
E	01	300	211	000	218	000	422	00	TRA	1,600.00	1,600.00	1,475.85	0.00	(124.15)	
E	01	300	211	000	219	000	422	00	MN Pd Leave	0.00	0.00	193.87	0.00	193.87	
E	01	300	211	000	220	000	422	00	Group Hospitalizat.	0.00	0.00	1,679.84	0.00	1,679.84	
E	01	300	211	000	230	000	422	00	Life Insurance	120.00	120.00	115.17	0.00	(4.83)	
E	01	300	211	000	240	000	422	00	Long Term Disability	182.00	182.00	116.52	0.00	(65.48)	
E	01	300	211	000	250	000	422	00	Board share TSA	940.00	940.00	269.40	0.00	(670.60)	
E	01	300	211	000	305	000	422	00	Consulting Fees	4,054.00	4,054.00	65,585.47	0.00	61,531.47	
E	01	300	211	000	320	000	422	00	Communication Services HS	647.00	647.00	593.73	0.00	(53.27)	
E	01	300	211	000	366	000	422	00	Travel, Conv, Conf-HS	50.00	50.00	368.61	0.00	318.61	
E	01	300	211	000	392	000	422	00	Pymts To Other Districts - Tu	0.00	0.00	32,484.80	0.00	32,484.80	
E	01	300	211	000	394	000	422	00	OCHS/CIHS	41,600.00	41,600.00	15,289.95	0.00	(26,310.05)	
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	4,533.54	0.00	2,872.54	

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2026

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

									District	B26	B26	Year To Date	Variances	
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	300	211	000	461	000	422	00	Tests	800.00	800.00	438.00	0.00	(362.00)
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	10,982.32	0.00	6,482.32
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	851.04	0.00	251.04
E	01	300	211	313	214	000	422	00	PERA	125.00	125.00	0.00	0.00	(125.00)
E	01	300	211	313	218	000	422	00	TRA	400.00	400.00	1,077.30	0.00	677.30
E	01	300	211	313	219	000	422	00	MN Pd Leave	0.00	0.00	31.77	0.00	31.77
E	01	300	211	313	220	000	422	00	Health Ins.	150.00	150.00	152.69	0.00	2.69
E	01	300	211	313	230	000	422	00	Life Insurance	2.00	2.00	3.87	0.00	1.87
E	01	300	211	313	235	000	422	00	Dental	0.00	0.00	9.96	0.00	9.96
E	01	300	211	313	240	000	422	00	Long Term Disability	6.00	6.00	6.94	0.00	0.94
E	01	300	211	313	250	000	422	00	Board share TSA	70.00	70.00	264.89	0.00	194.89
E	01	300	211	313	366	000	422	00	Travel, Conv, Conf - A&I	3,051.00	3,051.00	0.00	0.00	(3,051.00)
E	01	300	211	318	185	000	422	00	A&I Tutor Salary	4,254.00	4,254.00	5,116.76	0.00	862.76
E	01	300	211	318	210	000	422	00	FICA	0.00	0.00	386.20	0.00	386.20
E	01	300	211	318	214	000	422	00	PERA	0.00	0.00	144.90	0.00	144.90
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	11.64	0.00	11.64
E	01	300	211	318	220	000	422	00	Health Ins.	0.00	0.00	65.64	0.00	65.64
E	01	300	211	318	230	000	422	00	Life Insurance	0.00	0.00	0.94	0.00	0.94
E	01	300	211	318	240	000	422	00	Long Term Disability	0.00	0.00	0.98	0.00	0.98
E	01	300	212	000	140	000	422	00	Salaries-Art	42,542.00	42,542.00	42,336.00	0.00	(206.00)
E	01	300	212	000	210	000	422	00	FICA	3,254.00	3,254.00	2,869.70	0.00	(384.30)
E	01	300	212	000	218	000	422	00	TRA	3,340.00	3,340.00	4,153.22	0.00	813.22
E	01	300	212	000	219	000	422	00	MN Pd Leave	0.00	0.00	110.08	0.00	110.08
E	01	300	212	000	220	000	422	00	Group Hospitalizat.	9,053.00	9,053.00	10,058.74	0.00	1,005.74

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2026

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

										District		B26	B26	Variances		
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD		
E	01	300	212	000	230	000	422	00	Life Insurance	118.00	118.00	26.70	0.00	(91.30)		
E	01	300	212	000	240	000	422	00	Long Term Disability	224.00	224.00	40.44	0.00	(183.56)		
E	01	300	212	000	250	000	422	00	Board share TSA	940.00	940.00	1,344.84	0.00	404.84		
E	01	300	212	000	430	000	422	00	Instruct Supplies-Art	3,500.00	3,500.00	2,491.38	0.00	(1,008.62)		
E	01	300	212	000	820	000	422	00	Art Dues and Fees	275.00	275.00	450.00	0.00	175.00		
E	01	300	220	000	140	000	422	00	Salaries-English	151,082.00	151,082.00	149,322.12	0.00	(1,759.88)		
E	01	300	220	000	210	000	422	00	FICA	11,483.00	11,483.00	9,250.25	0.00	(2,232.75)		
E	01	300	220	000	218	000	422	00	TRA	13,220.00	13,220.00	14,594.32	0.00	1,374.32		
E	01	300	220	000	219	000	422	00	MN Pd Leave	0.00	0.00	388.70	0.00	388.70		
E	01	300	220	000	220	000	422	00	Group Hospitalizat.	29,396.00	29,396.00	29,548.87	0.00	152.87		
E	01	300	220	000	230	000	422	00	Life Insurance	286.00	286.00	211.34	0.00	(74.66)		
E	01	300	220	000	240	000	422	00	Long Term Disability	756.00	756.00	727.46	0.00	(28.54)		
E	01	300	220	000	250	000	422	00	Board share TSA	3,973.00	3,973.00	3,889.65	0.00	(83.35)		
E	01	300	220	000	430	000	422	00	Instruct Supplies-English	700.00	700.00	250.55	0.00	(449.45)		
E	01	300	240	000	140	000	422	00	Salaries-Health/PE	66,944.00	66,944.00	76,011.83	0.00	9,067.83		
E	01	300	240	000	210	000	422	00	FICA	5,121.00	5,121.00	5,523.52	0.00	402.52		
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	7,456.77	0.00	1,489.77		
E	01	300	240	000	219	000	422	00	MN Pd Leave	0.00	0.00	201.72	0.00	201.72		
E	01	300	240	000	220	000	422	00	Group Hospitalizat.	9,053.00	9,053.00	9,061.12	0.00	8.12		
E	01	300	240	000	230	000	422	00	Life Insurance	115.00	115.00	105.99	0.00	(9.01)		
E	01	300	240	000	240	000	422	00	Long Term Disability	448.00	448.00	379.73	0.00	(68.27)		
E	01	300	240	000	250	000	422	00	Board share TSA	940.00	940.00	1,475.00	0.00	535.00		
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	401	000	422	00	Video Production Class Supl	0.00	0.00	246.84	0.00	246.84		
E	01	300	240	000	430	000	422	00	Instruct Supplies-PE/Health	350.00	350.00	341.76	0.00	(8.24)		
E	01	300	255	000	140	000	422	00	Salaries-Industrial Tech	64,864.00	64,864.00	63,928.00	0.00	(936.00)		
E	01	300	255	000	210	000	422	00	FICA	4,962.00	4,962.00	3,650.83	0.00	(1,311.17)		
E	01	300	255	000	218	000	422	00	TRA	5,675.00	5,675.00	6,271.38	0.00	596.38		
E	01	300	255	000	219	000	422	00	MN Pd Leave	0.00	0.00	166.24	0.00	166.24		

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2026

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

									District	B26	B26	Variances		
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD
E	01	300	255	000	220	000	422	00	Group Hospitalizat.	20,625.00	20,625.00	20,423.45	0.00	(201.55)
E	01	300	255	000	230	000	422	00	Life Insurance	116.00	116.00	104.89	0.00	(11.11)
E	01	300	255	000	240	000	422	00	Long Term Disability	230.00	230.00	270.81	0.00	40.81
E	01	300	255	000	250	000	422	00	Board share TSA	2,350.00	2,350.00	2,536.69	0.00	186.69
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	150,868.00	0.00	(2,209.00)
E	01	300	256	000	210	000	422	00	FICA	11,710.00	11,710.00	9,975.55	0.00	(1,734.45)
E	01	300	256	000	218	000	422	00	TRA	13,395.00	13,395.00	14,800.27	0.00	1,405.27
E	01	300	256	000	219	000	422	00	MN Pd Leave	0.00	0.00	392.16	0.00	392.16
E	01	300	256	000	220	000	422	00	Group Hospitalizat.	41,250.00	41,250.00	29,492.14	0.00	(11,757.86)
E	01	300	256	000	230	000	422	00	Life Insurance	223.00	223.00	209.75	0.00	(13.25)
E	01	300	256	000	240	000	422	00	Long Term Disability	530.00	530.00	536.78	0.00	6.78
E	01	300	256	000	250	000	422	00	Board share TSA	4,080.00	4,080.00	4,137.65	0.00	57.65
E	01	300	256	000	430	000	422	00	Instruct Supplies-Math	700.00	700.00	301.60	0.00	(398.40)
E	01	300	258	000	140	000	422	00	Salaries-Music	71,425.00	71,425.00	70,317.97	0.00	(1,107.03)
E	01	300	258	000	185	000	422	00	Music Stipends and Concert	0.00	0.00	7,245.00	0.00	7,245.00
E	01	300	258	000	210	000	422	00	FICA	5,705.00	5,705.00	4,569.22	0.00	(1,135.78)
E	01	300	258	000	218	000	422	00	TRA	6,523.00	6,523.00	7,608.86	0.00	1,085.86
E	01	300	258	000	219	000	422	00	MN Pd Leave	0.00	0.00	211.00	0.00	211.00
E	01	300	258	000	220	000	422	00	Group Hospitalizat.	20,625.00	20,625.00	18,978.05	0.00	(1,646.95)
E	01	300	258	000	230	000	422	00	Life Insurance	113.00	113.00	106.53	0.00	(6.47)
E	01	300	258	000	240	000	422	00	Long Term Disability	222.00	222.00	277.19	0.00	55.19
E	01	300	258	000	250	000	422	00	Board share TSA	2,260.00	2,260.00	2,098.29	0.00	(161.71)
E	01	300	258	000	350	000	422	00	Repairs & Maint. Ser	2,000.00	2,000.00	2,165.00	0.00	165.00
E	01	300	258	000	401	000	422	00	General Supplies	0.00	0.00	1,530.00	0.00	1,530.00
E	01	300	258	000	430	000	422	00	Instruct Supplies-Music	2,000.00	2,000.00	2,682.02	0.00	682.02
E	01	300	258	000	430	113	422	00	Instruct Supplies-Choir	0.00	0.00	33.75	0.00	33.75
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	136,310.00	0.00	(935.00)
E	01	300	260	000	210	000	422	00	FICA	10,499.00	10,499.00	8,627.18	0.00	(1,871.82)

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2026

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

									District	B26	B26	Variances		
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD
E	01	300	260	000	218	000	422	00	TRA	12,009.00	12,009.00	13,372.09	0.00	1,363.09
E	01	300	260	000	219	000	422	00	MN Pd Leave	0.00	0.00	354.40	0.00	354.40
E	01	300	260	000	220	000	422	00	Group Hospitilizat.	41,250.00	41,250.00	27,559.63	0.00	(13,690.37)
E	01	300	260	000	230	000	422	00	Life Insurance	338.00	338.00	212.56	0.00	(125.44)
E	01	300	260	000	240	000	422	00	Long Term Disability	451.00	451.00	488.41	0.00	37.41
E	01	300	260	000	250	000	422	00	Board share TSA	3,620.00	3,620.00	3,583.58	0.00	(36.42)
E	01	300	260	000	430	000	422	00	Instruct Supplies-Science	2,500.00	2,500.00	2,518.80	0.00	18.80
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	94,564.36	0.00	(19,387.64)
E	01	300	270	000	210	000	422	00	FICA	8,717.00	8,717.00	7,004.14	0.00	(1,712.86)
E	01	300	270	000	218	000	422	00	TRA	9,970.00	9,970.00	9,263.45	0.00	(706.55)
E	01	300	270	000	219	000	422	00	MN Pd Leave	0.00	0.00	246.13	0.00	246.13
E	01	300	270	000	220	000	422	00	Group Hospitilizat.	29,678.00	29,678.00	9,044.80	0.00	(20,633.20)
E	01	300	270	000	230	000	422	00	Life Insurance	14.00	14.00	49.48	0.00	35.48
E	01	300	270	000	235	000	422	00	Dental	0.00	0.00	59.72	0.00	59.72
E	01	300	270	000	240	000	422	00	Long Term Disability	68.00	68.00	88.35	0.00	20.35
E	01	300	270	000	250	000	422	00	Board share TSA	2,080.00	2,080.00	1,419.56	0.00	(660.44)
E	01	300	270	000	430	000	422	00	Instruct Supplies-Social Stuc	310.00	310.00	286.81	0.00	(23.19)
E	01	300	399	000	140	000	422	00	Salaries-Welding Instructor	17,628.00	17,628.00	18,364.68	0.00	736.68
E	01	300	399	000	210	000	422	00	FICA - Welding	1,348.00	1,348.00	1,404.88	0.00	56.88
E	01	300	399	000	218	000	422	00	TRA	1,542.00	1,542.00	1,801.58	0.00	259.58
E	01	300	399	000	219	000	422	00	MN Pd Leave - Welding	0.00	0.00	42.96	0.00	42.96
E	01	300	399	000	430	000	422	00	Instruct Supplies - Welding	1,500.00	1,500.00	2,725.29	0.00	1,225.29
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	7,414.19	0.00	2,414.19
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	518.91	0.00	163.91
E	01	300	402	740	218	000	422	00	TRA	255.00	255.00	727.33	0.00	472.33
E	01	300	402	740	219	000	422	00	MN Pd Leave	0.00	0.00	18.88	0.00	18.88
E	01	300	402	740	220	000	422	00	Group Hospitilizat.	60.00	60.00	1,090.45	0.00	1,030.45

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2026

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

								District	B26	B26	Year To Date	Variances	
L	Fd	Org	Pro	Fin	O/S	Crs	Class Sub	Account Description	Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	300	402	740	230	000	422 00	Life Insurance	0.00	0.00	2.64	0.00	2.64
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	165.18	0.00	105.18
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	36,191.04	0.00	(18,458.96)
E	01	300	407	740	210	000	422 00	FICA	3,990.00	3,990.00	2,527.77	0.00	(1,462.23)
E	01	300	407	740	218	000	422 00	TRA	4,858.00	4,858.00	3,550.35	0.00	(1,307.65)
E	01	300	407	740	219	000	422 00	MN Pd Leave	0.00	0.00	94.08	0.00	94.08
E	01	300	407	740	220	000	422 00	Group Hospitalizat.	6,960.00	6,960.00	5,452.29	0.00	(1,507.71)
E	01	300	407	740	230	000	422 00	Life Insurance	0.00	0.00	13.35	0.00	13.35
E	01	300	407	740	250	000	422 00	Board share TSA	785.00	785.00	825.78	0.00	40.78
E	01	300	408	740	140	000	422 00	Salaries-EBD	5,000.00	5,000.00	0.00	0.00	(5,000.00)
E	01	300	408	740	210	000	422 00	FICA	255.00	255.00	0.00	0.00	(255.00)
E	01	300	408	740	218	000	422 00	TRA	255.00	255.00	0.00	0.00	(255.00)
E	01	300	408	740	220	000	422 00	Group Hospitalizat.	450.00	450.00	0.00	0.00	(450.00)
E	01	300	408	740	250	000	422 00	Board share TSA	60.00	60.00	0.00	0.00	(60.00)
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	28,952.77	0.00	22,127.77
E	01	300	411	740	210	000	422 00	FICA	520.00	520.00	2,022.21	0.00	1,502.21
E	01	300	411	740	218	000	422 00	TRA	610.00	610.00	2,840.25	0.00	2,230.25
E	01	300	411	740	219	000	422 00	MN Pd Leave	0.00	0.00	75.23	0.00	75.23
E	01	300	411	740	220	000	422 00	Group Hospitalizat.	880.00	880.00	4,361.73	0.00	3,481.73
E	01	300	411	740	230	000	422 00	Life Insurance	0.00	0.00	10.66	0.00	10.66
E	01	300	411	740	250	000	422 00	Board share TSA	115.00	115.00	660.61	0.00	545.61
E	01	300	416	740	162	000	422 00	One-to-One Paraprofession:	27,100.00	27,100.00	12,390.64	0.00	(14,709.36)

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2026

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

									District	B26	B26	Year To Date	Variances	
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	01	300	416	740	210	000	422	00	FICA	2,050.00	2,050.00	947.86	0.00	(1,102.14)
E	01	300	416	740	214	000	422	00	PERA	2,040.00	2,040.00	929.29	0.00	(1,110.71)
E	01	300	416	740	219	000	422	00	MN Pd Leave	0.00	0.00	29.52	0.00	29.52
E	01	300	416	740	230	000	422	00	Life Insurance	0.00	0.00	2.22	0.00	2.22
E	01	300	416	740	240	000	422	00	Long Term Disability	0.00	0.00	2.69	0.00	2.69
E	01	300	420	740	433	000	422	00	Indiv Supplies - HS SPED	2,090.00	2,090.00	2,624.57	0.00	534.57
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 Hospitalizat.	1,000.00	1,000.00	0.00	0.00	(1,000.00)
E	01	300	620	000	230	000	422	00	Life Insurance	40.00	40.00	0.00	0.00	(40.00)
E	01	300	620	000	240	000	422	00	Long Term Disability	33.00	33.00	0.00	0.00	(33.00)
E	01	300	640	306	140	000	403	00	Salaries	500.00	500.00	0.00	0.00	(500.00)
E	01	300	640	306	210	000	403	00	FICA	100.00	100.00	0.00	0.00	(100.00)
E	01	300	640	306	218	000	403	00	TRA	100.00	100.00	0.00	0.00	(100.00)
E	01	300	640	316	140	000	403	00	HS SD Salaries	1,500.00	1,500.00	225.00	0.00	(1,275.00)
E	01	300	640	316	210	000	403	00	FICA	100.00	100.00	17.21	0.00	(82.79)
E	01	300	640	316	218	000	403	00	TRA	150.00	150.00	22.07	0.00	(127.93)
E	01	300	640	316	305	000	403	00	Consulting Fees-HS SD	250.00	250.00	0.00	0.00	(250.00)
E	01	300	640	316	366	000	403	00	H.S. Staff Develop	3,000.00	3,000.00	4,625.43	0.00	1,625.43
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	6,760,092.75	0.00	(431,018.25)

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2026

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

										District	B26	B26	Variances		
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description		Adopted Budget	Revised Budget	Year To Date	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	41,382.11	0.00	(2,617.89)
E	02	005	770	701	170	000	464	00	Clerical		33,000.00	33,000.00	31,272.00	0.00	(1,728.00)
E	02	005	770	701	175	000	464	00	Salaries		109,000.00	109,000.00	77,556.05	0.00	(31,443.95)
E	02	005	770	701	210	000	464	00	FICA		13,000.00	13,000.00	10,469.98	0.00	(2,530.02)
E	02	005	770	701	214	000	464	00	PERA		11,850.00	11,850.00	11,046.88	0.00	(803.12)
E	02	005	770	701	219	000	464	00	MN Pd Leave		0.00	0.00	332.83	0.00	332.83
E	02	005	770	701	220	000	464	00	Insurance		24,903.00	24,903.00	16,592.98	0.00	(8,310.02)
E	02	005	770	701	230	000	464	00	Life Insurance		280.00	280.00	219.89	0.00	(60.11)
E	02	005	770	701	240	000	464	00	Long Term Disability		850.00	850.00	706.28	0.00	(143.72)
E	02	005	770	701	250	000	464	00	Board share TSA		5,200.00	5,200.00	2,759.17	0.00	(2,440.83)
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 Mainte		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	558.00	0.00	358.00
E	02	005	770	701	401	000	464	00	General Supplies		5,000.00	5,000.00	7,203.09	0.00	2,203.09
E	02	005	770	701	490	000	464	00	Food		76,000.00	76,000.00	71,384.65	0.00	(4,615.35)
E	02	005	770	701	491	000	464	00	Commodities		6,000.00	6,000.00	3,140.30	0.00	(2,859.70)
E	02	005	770	701	495	000	464	00	Milk		32,000.00	32,000.00	28,976.79	0.00	(3,023.21)
E	02	005	770	701	530	000	464	00	Equipment		5,000.00	5,000.00	3,611.03	0.00	(1,388.97)
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	20,729.01	0.00	20,729.01
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	1,136.59	0.00	1,136.59
E	02	005	770	709	490	709	464	00	SUMMER FOOD PROGRAM		0.00	0.00	2,824.21	0.00	2,824.21
02	Food Service										377,833.00	377,833.00	375,229.49	0.00	(2,603.51)

Lake of the Woods Public Schools #390
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Sequence: L, Fd, Org, Pro, Fin, O/S, Crs

									District	B26	B26	Year To Date	Variances	
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
E	04	005	505	321	110	000	431	00	Exec. Salaries - Commed Di	76,750.00	76,750.00	37,445.50	0.00	(39,304.50)
E	04	005	505	321	170	000	431	00	Sec/Clerical Sal.	700.00	700.00	2,900.00	0.00	2,200.00
E	04	005	505	321	210	000	431	00	FICA	3,000.00	3,000.00	2,841.42	0.00	(158.58)
E	04	005	505	321	214	000	431	00	PERA	5,775.00	5,775.00	2,996.01	0.00	(2,778.99)
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	86.28	0.00	86.28
E	04	005	505	321	220	000	431	00	Group Hospitilizat.	4,527.00	4,527.00	4,777.38	0.00	250.38
E	04	005	505	321	230	000	431	00	Life Insurance	60.00	60.00	54.78	0.00	(5.22)
E	04	005	505	321	240	000	431	00	Long Term Disability	70.00	70.00	77.41	0.00	7.41
E	04	005	505	321	250	000	431	00	Board share TSA	494.00	494.00	532.06	0.00	38.06
E	04	005	505	321	305	000	431	00	Consulting Fees	18,000.00	18,000.00	14,654.85	0.00	(3,345.15)
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	10,995.33	0.00	4,995.33
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	570	321	366	000	431	00	Travel, Conv, Conf	0.00	0.00	409.00	0.00	409.00
E	04	005	580	325	140	000	432	00	Salaries-ECFE	15,000.00	15,000.00	6,741.42	0.00	(8,258.58)
E	04	005	580	325	144	000	432	00	Classroom Support - ECFE	0.00	0.00	361.40	0.00	361.40
E	04	005	580	325	210	000	432	00	FICA	1,300.00	1,300.00	543.37	0.00	(756.63)
E	04	005	580	325	214	000	432	00	PERA	0.00	0.00	27.11	0.00	27.11
E	04	005	580	325	218	000	432	00	TRA	1,487.00	1,487.00	661.33	0.00	(825.67)
E	04	005	580	325	219	000	432	00	MN Pd Leave	0.00	0.00	21.38	0.00	21.38
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	5.79	0.00	(17.21)
E	04	005	580	325	240	000	432	00	Long Term Disability	37.00	37.00	17.64	0.00	(19.36)
E	04	005	580	325	250	000	432	00	Board share TSA	267.00	267.00	141.45	0.00	(125.55)
E	04	005	580	325	366	000	432	00	ECFE Travel and Conferenc	600.00	600.00	389.00	0.00	(211.00)
E	04	005	580	325	366	580	432	00	Travel, Conv, Conf-ECI	0.00	0.00	342.49	0.00	342.49
E	04	005	580	325	401	000	432	00	General Supplies - ECFE	483.00	483.00	9,057.64	0.00	8,574.64

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

							District		B26	B26	Year To Date	Variances	
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget	Adopted to Revised	Revised to YTD
E	04	005	580	325	401	580	432	00	ECI General Supplies	99.00	99.00	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	662.38
E	04	005	580	325	430	580	432	00	Instruct Supplies-ECI	0.00	0.00	2,186.47	2,186.47
E	04	005	582	344	144	000	444	00	Classroom Support	27,500.00	27,500.00	3,045.83	(24,454.17)
E	04	005	582	344	210	000	444	00	FICA-School Readiness	2,100.00	2,100.00	233.05	(1,866.95)
E	04	005	582	344	214	000	444	00	PERA - School Readiness	2,000.00	2,000.00	146.85	(1,853.15)
E	04	005	582	344	219	000	444	00	MN Pd Leave-School Readir	0.00	0.00	8.14	8.14
E	04	005	582	344	220	000	444	00	Group Hospitilizat.-School R	5,260.00	5,260.00	0.00	(5,260.00)
E	04	005	582	344	230	000	444	00	Life Insurance	74.00	74.00	4.27	(69.73)
E	04	005	582	344	240	000	444	00	Long Term Disability	103.00	103.00	3.55	(99.45)
E	04	005	582	344	250	000	444	00	Board share TSA	851.00	851.00	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	(324.71)
E	04	005	583	354	140	000	464	00	Salaries	170.00	170.00	0.00	(170.00)
E	04	005	583	354	210	000	464	00	FICA	13.00	13.00	45.90	32.90
E	04	005	583	354	214	000	464	00	PERA	50.00	50.00	0.00	(50.00)
E	04	005	583	354	218	000	464	00	TRA	15.00	15.00	58.86	43.86
E	04	005	583	354	219	000	464	00	MN Pd Leave	0.00	0.00	2.34	2.34
E	04	005	583	354	305	000	464	00	School Readiness Consultin	1,210.00	1,210.00	1,355.02	145.02
E	04	005	590	321	144	811	431	00	Lifeguards/WSI	28,000.00	28,000.00	22,935.22	(5,064.78)
E	04	005	590	321	172	811	431	00	Pool Supervisor	100,000.00	100,000.00	59,135.98	(40,864.02)
E	04	005	590	321	210	811	431	00	FICA-Pool	6,500.00	6,500.00	5,803.03	(696.97)
E	04	005	590	321	214	811	431	00	PERA-Pool	6,400.00	6,400.00	5,053.84	(1,346.16)
E	04	005	590	321	218	811	431	00	TRA-Pool	307.00	307.00	104.41	(202.59)
E	04	005	590	321	219	811	431	00	MN Pd Leave-Pool	0.00	0.00	146.77	146.77
E	04	005	590	321	220	811	431	00	Group Hospitilizat-Pool	8,622.00	8,622.00	8,776.25	154.25
E	04	005	590	321	230	811	431	00	Life Insurance-Pool	113.00	113.00	38.98	(74.02)
E	04	005	590	321	240	811	431	00	Long Term Disability	206.00	206.00	175.50	(30.50)
E	04	005	590	321	250	811	431	00	TSA-Pool	1,560.00	1,560.00	100.13	(1,459.87)
E	04	005	590	321	251	811	431	00	HCSPPR	0.00	0.00	37,402.69	37,402.69
E	04	005	590	321	305	811	431	00	Consulting Fees	4,000.00	4,000.00	4,195.00	195.00

Lake of the Woods Public Schools #390
Budgetary Comparison Report
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Sequence: L, Fd, Org, Pro, Fin, O/S, Crs

										B26		Year To Date	Variances	
										Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	District Account Description					
E	04	005	590	321	330	811	431	00	Utility Service-Pool	45,000.00	45,000.00	44,720.03	0.00	(279.97)
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	24,504.87	0.00	4,504.87
E	04	005	590	321	430	811	431	00	Instruct Supplies-Pool	500.00	500.00	0.00	0.00	(500.00)
E	04	005	590	321	530	811	431	00	Equipment-Pool	3,500.00	3,500.00	0.00	0.00	(3,500.00)
E	04	005	590	321	820	811	431	00	Dues & Member. - Pool	0.00	0.00	1,346.18	0.00	1,346.18
04	Community Service									410,228.00	410,228.00	325,661.87	0.00	(84,566.13)

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										District	B26	B26	Year To Date	Variances	
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget	Adopted to Revised		Revised to YTD	
E	06	005	870	000	305	000	464	00	Miscellaneous Consulting	0.00	0.00	119,517.75	0.00	119,517.75	
E	06	005	870	000	520	000	464	00	Bldg Acqu/Construct	0.00	0.00	9,945.00	0.00	9,945.00	
06	Building Constructin									0.00	0.00	129,462.75	0.00	129,462.75	

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

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

									District	B26	B26		Variances	
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD
E	21	005	298	301	401	703	401	703	Science Club	0.00	0.00	95.94	0.00	95.94
E	21	005	298	301	401	704	401	704	Kindergarten Clawset	0.00	0.00	130.93	0.00	130.93
E	21	005	298	301	401	712	401	712	High School Yearbook	7,500.00	7,500.00	3,413.60	0.00	(4,086.40)
E	21	005	298	301	401	713	401	713	Student Council	618.00	618.00	728.61	0.00	110.61
E	21	005	298	301	401	714	401	714	Special Ed Fundraising	500.00	500.00	0.00	0.00	(500.00)
E	21	005	298	301	401	715	401	715	Elementary Yearbook	515.00	515.00	1,884.77	0.00	1,369.77
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	369.53	0.00	369.53
E	21	005	298	301	401	719	401	719	Class of 2033	0.00	0.00	2,863.38	0.00	2,863.38
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	17,126.20	0.00	15,066.20
E	21	005	298	301	401	727	401	727	Class of 2027	2,000.00	2,000.00	12.11	0.00	(1,987.89)
E	21	005	298	301	401	729	401	729	Class of 2028	1,545.00	1,545.00	5,919.00	0.00	4,374.00
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	16,706.89	0.00	15,206.89
E	21	005	298	301	401	732	401	732	Backpack Program	2,500.00	2,500.00	7,906.37	0.00	5,406.37
21	Student Activity Fund									27,783.00	27,783.00	60,716.56	0.00	32,933.56

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										District	B26	B26	Variances		
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD	
R	01	005	000	000	001	000	422	00	Levy-Tax Settlement	(603,335.00)	(603,335.00)	(1,616,746.09)	0.00	(1,013,411.09)	
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)	(1,226,209.43)	0.00	(852,262.43)	
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)	(41,961.27)	0.00	(11,961.27)	
R	01	005	000	000	093	000	422	00	Facility Use	(8,000.00)	(8,000.00)	(10,140.00)	0.00	(2,140.00)	
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)	(22,642.84)	0.00	(7,642.84)	
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)	(176,494.96)	0.00	(146,544.96)	
R	01	005	000	000	211	000	422	00	Foundation Aid-IDEAS	(4,114,091.00)	(4,114,091.00)	(4,189,739.78)	0.00	(75,648.78)	
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)	(4,323.21)	0.00	3,174.79	
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)	(466,471.30)	0.00	178,360.70	
R	01	005	000	000	370	000	422	00	Aid from MN Children	(5,000.00)	(5,000.00)	(3,704.24)	0.00	1,295.76	
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)	(15,056.75)	0.00	4,198.25	
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)	(16,796.26)	0.00	601.74	
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)	(38,715.00)	0.00	5,785.00	
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	

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								District	B26	B26	Year To Date	Variances	
L	Fd	Org	Pro	Fin	O/S	Crs	Class Sub	Account Description	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)	(17,814.72)	0.00	22,185.28
R	01	005	000	372	071	000	472 00	Medical Assistance Reimbur	(15,000.00)	(15,000.00)	(2,920.39)	0.00	12,079.61
R	01	005	000	373	300	000	471 00	School Nurse State Aid and	(40,000.00)	(40,000.00)	(35,796.27)	0.00	4,203.73
R	01	005	000	374	300	000	422 00	Student Support Coop	0.00	0.00	(35,796.27)	0.00	(35,796.27)
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)	(40,272.00)	0.00	1,728.00
R	01	005	000	599	500	000	422 00	Emergency Connectivity Fur	(23,000.00)	(23,000.00)	0.00	0.00	23,000.00
R	01	005	000	714	400	000	422 00	P-EBT Coordinator Fed. Aids	0.00	0.00	(1,704.76)	0.00	(1,704.76)
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	(3,210.00)	0.00	(3,210.00)
R	01	005	292	000	040	000	422 00	Tuition from Patrons	(500.00)	(500.00)	(23,440.63)	0.00	(22,940.63)
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)	(80.00)	0.00	2,470.00
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)	(2,872.50)	0.00	(1,372.50)
R	01	005	292	000	060	104	422 00	Gate Receipts-BBB	(2,000.00)	(2,000.00)	(4,869.50)	0.00	(2,869.50)
R	01	005	292	000	099	000	422 00	Misc Revenue	(2,000.00)	(2,000.00)	(6,007.07)	0.00	(4,007.07)

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2026

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

									District	B26	B26	Year To Date	Variances	
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget		Adopted to Revised	Revised to YTD
R	01	005	292	000	099	102	422	00	Misc Rev-Volleyball	(355.00)	(355.00)	(100.00)	0.00	255.00
R	01	005	292	000	099	105	422	00	Misc Revenue-Track	(2,000.00)	(2,000.00)	(10,171.27)	0.00	(8,171.27)
R	01	005	292	000	099	106	422	00	Donation Baseball Uniforms	0.00	0.00	(800.00)	0.00	(800.00)
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)	(358.77)	0.00	(158.77)
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)	(68,066.18)	0.00	33,124.82
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	420	000	360	000	422	00	Spec Educ-General	0.00	0.00	(414.52)	0.00	(414.52)
R	01	005	760	720	625	000	422	00	Insurance Recovery	0.00	0.00	(3,219.60)	0.00	(3,219.60)
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)	(873.50)	0.00	(373.50)
R	01	300	211	000	096	000	422	00	Welding Gifts from Loc Sour	0.00	0.00	(935.41)	0.00	(935.41)
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 ME	(1,000.00)	(1,000.00)	800.00	0.00	1,800.00
01	General Fund									(7,433,838.00)	(7,433,838.00)	(8,163,369.48)	0.00	(729,531.48)

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2026

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

									District	B26	B26		Variances		
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	Adopted Budget	Revised Budget	Year To Date	Adopted to Revised	Revised to YTD	
R	02	005	770	499	400	000	464	00	Natnl School Lunch Equipme	0.00	0.00	(22,441.68)	0.00	(22,441.68)	
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)	(145,264.94)	0.00	(35,264.94)	
R	02	005	770	701	471	000	464	00	Federal Regular Lunch-Non-I	(25,000.00)	(25,000.00)	(32,346.98)	0.00	(7,346.98)	
R	02	005	770	701	472	000	464	00	Federal Free and Reduced-N	(82,000.00)	(82,000.00)	(73,102.96)	0.00	8,897.04	
R	02	005	770	701	473	000	464	00	Commodity Cash Program-N	(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)	(17,772.46)	0.00	(5,772.46)	
R	02	005	770	703	300	000	464	00	State Aid and Grants-IDEAS	(25,000.00)	(25,000.00)	(10,195.25)	0.00	14,804.75	
R	02	005	770	705	300	000	464	00	Bkfst State Aid and Grants	(37,000.00)	(37,000.00)	(29,340.00)	0.00	7,660.00	
R	02	005	770	705	476	000	464	00	Federal Breakfast-Non IDEA	(35,000.00)	(35,000.00)	(29,698.96)	0.00	5,301.04	
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)	(364,695.61)	0.00	(6,345.61)	

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2026

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

										District	B26	B26	Variances		
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description		Adopted Budget	Revised Budget	Year To Date	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)	(6,922.42)	0.00	(4,422.42)
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)	(222.00)	0.00	(47.00)
R	04	005	000	321	234	000	431	00	Ag Credit		(340.00)	(340.00)	(402.20)	0.00	(62.20)
R	04	005	000	321	300	000	431	00	Community Ed State Aid		0.00	0.00	(691.49)	0.00	(691.49)
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)	(588.00)	0.00	(463.00)
R	04	005	000	325	099	000	432	00	Miscellaneous Revenue		0.00	0.00	(359.07)	0.00	(359.07)
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)	(25,474.11)	0.00	4,525.89
R	04	005	505	321	040	099	431	00	Weight Room Tuition		(500.00)	(500.00)	(581.00)	0.00	(81.00)
R	04	005	505	321	099	000	431	00	Community Ed Misc Local Re		0.00	0.00	(253.44)	0.00	(253.44)
R	04	005	580	325	300	000	432	00	State Aid and Grants		(11,847.00)	(11,847.00)	(4,779.13)	0.00	7,067.87
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)	(15,000.00)	0.00	(5,500.00)
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)	(15,526.05)	0.00	2,699.95
R	04	005	583	354	300	000	464	00	Preschool Screening-State /		(1,650.00)	(1,650.00)	(2,030.04)	0.00	(380.04)
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)	(11,673.00)	0.00	(1,673.00)
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)	(89,489.90)	0.00	256,403.10

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2026

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

										District	B26	B26		Variances	
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description		Adopted Budget	Revised Budget	Year To Date	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
R	07	005	000	000	631	000	464	00	Bond Sales		0.00	0.00	(111,474.85)	0.00	(111,474.85)
07	Debt Redemption										(1,104,708.00)	(1,104,708.00)	(279,969.01)	0.00	824,738.99

Lake of the Woods Public Schools #390
Budgetary Comparison Report
Period Ending June 30,2026

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

										District	B26	B26	Year To Date	Variances	
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Account Description	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	(765.00)	0.00	(765.00)	
R	21	005	298	301	099	712	401	712	High School Yearbook	(5,500.00)	(5,500.00)	(5,491.28)	0.00	8.72	
R	21	005	298	301	099	713	401	713	Student Council	(1,000.00)	(1,000.00)	(320.00)	0.00	680.00	
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)	(942.00)	0.00	358.00	
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	(2,194.00)	0.00	(2,194.00)	
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)	(6,642.50)	0.00	(2,642.50)	
R	21	005	298	301	099	727	401	727	Class of 2027	(4,000.00)	(4,000.00)	(2,090.63)	0.00	1,909.37	
R	21	005	298	301	099	729	401	729	Class of 2028	(500.00)	(500.00)	(5,898.00)	0.00	(5,398.00)	
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)	(11,167.94)	0.00	(10,167.94)	
R	21	005	298	301	099	732	401	732	Backpack Program	(1,000.00)	(1,000.00)	(657.50)	0.00	342.50	
21	Student Activity Fund									(30,050.00)	(30,050.00)	(45,324.85)	0.00	(15,274.85)	
Report Totals:										(214,184.00)	(214,184.00)	(238,935.43)	0.00	(24,751.43)	

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 06/01/2026-6/30/2026 Period: 202612-202612 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
BOR	9479566	08652		MINNESOTA BUREAU OF CRIMINAL APPREHENSION		Check
			E 01 005 716 342 311 000	Cook, Jack		\$15.00
PO#:	Voucher #:	80045	Invoice	Invoice No: 06/01/26	6/1/2026	Paid Amt: \$15.00 Check Amount: \$15.00
BOR	9479567	2899		AMAZON CAPITAL SERVICES		Check
			E 21 005 298 301 401 731	B01BXU1RV6 Nabisco Snacks Variety Pack, C		\$8.68
			E 21 005 298 301 401 731	B01GQ5GQEG Goldfish Crackers Big Smiles		\$12.86
			E 21 005 298 301 401 731	B0BC2JMYHS OREO Chocolate Sandwich Cc		\$9.86
			E 21 005 298 301 401 731	B0DJQYTNZ2 24 Pack Mini Slow Rise Stress		\$29.95
			E 21 005 298 301 401 731	B0GKQGRCPJ Caprysun Spring Kids Juice B		\$34.99
PO#: 9505	Voucher #:	80055	Invoice	Invoice No: 1TH1-P9RX-NQ3C	6/4/2026	Paid Amt: \$96.34
			E 01 100 203 000 401 000	B08N9YMLRZ Aothia Desk Protector Mat, Mo		\$9.99
			E 01 100 203 000 401 000	B0C7V8XZGT colpart 120 Colors Alcohol Mar		\$24.99
			E 01 100 203 000 401 000	B0CFXW2SXD GOTOBA Dark Green Pen Per		\$8.99
			E 01 100 203 000 401 000	B0CPJ2XQ7S Antonki 2 Pack Digital Timer for		\$6.97
			E 01 100 203 000 401 000	B0D4J1V7QC CGBHW Funny Classroom Pos		\$6.99
			E 01 100 203 000 401 000	B0DG8Q8JTZ DUMOS Small Standing Desk M		\$54.58
			E 01 100 203 000 401 000	B0DQNH85JP HuggieGems 4 Pack Magnetic		\$11.99
			E 01 100 203 000 401 000	Amazon Shipping Charge		\$6.99
PO#: 9502	Voucher #:	80056	Invoice	Invoice No: 133T-YV3G-WFMK	6/4/2026	Paid Amt: \$131.49
			E 01 300 212 000 430 000	B0FSQSGSQ6 YOUQIWIJ 240 Colors Acrylic		\$79.89
PO#: 9499	Voucher #:	80049	Invoice	Invoice No: 17Q9-FHQ9-PT1C	6/4/2026	Paid Amt: \$79.89
			E 01 200 001 000 401 200	B01MAV165F eos 100% Natural & Organic Lip		\$5.59
			E 01 200 001 000 401 200	B0BR6GDCZK Simetufy 15 Pcs Rocks for Pai		\$9.79
			E 01 200 001 000 401 200	B0BTM7KBXC Kalysky Adult Coloring Books		\$13.59
			E 01 200 001 000 401 200	B0CX18CGFF RUKEJUNE Cute Office Desk f		\$9.99
			E 01 200 001 000 401 200	B0DZX81327 2026 Upgraded Magnetic Rod F		\$18.99
			E 01 200 001 000 401 200	B0FF4G356J JOJOPLAY Tube Seed Beads 7		\$9.99
PO#: 9500	Voucher #:	80050	Invoice	Invoice No: 1CWQ-JJYM-4QWP	6/4/2026	Paid Amt: \$67.94
			E 01 300 240 000 401 000	B082H44RP2 STUNTMAN High Stability Ches		\$31.99
			E 01 300 240 000 401 000	B09X7BYSFG SanDisk 64GB Extreme PRO r		\$34.91
			E 01 300 240 000 430 000	B0C9ZX3P7Y DNA Motoring 3-Layer Utility St		\$249.99
			E 01 300 240 000 401 000	B0DCLWXXY2 GoPro Contacto (HERO13, HE		\$83.99
			E 01 300 240 000 401 000	B0DP8M9SWR VRIG Quick Release Mount for		\$35.98
			E 01 300 240 000 401 000	B0FNQL5159 WeeFancy Small Portable Char		\$59.97
			E 01 300 240 000 430 000	Amazon Shipping Charge		\$6.99

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 06/01/2026-6/30/2026 Period: 202612-202612 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
BOR	9479567	2899		AMAZON CAPITAL SERVICES		Check
			E 01 300 240 000 430 000	Promotions & Discounts		(\$11.31)
PO#:	9504	Voucher #:	80059	Invoice	Invoice No: 1TXC-VP4K-TQLM	6/4/2026
						Paid Amt: \$492.51
						Check Amount: \$868.17
BOR	9479568	00130		Auto Value Baudette		Check
			E 01 005 760 720 401 000	866850 - 5QT PM 5W30 Synthetic		\$26.99
PO#:		Voucher #:	80044	Invoice	Invoice No: 39249233	6/4/2026
						Paid Amt: \$26.99
						Check Amount: \$26.99
BOR	9479569	5278		AVIBEN - EDUCATOR BENEFIT CONSULTANTS		Check
			E 01 005 010 000 305 000	403B Compliance - Admin & Compliance Servi		\$145.98
PO#:		Voucher #:	80053	Invoice	Invoice No: 42237	6/4/2026
						Paid Amt: \$145.98
						Check Amount: \$145.98
BOR	9479570	09546		CenturyLink		Check
			E 01 005 810 000 320 000	Communications Service		\$127.84
PO#:		Voucher #:	80046	Invoice	Invoice No: 05/26/26	6/4/2026
						Paid Amt: \$127.84
						Check Amount: \$127.84
BOR	9479571	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		(\$30.00)
			E 04 005 590 321 401 811	EC-15 - Environmental Charge		\$10.00
			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		\$415.30
			E 04 005 590 321 401 811	699922 - 15 GA Blu/Black Deidrum		(\$5.00)
			E 04 005 590 321 401 811	Fuel Surcharge		\$26.50
			E 04 005 590 321 401 811	32243 - pH Dowl LO		\$393.44
			E 04 005 590 321 401 811	699922 - 15 GA Blu/Black Deidrum		\$45.00
			E 04 005 590 321 401 811	14420 - Sodium Bicarbonate		\$85.28
			E 04 005 590 321 401 811	699922 - 15 GA Blu/Black Deidrum		\$30.00
			E 04 005 590 321 401 811	367832 - R-0003 DPD #3 Reagent		\$14.75
			E 04 005 590 321 401 811	367817 - R-0870-I DPD Powder (10 GM)		\$52.50
			E 04 005 590 321 401 811	167818 - R-0871-C FAS DPD Titrating		\$67.50
PO#:		Voucher #:	80083	Invoice	Invoice No: 7444172	6/4/2026
						Paid Amt: \$1,135.27
						Check Amount: \$1,135.27
BOR	9479572	2315		HUGOS LAKE OF THE WOODS FOODS		Check
			E 02 005 770 701 490 000	Food		\$5.11
			E 21 005 298 301 401 731	PBIS		\$570.63

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 06/01/2026-6/30/2026 Period: 202612-202612 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
BOR	9479572	2315		HUGOS LAKE OF THE WOODS FOODS		Check
			E 01 300 420 740 433 000	High School SPED		\$37.27
PO#:	Voucher #:	80054	Invoice	Invoice No: 05/31/26	6/4/2026	Paid Amt: \$613.01 Check Amount: \$613.01
BOR	9479573	4847		Josten's		Check
			E 21 005 298 301 401 715	Elementary Yearbooks 2025/26		\$455.01
PO#:	Voucher #:	80048	Invoice	Invoice No: 1446198	6/4/2026	Paid Amt: \$455.01 Check Amount: \$455.01
BOR	9479574	3752		Midwest Bus Parts		Check
			E 01 005 760 720 401 000	10-A-210000A - 96" Heavy-Duty Stainless Ste		\$63.73
			E 01 005 760 720 401 000	01-ZBS-275 - Opti-Luxx 2.75 x 4" Entry Door/I		\$69.00
			E 01 005 760 720 401 000	01-ZBS-45 - Opti-Luxx Stepwell LED 4.5"		\$50.59
			E 01 005 760 720 401 000	01-ZDS-2 - Opti-Luxx LED Dome w/Base		\$49.87
PO#:	Voucher #:	80060	Invoice	Invoice No: INV29377	6/4/2026	Paid Amt: \$233.19 Check Amount: \$233.19
BOR	9479575	5389		Mobile Radio Engineering, Inc.		Check
			E 01 005 760 720 320 000	Active Radio Credit		\$35.00
PO#:	Voucher #:	79984	Credit	Invoice No: 221002978-1	6/4/2026	Paid Amt: (\$35.00)
			E 01 005 760 720 320 000	Contract Rate - 06/01/26 - 06/30/26		\$575.00
PO#:	Voucher #:	80057	Invoice	Invoice No: 80005161	6/4/2026	Paid Amt: \$575.00 Check Amount: \$540.00
BOR	9479576	5574		NORTH CENTRAL INTERNATIONAL		Check
			E 01 005 760 720 401 000	205N/2522492C91 - Gasket, Exhaust Manifold		\$28.67
			E 01 005 760 720 401 000	205N/PSI35001106 - Bolt, M8 X 1 25 X 35mm I		\$31.20
			E 01 005 760 720 401 000	Freight		\$15.00
PO#:	Voucher #:	80058	Invoice	Invoice No: X205096481:01	6/4/2026	Paid Amt: \$74.87 Check Amount: \$74.87
BOR	9479577	5644		NORTHERN EXPOSURE DESIGN		Check
			E 04 005 505 321 401 000	Lake of the Woods Bears Track & Field Shirts		\$91.00
PO#:	Voucher #:	80052	Invoice	Invoice No: 00302	6/4/2026	Paid Amt: \$91.00 Check Amount: \$91.00
BOR	9479578	1456		PARK RAPIDS HIGH SCHOOL		Check
			E 01 222 292 000 820 105	Park Rapids Varsity Track Meet		\$125.00
PO#:	Voucher #:	80051	Invoice	Invoice No: 05/28/26	6/4/2026	Paid Amt: \$125.00 Check Amount: \$125.00

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 06/01/2026-6/30/2026 Period: 202612-202612 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
BOR	9479579	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		\$28.92
			E 01 005 810 000 320 000	Tele Assistance Plan Surcharge		\$0.48
			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 #:	80047	Invoice	Invoice No: 06/01/26	6/4/2026	Paid Amt: \$464.34 Check Amount: \$464.34
BOR	9479580	5795		UNIVERSITY OF WISCONSIN - RIVER FALLS		Check
			E 01 300 640 316 366 000	Energy Throughout Physics Class		\$490.00
PO#:	Voucher #:	80092	Invoice	Invoice No: 06/05/26	6/10/2026	Paid Amt: \$490.00 Check Amount: \$490.00
BOR	9479581	3621		ACT		Check
			E 01 300 211 000 461 000	DISTRICT TESTING - ACT (NO WRITING) TEST		\$328.50
PO#:	Voucher #:	80093	Invoice	Invoice No: 39446	6/11/2026	Paid Amt: \$328.50 Check Amount: \$328.50
BOR	9479582	2899		AMAZON CAPITAL SERVICES		Check
			E 01 300 256 000 430 000	1339052741 I Survived Series Complete Set (		\$103.99
			E 01 300 256 000 430 000	Shipping		\$3.05
PO#: 9495	Voucher #:	80104	Invoice	Invoice No: 17VP-H1CL-9FMN	6/11/2026	Paid Amt: \$107.04
			E 01 100 203 000 430 000	B07QNM4ZP PrintWorks White Cardstock 8,		\$14.79
PO#: 9503	Voucher #:	80096	Invoice	Invoice No: 1J77-RRMG-NGKJ	6/11/2026	Paid Amt: \$14.79
			E 01 005 105 000 401 000	B0GZNTGVST - Dumos Stackable Arm Recpti		\$209.97
PO#:	Voucher #:	80101	Invoice	Invoice No: 1PDL-GLCM-FK1P	6/11/2026	Paid Amt: \$209.97
			E 01 005 105 000 401 000	B0F2T34KD9 - Nordun Plastic 1" File Jackets,		\$36.80
PO#:	Voucher #:	80085	Invoice	Invoice No: 13V6-41YQ-NNQX	6/11/2026	Paid Amt: \$36.80
			E 01 100 203 000 430 000	B00009RAX4 Sharpie Metallic Permanent Ma		\$3.48
			E 01 100 203 000 430 000	B0007L1W0E BIC Wite-Out EZ Correct Corre		\$6.49
			E 01 100 203 000 430 000	B000J09CO6 Paper Mate Flair Felt Tip Pens,		\$9.69
			E 01 100 203 000 430 000	B002764UJW Sharpie Super Permanent Mark		\$10.49
			E 01 100 203 000 430 000	B00MFTLNU0 Scotch Thermal Laminating Poi		\$22.29
			E 01 100 203 000 430 000	B0779641WW ZKOO Numbered Classroom S		\$13.29
			E 01 100 203 000 430 000	B07CHRSKM3 UCreate Watercolor Paper, Wt		\$23.32
			E 01 100 203 000 430 000	B081Q6F7D1 upsimpls 5x7 Picture Frame S		\$43.98
			E 01 100 203 000 430 000	B093WMWKBP Amazon Basics Reclosable G		\$6.38

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 06/01/2026-6/30/2026 Period: 202612-202612 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
BOR	9479582	2899		AMAZON CAPITAL SERVICES		Check
			E 01 100 203 000 430 000	B093X4M4QF Amazon Basics Heavy Duty Alu		\$11.41
			E 01 100 203 000 430 000	B09H64QLFV TSSART White Art Tape Mediu		\$5.99
			E 01 100 203 000 430 000	B09WB2448V 4 Cup Basket Coffee Filters (2C		\$8.49
			E 01 100 203 000 430 000	B0BN9F5YP4 Mr. Pen- Pencil Top Erasers, 12		\$7.79
			E 01 100 203 000 430 000	B0C2CY22B8 Amazon Basics Everyday Dispi		\$5.58
			E 01 100 203 000 430 000	B0CH929RS5 Amazon Basics Reclosable Do		\$2.64
			E 01 100 203 000 430 000	B0CLH1445W Amazon Basics Disposable Cle		\$5.99
			E 01 100 203 000 430 000	B0CVX6LR71 WORKPRO 3.6V Cordless Hot		\$29.99
			E 01 100 203 000 430 000	B0CW8YPBGB Freshware Plastic Portion Cuj		\$8.62
			E 01 100 203 000 430 000	B0D22PPZCL Teyssor Spray Bottles Water Sp		\$7.49
			E 01 100 203 000 430 000	B0DDXCKBZB OMNISAFE 12 Pack 6 Quart S		\$70.28
			E 01 100 203 000 430 000	B0FN6RTWPP Bandle B. Chalk Markers - 8 V		\$7.88
			E 01 100 203 000 430 000	B0FWYK6QTT 600 Pcs Foam Heart Stickers		\$4.99
			E 01 100 203 000 430 000	Amazon Shipping Charge		\$0.00
PO#: 9503	Voucher #:	80102	Invoice	Invoice No: 1K9N-Q3XT-39PN	6/11/2026	Paid Amt: \$316.55
						Check Amount: \$685.15
BOR	9479583	4072		ANDY'S GARAGE		Check
			E 01 005 760 720 442 000	Diesel Fuel		\$215.73
PO#:	Voucher #:	80088	Invoice	Invoice No: 0627747	6/11/2026	Paid Amt: \$215.73
						Check Amount: \$215.73
BOR	9479584	5308		AT&T MOBILITY		Check
			E 01 300 211 000 320 000	Substitutes		\$45.94
			E 01 100 203 000 320 000	Main Office		\$45.94
			E 01 200 720 000 320 000	Nurse Phone		\$45.94
			E 01 005 020 000 320 000	Superintendent		\$45.94
			E 01 005 020 000 320 000	LOW Principle		\$45.94
PO#:	Voucher #:	80108	Invoice	Invoice No: 05/25/26	6/11/2026	Paid Amt: \$229.70
						Check Amount: \$229.70
BOR	9479585	00130		Auto Value Baudette		Check
			E 01 005 760 720 401 000	124317 - 5QT Mobil 1 5W30		\$91.98
PO#:	Voucher #:	80097	Invoice	Invoice No: 39249720	6/11/2026	Paid Amt: \$91.98
						Check Amount: \$91.98
BOR	9479586	00154		Baudette Municipal Light/Water		Check
			E 01 005 810 000 330 000	Utility Service		\$2,415.00

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 06/01/2026-6/30/2026 Period: 202612-202612 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
BOR	9479586	00154		Baudette Municipal Light/Water		Check
			E 04 005 590 321 330 811	Utility Service-Pool		\$805.00
PO#:	Voucher #:	80089	Invoice	Invoice No: 05/29/26	6/11/2026	Paid Amt: \$3,220.00
						Check Amount: \$3,220.00
BOR	9479587	5087		BSN Sports LLC		Check
			E 01 222 296 000 430 107	EAEFP003 - 32-Easton Ghost Unlimited Fastpi		\$150.00
			E 01 222 296 000 430 107	EAEFP003 - 33 Easton Ghost Unlimited Fastpi		\$150.00
			E 01 222 296 000 430 107	Freight		\$15.50
PO#: 9479	Voucher #:	80094	Invoice	Invoice No: 934214336	6/11/2026	Paid Amt: \$315.50
						Check Amount: \$315.50
BOR	9479588	00229		Dodds Lumber Co.		Check
			E 01 005 810 000 401 000	Plastic Head Nail 1-1/2"		\$4.43
PO#:	Voucher #:	80087	Invoice	Invoice No: 357092	6/11/2026	Paid Amt: \$4.43
						Check Amount: \$4.43
BOR	9479589	08899		GRAINGER		Check
			E 01 005 810 000 401 000	4HK65 - Insect Repellent, 6 oz Aerosol		\$9.28
			E 01 005 810 000 401 000	22FX67 - Battery, Alkaline AA		\$24.20
			E 01 005 810 000 401 000	5LE25 - Battery, Alkaline, AAA		\$14.42
PO#:	Voucher #:	80091	Invoice	Invoice No: 9928581165	6/11/2026	Paid Amt: \$47.90
			E 01 005 865 349 305 000	5WYE9 - Air Quality Sensor, Duct Mount		\$370.04
			E 01 005 810 000 401 000	31DJ83 - Sunscreen		\$36.12
PO#:	Voucher #:	80090	Invoice	Invoice No: 992581181	6/11/2026	Paid Amt: \$406.16
						Check Amount: \$454.06
BOR	9479590	01005		HAWKINS, INC.		Check
			E 04 005 590 321 401 811	499991 - Freight Charge		\$10.90
			E 04 005 590 321 401 811	406019 - MCDBINJ 1/4" Ijection Valce		\$34.00
PO#:	Voucher #:	80109	Invoice	Invoice No: 7450468	6/11/2026	Paid Amt: \$44.90
						Check Amount: \$44.90
BOR	9479591	3035		Hometown Hardware		Check
			E 01 005 810 000 401 000	Maintenance		\$793.03
			E 04 005 590 321 401 811	Pool		\$9.49
			E 01 005 105 000 401 000	District Office		\$6.99
			E 02 005 770 701 530 000	Kitchen Equipment		\$24.48
PO#:	Voucher #:	80100	Invoice	Invoice No: 05/31/26	6/11/2026	Paid Amt: \$833.99
						Check Amount: \$833.99

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 06/01/2026-6/30/2026 Period: 202612-202612 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
BOR	9479592	04047		MINNESOTA ENERGY RESOURCES		Check
			E 01 005 810 000 330 000	Main Building - 06/01/26		\$1,581.60
PO#:	Voucher #:	80107	Invoice	Invoice No: 06/01/26	6/11/2026	Paid Amt: \$1,581.60
			E 04 005 590 321 330 811	Utility Service-Pool		\$131.69
			E 01 005 810 000 330 000	Utility Service		\$395.06
PO#:	Voucher #:	80106	Invoice	Invoice No: 05/28/26	6/11/2026	Paid Amt: \$526.75
			E 01 005 810 000 330 000	Utility Service - Bus Garage		\$191.65
PO#:	Voucher #:	80105	Invoice	Invoice No: 05/28/26	6/11/2026	Paid Amt: \$191.65
						Check Amount: \$2,300.00
BOR	9479593	4554		NAPA AUTO PARTS - BAUDETTE		Check
			E 01 005 760 720 401 000	1829-N - Boxed Miniatures		\$26.90
			E 01 005 760 720 401 000	194-N - Boxed Miniatures		\$38.87
			E 01 005 760 720 401 000	BP2470?H1-N - Blister Pack Capsules		\$16.49
			E 01 005 760 720 401 000	BP2470/H3-N - Blister Pack Capsules		\$32.98
			E 01 005 760 720 401 000	BP9007NVV2-N - Premium Capsules		\$53.99
PO#:	Voucher #:	80114	Invoice	Invoice No: 237128	6/11/2026	Paid Amt: \$169.23
						Check Amount: \$169.23
BOR	9479594	5574		NORTH CENTRAL INTERNATIONAL		Check
			E 01 005 760 720 401 000	226N/3779765C2 - Latch, No Lock, Flush Trig		\$64.34
			E 01 005 760 720 401 000	226N/PSI80000983 - Oil Filter		\$114.30
			E 01 005 760 720 401 000	Freight		\$21.75
PO#:	Voucher #:	80103	Invoice	Invoice No: X226035335:01	6/11/2026	Paid Amt: \$200.39
						Check Amount: \$200.39
BOR	9479595	00709		North Star Electric Coop, Inc.		Check
			E 01 005 810 000 330 000	Street Lights - Read on 06/01/26		\$87.50
PO#:	Voucher #:	80111	Invoice	Invoice No: 06/01/26	6/11/2026	Paid Amt: \$87.50
			E 01 005 810 000 330 000	Softball Field - Read on 05/31/26		\$57.28
PO#:	Voucher #:	80112	Invoice	Invoice No: 05/31/26	6/11/2026	Paid Amt: \$57.28
			E 01 005 810 000 330 000	Utility Service - Building Read on 06/01/26		\$7,785.48
			E 04 005 590 321 330 811	Utility Service - Pool Read on 06/01/26		\$2,595.17
PO#:	Voucher #:	80110	Invoice	Invoice No: 06/01/26	6/11/2026	Paid Amt: \$10,380.65
						Check Amount: \$10,525.43
BOR	9479596	5590		NORTHDALE OIL - BAUDETTE		Check
			E 01 005 760 720 442 000	Fuel		\$11,792.68

Detail Payment Register By Check

7/21/2026

3:06 PM

Check Number: 0-2147483647 Payment Date: 06/01/2026-6/30/2026 Period: 202612-202612 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
BOR	9479596	5590		NORTHDAL OIL - BAUDETTE		Check
			E 01 005 810 000 350 000	Generator Fuel		\$2,076.97
PO#:	Voucher #:	80099	Invoice	Invoice No: 06/08/26	6/11/2026	Paid Amt: \$13,869.65 Check Amount: \$13,869.65
BOR	9479597	3955		Northern Light Region		Check
			E 01 005 105 000 305 000	05/06/26 - Minutes Publishing		\$54.00
			E 01 005 105 000 305 000	05/13/26 - School Board Agenda		\$108.00
			E 01 005 105 000 305 000	05/27/26 - School Board Proceedings		\$398.25
PO#:	Voucher #:	80115	Invoice	Invoice No: 05/31/26	6/11/2026	Paid Amt: \$560.25 Check Amount: \$560.25
BOR	9479598	5796		NYLANDER, ANDREANA		Check
			E 21 005 298 301 401 731	Welchs Berry/Cherries		\$15.56
			E 21 005 298 301 401 731	Welchs Mixed Fruit		\$31.12
			E 21 005 298 301 401 731	Tax		\$3.97
PO#:	Voucher #:	80113	Invoice	Invoice No: 06/10/26	6/11/2026	Paid Amt: \$50.65 Check Amount: \$50.65
BOR	9479599	5017		POMP'S TIRE SERVICE		Check
			E 01 005 760 720 401 000	265/65TR18 - Duel At Ascent		\$868.40
PO#:	Voucher #:	80098	Invoice	Invoice No: 1550039240	6/11/2026	Paid Amt: \$868.40 Check Amount: \$868.40
BOR	9479600	04692		SCHOOL SPECIALTY		Check
			E 01 005 105 000 401 000	070317 School Smart Hanging File Folders, L		\$194.90
			E 01 005 105 000 401 000	070332 Pendaflax Oxford Plastic 1/3 Cut Han		\$51.90
PO#: 9498	Voucher #:	80084	Invoice	Invoice No: 208137058754	6/11/2026	Paid Amt: \$246.80 Check Amount: \$246.80
BOR	9479601	5281		Warroad Threads		Check
			E 04 005 505 321 401 000	PC54Y - Yellow - Port & Co. Youth Core Cott		\$9.00
			E 04 005 505 321 401 000	PC54Y - Yellow - Port & Co. Youth Core Cott		\$54.00
			E 04 005 505 321 401 000	PC54Y - Yellow - Port & Co. Youth Core Cott		\$45.00
			E 04 005 505 321 401 000	PC54Y - Yellow - Port & Co. Youth Core Cott		\$9.00
			E 04 005 505 321 401 000	PC54Y - Red - Port & Co. Youth Core Cotton		\$9.00
			E 04 005 505 321 401 000	PC54Y - Red - Port & Co. Youth Core Cotton		\$54.00
			E 04 005 505 321 401 000	PC54Y - Red - Port & Co. Youth Core Cotton		\$45.00
			E 04 005 505 321 401 000	PC54Y - Red - Port & Co. Youth Core Cotton		\$9.00
			E 04 005 505 321 401 000	PC54Y - Royal - Port & Co. Youth Core Cottor		\$9.00
			E 04 005 505 321 401 000	PC54Y - Royal - Port & Co. Youth Core Cottor		\$54.00

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 06/01/2026-6/30/2026 Period: 202612-202612 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
BOR	9479601	5281		Warroad Threads		Check
			E 04 005 505 321 401 000	PC54Y - Royal - Port & Co. Youth Core Cottor		\$45.00
			E 04 005 505 321 401 000	PC54Y - Royal - Port & Co. Youth Core Cottor		\$9.00
			E 04 005 505 321 401 000	PC54Y - Orange - Port & Co. Youth Core Cott		\$9.00
			E 04 005 505 321 401 000	PC54Y - Orange - Port & Co. Youth Core Cott		\$54.00
			E 04 005 505 321 401 000	PC54Y - Orange - Port & Co. Youth Core Cott		\$45.00
			E 04 005 505 321 401 000	PC54Y - Orange - Port & Co. Youth Core Cott		\$9.00
			E 04 005 505 321 401 000	PC54Y - Purple - Port & Co. Youth Core Cotto		\$9.00
			E 04 005 505 321 401 000	PC54Y - Purple - Port & Co. Youth Core Cotto		\$36.00
			E 04 005 505 321 401 000	PC54Y - Purple - Port & Co. Youth Core Cotto		\$72.00
			E 04 005 505 321 401 000	PC54Y - Purple - Port & Co. Youth Core Cotto		\$27.00
			E 04 005 505 321 401 000	PC54Y - Purple - Port & Co. Youth Core Cotto		\$18.00
			E 04 005 505 321 401 000	PC54Y - Kelly - Port & Co. Youth Core Cotton		\$9.00
			E 04 005 505 321 401 000	PC54Y - Kelly - Port & Co. Youth Core Cotton		\$36.00
			E 04 005 505 321 401 000	PC54Y - Kelly - Port & Co. Youth Core Cotton		\$72.00
			E 04 005 505 321 401 000	PC54Y - Kelly - Port & Co. Youth Core Cotton		\$27.00
			E 04 005 505 321 401 000	PC54Y - Kelly - Port & Co. Youth Core Cotton		\$18.00
PO#: 9506	Voucher #:	80086	Invoice	Invoice No: 1271	6/11/2026	Paid Amt: \$792.00 Check Amount: \$792.00
BOR	9479602	5256		WIDSETH SMITH NOTLING & ASSOCIATES, INC.		Check
			E 06 005 870 000 305 000	Construction Documents		\$1,905.00
			E 06 005 870 000 305 000	Construction		\$2,540.00
PO#:	Voucher #:	80095	Invoice	Invoice No: 245288	6/11/2026	Paid Amt: \$4,445.00 Check Amount: \$4,445.00
BOR	9479603	08652		MINNESOTA BUREAU OF CRIMINAL APPREHENSION		Check
			E 01 005 716 342 311 000	Bowman, Shaedon		\$15.00
PO#:	Voucher #:	80119	Invoice	Invoice No: 06/12/26	6/12/2026	Paid Amt: \$15.00 Check Amount: \$15.00
BOR	9479604	4138		AFSCME Council 65		Check
			B 01 215 039	AFSCME		\$217.08
PO#:	Voucher #:	80126	Invoice	Invoice No: S2026230	6/15/2026	Paid Amt: \$217.08 Check Amount: \$217.08
BOR	9479605	5735		Madison National NIS-PFML		Check
			B 01 215 219	Payroll Ded & Employer Contrib		\$1,413.54
PO#:	Voucher #:	80136	Invoice	Invoice No: S2026230	6/15/2026	Paid Amt: \$1,413.54 Check Amount: \$1,413.54

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 06/01/2026-6/30/2026 Period: 202612-202612 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
BOR	9479606	5735		Madison National NIS-PFML		Check
			B 01 215 219	Payroll Ded & Employer Contrib		\$0.98
PO#:	Voucher #:	80145	Invoice	Invoice No: S202623S0	6/15/2026	Paid Amt: \$0.98
						Check Amount: \$0.98
BOR	9479607	03261		MSEA		Check
			B 01 215 031	Msea		\$74.31
PO#:	Voucher #:	80137	Invoice	Invoice No: S2026230	6/15/2026	Paid Amt: \$74.31
						Check Amount: \$74.31
BOR	9479608	2899		AMAZON CAPITAL SERVICES		Check
			E 01 005 108 000 401 000	B00006B8FZ Avery Easy Peel Printable Addr		\$27.99
			E 01 005 108 000 401 000	B00006IFI3 Sharpie Permanent Markers, Ultra		\$8.29
			E 01 005 108 000 401 000	B002M9KFHA Swingline Stapler, 30 Sheet Ca		\$20.56
			E 01 005 108 000 401 000	B01LQQHLGC Western Digital 8TB My Book I		\$247.49
			E 01 005 108 000 401 000	B07QRYP45Q Expert Connect ET4K100M 4Kd		\$42.74
			E 01 005 108 000 401 000	B07ZF6BBW1 Jensen Portable CD-120 Portat		\$29.99
			E 01 005 108 000 401 000	B08SQQTLB9 Ubiquiti UniFi Access Hub UA-l		\$264.99
			E 01 005 108 000 401 000	B09JBY5X8W CRAFTSMAN Phillips Screw dri		\$4.99
			E 01 005 108 000 401 000	B09KZF7JR9 WILLBOND Carpet Cord Cover		\$18.45
			E 01 005 108 000 401 000	B0BWMY54KT Molvgoc-LAMP ELPAF49/ELP		\$29.62
			E 01 005 108 000 401 000	B0C1BBT23N V13H010L79 / V13H010L80 Pr		\$56.99
			E 01 005 108 000 401 000	B0C9VT9KD2 GE Advanced Silicone Caulk fo		\$5.31
			E 01 005 108 000 401 000	B0CDBZLTyr BND GJKNX Battery Replacem		\$25.99
			E 01 005 108 000 401 000	B0CFFY6VC Jaspertronics™ Original Lamp		\$75.19
			E 01 005 108 000 401 000	B0DJVYMFb7 RJ40G Laptop Battery Replace		\$51.99
			E 01 005 108 000 401 000	B0F2MPHJHD 10 PCS 5/16 Inch Magnetic Nur		\$7.35
			E 01 005 108 000 401 000	B0F6CL9PYM 10 PCS 1/4" Hex Shank Magne		\$6.96
			E 01 005 108 000 401 000	B0F8VJBGPC TLBTEK Keyboard Replacemer		\$22.57
			E 01 005 108 000 401 000	B0F9L39QSD 86Wh 69KF2 Laptop Battery Ri		\$37.98
			E 01 005 108 000 401 000	B0FBVRNZ3Y RJ40G 4-Cell 63Wh Laptop Ba		\$48.50
			E 01 005 108 000 401 000	B0FGCYKTLB 4Pcs Air Blow Gun Kit, 2-Way		\$3.99
			E 01 005 108 000 401 000	B0FP1VQKVH Portable CD Player with Headp		\$29.98
			E 01 005 108 000 401 000	B0GZXB88GX Flex Seal Power Putty, Moldab		\$14.99
			E 01 005 108 000 401 000	Amazon Shipping Charge		\$6.99
			E 01 005 108 000 401 000	Promotions & Discounts		(\$7.71)
PO#: 9508	Voucher #:	80152	Invoice	Invoice No: 1XW7-D4KP-13NH	6/15/2026	Paid Amt: \$1,082.18
						Check Amount: \$1,082.18

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 06/01/2026-6/30/2026 Period: 202612-202612 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
BOR	9479609	4899		INTERQUEST DETECTION CANINES		Check			
			E 01 005 718 342 311 000	Regular Canine Search		\$400.00			
			E 01 005 718 342 311 000	Travel Fee		\$40.00			
PO#:	Voucher #:	80120	Invoice	Invoice No: May 2026	6/15/2026	Paid Amt:	\$440.00		
						Check Amount:	\$440.00		
BOR	9479610	5735		Madison National NIS-PFML		Check			
			B 01 215 219	Payroll Ded & Employer Contrib		\$4.10			
PO#:	Voucher #:	80149	Invoice	Invoice No: S202623S10	6/15/2026	Paid Amt:	\$4.10		
						Check Amount:	\$4.10		
BOR	9479611	5798		MATTHIS, CHRYL		Check			
			R 02 005 770 701 601 000	Lunch Account Reimbursement - Alex Bishop		\$42.60			
PO#:	Voucher #:	80118	Invoice	Invoice No: 06/11/26	6/15/2026	Paid Amt:	\$42.60		
						Check Amount:	\$42.60		
BOR	9479612	2076		NORTHLAND CONFERENCE		Check			
			E 01 222 292 000 820 105	Track Conference Dues - 2025/26 SY		\$350.00			
PO#:	Voucher #:	80121	Invoice	Invoice No: 06/12/26	6/15/2026	Paid Amt:	\$350.00		
						Check Amount:	\$350.00		
BOR	9479613	4100		Pemberton Law, P.L.L.P.		Check			
			E 01 005 020 000 305 000	05/26/26 - Employee Resignation		\$29.00			
			E 01 005 020 000 305 000	05/29/26 - Employee Matter		\$16.00			
PO#:	Voucher #:	80116	Invoice	Invoice No: 05/31/26	6/15/2026	Paid Amt:	\$45.00		
						Check Amount:	\$45.00		
BOR	9479614	5423		PERFORMANCE FOOD SERVICE		Check			
			E 02 005 770 709 490 709	Summer Food		\$479.10			
PO#:	Voucher #:	80123	Invoice	Invoice No: 114660	6/15/2026	Paid Amt:	\$479.10		
			E 02 005 770 701 490 000	Credit Memo - BBQ Sauce		\$12.69			
PO#:	Voucher #:	79991	Credit	Invoice No: 978619	6/15/2026	Paid Amt:	(\$12.69)		
			E 02 005 770 709 490 709	Credit Memo - Summer Food - Milk		\$27.40			
PO#:	Voucher #:	80124	Credit	Invoice No: 125148	6/15/2026	Paid Amt:	(\$27.40)		
			E 02 005 770 709 490 709	Summer Food		\$2,354.75			
PO#:	Voucher #:	80122	Invoice	Invoice No: 100226	6/15/2026	Paid Amt:	\$2,354.75		
						Check Amount:	\$2,793.76		
BOR	9479615	5797		SWANSON, JENNIFER		Check			
			R 02 005 770 701 601 000	Lunch Account Reimbursement - Grace Swai		\$19.20			
PO#:	Voucher #:	80117	Invoice	Invoice No: 06/11/26	6/15/2026	Paid Amt:	\$19.20		
						Check Amount:	\$19.20		

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 06/01/2026-6/30/2026 Period: 202612-202612 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
BOR	9479616	2899		AMAZON CAPITAL SERVICES		Check
			E 01 005 108 000 401 000	B09NNYHBM Y yhfshop for dell Latitude E554l		\$19.05
PO#:	9508	Voucher #:	80172	Invoice Invoice No: 19QR-HWJW-CK14	6/25/2026	Paid Amt: \$19.05
			E 01 300 420 740 433 000	FDP Kidney (48 x 72 inch) Collaborative Clas		\$467.99
PO#:	9486	Voucher #:	80173	Invoice Invoice No: 1VQT-1GMP-WTNT	6/25/2026	Paid Amt: \$467.99
						Check Amount: \$487.04
BOR	9479617	5685		ANDERSON, ERICA		Check
			E 01 222 292 000 305 000	JH Umpire		\$100.00
PO#:		Voucher #:	80176	Invoice Invoice No: 06/25/26	6/25/2026	Paid Amt: \$100.00
						Check Amount: \$100.00
BOR	9479618	4698		BIRCHEM, JEFFREY		Check
			E 01 222 292 000 305 000	JH Umpire		\$100.00
PO#:		Voucher #:	80177	Invoice Invoice No: 06/25/26	6/25/2026	Paid Amt: \$100.00
						Check Amount: \$100.00
BOR	9479619	5397		Braun Intertec Corporation		Check
			E 06 005 870 000 520 000	School Improvements		\$9,945.00
PO#:		Voucher #:	80161	Invoice Invoice No: IN1015658	6/25/2026	Paid Amt: \$9,945.00
						Check Amount: \$9,945.00
BOR	9479620	1234		Canon Financial Services, Inc.		Check
			E 01 005 105 000 370 000	07/01/26 - Contract Charge		\$1,372.00
			E 01 005 105 000 370 000	07/01/26 - Maintenance & Service		\$1,223.60
PO#:		Voucher #:	80168	Invoice Invoice No: 43385731	6/25/2026	Paid Amt: \$2,595.60
						Check Amount: \$2,595.60
BOR	9479621	5526		LARSON, ANDY		Check
			E 01 222 292 000 305 000	JH Umpire		\$300.00
PO#:		Voucher #:	80178	Invoice Invoice No: 06/25/26	6/25/2026	Paid Amt: \$300.00
						Check Amount: \$300.00
BOR	9479622	5660		LYON, TIM		Check
			E 01 222 292 000 305 000	JH Umpire		\$250.00
PO#:		Voucher #:	80179	Invoice Invoice No: 06/25/26	6/25/2026	Paid Amt: \$250.00
						Check Amount: \$250.00
BOR	9479623	4530		Marco Technologies LLC		Check
			E 01 005 105 000 370 000	Contract Payment - 05/05/26 - 06/05/26		\$584.42
			E 01 005 105 000 370 000	Pool 8 - Coverage		\$4.24
			E 01 005 105 000 370 000	Pool 9 - Coverage		\$6.56

Detail Payment Register By Check

7/21/2026

3:06 PM

Check Number: 0-2147483647 Payment Date: 06/01/2026-6/30/2026 Period: 202612-202612 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
BOR	9479623	4530		Marco Technologies LLC		Check
			E 01 005 105 000 370 000	Marco Support Desk		\$20.00
PO#:	Voucher #:	80167	Invoice	Invoice No: 584233613	6/25/2026	Paid Amt: \$615.22
						Check Amount: \$615.22
BOR	9479624	09011		Marvin Home Center		Check
			E 01 005 810 000 401 000	1021630 - Ace LTX FLD MRK WHT 5G		\$1,727.64
			E 01 005 810 000 401 000	PEPF5G - Paint Environmental Fee 5 Gal		\$71.64
PO#:	Voucher #:	80171	Invoice	Invoice No: 477437	6/25/2026	Paid Amt: \$1,799.28
						Check Amount: \$1,799.28
BOR	9479625	4554		NAPA AUTO PARTS - BAUDETTE		Check
			E 01 005 760 720 401 000	82194 - PX ULTRA GREY SILICON		\$8.49
PO#:	Voucher #:	80160	Invoice	Invoice No: 237318	6/25/2026	Paid Amt: \$8.49
			E 01 005 760 720 401 000	770-9306 - Heavy Duty Cable Tie (469)		\$45.98
			E 01 005 760 720 401 000	770-9231 - Cable Tie (469)		\$20.99
PO#:	Voucher #:	80174	Invoice	Invoice No: 237509	6/25/2026	Paid Amt: \$66.97
			E 01 005 760 720 401 000	OS30776R - Oil Pan		\$22.45
			E 01 005 760 720 401 000	917-014 - Oil Filter		\$12.96
			E 01 005 760 720 401 000	10448575 - Engine Mount		\$161.99
			E 01 005 760 720 401 000	19727 - Transmission Filter Kit		\$23.99
PO#:	Voucher #:	80158	Invoice	Invoice No: 237311	6/25/2026	Paid Amt: \$221.39
			E 01 005 760 720 401 000	75521 - Synthetic 5W30 Oil		\$35.99
			E 01 005 760 720 401 000	VV3246 - MLATFQT		\$80.94
PO#:	Voucher #:	80159	Invoice	Invoice No: 237317	6/25/2026	Paid Amt: \$116.93
						Check Amount: \$413.78
BOR	9479626	08770		Northwest Service Coop		Check
			E 06 005 870 000 305 000	Asbestos Samples		\$261.25
			E 06 005 870 000 305 000	Asbestos Samples		\$243.75
			E 06 005 870 000 305 000	Sample Time/Travel		\$510.00
			E 06 005 870 000 305 000	Mileage		\$350.90
PO#:	Voucher #:	80166	Invoice	Invoice No: 13214	6/25/2026	Paid Amt: \$1,365.90
			E 01 005 020 000 366 000	Admin Forum - Scott Fitzsimonds		\$285.00
PO#:	Voucher #:	80170	Invoice	Invoice No: 13177	6/25/2026	Paid Amt: \$285.00
			E 01 005 810 000 305 000	Lead in Water Samples		\$600.00
PO#:	Voucher #:	80165	Invoice	Invoice No: 13204	6/25/2026	Paid Amt: \$600.00
						Check Amount: \$2,250.90

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 06/01/2026-6/30/2026 Period: 202612-202612 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
BOR	9479627	04286		PERALA, JOHN		Check
			E 01 222 292 000 305 000	Game Supervisor		\$375.00
PO#:	Voucher #:	80175	Invoice	Invoice No: 06/25/26	6/25/2026	Paid Amt: \$375.00
						Check Amount: \$375.00
BOR	9479628	5661		SKOOG, MATT		Check
			E 01 222 292 000 305 000	JH Umpire		\$500.00
PO#:	Voucher #:	80180	Invoice	Invoice No: 06/25/26	6/25/2026	Paid Amt: \$500.00
						Check Amount: \$500.00
BOR	9479629	5341		TRUE NORTH EQUIPMENT - BAUDETTE		Check
			E 01 005 810 000 530 000	GM2109R Rear Discharge Grooming Mower		\$10,646.43
PO#:	Voucher #:	80164	Invoice	Invoice No: 823689	6/25/2026	Paid Amt: \$10,646.43
			E 01 005 810 000 401 000	4002007100 - Polycut Orange Blades		\$18.35
PO#:	Voucher #:	80162	Invoice	Invoice No: 10662323	6/25/2026	Paid Amt: \$18.35
			E 01 005 810 000 530 000	New 2024 John Deere 4044R Tractor 032AL\		\$47,813.44
			E 01 005 810 000 530 000	BXX39 Dual Rear SCV - 4th & 5th Selective C		\$1,389.33
			E 01 005 810 000 530 000	+ PowerGard Protection Plan		\$1,510.00
PO#:	Voucher #:	80163	Invoice	Invoice No: 71351	6/25/2026	Paid Amt: \$50,712.77
						Check Amount: \$61,377.55
BOR	9479630	04679		Walleye Capital Sanitation		Check
			E 01 005 810 000 330 000	Monthly Commercial Refuse		\$680.00
			E 01 005 810 000 330 000	Commercial SWMT		\$115.60
PO#:	Voucher #:	80169	Invoice	Invoice No: 28490	6/25/2026	Paid Amt: \$795.60
						Check Amount: \$795.60
BOR	9479631	00130		Auto Value Baudette		Check
			E 01 005 760 720 401 000	G60631-0808 - Brass Pipe Adapter		\$8.49
PO#:	Voucher #:	80181	Invoice	Invoice No: 39251066	6/29/2026	Paid Amt: \$8.49
						Check Amount: \$8.49
BOR	9479632	5574		NORTH CENTRAL INTERNATIONAL		Check
			E 01 005 760 720 401 000	205D/V380001A - Seal, Oil Front Wheel Beari		\$82.74
PO#:	Voucher #:	80183	Invoice	Invoice No: X205097661:01	6/29/2026	Paid Amt: \$82.74
			E 01 005 760 720 401 000	205D/BXNT3030ELSWC - Bendix Air Brake S		\$216.70
PO#:	Voucher #:	80182	Invoice	Invoice No: X205097660:01	6/29/2026	Paid Amt: \$216.70
						Check Amount: \$299.44

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 06/01/2026-6/30/2026 Period: 202612-202612 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
BOR	9479633	1360		Team Laboratory Chemical, LLC		Check			
			E 04 005 590 321 401 811	T182P - Pryme Zyme Ultra		\$1,920.00			
PO#:	Voucher #:	80197	Invoice	Invoice No: INV0052341	6/29/2026	Paid Amt:	\$1,920.00		
						Check Amount:	\$1,920.00		
BOR	9479634	5390		BONHOMME, LAURA		Check			
			E 04 005 505 321 401 000	1-65 Vinyl		\$650.00			
PO#:	Voucher #:	80219	Invoice	Invoice No: 06/10/26	6/29/2026	Paid Amt:	\$650.00		
						Check Amount:	\$650.00		
BOR	9479635	4138		AFSCME Council 65		Check			
			B 01 215 039	AFSCME		\$217.08			
PO#:	Voucher #:	80201	Invoice	Invoice No: S2026240	6/30/2026	Paid Amt:	\$217.08		
						Check Amount:	\$217.08		
BOR	9479636	3169		BRIC		Check			
			E 01 200 420 740 396 000	David Gano Salary		\$884.69			
			E 01 200 420 740 396 000	Jennifer Mitchell Salary		(\$3,834.57)			
			E 01 100 411 740 396 000	Jill Yost Salary		\$2,086.58			
			E 01 200 420 740 399 000	Jacqui DeGeus Salary		\$2,827.47			
			E 01 200 420 740 397 000	David Gano Benefits		\$748.79			
			E 01 200 420 740 397 000	Jennifer Mitchell Benefits		(\$1,166.49)			
			E 01 200 420 740 397 000	Jacqui DeGues Benefits		\$341.78			
			E 01 100 411 740 397 000	Jill Yost Beenfits		\$807.58			
PO#:	Voucher #:	80220	Invoice	Invoice No: 6/18/26-3	6/30/2026	Paid Amt:	\$2,695.83		
			E 01 005 400 000 305 000	FY25 BRIC Assessment Calculation		\$3,108.00			
PO#:	Voucher #:	80198	Invoice	Invoice No: 6/18/26	6/30/2026	Paid Amt:	\$3,108.00		
			E 01 005 400 372 305 000	MA Fees 25-26		\$801.73			
PO#:	Voucher #:	80199	Invoice	Invoice No: 6/18/26-2	6/30/2026	Paid Amt:	\$801.73		
						Check Amount:	\$6,605.56		
BOR	9479637	5735		Madison National NIS-PFML		Check			
			B 01 215 219	Payroll Ded & Employer Contrib		\$1,165.64			
PO#:	Voucher #:	80210	Invoice	Invoice No: S2026240	6/30/2026	Paid Amt:	\$1,165.64		
						Check Amount:	\$1,165.64		
BOR	9479638	03261		MSEA		Check			
			B 01 215 031	Msea		\$29.54			
PO#:	Voucher #:	80211	Invoice	Invoice No: S2026240	6/30/2026	Paid Amt:	\$29.54		
						Check Amount:	\$29.54		
						Report Total:	\$145,155.88		

Lake of the Woods School District
Cash Report as of June 30, 2026

Border Bank Simple Business Checking Account			
Beginning Checking Account Balance			\$643,402.04
Receipts	\$2,588,989.95		
Wire Trans (in)	\$0.00		
Total Receipts	\$2,588,989.95		
Wire Trans (out)	\$0.00		
Disbursements	\$ 2,609,671.71		
Ending Checking Account Balance			\$622,720.28
New Border Bank Simple Savings Plus Business Account			
Beginning Checking Account Balance			\$551,952.38
Receipts	\$2,995,728.96		
Interest Earned	\$2,160.13		
Wire Trans (out) Debit	\$2,250,000.00		
Wire Trans (in)	\$0.00		
Fee/Debit			
Ending Savings Account Balance	Interest Rate 1.80%		\$1,299,841.47
MSDLAF Liquid Asset Fund			
Beginning Balance			\$42,484.67
Receipts	\$ -		
Interest Earned	\$ 122.80		
Transfer (in)	\$ -		
Transfer (out)	\$ -		
Ending Balance			\$42,607.47
Average Monthly Balance was \$42,488.76 at 3.52%			
MSDLAF MAX Fund			
Beginning Balance			\$772,497.27
Receipts	\$ -		
Interest Earned	\$ 3,667.19		
Transfer (in)	\$ 1,000,000.00		
Transfer (out)	\$ -		
Ending Balance			\$1,776,164.46
Average Monthly Balance was \$1,239,286.18 at 3.60%			
MN Trust			
Receipts	\$ -		
Interest Earned	\$ 155.93		
Transfer Out	\$ -		
Ending Balance			\$53,596.70
Average Monthly Interest Rate 3.550%			
TOTAL CASH AND INVESTMENTS			\$3,794,930.38

ACCOUNT STATEMENT

For the Month Ending
June 30, 2026

Lake of the Woods School District ISD #390

Client Management Team

Amber Cannegieter

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

Danny A. Nelson

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

Contents

Cover/Disclosures
Summary Statement
Individual Accounts

Accounts included in Statement

REGULAR ACCOUNT

Important Messages

MSDLAF will be closed on 07/03/2026 for Independence Day (observed).

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

Online Access www.msdlaf.org

Customer Service 1-888-4-MSDLAF

Important Disclosures

Important Disclosures

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

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

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

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

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

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

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

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

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

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

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

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

Key Terms and Definitions

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

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

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

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

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

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

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

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

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

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

NOT FDIC INSURED

NO BANK GUARANTEE

MAY LOSE VALUE



Minnesota School District
Liquid Asset Fund Plus

Account Statement - Transaction Summary

For the Month Ending **June 30, 2026**

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

MSDLAF+ Liquid Class	
Opening Market Value	42,484.67
Purchases	122.80
Redemptions	0.00
Unsettled Trades	0.00
Change in Value	0.00

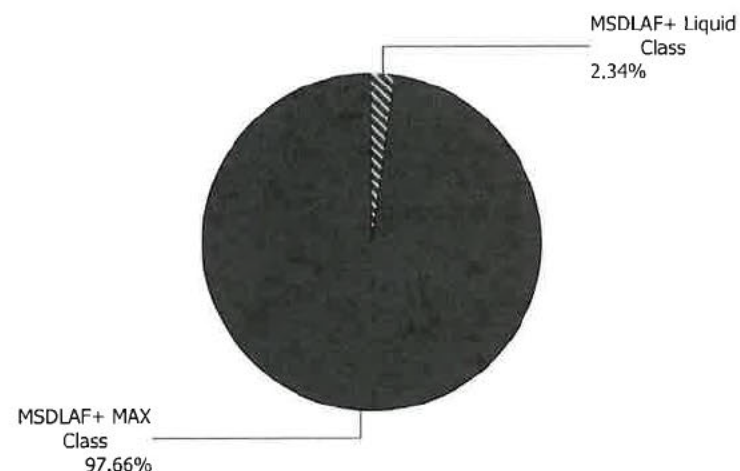
Closing Market Value	\$42,607.47
Cash Dividends and Income	122.80

MSDLAF+ MAX Class	
Opening Market Value	772,497.27
Purchases	1,003,667.19
Redemptions	0.00
Unsettled Trades	0.00
Change in Value	0.00

Closing Market Value	\$1,776,164.46
Cash Dividends and Income	3,667.19

Asset Summary		
	June 30, 2026	May 31, 2026
MSDLAF+ Liquid Class	42,607.47	42,484.67
MSDLAF+ MAX Class	1,776,164.46	772,497.27
Total	\$1,818,771.93	\$814,981.94

Asset Allocation	
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Account Statement

For the Month Ending **June 30, 2026**

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

Trade Date	Settlement Date	Transaction Description	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
MSDLAF+ Liquid Class					
Opening Balance					42,484.67
06/30/26	07/01/26	Accrual Income Div Reinvestment - Distributions	1.00	122.80	42,607.47
Closing Balance					42,607.47

	Month of June	Fiscal YTD July-June		
Opening Balance	42,484.67	41,037.78	Closing Balance	42,607.47
Purchases	122.80	1,569.69	Average Monthly Balance	42,488.76
Redemptions (Excl. Checks)	0.00	0.00	Monthly Distribution Yield	3.52%
Check Disbursements	0.00	0.00		
Closing Balance	42,607.47	42,607.47		
Cash Dividends and Income	122.80	1,569.69		

MSDLAF+ MAX Class					
Opening Balance					772,497.27
06/17/26	06/17/26	Purchase - ACH Purchase	1.00	1,000,000.00	1,772,497.27
06/30/26	07/01/26	Accrual Income Div Reinvestment - Distributions	1.00	3,667.19	1,776,164.46



Minnesota School District
Liquid Asset Fund Plus

Account Statement

For the Month Ending **June 30, 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					1,776,164.46

	Month of June	Fiscal YTD July-June
Opening Balance	772,497.27	157,668.58
Purchases	1,003,667.19	1,918,495.88
Redemptions (Excl. Checks)	0.00	(300,000.00)
Check Disbursements	0.00	0.00
Closing Balance	1,776,164.46	1,776,164.46
Cash Dividends and Income	3,667.19	18,495.88

Closing Balance	1,776,164.46
Average Monthly Balance	1,239,286.18
Monthly Distribution Yield	3.60%

Wire Pament Register

7/21/2026

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Bank	Batch	Pmt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Tax Class	Print	Recon	Pay/Void		Amount
												Void	Date	
BOR		53679		Wire	1	09541		PERA		No	Yes	No	06/15/2026	8,390.84
BOR		53680		Wire	1	3198		Educators Benefit Consultants,		No	Yes	No	06/15/2026	9,283.14
BOR		53681		Wire	1	3475		Teacher Retirement Association		No	Yes	No	06/15/2026	19,963.93
BOR		53682		Wire	1	3503		USA TAX		No	Yes	No	06/15/2026	37,009.56
BOR		53683		Wire	1	3504		MINNESOTA TAX		No	Yes	No	06/15/2026	5,960.45
BOR		53684		Wire	1	5222		Medica-North Risk		No	Yes	No	06/15/2026	22,400.69
BOR		53685		Wire	1	5273		MidAmerica Administrative & Retirement		No	Yes	No	06/15/2026	11,816.89
BOR		53686		Wire	2	5259		Wex HSA		No	Yes	No	06/15/2026	2,077.10
BOR		53741		Wire	1	09541		PERA		No	No	No	06/30/2026	5,900.19
BOR		53742		Wire	1	3198		Educators Benefit Consultants,		No	No	No	06/30/2026	8,890.90
BOR		53743		Wire	1	3475		Teacher Retirement Association		No	No	No	06/30/2026	18,080.21
BOR		53744		Wire	1	3503		USA TAX		No	No	No	06/30/2026	29,303.61
BOR		53745		Wire	1	3504		MINNESOTA TAX		No	No	No	06/30/2026	4,628.23
BOR		53746		Wire	2	5259		Wex HSA		No	No	No	06/30/2026	2,039.20
BOR		53817		Wire	1	1150		Pitney Bowes Postage		No	Yes	No	06/30/2026	400.00
BOR		53818		Wire	1	1769		AFLAC		No	Yes	No	06/30/2026	135.06
BOR		53819		Wire	1	4325		rSchool Today		No	Yes	No	06/30/2026	72.26
BOR		53820		Wire	1	4928		School Pay Fee-I3 Verticles LLC		No	Yes	No	06/30/2026	508.76
BOR		53821		Wire	1	5090		Delta Dental of Minnesota		No	Yes	No	06/30/2026	2,097.96
BOR		53822		Wire	1	5222		Medica-North Risk		No	Yes	No	06/30/2026	25,531.31
BOR		53823		Wire	1	5276		WEX FSA/DEP Reimb. or Fees		No	Yes	No	06/30/2026	77.00
BOR		53832		Wire	1	5116		VSP Insurance CO		No	Yes	No	06/30/2026	249.50

Bank Total: \$214,816.79Report Total: \$214,816.79

Lake of the Woods Public Schools #390
Student Activity Guideline
Period Ending June 30, 2026

Sequence: Group-Sub, Crs

										B26					% YTD		Remaining
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Description	Annual Budget	Period 202612	Year To Date	% YTD	Encumbrances	+ Enc		Balance
		00	ASSETS														
B	21	101	000				100	00	Student Activity Cash	0.00	(12,849.09)	54,522.78	0%	0.00	0%		(54,522.78)
B	21	206	000				200	00	Accounts Payable	0.00	0.00	1,902.58	0%	0.00	0%		(1,902.58)
		00	LIABILITIES														
		701	SEL calming corners														
B	21	401	701				400	701	SEL Calming Corners	0.00	0.00	(1,432.30)	0%	0.00	0%		1,432.30
R	21	005	298	301	099	701	401	701	SEL Calming Corners	(1,000.00)	0.00	0.00	0%	0.00	0%		(1,000.00)
		701	SEL calming corners														
		702	Athletics														
B	21	401	702				400	702	Athletics	0.00	0.00	(3,880.00)	0%	0.00	0%		3,880.00
		702	Athletics														
		703	Science Club														
B	21	401	703				400	703	Science Club	0.00	0.00	(286.00)	0%	0.00	0%		286.00
E	21	005	298	301	401	703	401	703	Science Club	0.00	0.00	95.94	0%	0.00	0%		(95.94)
		703	Girls Basketball														
		704	Boys Basketball														
E	21	005	298	301	401	704	401	704	Kindergarten Clawset	0.00	0.00	130.93	0%	0.00	0%		(130.93)
R	21	005	298	301	099	704	401	704	Kindergarten Clawset	0.00	0.00	(765.00)	0%	0.00	0%		765.00
		704	Boys Basketball														
		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)	0.00	(5,491.28)	100%	0.00	100%		(8.72)
		712	High School Yearbook														
		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	(320.00)	32%	0.00	32%		(680.00)
		713	Student Council														
		714	Special Ed Fundraising														
B	21	401	714				400	714	Special Ed Fundraising	0.00	0.00	(1,052.82)	0%	0.00	0%		1,052.82
E	21	005	298	301	401	714	401	714	Special Ed Fundraising	500.00	0.00	0.00	0%	0.00	0%		500.00
R	21	005	298	301	099	714	401	714	Special Ed Fundraising	(450.00)	0.00	0.00	0%	0.00	0%		(450.00)
		714	Special Ed Fundraising														

Student Activity Guideline

7/21/2026

Period Ending June 30, 2026

15:28:34

Sequence: Group-Sub, Crs

												B26				% YTD	Remaining
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Description	Annual Budget	Period 202612	Year To Date	% YTD	Encumbrances	+ Enc		Balance
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	455.01	1,884.77	366%	0.00	366%		(1,369.77)
R	21	005	298	301	099	715	401	715	Elementary Yearbook	(1,300.00)	0.00	(942.00)	72%	0.00	72%		(358.00)
715 Elementary Yearbook										(785.00)	455.01	(2,745.06)	350%	0.00	350%		1,960.06
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
E	21	005	298	301	401	718	401	718	Class of 2032	0.00	0.00	369.53	0%	0.00	0%		(369.53)
R	21	005	298	301	099	718	401	718	Class of 2032	0.00	0.00	(2,194.00)	0%	0.00	0%		2,194.00
718 Class of 2032										0.00	0.00	(2,763.61)	0%	0.00	0%		2,763.61
719 Class of 2033																	
E	21	005	298	301	401	719	401	719	Class of 2033	0.00	0.00	2,863.38	0%	0.00	0%		(2,863.38)
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	(2,190.62)	0%	0.00	0%		2,190.62
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
E	21	005	298	301	401	726	401	726	Class of 2026	2,060.00	2,569.50	17,126.20	831%	0.00	831%		(15,066.20)

Lake of the Woods Public Schools #390
Student Activity Guideline
Period Ending June 30, 2026

Sequence: Group-Sub, Crs

										B26				% YTD		Remaining
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Description	Annual Budget	Period 202612	Year To Date	% YTD	Encumbrances	+ Enc	Balance
							726		Class of 2026							
R	21	005	298	301	099	726	401	726	Class of 2026	(4,000.00)	0.00	(6,642.50)	166%	0.00	166%	2,642.50
							726		Class of 2026	(1,940.00)	2,569.50	(1,345.39)	69%	0.00	69%	(594.61)
							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	12.11	1%	0.00	1%	1,987.89
R	21	005	298	301	099	727	401	727	Class of 2027	(4,000.00)	0.00	(2,090.63)	52%	0.00	52%	(1,909.37)
							727		Class of 2027	(2,000.00)	0.00	(9,734.56)	487%	0.00	487%	7,734.56
							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	5,919.00	383%	0.00	383%	(4,374.00)
R	21	005	298	301	099	729	401	729	Class of 2028	(500.00)	0.00	(5,898.00)	1180%	0.00	1180%	5,398.00
							729		Class of 2028	1,045.00	0.00	(782.47)	(75%)	0.00	(75%)	1,827.47
							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
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
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
							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	9,824.58	16,706.89	1114%	0.00	1114%	(15,206.89)
R	21	005	298	301	099	731	401	731	PBIS	(1,000.00)	0.00	(11,167.94)	1117%	0.00	1117%	10,167.94
							731		HS PBIS	500.00	9,824.58	(3,337.58)	(668%)	0.00	(668%)	3,837.58
							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
E	21	005	298	301	401	732	401	732	Backpack Program	2,500.00	0.00	7,906.37	316%	0.00	316%	(5,406.37)
R	21	005	298	301	099	732	401	732	Backpack Program	(1,000.00)	0.00	(657.50)	66%	0.00	66%	(342.50)
							732		Backpack Program	1,500.00	0.00	2,300.56	153%	0.00	153%	(800.56)
							733		Class of 2030							
B	21	401	733				400	733	Class of 2030	0.00	0.00	(3,329.32)	0%	0.00	0%	3,329.32
							733		Class of 2030	0.00	0.00	(3,329.32)	0%	0.00	0%	3,329.32
Report Totals:										(2,267.00)	0.00	(0.00)	0%	0.00	0%	(2,267.00)

Student Activity Transaction Report

7/21/2026

202612 through 202612

15:31:41

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

21 Student Activity Fund

0390 E 21 005 298 301 401 715 Elementary Yearbook

St Bal: \$1,429.76 Activity: \$455.01 Enc: \$0.00 End Bal: \$1,884.77

Type	Code	Period	Date	St	Vendor / Cust / Desc	Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount
VOU	80048	202612	06/01/26	1	4847 Josten's	Elementary Yearbooks 2025/26		1446198	06/04/26	CH	9479573	455.01
Total Voucher Activity:												\$455.01

0390 E 21 005 298 301 401 726 Class of 2026

St Bal: \$14,556.70 Activity: \$2,569.50 Enc: \$0.00 End Bal: \$17,126.20

Type	Code	Period	Date	St	Vendor / Cust / Desc	Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount
VOU	80185	202612	06/29/26	1	5531 VALLEYFAIR	VF Youth Group Admission		05/01/26	06/29/26	CC	0	816.00
VOU	80185	202612	06/29/26	1	5531 VALLEYFAIR	MN Sales Tax		05/01/26	06/29/26	CC	0	41.85
VOU	80185	202612	06/29/26	1	5531 VALLEYFAIR	VF Single Meal		05/01/26	06/29/26	CC	0	499.75
VOU	80187	202612	06/29/26	1	5778 BUCA DI BEPPO	Class of 2026 - Extra Meal		06/25/26	06/29/26	CC	0	29.00
VOU	80188	202612	06/29/26	1	1598 Sheraton	Class of 2026 - Lodging		06/25/26	06/29/26	CC	0	1,182.90
Total Voucher Activity:												\$2,569.50

0390 E 21 005 298 301 401 731 PBIS

St Bal: \$6,882.31 Activity: \$9,824.58 Enc: \$0.00 End Bal: \$16,706.89

Type	Code	Period	Date	St	Vendor / Cust / Desc	Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount
VOU	80054	202612	06/01/26	1	2315 HUGOS LAKE OF THE WOODS F	PBIS		05/31/26	06/04/26	CH	9479572	570.63
VOU	80055	202612	06/02/26	1	2899 AMAZON CAPITAL SERVICES	B0GKQGRCPJ Caprysun Spring I	9505	1TH1-P9RX-N	06/04/26	CH	9479567	34.99
VOU	80055	202612	06/02/26	1	2899 AMAZON CAPITAL SERVICES	B01GQ5GQEG Goldfish Crackers	9505	1TH1-P9RX-N	06/04/26	CH	9479567	12.86
VOU	80055	202612	06/02/26	1	2899 AMAZON CAPITAL SERVICES	B01BXU1RV6 Nabisco Snacks Va	9505	1TH1-P9RX-N	06/04/26	CH	9479567	8.68
VOU	80055	202612	06/02/26	1	2899 AMAZON CAPITAL SERVICES	B0DJQYTN22 24 Pack Mini Slow	9505	1TH1-P9RX-N	06/04/26	CH	9479567	29.95
VOU	80055	202612	06/02/26	1	2899 AMAZON CAPITAL SERVICES	B0BC2JMYHS OREO Chocolate S	9505	1TH1-P9RX-N	06/04/26	CH	9479567	9.86
VOU	80062	202612	06/02/26	1	5793 GLOBAL VENDING GROUP	Inchy's Book Bundle - Opt.6		HS-17494	06/02/26	CC	0	1,275.00
VOU	80062	202612	06/02/26	1	5793 GLOBAL VENDING GROUP	Custom Wrapped - Inchy's Bookw		HS-17494	06/02/26	CC	0	5,395.00
VOU	80062	202612	06/02/26	1	5793 GLOBAL VENDING GROUP	Inchy Tokens		HS-17494	06/02/26	CC	0	75.00
VOU	80062	202612	06/02/26	1	5793 GLOBAL VENDING GROUP	Tray Upgrade (AA)		HS-17494	06/02/26	CC	0	350.00
VOU	80062	202612	06/02/26	1	5793 GLOBAL VENDING GROUP	Shipping & handling		HS-17494	06/02/26	CC	0	895.00
VOU	80071	202612	06/02/26	1	3123 WAL-MART	Tax		05/05/26	06/08/26	CC	0	1.52
VOU	80071	202612	06/02/26	1	3123 WAL-MART	Pro Latch		05/05/26	06/08/26	CC	0	6.00
VOU	80071	202612	06/02/26	1	3123 WAL-MART	Pet Bag Fru		05/05/26	06/08/26	CC	0	0.87
VOU	80071	202612	06/02/26	1	3123 WAL-MART	Fleece Throw		05/05/26	06/08/26	CC	0	13.76
VOU	80072	202612	06/02/26	1	3123 WAL-MART	Tax		05/11/26	06/08/26	CC	0	2.95
VOU	80072	202612	06/02/26	1	3123 WAL-MART	Store Merch		05/11/26	06/08/26	CC	0	10.00
VOU	80072	202612	06/02/26	1	3123 WAL-MART	Site Merch		05/11/26	06/08/26	CC	0	6.00
VOU	80072	202612	06/02/26	1	3123 WAL-MART	Gat18PK		05/11/26	06/08/26	CC	0	23.96
VOU	80073	202612	06/02/26	1	3123 WAL-MART	Snack Cake		05/18/26	06/08/26	CC	0	16.44
VOU	80074	202612	06/02/26	1	3123 WAL-MART	Eva Tote		05/18/26	06/08/26	CC	0	39.76
VOU	80074	202612	06/02/26	1	3123 WAL-MART	Bunny Plush		05/18/26	06/08/26	CC	0	2.94
VOU	80074	202612	06/02/26	1	3123 WAL-MART	Bear Plush		05/18/26	06/08/26	CC	0	2.98
VOU	80074	202612	06/02/26	1	3123 WAL-MART	NB Mesh Tote		05/18/26	06/08/26	CC	0	9.98
VOU	80074	202612	06/02/26	1	3123 WAL-MART	23oz Cheese Balls		05/18/26	06/08/26	CC	0	12.26
VOU	80074	202612	06/02/26	1	3123 WAL-MART	Tote Spa		05/18/26	06/08/26	CC	0	2.49
VOU	80074	202612	06/02/26	1	3123 WAL-MART	Tax		05/18/26	06/08/26	CC	0	4.83

Student Activity Transaction Report

7/21/2026

202612 through 202612

15:31:41

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

21 Student Activity Fund

0390 E 21 005 298 301 401 731 PBIS										St Bal:	\$6,882.31	Activity:	\$9,824.58	Enc:	\$0.00	End Bal:	\$16,706.89
Type	Code	Period	Date	St	Vendor / Cust / Desc	Detail Description	PO#	Inv Ref	PmtDt/DepCtl	Pmt Tp	Check#	Amount					
VOU	80074	202612	06/02/26	1	3123 WAL-MART	Puppy Plush		05/18/26	06/08/26	CC	0	5.88					
VOU	80074	202612	06/02/26	1	3123 WAL-MART	Plush Sloth		05/18/26	06/08/26	CC	0	1.49					
VOU	80075	202612	06/02/26	1	2315 HUGOS LAKE OF THE WOODS F	Lays Variety Pack		05/20/26	06/08/26	CC	0	13.69					
VOU	80075	202612	06/02/26	1	2315 HUGOS LAKE OF THE WOODS F	Frito Lay 18 CT		05/20/26	06/08/26	CC	0	29.97					
VOU	80076	202612	06/02/26	1	2315 HUGOS LAKE OF THE WOODS F	Tax		05/19/26	06/08/26	CC	0	0.88					
VOU	80076	202612	06/02/26	1	2315 HUGOS LAKE OF THE WOODS F	Little Debbie		05/19/26	06/08/26	CC	0	12.76					
VOU	80076	202612	06/02/26	1	2315 HUGOS LAKE OF THE WOODS F	LD Nutty Buddy		05/19/26	06/08/26	CC	0	21.96					
VOU	80077	202612	06/02/26	1	2315 HUGOS LAKE OF THE WOODS F	Rice Krispie Treats		05/20/26	06/08/26	CC	0	7.35					
VOU	80077	202612	06/02/26	1	2315 HUGOS LAKE OF THE WOODS F	Frito Lay		05/20/26	06/08/26	CC	0	27.38					
VOU	80078	202612	06/02/26	1	2315 HUGOS LAKE OF THE WOODS F	Tax		05/20/26	06/08/26	CC	0	0.44					
VOU	80078	202612	06/02/26	1	2315 HUGOS LAKE OF THE WOODS F	Rice Krispie Treats		05/20/26	06/08/26	CC	0	22.05					
VOU	80078	202612	06/02/26	1	2315 HUGOS LAKE OF THE WOODS F	OD Puffcorn		05/20/26	06/08/26	CC	0	5.00					
VOU	80078	202612	06/02/26	1	2315 HUGOS LAKE OF THE WOODS F	OD Cheese Corn		05/20/26	06/08/26	CC	0	5.00					
VOU	80078	202612	06/02/26	1	2315 HUGOS LAKE OF THE WOODS F	Little Debbie		05/20/26	06/08/26	CC	0	6.38					
VOU	80079	202612	06/02/26	1	5192 New Moon Coffeehouse + Eater	Meals		05/21/26	06/08/26	CC	0	696.81					
VOU	80080	202612	06/02/26	1	2315 HUGOS LAKE OF THE WOODS F	Frito Lay		05/22/26	06/08/26	CC	0	13.69					
VOU	80080	202612	06/02/26	1	2315 HUGOS LAKE OF THE WOODS F	Dorito/Chto Multi		05/22/26	06/08/26	CC	0	27.38					
VOU	80081	202612	06/02/26	1	2315 HUGOS LAKE OF THE WOODS F	LD Nutty Buddy		05/22/26	06/08/26	CC	0	16.47					
VOU	80081	202612	06/02/26	1	2315 HUGOS LAKE OF THE WOODS F	Kemps Choc Chip		05/22/26	06/08/26	CC	0	4.50					
VOU	80081	202612	06/02/26	1	2315 HUGOS LAKE OF THE WOODS F	K. Sund. Cone		05/22/26	06/08/26	CC	0	7.98					
VOU	80082	202612	06/02/26	1	2315 HUGOS LAKE OF THE WOODS F	Nutty Buddy		05/22/26	06/08/26	CC	0	5.49					
VOU	80082	202612	06/02/26	1	2315 HUGOS LAKE OF THE WOODS F	K Sund Cone		05/22/26	06/08/26	CC	0	3.99					
VOU	80082	202612	06/02/26	1	2315 HUGOS LAKE OF THE WOODS F	Frito Lays		05/22/26	06/08/26	CC	0	13.69					
VOU	80082	202612	06/02/26	1	2315 HUGOS LAKE OF THE WOODS F	Frito Lays		05/22/26	06/08/26	CC	0	9.99					
VOU	80113	202612	06/10/26	1	5796 NYLANDER, ANDREANA	Welchs Mixed Fruit		06/10/26	06/11/26	CH	9479598	31.12					
VOU	80113	202612	06/10/26	1	5796 NYLANDER, ANDREANA	Welchs Berry/Cherries		06/10/26	06/11/26	CH	9479598	15.56					
VOU	80113	202612	06/10/26	1	5796 NYLANDER, ANDREANA	Tax		06/10/26	06/11/26	CH	9479598	3.97					

Total Voucher Activity: \$9,824.58

21 Student Activity Fund

\$22,868.77

\$12,849.09

\$0.00

\$35,717.86

Report Total Balance:

\$22,868.77

\$12,849.09

\$0.00

\$35,717.86

Lake of the Woods Public Schools #390
UFARS Exp/Rev Summary
Period Ending June 30, 2026

Sequence: L, Fd

	District	B26					% YTD	
	Account Description	Annual Budget	Period 202612	Year To Date	% YTD	Encumbrances	+ Enc	Remaining Balance
01	General	7,218,894.00	1,086,343.86	6,820,809.31	94%	13,548.23	95%	384,536.46
02	Food Service	377,833.00	19,364.36	375,229.49	99%	0.00	99%	2,603.51
04	Community Service	410,228.00	20,265.09	325,661.87	79%	2,242.59	80%	82,323.54
06	Construction	0.00	15,973.90	129,462.75	0%	0.00	0%	(129,462.75)
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	1,141,947.21	8,703,913.42	96%	15,790.82	96%	338,950.76
01	General	(7,463,888.00)	(2,303,197.99)	(8,208,694.33)	110%	0.00	110%	744,806.33
02	Food Service	(358,350.00)	(30,142.85)	(364,695.61)	102%	0.00	102%	6,345.61
04	Community Service	(345,893.00)	(6,909.72)	(89,489.90)	26%	0.00	26%	(256,403.10)
07	Debt Redemption	(1,104,708.00)	0.00	(279,969.01)	25%	0.00	25%	(824,738.99)
R	Revenue	(9,272,839.00)	(2,340,250.56)	(8,942,848.85)	96%	0.00	96%	(329,990.15)
	Report Totals:	(214,184.00)	(1,198,303.35)	(238,935.43)	112%	15,790.82	104%	8,960.61



Lake of the Woods School School Board Meeting Agenda Information

School Board Agenda

Date: 7/27/26

Agenda Item:

7.c.i.1. - Appointments Nyla O'Connell - .8 FTE Teacher on Special Assignment (TOSA)

Background Information:

We applied for a MnMTSS (Mn Multi-tiered Systems of Support) Grant and received it. It pays for:

- 2 years for a MnMTSS Coordinator
- Subs for MnMTSS staff when doing the professional development sessions during the school year.
- Pay, as appropriate, for grant work outside of contracted time.

We are joining this to a .3 Special Education testing and support position which the district needs given the large case loads of our Special Education staff, without hiring an additional full time position.

This is a 2 year, part time TOSA position with .8 (.5 MnMTSS and .3 SpEd) during year one, and .55 (.25 MnMTSS and .3 SpEd) during year two.

Duties include, but not limited to:

- MnMTSS: coordinate MnMTSS activities, ensure grant paperwork and requirements are met, coordinate and lead MnMTSS meetings
- SpEd: Special Education Testing, Coordinating and Supporting Special Education Staff, assisting with Special Education documentation

Attachments:

Attach 1:

Fiscal Impact:

Wages FY27: \$59,089.60 (.8 of \$73,862 step 10 MA+30 Lane of the LWEM contract)

- \$40,000 paid through MnMTSS grant, plus FICA, TRA, etc. for the \$40,000
- \$19,089.60 is the district cost, plus FICA, TRA, etc. which was included in the FY27 budgeted salaries

Wages FY28: \$41,846.75 (.55 of \$76,085 step 11 MA+30 Lane of the LWEM contract)

- \$20,000 paid through MnMTSS grant, plus FICA, TRA, etc. for the \$20,000
- \$21,846.75 is the district cost, plus FICA, TRA, etc.

Recommendation(s): The Superintendent recommends approval of the Appointment



Lake of the Woods School School Board Meeting Agenda Information

School Board Agenda

Date:

7/27/2026

Agenda Item Number:

Agenda Item: Approving Fall slate of coaching positions

Requested Action: Vote

Information:

- Volleyball
 - Varsity - Andreana Nylander - 5021.00
 - Asst - Matti Nelson - 3641.00
 - C-Team - Jordan Sonstegard - 2354.00
 - Junior High - Chloe Olson - 2293.00
 - Junior High - Breann Henrickson - 2416.00
 - Junior High - Karly Thompson (Flores) - 2354.00
- Football
 - Varsity - Bryan Sathre - 5021.00
 - Asst - Austin Heimstra - 3641.00
 - Junior High - Matt Grover - 2478.00
 - Junior High - Jaylin Raschke - 2354.00
- Cross Country
 - Varsity - Jenny Skoog - 5021.00
 - Junior High - Sarah Pierson - 3459.00

Recommendation(s): Approve Fall Coaching slate

School Board Action:

Motion by: _____

Second by: _____

Vote Yes: _____

Vote No: _____

No Action Required: _____

Resolution 2026/2027-01
RESOLUTION ACKNOWLEDGING RECEIPT AND ACCEPTING DONATION FROM
Heatmor, Inc.

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

WHEREAS, Heatmor, Inc. donated a variety of steel and stainless steel to the welding program.

NOW THEREFORE BE IT RESOLVED BY THE LAKE OF THE WOODS SCHOOL, BOARD OF EDUCATION, AS FOLLOWS: That the School Board hereby acknowledges the donation of a variety of steel and stainless steel to the welding program.

BE IT FURTHER RESOLVED: That the School Board hereby accepts the donation and expresses its thanks and appreciation to Heatmor, Inc. for the donation of a variety of steel and stainless steel to the welding program.

Adopted this 27th day of July, 2026, by the Lake of the Woods School, Board of Education.

BY: _____
Jerem Haack, Chair

ATTEST: _____
Kayla Johnson, Clerk

DATE: July 27, 2026

**INDEPENDENT CONTRACTOR AGREEMENT
BETWEEN LAKE OF THE WOODS SCHOOL AND A+ DRIVING SCHOOL**

THIS INDEPENDENT CONTRACTOR AGREEMENT, effective this 2 day of July, 2026, entered into by and between A+ Driving School, 2051 County Road E East White bear Lake MN 55110, (hereinafter referred to as "INDEPENDENT CONTRACTOR") agrees to provide to Lake of the Woods School, (hereinafter referred to as "LOTW SCHOOL"), INDEPENDENT CONTRACTOR services as specified in Exhibit A in accordance with the terms and conditions contained in this Agreement.

1. Term. INDEPENDENT CONTRACTOR shall coordinate work efforts and maintain a liaison with the Coordinator at LOTW SCHOOL, or with a duly appointed representative. Unless terminated in accordance with provisions of Paragraph 9 hereof, these services shall be performed during the period stated in Exhibit A. During such term, INDEPENDENT CONTRACTOR shall make themselves available and will use their best efforts to perform those services.

2. Payment For Services Rendered. For providing services as defined herein, LOTW SCHOOL shall pay INDEPENDENT CONTRACTOR in accordance with the terms stated in Exhibit A. Under no circumstances shall INDEPENDENT CONTRACTOR be deemed to have earned or be entitled to any fee, expenses, commission, bonus, or other compensation for services hereunder, except as expressly provided in Exhibit A.

3. INDEPENDENT CONTRACTOR's Warranties.

3.1 INDEPENDENT CONTRACTOR hereby warrants that no other party has exclusive rights to their services in the specific areas described herein and that INDEPENDENT CONTRACTOR is in no way compromising any rights or trust relationships between any other party and INDEPENDENT CONTRACTOR, or creating a conflict of interest, or any possibility thereof, for INDEPENDENT CONTRACTOR or for LOTW SCHOOL. INDEPENDENT CONTRACTOR further warrants that all services provided hereunder will be performed in accordance with all applicable Federal, State, or local laws and executive orders. INDEPENDENT CONTRACTOR agrees to indemnify and hold LOTW SCHOOL harmless from any and all claims of other parties for breach of these warranties.

3.2 INDEPENDENT CONTRACTOR represents and warrants to LOTW SCHOOL with respect to all works of authorship, if any, created by them in the performance of services under this Agreement ("Work Product") that (a) INDEPENDENT CONTRACTOR's retention by LOTW SCHOOL and the creation, use, or distribution of the Work Product does not and will not violate any non-compete, confidentiality, or other contract binding on INDEPENDENT CONTRACTOR or infringe on any patent, copyright, trade secret, or other proprietary right of any third party; (b) the Work Product is and will be original; and (c) the Work Product shall

conform strictly and in all respects to specifications and prevailing standards of quality and workmanship.

4. Indemnity. INDEPENDENT CONTRACTOR shall indemnify and hold LOTW SCHOOL harmless from and against any and all liability, loss, damage, cost, or expense (including reasonable attorney fees) arising out of or relating to INDEPENDENT CONTRACTOR's performance of the services identified in Exhibit A, or which LOTW SCHOOL may incur or sustain by reason of any malpractice, negligence, or other legal liability of INDEPENDENT CONTRACTOR.

5. Nature Of Relationship. INDEPENDENT CONTRACTOR herein is an independent contractor and will not act as LOTW SCHOOL's agent, nor shall be deemed an employee of LOTW SCHOOL for the purposes of any employee benefit programs, or be deemed an employee of LOTW SCHOOL for purposes of income tax withholding, FICA taxes, unemployment benefits, workers compensation benefits, or otherwise. INDEPENDENT CONTRACTOR shall not enter into any agreement or incur any obligations on LOTW SCHOOL's behalf, or commit LOTW SCHOOL in any manner without LOTW SCHOOL's prior written consent. As an independent contractor, INDEPENDENT CONTRACTOR understands and agrees that they are solely responsible for the control and supervision of the means by which the services defined in Exhibit A are completed. Such means are subject to INDEPENDENT CONTRACTOR's discretion, which discretion must be exercised consistent with the goal of completing the services on schedule and in accordance with the terms of this Agreement. INDEPENDENT CONTRACTOR also understands that no training is required, nor will any training be provided by LOTW SCHOOL. Any supplies, which in the opinion of INDEPENDENT CONTRACTOR may be necessary to perform the services required, shall be the responsibility of INDEPENDENT CONTRACTOR.

6. Insurance. CONTRACTOR shall provide General Liability insurance with coverage for \$1 million dollars each occurrence, \$2 million general Aggregate, \$2 million Products/Complete Operations Aggregate and \$1 million Personal and Advertising Injury. Business Auto Liability \$1,000,000 each accident, Excess Liability/Auto \$1,000,000, Workers' Compensation and Employers' Liability \$1,000,000 for bodily injury caused by accident and \$1,000,000 for bodily injury by disease. Thirty (30) day written notice required by Contractor prior to cancellation or non-renewal.

A Certificate of insurance will be provided to the District annually reflecting General Liability, Business Auto Liability, Excess or Umbrella Liability, listing the District as an additional insured on a primary and non-contributory basis. General Liability, Business Auto Liability, Excess or Umbrella Liability, and Workers' Compensation & Employers Liability will include a waiver of subrogation against the district.

Hired & Non-Owned Liability must be included under A+ Business Auto Liability policy. Liability coverage must be provided on "Any Auto" basis or also known as Symbol 1 for liability coverage.

7. Nondisclosure Covenant. Except as permitted or directed by LOTW SCHOOL, INDEPENDENT CONTRACTOR shall not during the term of retention or thereafter divulge,

furnish, or make accessible to anyone or use in any way any confidential, educational, trade secret, or proprietary information of LOTW SCHOOL, which they have acquired or become acquainted with during the retention of INDEPENDENT CONTRACTOR by LOTW SCHOOL, whether developed by INDEPENDENT CONTRACTOR or by others. INDEPENDENT CONTRACTOR acknowledges that the above-described knowledge or information constitutes a unique and valuable asset of LOTW SCHOOL and represents a substantial investment by LOTW SCHOOL, and that any disclosure or other use of such knowledge or information, other than for the sole benefit of LOTW SCHOOL, would be wrongful and would cause irreparable harm to LOTW SCHOOL. INDEPENDENT CONTRACTOR will refrain from any acts or omissions that would reduce the value of such knowledge or information to LOTW SCHOOL. The foregoing obligations of confidentiality shall not apply to any knowledge or information the entirety of which is now published or subsequently becomes generally publicly known, other than as a direct or indirect result of the breach of this Agreement by INDEPENDENT CONTRACTOR or a breach of a confidentiality obligation owed to LOTW SCHOOL by any third party.

8. Injunctive Relief. INDEPENDENT CONTRACTOR agrees that it would be difficult to compensate LOTW SCHOOL fully for damages for any violation of the provisions of Paragraphs 7 of this Agreement. Accordingly, INDEPENDENT CONTRACTOR specifically agrees that LOTW SCHOOL shall be entitled to temporary and permanent injunctive relief to enforce Paragraph 7 of this Agreement and that such relief may be granted without the necessity of proving actual damages. This provision with respect to injunctive relief shall not, however, diminish the right of LOTW SCHOOL to claim and recover damages in addition to injunctive relief.

9. Termination. Without limiting any rights which LOTW SCHOOL may have for reason of any default by INDEPENDENT CONTRACTOR, LOTW SCHOOL reserves the right to terminate this Agreement in whole or in part by written notice to INDEPENDENT CONTRACTOR upon any breach of any provision hereof by INDEPENDENT CONTRACTOR. Aside from any continuing work, LOTW SCHOOL's sole obligation in the event of such termination shall be to reimburse INDEPENDENT CONTRACTOR for services actually performed by INDEPENDENT CONTRACTOR up to the effective date of such termination. LOTW SCHOOL also reserves the right to terminate this Agreement without cause at any time following the Agreement's effective date upon ten (10) days' notice. Any termination shall be effective in the manner and upon the date specified in said notice and shall be without prejudice to any claims which LOTW SCHOOL may have against INDEPENDENT CONTRACTOR. Termination shall not relieve INDEPENDENT CONTRACTOR of their continuing obligations under this Agreement, particularly the requirements of Paragraphs 6, 7, and 8 above.

10. Invoicing and Payment. INDEPENDENT CONTRACTOR shall submit invoices to the LOTW SCHOOL Coordinator based on the payment schedule in Exhibit A. Invoices shall reference this Agreement and the time period of authorized performance involved. Invoices submitted by INDEPENDENT CONTRACTOR must be approved by Pete Hosmer or his appointed representative.

11. Dispute Resolution. Before bringing any action or legal proceeding of any kind with respect to this Agreement, INDEPENDENT CONTRACTOR will promptly notify LOTW

SCHOOL (at its address for written communications shown in Exhibit A to this Agreement) of any dispute they have with LOTW SCHOOL under this Agreement. No action or legal proceeding of any kind will be brought by INDEPENDENT CONTRACTOR against LOTW SCHOOL until: (1) both parties conduct a study of the dispute or disagreement; (2) a meeting between the parties is held to try to resolve the dispute; and (3) if, after such meeting takes place, one of the parties sends a letter to the other stating it is unable to resolve the matter in dispute.

12. Conflict Of Interest. INDEPENDENT CONTRACTOR agrees that they will not, while performing under this Agreement, create a conflict of interest which may prove to be detrimental to the interests of LOTW SCHOOL. The responsibility to notify LOTW SCHOOL of any potential conflict of interest rests with INDEPENDENT CONTRACTOR. LOTW SCHOOL agrees to promptly evaluate and notify INDEPENDENT CONTRACTOR of its decision.

13. Subcontracting and Assignments. It is understood and agreed that this Agreement is for the rendering of consulting services by INDEPENDENT CONTRACTOR who is acting as an independent contractor. INDEPENDENT CONTRACTOR may not subcontract any part or all of the services to be provided without the prior written consent of LOTW SCHOOL. All covenants, stipulations, and promises in this Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective successors, assigns, heirs and legal representatives.

14. Disclosure. INDEPENDENT CONTRACTOR acknowledges and agrees that it may be necessary for LOTW SCHOOL to disclose the fact of INDEPENDENT CONTRACTOR's retention, the duties performed, and the compensation paid should there be proper inquiry from such a source as an authorized U.S. government agency or should LOTW SCHOOL believe it has a legal obligation to disclose such information, and INDEPENDENT CONTRACTOR hereby authorizes any such disclosures.

15. General Provisions.

15.1 Waiver. No failure on the part of either party to exercise, and no delay in exercising, any right or remedy hereunder shall operate as a waiver thereof; nor shall any single or partial exercise of any right or remedy hereunder preclude any other or further exercise thereof or the exercise of any other right or remedy granted hereby or by any related document or by law.

15.2 Governing Law. This Agreement shall be deemed to be a contract made under the law of the State of Minnesota and for all purposes it, plus any related or supplemental documents and notices, shall be construed in accordance with and governed by the law of such state.

15.3 Amendments. This Agreement may not be and shall not be deemed or construed to have been modified, amended, rescinded, canceled, or waived in whole or in part, except by written instruments signed by the parties hereto.

15.4 Entire Agreement. This Agreement, including Exhibit A attached hereto and made a part hereof, constitutes and expresses the entire agreement and understanding

between the parties. All previous discussions, promises, representations and understandings between the parties relative to the subject matter of this Agreement, if any, have been merged into this document. Notwithstanding the foregoing, nothing in this Agreement shall be deemed to supersede any prior confidentiality or similar agreement between the parties, which the parties acknowledge shall remain in full force and effect.

- 15.5 Severability. To the extent that any provision of this Agreement shall be determined to be invalid or unenforceable, the validity and enforceability of the remainder of such provision and of this Agreement shall be unaffected. If any particular provision of this Agreement shall be adjudicated to be invalid or unenforceable, the parties specifically authorize the tribunal making such determination to edit the invalid or unenforceable provision to allow this Agreement, and the provisions thereof, to be valid and enforceable to the fullest extent allowed by law and/or public policy.

IN WITNESS WHEREOF, the parties execute this Agreement as follows:

LAKE OF THE WOODS SCHOOL DISTRICT

Date: _____

A+ DRIVING SCHOOL



Pete Hosmer

Date: 7/2/2026_____

EXHIBIT A

AGREEMENT FOR INDEPENDENT CONTRACTOR SERVICES

A+ DRIVING SCHOOL:



Pete Hosmer

LAKE OF THE WOODS SCHOOL:

[Name]

[Title]

TERMS OF AGREEMENT

I. **TERM:** This Agreement is effective from June 16, 2026 through July 15, 2027.

II. **SERVICES TO BE RENDERED:**

A+ Driving School agrees to provide:

- Legally compliant Driver's Education training for student participants.
- Documentation of student registration and completion of classroom and driving experience;
- Complete supervision of all aspects of the program;
- Licensed appropriate instructors who have annually undergone and successfully passed background checks;
- A current list of all instructors to the District;
- All legal, safety, and documentation requirements;
- Payment of fuel for driving lessons;

Lake of the Woods School agrees to provide:

- Drivers education vehicle and equipment for instruction without additional fee for use;
- Coordination of logistics through community education and communication/support through the high school principals;
- Distribution of marketing materials provided by A+ Driving School with A+ Driving School named as the Lake of the Woods School exclusive driver education program.

III. **COMPENSATION**

- A fee schedule of \$450.00 for the complete course along with payment plans for students;

Lake of the Woods Elementary School

Home of the Bears



LAKE OF THE WOODS
School

Student Rights & Responsibilities Handbook

2026-27

Lake of the Woods High School

ISD390

236 15th Ave SW

PO Box 310

Baudette, MN 56623

218-634-2510

www.lakeofthewoodsschool.org

Updated 7-27-26

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Dear Students and Parents/Guardians,

Welcome to Lake of the Woods School and the 2026-27 school year!

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

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

If at any time you have questions about the information in this handbook, please contact me at 218-634-2510.

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

Sincerely,

Lake of the Woods School Principal

Go Bears!

Mission

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

Vision

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

This handbook and its contents were approved by the Lake of the Woods School Board of Education at the July 2025 Board meeting. Several of the policies in the student handbook are condensed. The handbook may be changed or amended anytime during the school year. Updated handbooks are posted on the District website.

SCHOOL RESPONSIBILITY AND AUTHORITY

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

STUDENT RIGHTS AND RESPONSIBILITIES

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

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

BOARD OF EDUCATION

Craig Severs, District 1
Boyd Johnson, District 2
Nate Hayes, District 3

Robyn Sonstegard, District 4
Kayla Johnson, District 5
Jerem Haack, District 6

SCHOOL TELEPHONE DIRECTORY

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

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

ELEMENTARY SCHEDULE

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

SCHOOL HOURS AND STUDENTS IN THE BUILDING

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

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

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

PROCEDURES- EARLY PICK UP/ LATE ARRIVAL

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

CALENDAR

Teacher Inservice.....	August 31 - September 2
High School Open House.....	September 2
First Day of School.....	September 8
Mid Quarter 1.....	October 2
No School, MEA Break.....	October 15 – 16
End of Quarter 1, Noon Dismissal.....	November 6
Parent Teacher Conferences.....	November 12
Thanksgiving Break.....	November 26 – 27
Mid-Quarter 2.....	December 11
Christmas Break.....	December 23 – January 1
No School, Teacher Inservice.....	January 18
End of Quarter 2/Semester 1, Noon Dismissal.....	January 22
No School, President's Day.....	February 15
Mid-Quarter 3.....	February 24
No School, Teacher Inservice.....	March 8
End of Quarter 3, Noon Dismissal.....	March 25
No School, Easter Break.....	March 25 – 29
School Showcase.....	April 8
Mid-Quarter 4.....	April 23
End of Quarter 4 / Semester 2, Last Day of School, Noon Dismissal.....	May 27
Graduation, 5:00 PM.....	May 28
Teacher Inservice.....	May 28

BEVERAGES & FOOD

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

CLASSROOM EXPECTATIONS AND GUIDELINES

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

CLASS PLACEMENT

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

COMMUNICATION

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

COUNSELING SERVICES

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

ATTENDANCE POLICY

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

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

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

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

Child illness, medical, dental, orthodontic or counseling appointments including appointments conducted through telehealth, family emergencies, the death or serious illness or funeral of an immediate family member.

School sponsored activity.

Suspension.

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

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

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

Truancy, any absence in which the student failed to comply with any reporting requirements of the school district's attendance procedures, work at home, work at a business except under school work release, absences resulting from cumulated unexcused tardies (3), missed bus, overslept, excessive visits to the nurse determined by the nurse and reported to the main office, car trouble, running late, not having the right clothing, shopping, haircuts, tanning, child care of siblings/babysitting.

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

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

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

TARDIES

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

TRUANCY

Pursuant to state laws and regulations, students shall be in attendance each day that school is in session. Minn. Stat. 260A.02 provides that truancy is a student who is subject to the compulsory instruction requirements of Minn. Stat. 120A.22 and is absent from instruction in a school without valid excuse approved by Lake of the Woods School. Parents of children under age 17, will be notified by email after 3 days of continual truancy. Upon 5 days of truancy, notification will be sent requesting a conference with the parents and student to set-up a contract. The appropriate county authorities will be notified of habitual truant status after 10 days of truancy. Parent/Guardian will also be notified of the referral. Habitual truant reporting is based on cumulative days of truancy within a single school year.

APPOINTMENTS

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

CAMERA SURVEILLANCE

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

CANINE INSPECTIONS

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

CELL PHONES / ELECTRONIC DEVICES

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

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

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

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

Disciplinary actions will include:

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

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

3rd Offense and additional offences - Confiscation of electronic device(s) and parent/guardian will be notified. Parent/guardian will pick up electronic device(s). The student will no longer be allowed to have a cell phones/personal electronic device in their possession during the school day (8:10 a.m. to 3:00 p.m.) for a period of 1 month. If students do not leave the device at home, they will bring it to the high school office before the school day begins (before 8:15 am) and pick it up at the end of their academic day. Students may not use electronic devices belonging to others during this penalty. If students are caught sharing devices, both will be disciplined accordingly.

CONFERENCES

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

DATA PRIVACY, DIRECTORY INFORMATION AND STUDENT RECORDS

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

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

DETENTION

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

DISCIPLINE POLICY

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

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

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

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

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

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

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

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

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

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

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

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

Possession or distribution of slanderous, libelous or pornographic materials;

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

Falsification of any records, documents, notes or signatures;

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

Fighting or any assaultive behavior, real or threatened;

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

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

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

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

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

DISCIPLINARY ACTION

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

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

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

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

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

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

SUSPENSION

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

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

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

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

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

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

SUSPENSION PENDING EXPULSION OR EXCLUSION

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

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

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

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

BULLYING AND INTIMIDATION

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

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

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

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

CYBERBULLYING

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

DRUGS/CONTROLLED SUBSTANCES/ALCOHOL/TOBACCO

It is a violation for students to possess and/or use alcohol, intoxicating beverages, drugs, drug paraphernalia, controlled substances, mood-altering substances, misuse of over-the-counter drugs, or misuse of prescription drugs, product containing tobacco, lobelia or nicotine, alternative tobacco/nicotine/lobelia products, vaping devices and products, including but not limited to sticks, orbs, strips, snus, toothpicks, mints or nasal spray intended for human

consumption. The odor of alcohol or illegal substances on the breath or person of a student is cause for disciplinary action. Sale or attempted sale of alcohol, controlled substances, mood-altering substances or prescription drugs will result in an exclusion and/or expulsion. Reference MN Statute 144.4165.

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

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

Controlled Substance - refers to any illegal mood-altering substance.

HAZING

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

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

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

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

SEXUAL/ RACIAL/ RELIGIOUS HARASSMENT AND VIOLENCE

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

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

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

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

WEAPONS

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

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

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

No person shall use articles designed for other purposes (i.e., lasers or laser pointers, belts, combs, pencils, files, scissors, etc.) to inflict bodily harm and/or intimidate and such use will be treated as the possession and use of a weapon. "Possession" means having a weapon on one's person or in an area subject to one's control in a school location.

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

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

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

Detention/Suspension / Expulsion;

Parent/Guardian notification/conference;

Notification to law enforcement;

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

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

Behavior Plan as applicable.

DRESS CODE

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

Clothing must not be hazardous to health or safety.

Clothing must be decent by reasonable standards:

Whether sitting or standing, no undergarments may be showing.

Clothing must not be disruptive to the educational environment.

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

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

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

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

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

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

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

e-LEARNING DAYS

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

EMERGENCY/ EVACUATION PROCEDURES/ DRILLS

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

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

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

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

EMERGENCY SCHOOL CLOSINGS AND DELAYS

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

EQUAL EDUCATIONAL OPPORTUNITY

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

EVENT RULES

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

FIELD TRIPS

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

GRADING POLICY

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

Kindergarten:

- O - Outstanding
- S - Satisfactory
- N - Needs More Practice

Grades 1-2:

- O - Outstanding
- S - Satisfactory
- I - Improvement Shown
- N - Needs Improvement

Grades 3-5:

- A - Excellent Performance
- B - Above Average Performance
- C - Average Performance
- D - Below Average Performance
- U - Unsatisfactory

Physical Education and Music will be graded for all grades:

- S - Satisfactory
- U - Unsatisfactory

HOMEBOUND INSTRUCTION

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

ILLNESS/ INJURIES / NURSE

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

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

IMMUNIZATIONS

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

INSURANCE

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

INTERNET USE EXPECTATIONS

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

Students are expected to follow the guidelines below:

The internet is to be used for educational purposes only.

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

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

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

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

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

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

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

Use of another user's credentials is prohibited.

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

Consequences of Violations

Suspension/revocation of computer access;

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

Legal action and prosecution by the authorities.

LOCKERS

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

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

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

LOST AND FOUND

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

LUNCH/ BREAKFAST

The district office will take meal money deposits. Applications for free or reduced-price meals should be submitted to the district office for approval. Students receiving free or reduced-price meals may not use personal

identification number (PIN) to buy meals for anyone other than themselves. It is recommended that meal deposits be made by the week or by the month. The cost for lunches will be established and announced by the Board of Education prior to the first day of school each fall.

MEDICATION

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

MCA's (Minnesota Comprehensive Assessments)

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

MONEY, VALUABLES AND PERSONAL PROPERTY

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

PARENT ACCESS

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

PLEDGE OF ALLEGIANCE

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

PBIS / POSITIVE BEHAVIOR INTERVENTIONS AND SUPPORT

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

- Be Safe
- Be Responsible
- Be Respectful

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

POSTERS/FLYERS

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

Approved posters may be displayed in the following areas:

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

PUBLIC DISPLAY OF AFFECTION

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

PUBLICATIONS & ACTIVITIES (SCHOOL SPONSORED)

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

REASONABLE FORCE STATEMENT

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

REPORT CARDS

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

RETENTION

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

SCHOOL PICTURES

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

SCHOOL PROPERTY

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

SCHOOL SONG

Behold! Behold!
The Bears in Maroon and Gold!
We're Here to Start and Never Depart.
The Bears in Maroon and Gold!

Come on and hail Lake of the Woods High School
And wave our colors through the air!
Come on and hail Lake of the Woods High School
And let the players take the dare!
Come on and hail Lake of the Woods High School
Keep our opponents on the run!
Come on and hail Lake of the Woods High School and shout the victories we have won!

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

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

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

STAFF

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

THE PUPIL FAIR DISMISSAL ACT OF 1974

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

TITLE IX and SECTION 504

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

Section 504 Coordinator:

Principal

218-634-2510 ext. 1436

Title IX Coordinator:

Principal

218-634-2510 ext. 1436

TRANSPORTATION POLICY

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

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

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

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

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

Parent/guardian notified.

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

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

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

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

TRANSPORTATION PROCEDURES

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

Students in Pre-K through grade 3:

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

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

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

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

TRESPASSING

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

VISITORS

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

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

WEATHER RELATED CLOSURE

In the event that school is to be closed for bad weather, information is provided by Lake of the Woods District instant alert system which will notify parents through School Messenger via phone, text message and email when school is closing. Parents may access this system via the Lake of the Woods School website at

<http://www.lakeofthewoodsschool.org>. This system will also be used when there are other important district wide notices for parents.

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

Lake of the Woods High School

Home of the Bears



LAKE OF THE WOODS
School

Student Rights & Responsibilities Handbook

2026-27

Lake of the Woods High School
ISD390
236 15th Ave SW
PO Box 310
Baudette, MN 56623
218-634-2510
www.lakeofthewoodsschool.org

Updated 7-27-26

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Dear Students and Parents/Guardians,

Welcome to Lake of the Woods School and the 2026-27 school year!

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

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

If at any time you have questions about the information in this handbook, please contact me at 218-634-2510.

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

Sincerely,

Lake of the Woods School Principal

Go Bears!

Mission

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

Vision

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

This handbook and its contents were approved by the Lake of the Woods School Board of Education at the July 2025 Board meeting. Several of the policies in the student handbook are condensed. The handbook may be changed or amended anytime during the school year. Updated handbooks are posted on the District website.

SCHOOL RESPONSIBILITY AND AUTHORITY

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

STUDENT RIGHTS AND RESPONSIBILITIES

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

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

BOARD OF EDUCATION

Craig Severs, District 1
Boyd Johnson, District 2

Nate Hayes, District 3
Robyn Sonstegard, District 4

Karly Johnson, District 5
Jerem Haack, District 6

SCHOOL TELEPHONE DIRECTORY

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

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

CALENDAR

Teacher Inservice.....	August 31 - September 2
High School Open House.....	September 2
First Day of School.....	September 8
Mid Quarter 1	October 2
No School, MEA Break	October 15 – 16
End of Quarter 1, Noon Dismissal	November 6
Parent Teacher Conferences	November 12
Thanksgiving Break.....	November 26 – 27
Mid-Quarter 2	December 11
Christmas Break.....	December 23 – January 1
No School, Teacher Inservice	January 18
End of Quarter 2/Semester 1, Noon Dismissal	January 22
No School, President's Day	February 15
Mid-Quarter 3	February 24
No School, Teacher Inservice	March 8
End of Quarter 3, Noon Dismissal.....	March 25
No School, Easter Break.....	March 25 – 29
School Showcase.....	April 8
Mid-Quarter 4	April 23
End of Quarter 4 / Semester 2, Last Day of School, Noon Dismissal.....	May 27
Graduation, 5:00 PM	May 28
Teacher Inservice.....	May 28

SCHOOL DAY

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

CLASS PERIOD SCHEDULE HIGH SCHOOL

Regular Day (1)

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

First Day of School (3)

First Bell	8:10 a.m.
Assembly in Auditorium	8:15 - 8:30
Class Meetings	8:34 - 9:30
Period 1	9:34 -10:19
Period 2	10:23 - 11:08
Period3	11:12-11:51
Lunch	11:51 - 12:21
Grades 9-10-11-12	11:48
Grades 6-7-8	11:51
Period 4	12:24 - 1:01
Period 5	1:05 - 1:42
Period 6	1:45 - 2:23
Period 7	2:27 - 3:05

Class Meetings Schedule (2)

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

2 Hour Late Start (4)

First Bell	10:10 a.m.
Period3	10:15-10:48
Period 4	10:52 - 11:25
Period 5	11:29 - 12:02
Lunch	12:02 - 12:32
Grades 9-10-11-12	11:59
Grades 6-7-8	12:02
Period 1	12:36 - 1:09
Period 2	1:13 - 1:48
Period 6	1:52 - 2:25
Period 7	2:29- 3:05

ANNOUNCEMENTS

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

ASSEMBLIES AND PEP FESTS

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

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

BEVERAGES & FOOD

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

CLASSROOM EXPECTATIONS AND GUIDELINES

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

COUNSELING SERVICES

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

SCHEDULE CHANGES

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

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

ATTENDANCE POLICY

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

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

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

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

Child illness, medical, dental, orthodontic or counseling appointments including appointments conducted through telehealth, family emergencies, the death or serious illness or funeral of an immediate family member.

School sponsored activity.

Suspension.

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

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

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

Truancy, any absence in which the student failed to comply with any reporting requirements of the school district's attendance procedures, work at home, work at a business except under school work release, absences resulting from cumulated unexcused tardies (3), missed bus, overslept, excessive visits to the nurse determined by the nurse and reported to the main office, car trouble, running late, not having the right clothing, shopping, haircuts, tanning, child care of siblings/babysitting.

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

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

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

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

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

School authorized absences do not count toward loss of credit.

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

TARDIES

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

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

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

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

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

TRUANCY

Pursuant to state laws and regulations, students shall be in attendance each day that school is in session. Minn. Stat. 260A.02 provides that truancy is a student who is subject to the compulsory instruction requirements of Minn. Stat. 120A.22 and is absent from instruction in a school without valid excuse within a single school year for three or more class periods on three days for students in grades 6-12. Parents will be notified by email after three to seven periods or three days of unexcused absences. Upon 5 days of truancy, notification will be sent requesting a conference with the parents and student to set-up a contract. The appropriate county authorities will be notified of habitual truant status after 10 days of truancy. Parent/Guardian will also be notified of the referral. Habitual truant reporting is based on cumulative days of truancy within a single school year.

APPOINTMENTS

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

ACADEMIC ELIGIBILITY

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

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

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

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

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

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

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

Recording Student Time Served

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

Parent Communication

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

Student Activities

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

Student Consequences for Missing Study Time

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

Study Time Guidelines

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

Monday through Friday

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

Location: Media Center

Credit: Credit is given for time on task working.

October 2	Mid Quarter 1
October 6	Grading Period Grade Check, Grades Submitted
October 7	Student/ Parent Access to Grades
October 12	Begin Attending Study Time, Academic Eligibility List in Effect Until November 6
November 6	End Quarter 1
November 10	Grading Period Grade Check, Grades Submitted
November 11	Student/ Parent Access to Grades
November 16	Begin Attending Study Time, Academic Eligibility List in Effect Until December 16
December 11	Mid Quarter 2
December 15	Grading Period Grade Check, Grades Submitted
December 16	Student/ Parent Access to Grades
December 21	Begin Attending Study Time, Academic Eligibility List in Effect Until January 20
January 22	End Quarter 2, Semester 1
January 26	Grading Period Grade Check, Grades Submitted
January 27	Student/ Parent Access to Grades
February 1	Begin Attending Study Time, Academic Eligibility List in Effect Until February 24
February 24	Mid Quarter 3
March 2	Grading Period Grade Check, Grades Submitted
March 3	Student/ Parent Access to Grades
March 9	Begin Attending Study Time, Academic Eligibility List in Effect Until March 24
March 25	End Quarter 3
March 30	Grading Period Grade Check, Grades Submitted
March 31	Student/ Parent Access to Grades
April 5	Begin Attending Study Time, Academic Eligibility List in Effect Until April 28
April 23	Mid Quarter 4
April 27	Grading Period Grade Check, Grades Submitted
April 28	Student/ Parent Access to Grades
May 3	Begin Attending Study Time, Academic Eligibility List in Effect Until May 26
May 27	End Quarter 4, Semester 2
June 1	Grading Period Grade Check, Grades Submitted
June 2	Student/ Parent Access to Grades
June 7	Begin Attending Study Time, Academic Eligibility List in Effect Until Mid-Quarter 1, 2027 unless students attend summer school to make up the credit.

ACTIVITY POLICY AND ELIGIBILITY

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

Be under 20 years of age

Must meet Minnesota High School League Eligibility Guidelines Carry the required number of credits for graduation

Be in regular attendance, having enrolled at least two weeks before being in a game Students and parents/guardians sign eligibility agreement.

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

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

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

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

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

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

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

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

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

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

An event is considered any MSHSL activity, scheduled games, and any other activity listed by the school. Category I suspensions can be satisfied only with Category I events. Category II suspensions can be satisfied only with Category II events. Each category will be treated individually.

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

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

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

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

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

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

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

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

ACTIVITY FEES

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

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

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

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

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

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

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

ACADEMIC LETTERING

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

Must have achieved 3.5 GPA the last two semesters.

No grade below a C.

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

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

CAMERA SURVEILLANCE

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

CANINE INSPECTIONS

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

CELL PHONES/ ELECTRONIC DEVICES

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

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

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

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

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

Disciplinary actions will include:

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

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

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

Parent/guardian will pick up electronic device(s). The student will no longer be allowed to have a cell phones/personal electronic device in their possession during the school day (8:15 am to 3:05 pm) for a period of 1 month. If students do not leave the device at home, they will bring it to the high school office before the school day begins (before 8:15 am) and pick it up at the end of their academic day. Students may not use electronic devices belonging to others during this penalty. If students are caught sharing devices, both will be disciplined accordingly.

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

CONFERENCES

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

CREDIT RECOVERY

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

DANCES

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

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

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

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

Dances may be scheduled for students in grades 6-8 and 9-12 to attend together. Those in attendance at dances must be presently enrolled Lake of the Woods School students or properly approved guests. Guests must be under 21

years of age. Guests at dances may be from other schools provided the principal has received and approved the dance permission form by Thursday preceding the event.

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

DATA PRIVACY | DIRECTORY INFORMATION AND STUDENT RECORDS

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

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

DEFICIENCY NOTICES

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

DETENTION

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

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

Teachers may require assignments to be completed during detention.

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

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

DISCIPLINE POLICY

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

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

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

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

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

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

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

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

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

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

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

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

Possession or distribution of slanderous, libelous or pornographic materials;

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

Falsification of any records, documents, notes or signatures;

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

Fighting or any assaultive behavior, real or threatened;

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

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

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

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

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

DISCIPLINARY ACTION

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

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

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

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

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

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

SUSPENSION

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

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

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

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

The district shall make reasonable efforts to notify the parent/guardian of the suspension by telephone as soon as possible following suspension. In the event a student is suspended without an informal administrative conference because the student will create an immediate and substantial danger to surrounding persons or property, the written notice shall be served upon the student and the student's parent/guardian within 48 hours of the suspension. Written

notice will include grounds for suspension, a brief statement of the facts, a description of the testimony, a readmission plan and a copy of Minnesota Statute Sections 121A.40 to 121A.56. Service by email is complete upon sending.

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

SUSPENSION PENDING EXPULSION OR EXCLUSION

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

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

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

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

BULLYING AND INTIMIDATION

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

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

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

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

CYBERBULLYING

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

DRUGS/CONTROLLED SUBSTANCES/ALCOHOL/TOBACCO

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

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

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

Controlled Substance - refers to any illegal mood-altering substance.

HAZING

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

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

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

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

SEXUAL/ RACIAL/ RELIGIOUS HARASSMENT AND VIOLENCE

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

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

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

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

WEAPONS

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

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

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

No person shall use articles designed for other purposes (i.e., lasers or laser pointers, belts, combs, pencils, files, scissors, etc.), to inflict bodily harm and/or intimidate and such use will be treated as the possession and use of a weapon. "Possession" means having a weapon on one's person or in an area subject to one's control in a school location.

"School location" includes a school building, school grounds, whether leased, rented, owned, or controlled by the school, locations of school activities or trips, bus stops, school buses or school vehicles, school contracted vehicles, the

area of entrance or departure from school premises or events, all locations where school related functions are conducted, and anywhere students are under the jurisdiction of the school district.

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

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

Detention/Suspension/ Expulsion;

Parent/Guardian notification/conference;

MSHSL violation;

Notification to law enforcement;

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

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

Behavior Plan as applicable.

DRESS CODE

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

Clothing must not be hazardous to health or safety.

Clothing must be decent by reasonable standards:

Whether sitting or standing, no undergarments may be showing.

Clothing must not be disruptive to the educational environment.

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

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

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

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

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

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

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

DRIVER'S EDUCATION

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

EIGHTEEN-YEAR-OLD STUDENTS

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

e-LEARNING DAYS

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

EMERGENCY/ EVACUATION PROCEDURES/ DRILLS

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

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

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

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

EMERGENCY SCHOOL CLOSINGS AND DELAYS

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

EQUAL EDUCATIONAL OPPORTUNITY

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

EQUIPMENT USE

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

EVENT RULES

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

EXPENDITURE OF SCHOOL FUNDS

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

EXTRA-CURRICULAR ACTIVITIES

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

FIELD TRIPS

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

FORFEITURE OF AWARDS

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

FUNDRAISERS

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

GOOD STANDING

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

GRADE LEVEL PLACEMENT FOR SENIOR HIGH

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

Freshman	Completion of 8 th grade and Oto 5.00
Sophomore	5.00 - 11.00
Junior	11.00 - 17.00
Senior	17.00 and up

GRADING PERCENTAGES

Grade percentages for grades 7-12 is as follows:

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

GRADING POLICY

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

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

WEIGHTED GRADES

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

Letter Grade Equivalent		Range (hundredths)		Range (thousandths)			
A	4.20	8-	2.87	D+	1.53	I	Incomplete
A-	3.87	C+	2.53	D	1.20	P	Pass
B+	3.53	C	2.20	D-	.87	W	Withdrawn
B	3.20	C-	1.87	F	0.00		

COLLEGE CREDIT COURSES

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

ASSESS-OUT POLICY AND PROCEDURES

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

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

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

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

GRADUATION REQUIREMENTS

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

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

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

Fine Arts 1 year	Physical Education 1 year
Personal Finance/Careers 1 semester	Science 3 years (Earth Science, Biology, Chemistry/Physics)
English 4 years	Mathematics 3 years
Health 1 semester	Social Studies 3.5 years
Electives 7.5 credits	

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

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

GRADUATION CEREMONY

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

VALEDICTORIAN/ SALUTATORIAN

The Valedictorian and Salutatorian shall:

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

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

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

HOMEBOUND INSTRUCTION

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

HOMECOMING

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

HONOR ROLL

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

HONOR STUDENTS

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

ILLNESS/ INJURIES /NURSE

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

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

IMMUNIZATIONS

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

INCOMPLETE COURSEWORK

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

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

INSURANCE

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

INTERNET USE EXPECTATIONS

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

Students are expected to follow the guidelines below:

The internet is to be used for educational purposes only.

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

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

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

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

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

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

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

Use of another user's credentials is prohibited.

Computer storage and communications may be treated like school lockers. School officials may review all information and communications contained therein. Users should be aware that any information on the network might not

be private. Third parties without the knowledge of the user and/or Lake of the Woods School may access information sent over the Internet.

Consequences of Violations

- Suspension/revocation of computer access;
- Suspension/revocation of Internet access; School detention/suspension/expulsion;
- Legal action and prosecution by the authorities.

INTERVIEWS (STUDENTS & OUTSIDE AGENCIES)

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

JUNIOR HIGH PROMOTION AND RETENTION

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

LEAVING SCHOOL GROUNDS

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

LOCKERS AND LOCKS

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

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

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

LOST AND FOUND

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

LUNCH/ BREAKFAST

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

MAKE UP WORK

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

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

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

MEDICATION

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

MCA's (Minnesota Comprehensive Assessments)

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

MINNESOTA HONOR SOCIETY

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

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

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

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

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

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

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

MINNESOTA STATE HIGH SCHOOL LEAGUE

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

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

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

MONEY, VALUABLES AND PERSONAL PROPERTY

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

NOON PRIVILEGES

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

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

OFF CAMPUS MISCONDUCT

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

OPEN ENROLLMENT/ PSEO

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

PARENT ACCESS

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

PASSES

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

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

PHYSICAL EXAMS

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

PLAGIARISM

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

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

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

Discussion with the student

Call to parents by the teacher

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

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

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

PLEDGE OF ALLEGIANCE

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

PBIS / POSITIVE BEHAVIOR INTERVENTIONS AND SUPPORT

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

- Be Safe
- Be Responsible
- Be Respectful

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

POSTERS / FLYERS

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

Approved posters may be displayed in the following areas:

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

PROM

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

PUBLIC DISPLAY OF AFFECTION

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

PUBLICATIONS & ACTIVITIES (SCHOOL SPONSORED)

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

REASONABLE FORCE STATEMENT

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

REPORT CARDS

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

SCHEDULING ACTIVITIES

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

SCHOOL PICTURES

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

SCHOOL PROPERTY

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

SCHOOL SONG

Behold! Behold!
The Bears in Maroon and Gold!
We're Here to Start and Never Depart.
The Bears in Maroon and Gold!

Come on and hail Lake of the Woods High School
And wave our colors through the air!
Come on and hail Lake of the Woods High School
And let the players take the dare!
Come on and hail Lake of the Woods High School
Keep our opponents on the run!
Come on and hail Lake of the Woods High School and shout the victories we have won!

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

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

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

SENIOR PRIVILEGES

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

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

STAFF

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

STATE TOURNAMENT ATTENDANCE

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

STUDENT COUNCIL/ CLASS OFFICERS

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

Selection of Student Council members:

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

All students running for office must be enrolled full time.

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

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

STUDENTS IN THE BUILDING AFTER SCHOOL

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

THE PUPIL FAIR DISMISSAL ACT OF 1974

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

TITLE IX and SECTION 504

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

Section 504 Coordinator:

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

Title IX Coordinator:

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

TRANSPORTATION POLICY

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

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

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

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

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

Parent/guardian notified.

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

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

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

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

TRESPASSING

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

UNPAID BILLS

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

VEHICLES

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

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

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

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

VISITORS

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

WEATHER RELATED CLOSURE

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

Lake of the Woods High School Course Schedule

2026-27

6-23-26

	1 st Period 8:15-9:06	2 nd Period 9:10-10:01	3 rd Period 10:05-10:56	4 th Period 11:00-11:51	Lunch 11:51-12:21	5 th Period 12:24-1:15	6 th Period 1:19-2:10	7 th Period 2:14-3:05
Art	Period 1	Period 2	Period 3	Period 4		Period 5	Period 6	Period 7
Halle Abendroth A130	Art 7 0010/0011	Intro Art I, II 1353/1354	Intro Art I, II 1353/1354	Prep		3D Art 0006/1075	2D Art 0009/1073	Adv Art 1300/1301
Band	Period 1	Period 2	Period 3	Period 4		Period 5	Period 6	Period 7
Liz Tange A138			JH Band 0091/1087	HS Band 0090/1089		JH 6 Band 0091/1087		
Choir	Period 1	Period 2	Period 3	Period 4		Period 5	Period 6	Period 7
Kathryn Nordine E139			JH Choir 0089/1105	HS Choir 0950/1107		JH 6 Choir 0089/1105		
English	Period 1	Period 2	Period 3	Period 4		Period 5	Period 6	Period 7
Jennifer Moeller D104	English 9 0049/1130	CIHS Comp I/II 3053/3048	Yearbook/Journal 0046/1242	Prep		English 8 0050/1128	English 8 0050/1128	English 9 0049/1130
Erin Schwenzfeier D102	Prep	HS Am Lit 11/12 3042/3085	English 6 0350/0351	English 7 0051/1126		English 7 0051/1126	English 10 0029/1120	English 10 0029/1120
Ind Tech	Period 1	Period 2	Period 3	Period 4		Period 5	Period 6	Period 7
Katie Hasbargen A115 D112	GTT 7 1274/1364	GTT 8 0021/1382	Woods I / II 0135/1236	Adv Wood Tech 0221/1238		Prep	Intro Eng Design 0130/1357	Study Hall 6 th gr 0227/1227
Math	Period 1	Period 2	Period 3	Period 4		Period 5	Period 6	Period 7
Sarah Pierson F112	Prep	Math 7 0083/1162	Enrichment 0907/0908	Math 6 0354/0355		Algebra I 8 0075/1168	Math 7 0083/1162	Algebra I 8 0075/1168
Chad Larson F113	Geometry 0077/1144	Prep	CIHS Col Alg / Pre Calc 2105/2106	Algebra I 0080/1249		Geometry 0077/1144	Algebra II 0076/1247	Algebra I 0080/1249
Phy Ed/Health	Period 1	Period 2	Period 3	Period 4		Period 5	Period 6	Period 7
Bryan Sathre D110	Phy Ed 8 0997/0203	Phy Ed 6 0358/0359	Weight Lifting 0103/0371	Video Production 0323/0336		Phy Ed/Health 9 0206/0961/0172/0370	Prep	Phy Ed 7 0101/1363
Science	Period 1	Period 2	Period 3	Period 4		Period 5	Period 6	Period 7
Bobby Castle F119	Science 6 0352/0353	Health 8 1041/1042	Prep	Study Hall 0227/1227		Intro Physics/Chem 3086/3087	Phy Science 8 1266/1267	Phy Science 8 1266/1267
Matt Grover F122	Biology 10 0107/1091	Science 7 0144/1189	Earth Sci 9 0198/0199	Science 7 0144/1189		Biology 10 0107/1091	Earth Sci 9 0198/0199	Prep
Social Studies	Period 1	Period 2	Period 3	Period 4		Period 5	Period 6	Period 7
Caden Oleson F109	Am History 9 0117/1067	Am History 9 0117/1067	Am History 8 0121/1253	Am History 8 0121/1253		Gov & Civics 0255/0256	Social Studies 6 0356/0357	Prep
Sam Longseth F107	Econ/Per Fin Car 0270/0341	Geo Wor Hist 10 0119/1140	Enrichment 0907/0908	Geo Wor Hist 10 0119/1140		Geography 7 0122/1142	Geography 7 0122/1142	
Special Ed	Period 1	Period 2	Period 3	Period 4		Period 5	Period 6	Period 7
Susie Neist F105	Prep	English 11/12	Academic Support	Transitions		Academic Support	Math	English 9/10
F123	Prep	HS Sp Ed	HS Sp Ed	HS Sp Ed		HS Sp Ed	HS Sp Ed	HS Sp Ed
Study Hall	Period 1	Period 2	Period 3	Period 4		Period 5	Period 6	Period 7
Muriel Crandall D144	Study Hall 0227/1227	Study Hall 0227/1227	Study Hall 0227/1227	Prep/Lunch		Study Hall 0227/1227	Study Hall 0227/1227	Study Hall 0227/1227
Welding	Period 1	Period 2	Period 3	Period 4		Period 5	Period 6	Period 7
Nathan Solar A114						Prep	Welding I 1406/1407	Welding II 1415/1416



Fiscal Year (FY) 2028 Application for Long-Term Facilities Maintenance Revenue Statement of Assurances

General Information: Minnesota school districts, intermediate school districts, cooperative districts, joint powers applying for Long-Term Facilities Maintenance revenue (LTFM) under Minnesota Statutes 2025, section 123B.595 must annually complete the Application for Long-Term Facilities Maintenance Revenue – Statement of Assurances (ED-02477). The application must be submitted to the Minnesota Department of Education (MDE) by July 31, 2026. Submit to [Sarah C. Miller](mailto:Sarah.C.Miller@mde.state.mn.us) (MDE.Facilities@state.mn.us) along with other required LTFM documentation. **Do not mail a hard copy. Please email this form with other required documentation.**

Identification Information

Name of District, Intermediate/Cooperative/Joint Powers	District Number and Type:	Date Submitted:
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Statement of Assurances

1. All estimated expenditures included in the attached Ten-Year Plan Expenditure spreadsheet under Health and Safety and entered into the MDE Health and Safety data submission system are for allowed health and safety uses under Minnesota Statutes 2025, section 123B.595, subdivision 10, paragraph (a), clause (3), Minnesota Statutes 2025, section 123B.57, subdivision 6, and the MDE Long-Term Facilities Maintenance Guide for Allowable Expenditures, Section E, Health and Safety Qualifying Criteria, and Section F, Additional Requirements Regarding Health and Safety. None of the estimated expenditures included in the attached Ten-Year Plan Expenditure spreadsheet under Health and Safety and entered into the MDE Health and Safety System are for uses prohibited under Minnesota Statutes 2025, section 123B.595, subdivision 11 (**Number one reason may not be energy savings**).
2. All estimated expenditures included in the attached Ten-Year Plan Expenditure spreadsheet under Accessibility and Deferred Maintenance are for allowed uses under Minnesota Statutes 2025, section 123B.595, subdivision 10, paragraph (a), clauses (1) and (2) and the MDE Long-Term Facilities Maintenance Guide for Allowable Expenditures, Section C, Deferred Maintenance Qualifying Criteria or Section D, Disabled Access Qualifying Criteria. None of the estimated expenditures included in the attached Ten-Year Plan Expenditure spreadsheet under Accessibility and Deferred Maintenance are for uses prohibited under Minnesota Statutes 2025, section 123B.595, subdivision 11 (**Number one reason may not be energy savings**).
3. All actual expenditures to be reported in Uniform Financial Accounting and Reporting Standards (UFARS) for FY 2028 under Finance Codes 347, 349, 352, 358, 363 and 366 will be for allowed health and safety uses under Minnesota Statutes 2025, section 123B.595, subdivision 10, paragraph (a), clause (3), Minnesota Statutes 2025, section 123B.57, subdivision 6, and the MDE Long-Term Facilities Maintenance Guide for Allowable Expenditures, Section E, Health and Safety Qualifying Criteria, and Section F, Additional Requirements Regarding Health and Safety. None of the actual expenditures reported in these finance codes will be for uses prohibited under Minnesota Statutes 2025, section 123B.595, subdivision 11.
4. All actual expenditures to be reported in UFARS for FY 2028 under Finance Codes 367, 368, 369, 370, 379, 380, 381, 382, 383 and 384 for Accessibility and Deferred Maintenance will be for allowed uses under Minnesota Statutes 2025, section 123B.595, subdivision 10, paragraph (a), clauses (1), (2) and (4) and the MDE Long-Term Facilities Maintenance Guide for Allowable Expenditures, Section C, Deferred Maintenance Qualifying Criteria or Section D, Disabled Access Qualifying Criteria. None of the actual expenditures reported in these finance codes will be for uses prohibited under Minnesota Statutes 2025, section 123B.595, subdivision 11. **Effective FY 2025 and beyond for a gender-neutral, single-user restroom are included in The LTFM plan (Finance Code 384 must be used with Course Code 684).**
5. The district will maintain a description of each project funded with long-term facilities maintenance revenue that will provide enough detail for an auditor to determine the cost of the project and if the work qualifies for revenue (Minn. Stat. 127A.41, subd. 3[2025]).
6. The district's plan includes provisions for implementing a health and safety program that complies with health, safety and environmental regulations and best practices, including indoor air quality management and mandatory lead in water testing, remediation and reporting (Minn. Stat. 121A.335 [2025]). **The district's ten-year plan does not include a request for a second-time project cost for: (1) replacement of an existing mechanical ventilation system to the current Minnesota State Mechanical Code/ American Society of Heating, Refrigerating, and Air-Conditioning Engineers (ASHRAE) guidelines; or, (2) to provide a level of approximately 15 Cubic Feet per Minute (CFM) per person.**

Certification of Statement of Assurances

Signature – Must be signed by Supt./Cooperative/Joint Powers Unit Director:	Name – Supt./Cooperative/Joint Powers Director (Please print)	Date:
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		Division of School Finance 400 NE Stinson Blvd Minneapolis, MN 55413		Long-Term Facility Maintenance Ten-Year Expenditure Application (LTFM) - Fund 01 and Fund 06 Projects Only								ED - 02478-12		
Instructions: Enter estimated, allowable LTFM expenditures (Fund 01 and/or Fund 06 only) under Minnesota Statutes 2025, section 123B.595, subd. 10. Enter by Uniform Financial and Accounting Reporting Standards (UFARS) finance code and by fiscal year in the cells provided.														
District Info.		(REQUIRED) Enter Information		District Info.		(REQUIRED) Enter Information								
District Name:		Lake of the Woods Public Schools		Date:		7/16/2026								
District Number:		0390-01		Email:		scott_f@lakeofthewoodsschools.org								
District Contact Name:		Scott Fitzsimonds												
Contact Phone #		218-634-2510 ext 1506												
Expenditure Categories				Fiscal Year (FY) Ending June 30										
				2026 (base year)	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Health and Safety - this section excludes project costs in Category 2 of \$100,000 or more for which additional revenue is requested for Finance Codes 358, 363 and 366.														
Finance Code Category (1)														
347	Physical Hazards	\$0	\$1,000	\$1,050	\$1,103	\$1,158	\$1,216	\$1,276	\$1,340	\$1,407	\$1,477	\$1,551		
349	Other Hazardous Materials	\$370	\$500	\$525	\$551	\$579	\$608	\$638	\$670	\$704	\$739	\$776		
352	Environmental Health and Safety Management	\$14,605	\$20,000	\$21,000	\$22,050	\$23,153	\$24,310	\$25,526	\$26,802	\$28,142	\$29,549	\$31,027		
358	Asbestos Removal and Encapsulation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
363	Fire Safety	\$33,745	\$15,000	\$15,750	\$16,538	\$17,364	\$18,233	\$19,144	\$20,101	\$21,107	\$22,162	\$23,270		
366	Indoor Air Quality	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Total Health and Safety Capital Projects - Category (1)				\$48,720	\$36,500	\$38,325	\$40,241	\$42,253	\$44,366	\$46,584	\$48,913	\$51,359	\$53,927	\$56,623
Health and Safety - Projects Costing \$100,000 or more per Project/Site/Year - Additional Revenue														
Finance Code Category (2)														
358	Asbestos Removal and Encapsulation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
363	Fire Safety	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
366	Indoor Air Quality	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Total Health and Safety Capital Projects \$100,000 or More - Category (2)				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Remodeling for Approved Voluntary Pre-K under Minnesota Statutes, section 124D.151														
Finance Code Category 3 (a)														
355	Remodeling for prekindergarten (Pre-K) instruction approved by the commissioner.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Total Remodeling for Approved Voluntary Pre-K Projects - Category 3(a)				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Remodeling for Gender-Neutral Single-User Restrooms														
Finance/Course Codes Category 3 (b) LTFM REVENUE EFFECTIVE FY 2025 and Beyond														
Finance Code 384 and Course Code 684 MUST USE BOTH	Remodeling for gender-neutral single user restroom per site.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Total Remodeling for Gender-Neutral Single User Projects - Category 3(b)				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Accessibility														
Finance Code Category (4)														
367	Accessibility	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Total Accessibility Projects - Category (4)				\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Deferred Capital Expenditures and Maintenance Projects														
Finance Code Category (5)														
368	Building Envelope	\$0	\$2,500	\$2,625	\$2,756	\$2,894	\$3,039	\$3,191	\$3,350	\$3,518	\$3,694	\$3,878		
369	Building Hardware and Equipment	\$6,823	\$3,000	\$3,150	\$3,308	\$3,473	\$3,647	\$3,829	\$4,020	\$4,221	\$4,432	\$4,654		
370	Electrical	\$0	\$5,000	\$5,250	\$5,513	\$5,788	\$6,078	\$6,381	\$6,700	\$7,036	\$7,387	\$7,757		
379	Interior Surfaces	\$0	\$0	\$10,000	\$0	\$12,000	\$0	\$14,000	\$0	\$16,000	\$0	\$18,000		
380	Mechanical Systems	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
381	Plumbing	\$0	\$5,000	\$5,250	\$5,513	\$5,788	\$6,078	\$6,381	\$6,700	\$7,036	\$7,387	\$7,757		
382	Professional Services and Salary	\$50,000	\$50,000	\$51,500	\$53,045	\$54,636	\$56,275	\$57,963	\$59,702	\$61,493	\$63,338	\$65,238		
383	Roof Systems (normally below \$100,000 unless the school chooses not to receive additional revenue for \$100K or more roofing project/site/year - pending 2025 Legislation)	\$16,350	\$10,000	\$10,500	\$11,025	\$11,576	\$12,155	\$12,763	\$13,401	\$14,071	\$14,775	\$15,513		
384	Site Projects	\$28,948	\$30,000	\$31,500	\$33,075	\$34,729	\$36,465	\$38,288	\$40,203	\$42,213	\$44,324	\$46,540		
Total Deferred Capital Expenditures and Maintenance Projects - Category (5)				\$102,121	\$110,500	\$119,775	\$129,234	\$138,884	\$148,797	\$158,977	\$169,537	\$180,587	\$192,137	\$193,337
Deferred Capital Expenditures for Roofing Projects - Additional Revenue for \$100,000 or more project/site/year				EFFECTIVE FY 2027										
Finance Code Category (6)														
383	Roofing Systems - Additional Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Total Annual 10-Year Plan Expenditures				\$150,841	\$147,000	\$158,100	\$154,475	\$173,138	\$168,102	\$189,381	\$182,991	\$206,946	\$199,264	\$225,960

MDE / School Finance

Fund Balance Section												
		FY 26 and 27 Revenue Projection Model Revenue		FY 28 Revenue Projection Ten-Year Spreadsheet								
	Fund 01											
	Beginning Fund Balance 01-467-XX	\$291,244	\$293,052	\$251,548	\$248,136	\$252,759	\$238,719	\$229,715	\$199,432	\$175,539	\$127,690	\$87,524
	LTFM Fiscal Year Revenue - Levy	\$102,650	\$105,496	\$154,688	\$159,098	\$159,098	\$159,098	\$159,098	\$159,098	\$159,098	\$159,098	\$159,098
	LTFM Fiscal Year Revenue - AID if Applicable	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	LTFM Fiscal Year Revenue Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	LTFM Transfer IN from Fund 06 if applicable (see transfer guidance tab)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
LEVY Page 10, Line 422	LTFM Deduction for applicable Cooperative/Intermediate Member District Levy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	LTFM Transfer OUT from Fund 01 if applicable (see transfer guidance tab)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	LTFM Transfer OUT if applicable - Special Legislation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	LTFM Estimated Fiscal Year Expenditures	\$100,842	\$147,000	\$158,100	\$154,475	\$173,138	\$168,102	\$189,381	\$182,991	\$206,946	\$199,264	\$225,960
	Ending Fiscal Year Fund Balance 01-467-XX	\$293,052	\$251,548	\$248,136	\$252,759	\$238,719	\$229,715	\$199,432	\$175,539	\$127,690	\$87,524	\$20,661
	Fund 06											
	Beginning Fund Balance 06-467-XX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	LTFM Fiscal Year Bonded Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	LTFM Fiscal Year Revenue Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	LTFM Transfer IN from Fund 01 if applicable (see transfer guidance tab)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	LTFM Transfer OUT from Fund 06 if applicable (see transfer guidance tab)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	LTFM Estimated Fiscal Year Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Ending Fiscal Year Fund Balance 06-467-XX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
End of worksheet												

5/20/2026

390 <= Type in School District Number

LAKE OF THE WOOD

Calculations for Ten Year Projection

1 | Type your district number in cell A2 (Minneapolis = 1.2)

² Type APU, health and safety and alternative facilities project, and bond estimates in lines 6a, 14, 16b, 16s, 18, 18r, 20b, 21, 26, 27 and 50b

3. Type debt excess, intermediate/coop district, and revenue reduction data in lines 13, 15, 23, 31, and 33.

4 Look-up data from following table

Initial Formula Revenue

6 Current year APU

6a Additional Pre-K Pupil Units (see line 16 of Pre-K application for details)

6b Total Adjusted Pupil Units = (6) + (6a)

7 District average building age (uncapped)

8 Formula allowance

9 Building age ratio = (Lesser of 1 or (7) / 35)

10 Initial revenue = $(6) \cdot (8) \cdot (9)$

11 Added Revenue for Eligible H&S Proj and/or Roofing > \$100,000 / site

12 Debt Service for Existing Alt Facilities H&S Bonds (1B) - Gross before
Debt Excess - Projects > \$500,000 per site

13 Debt Excess related to Debt Service for Existing Alt Facilities H&S Bonds
(18)

14 Debt Service for Portion of Existing Alt Facilities Bonds from line (22), attributable to Eligible H&S Projects > \$100,000 per site (1A)

15 Debt Excess related to Debt Service for Portion of Existing Alt Facilities
Bonds attributable to Eligible H&S Projects > \$100,000 per site (1A)

Existing Net Debt Service for LTFM Bonds for Eligible New H&S Projects >
\$100,000 / site = (principal + interest)*1.05 - Portion of Bond Paid by
Initial Revenue from "IAQFAA Bonds" tab

16b New Debt Service for LTFM Bonds for Eligible New H&S Projects >
\$100,000 / site = (principal + interest)*1.05 - Portion of Bond Paid by
Initial Revenue

16r Existing Debt Service for LTFM Bonds for Eligible New Roofing Projects >
\$100,000 / site = (principal + interest)*1.05

16s New Debt Service for LTFM Bonds for Eligible New Roofing Projects >
\$100,000 / site = (principal + interest)*1.05

17 Net Debt Service for LTFM Bonds for Eligible New H&S Projects & Roofing Projects > \$100,000 / site = (principal + interest)*1.05 - Portion of Bond Paid by Initial Revenue = (16a) + (16b) + (16r) + (16s)

18 Pay as you Go Revenue for Eligible New H&S Projects > \$100,000 / site
(corresponds to Column 1 on the expenditures spreadsheet)

18r Pay as you Go Revenue for Eligible New Roofing Projects > \$100,000 / site (corresponds to Category 6 on the expenditures spreadsheet)

19 Total Additional Revenue for Eligible Projects >\$100,000 / site (12) - (13)
+ (14) - (15) + (16a) + (16b) + (16r) + (16s) + (18) + (18r)

Added Revenue for Pre-K Remodeling (for VPK approvals only)

20a Net Debt Service for Bonds Approved for Pre-K Remodeling

20b Pay as you Go for Projects Approved for Pre-K Remodeling

20c Total Pre-K Revenue

20d **Total New Law Revenue** (10) + (19) + (20c)

Old Formula Revenue

21 Old Formula Health & Safety Revenue (should match amounts entered into the Health & Safety Data Submission System through FY 2028) (corresponds to Category 1 on the expenditures spreadsheet)

22 Old Formula Alt Facilities Debt Revenue (1A) - gross before Debt Excess

Debt Excess allocated to Alt Facilities Debt Service (1A) on line 22

24. Old Formula Alt Facilities Debt Revenue (1A) less Debt Excess

25 Old Formula Alt Facilities Net Debt Revenue (18) = (12) - (13)

26 Old Formula Alt Facilities Pay as you Go Revenue (1A)

26b Pay as you Go Revenue for Projects > \$100,000 per site

[illegible]

 Division of School Finance 400 NE Stinson Blvd Minneapolis, MN 55413		Long-Term Facility Maintenance Ten-Year Expenditure Application (LTFM) - Fund 01 and Fund 06 Projects Only										ED - 02478-12	
Instructions: Enter estimated, allowable LTFM expenditures (Fund 01 and/or Fund 06 only) under Minnesota Statutes 2025, section 123B.595, subd. 10. Enter by Uniform Financial and Accounting Reporting Standards (UFARS) finance code and by fiscal year in the cells provided.													
District Info. District Name: Lake of the Woods Public Schools District Number: 0390-01 District Contact Name: Scott Fitzsimonds Contact Phone #: 218-634-2510 ext 1506		(REQUIRED) Enter Information District Info.: Date: 7/16/2026 Email: scott_f@lakeofthewoodschools.org											
Fiscal Year (FY) Ending June 30													
Expenditure Categories		2026 (base year)	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	
Health and Safety - this section excludes project costs in Category 2 of \$100,000 or more for which additional revenue is requested for Finance Codes 358, 363 and 366.													
Finance Code	Category (1)												
347	Physical Hazards	\$0	\$1,000	\$1,050	\$1,103	\$1,158	\$1,216	\$1,276	\$1,340	\$1,407	\$1,477	\$1,551	
349	Other Hazardous Materials	\$370	\$500	\$525	\$551	\$579	\$608	\$638	\$670	\$704	\$739	\$776	
352	Environmental Health and Safety Management	\$14,605	\$20,000	\$21,000	\$22,050	\$23,153	\$24,310	\$25,526	\$26,802	\$28,142	\$29,549	\$31,027	
358	Asbestos Removal and Encapsulation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
363	Fire Safety	\$33,745	\$15,000	\$15,750	\$16,538	\$17,364	\$18,233	\$19,144	\$20,101	\$21,107	\$22,162	\$23,270	
366	Indoor Air Quality	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Total Health and Safety Capital Projects - Category (1)	\$48,720	\$36,500	\$38,325	\$40,241	\$42,253	\$44,366	\$46,584	\$48,911	\$51,359	\$53,927	\$56,621	
Health and Safety - Projects Costing \$100,000 or more per Project/Site/Year - Additional Revenue													
Finance Code	Category (2)												
358	Asbestos Removal and Encapsulation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
363	Fire Safety	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
366	Indoor Air Quality	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Total Health and Safety Capital Projects \$100,000 or More - Category (2)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Remodeling for Approved Voluntary Pre-K under Minnesota Statutes, section 124D.151													
Finance Code	Category 3 (a)												
355	Remodeling for prekindergarten (Pre-K) instruction approved by the commissioner.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Total Remodeling for Approved Voluntary Pre-K Projects - Category 3(a)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Remodeling for Gender-Neutral Single-User Restrooms													
Finance/Course Codes	Category 3 (b) LTFM REVENUE EFFECTIVE FY 2025 and Beyond												
Finance Code 384 and Course Code 684 MUST USE BOTH	Remodeling for gender-neutral single user restroom per site.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Total Remodeling for Gender-Neutral Single User Projects - Category 3(b)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Accessibility													
Finance Code	Category (4)												
367	Accessibility	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Total Accessibility Projects - Category (4)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Deferred Capital Expenditures and Maintenance Projects													
Finance Code	Category (5)												
369	Building Envelope	\$0	\$2,500	\$2,625	\$2,756	\$2,894	\$3,039	\$3,191	\$3,350	\$3,518	\$3,694	\$3,878	
369	Building Hardware and Equipment	\$6,829	\$3,000	\$3,150	\$3,308	\$3,473	\$3,647	\$3,829	\$4,020	\$4,221	\$4,432	\$4,654	
370	Electrical	\$0	\$5,000	\$5,250	\$5,513	\$5,788	\$6,078	\$6,381	\$6,700	\$7,036	\$7,387	\$7,757	
379	Interior Surface	\$0	\$0	\$10,000	\$0	\$12,000	\$0	\$14,000	\$0	\$16,000	\$0	\$18,000	
380	Mechanical Systems	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
381	Plumbing	\$0	\$5,000	\$5,250	\$5,513	\$5,788	\$6,078	\$6,381	\$6,700	\$7,036	\$7,387	\$7,757	
382	Professional Services and Salary	\$50,000	\$50,000	\$51,500	\$53,045	\$54,636	\$56,275	\$57,963	\$59,702	\$61,493	\$63,338	\$65,238	
383	Roof Systems (normally below \$100,000 unless the school chooses not to receive additional revenue for \$100K or more roofing project/site/year - pending 2025 Legislation)	\$16,350	\$10,000	\$10,500	\$11,025	\$11,576	\$12,155	\$12,763	\$13,401	\$14,071	\$14,775	\$15,513	
384	Site Projects	\$28,948	\$30,000	\$31,500	\$33,075	\$34,729	\$36,465	\$38,288	\$40,203	\$42,213	\$44,324	\$46,540	
	Total Deferred Capital Expenditures and Maintenance Projects - Category (5)	\$102,121	\$110,500	\$119,775	\$129,234	\$139,884	\$150,736	\$162,797	\$175,077	\$187,587	\$205,337	\$225,960	
Deferred Capital Expenditures for Roofing Projects - Additional Revenue for \$100,000 or more project/site/year													
Finance Code	Category (5)												
383	Roofing Systems - Additional Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Total Annual 10-Year Plan Expenditures	\$150,841	\$147,000	\$158,100	\$164,475	\$173,138	\$183,102	\$189,381	\$198,991	\$206,946	\$219,264	\$225,960	
Fund Balance Section													
Fund 01		FY 28 Revenue Projection Ten-Year Spreadsheet											
Beginning Fund Balance 01-667-XX		\$291,244	\$293,052	\$291,548	\$248,136	\$252,759	\$248,719	\$229,745	\$199,432	\$175,539	\$127,690	\$87,524	
LTFM Fiscal Year Revenue - Levy		\$102,650	\$105,496	\$154,688	\$159,098	\$159,098	\$159,098	\$159,098	\$159,098	\$159,098	\$159,098	\$159,098	
LTFM Fiscal Year Revenue - AID if Applicable		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
LTFM Fiscal Year Revenue Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
LTFM Transfer IN from Fund 06 if applicable (see transfer guidance tab)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
LTFM Deduction for applicable Cooperative/Intermediate Member District Levy		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
LTFM Transfer OUT from Fund 01 if applicable (see transfer guidance tab)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
LTFM Transfer OUT from Fund 01 if applicable - Special Legislation		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
LTFM Estimated Fiscal Year Expenditures		\$100,842	\$147,000	\$158,100	\$164,475	\$173,138	\$183,102	\$189,381	\$198,991	\$206,946	\$219,264	\$225,960	
Ending Fiscal Year Fund Balance 01-667-XX		\$291,052	\$251,548	\$248,136	\$252,759	\$238,719	\$229,715	\$199,432	\$175,539	\$127,690	\$87,524	\$20,661	
Fund 06													
Beginning Fund Balance 06-667-XX		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
LTFM Fiscal Year Bonded Revenue		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
LTFM Fiscal Year Revenue Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
LTFM Transfer IN from Fund 01 if applicable (see transfer guidance tab)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
LTFM Transfer OUT from Fund 06 if applicable (see transfer guidance tab)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Other Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
LTFM Estimated Fiscal Year Expenditures		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Ending Fiscal Year Fund Balance 06-667-XX		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
End of worksheet													

FY 28 Long-Term Facilities Maintenance (LTFM) Ten-Year Revenue Projection

5/20/2026

390 <= Type in School District Number

LAKE OF THE WOOD

Calculations for Ten Year Projection

Pay 26 LLC #	Change only if requiring levy adjustments	Payable 2026 LLC Certification	Current Estimate	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034
1	Type your district number in cell A2 (Minneapolis = 1.2)											
2	Type APU, health and safety and alternative facilities project, and bond estimates in lines 6a, 14, 16b, 16s, 18, 18r, 20b, 21, 26, 27 and 50b											
3	Type debt excess, intermediate/coop district, and revenue reduction data in lines 13, 15, 23, 31, and 33											
4	Look-up data from following tabs											
5	Initial Formula Revenue											
6	Current year APU	57		426.40	428.57	418.68	418.68	418.68	418.68	418.68	418.68	418.68
6a	Additional Pre-K Pupil Units (see line 16 of Pre-K application for details)											
6b	Total Adjusted Pupil Units = (6) + (6a)				428.57	418.68	418.68	418.68	418.68	418.68	418.68	418.68
7	District average building age (uncapped)	401		33.03	33.03	34.03	35.03	36.03	37.03	38.03	39.03	40.03
8	Formula allowance			\$ 380.00	\$ 380.00	\$ 380.00	\$ 380.00	\$ 380.00	\$ 380.00	\$ 380.00	\$ 380.00	\$ 380.00
9	Building age ratio = (Lesser of 1 or (7) / 35)	402			0.94371	0.97229	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
10	Initial revenue = (6) * (8) * (9)	403		152,912	153,691	154,688	159,098	159,098	159,098	159,098	159,098	159,098
11	Added Revenue for Eligible H&S Proj and/or Roofing > \$100,000 / site											
12	Debt Service for Existing Alt Facilities H&S Bonds (18) - Gross before Debt Excess - Projects > \$500,000 per site	701										
13	Debt Excess related to Debt Service for Existing Alt Facilities H&S Bonds (18)	755										
14	Debt Service for Portion of Existing Alt Facilities Bonds from line (22) attributable to Eligible H&S Projects > \$100,000 per site (1A)											
15	Debt Excess related to Debt Service for Portion of Existing Alt Facilities Bonds attributable to Eligible H&S Projects > \$100,000 per site (1A)											
16a	Existing Net Debt Service for LTFM Bonds for Eligible New H&S Projects > \$100,000 / site = (principal + interest)*1.05 - Portion of Bond Paid by Initial Revenue from "IAQFAA Bonds" tab											
16b	New Debt Service for LTFM Bonds for Eligible New H&S Projects > \$100,000 / site = (principal + interest)*1.05 - Portion of Bond Paid by Initial Revenue											
16r	Existing Debt Service for LTFM Bonds for Eligible New Roofing Projects > \$100,000 / site = (principal + interest)*1.05		beginning FY27									
16s	New Debt Service for LTFM Bonds for Eligible New Roofing Projects > \$100,000 / site = (principal + interest)*1.05											
17	Net Debt Service for LTFM Bonds for Eligible New H&S Projects & Roofing Projects > \$100,000 / site = (principal + interest)*1.05 - Portion of Bond Paid by Initial Revenue = (16a) + (16b) + (16r) + (16s)											
18	Pay as you Go Revenue for Eligible New H&S Projects > \$100,000 / site (corresponds to Category 2 on the expenditures spreadsheet)	405										
18r	Pay as you Go Revenue for Eligible New Roofing Projects > \$100,000 / site (corresponds to Category 5 on the expenditures spreadsheet)	406	beginning FY27									
19	Total Additional Revenue for Eligible Projects > \$100,000 / site (12) - (13) + (14) - (15) + (16a) + (16b) + (16r) + (16s) + (18) + (18r)	407										
	Added Revenue for Pre-K Remodeling (for VPK approvals only)											
20a	Net Debt Service for Bonds Approved for Pre-K Remodeling	768										
20b	Pay as you Go for Projects Approved for Pre-K Remodeling	408										
20c	Total Pre-K Revenue											
20d	Total New Law Revenue (10) + (19) + (20c)	409			153,691	154,688	159,098	159,098	159,098	159,098	159,098	159,098

FY 28 Long-Term Facilities Maintenance (LTFM) Ten-Year Revenue Projection				5/20/2026								
390 <= Type in School District Number												
LAKE OF THE WOOD												
Calculations for Ten Year Projection												
	Pay 26	Change only if requiring levy adjustments	Payable 2026 LLC Certification	Current Estimate								
	LLC #	FY 2026	FY 2027	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	
52 Equalized Debt Service Revenue (lesser of (43) or (51))	437			48,195	-	-	-	-	-	-	-	-
53 Debt Service Aid = (52) * (42)	438			679	-	-	-	-	-	-	-	-
54 Equalized Debt Service Levy = (52) - (53)	440			47,516	-	-	-	-	-	-	-	-
55 Unequalized Debt Service Revenue and Levy = (greater of zero or (51) - (52))	441			-	-	-	-	-	-	-	-	-
56 General Fund Portion of Revenue (non-grandfather districts *)												
57 Total General Fund Revenue = (34) - (51) (includes Coop Levy, if any in line 33)	442			105,496	154,688	159,098	159,098	159,098	159,098	159,098	159,098	159,098
58 General Fund Equalized Revenue = (43) - (52)	443			105,496	154,688	159,098	159,098	159,098	159,098	159,098	159,098	159,098
59 Total General Fund Aid = (46) - (53)	444			1,486	-	-	-	-	-	-	-	-
60 General Fund Equalized Levy = (58) * (41)	445			104,010	154,688	159,098	159,098	159,098	159,098	159,098	159,098	159,098
61 General Fund Unequalized Levy = (57) - (58)	446			-	-	0	0	0	0	0	0	0
62 Total General Fund Levy = (60) + (61)	447			104,010	154,688	159,098	159,098	159,098	159,098	159,098	159,098	159,098
48 Debt Service Portion of Revenue (Grandfather Districts *)												
* MPLS, Anoka, Bloomington, Robbinsdale, Rochester, St. Paul, Duluth	765+766+ 767+768+ 770											
51 Total Debt Service Revenue = (49) + (50) + (50b)	771			48,195	-	-	-	-	-	-	-	-
52 Equalized Debt Service Revenue (lesser of (43) or (51))	437			48,195	-	-	-	-	-	-	-	-
53 Debt Service Aid = (52) * (42)	439			2,165	-	-	-	-	-	-	-	-
54 Equalized Debt Service Levy = (52) - (53)	440			46,030	-	-	-	-	-	-	-	-
55 Unequalized Debt Service Revenue and Levy = (Greater of zero or (51) - (50))	441			-	-	-	-	-	-	-	-	-
56 General Fund Portion of Revenue (Grandfather Districts *)												
57 Total General Fund Revenue = (34) - (51) (includes coop levy, if any in line 33)	442			105,496	154,688	159,098	159,098	159,098	159,098	159,098	159,098	159,098
58 General Fund Equalized Revenue = (43) - (52)	443			105,496	154,688	159,098	159,098	159,098	159,098	159,098	159,098	159,098
59 Total General Fund Aid = (46) - (53)	444			-	-	-	-	-	-	-	-	-
60 General Fund Equalized Levy = (58) * (41)	445			105,496	154,688	159,098	159,098	159,098	159,098	159,098	159,098	159,098
61 General Fund Unequalized Levy = (57) - (58)	446			-	-	0	0	0	0	0	0	0
62 Total General Fund Levy = (60) + (61)	447			105,496	154,688	159,098	159,098	159,098	159,098	159,098	159,098	159,098
Notes:												
1. Underlevy on general fund equalized levy results in proportionate reduction in associated aid.												
2. Total Debt Service revenue on line 49 must not exceed total LTFM revenue for individual district projects (line 30) for any of the 10 years in the plan.												
3. For 1A districts with old Alt Facilities bonding, the amount on line 22 will reduce initial revenue on line 10, less the H & S portion entered on line 14.												

[illegible]



THIS AGREEMENT, made on July 15, 2026 by and between Independent School District #390, hereinafter called the "LESSOR", and Sara Lucek's Foods, LLC hereinafter called the "TENANT".

IT IS MUTUALLY AGREED AS FOLLOWS:

1. That the said LESSOR, in consideration of this lease agreement, hereinafter mentioned, do hereby lease and let the said TENANT use for food services. The facilities leased are described as the Bear's Den and Kitchen dishwashing facilities, located at 236 15th Ave SW, Baudette, MN 56623.
2. The TENANT agrees to provide food services for all home Volleyball and Basketball games from August 1, 2026 through April 15, 2027.
3. The TENANT agrees to:
 - a. manage all food and supplies ordering and purchasing independently of the LESSOR's Kitchen department.
 - b. be responsible for wiping down Commons tables at the end of the night and straightening chairs in preparation for breakfast the next morning.
 - c. maintaining the facilities to School Kitchen standards, in accordance with MN Department of Health regulations.
4. The TENANT will have access to use the LESSOR's dishwashing facilities in the Kitchen. All supplies and materials must be returned back to the Bear's Den before school the following day of any event.
5. The TENANT will maintain a valid Food Manager's Certification independent of the LESSOR's Kitchen and adhere to applicable federal and state labor laws.
6. That the said TENANT shall pay the said LESSOR AS RENTAL, the sum of \$50 per event or game, said rent to be paid as per the terms of this lease. The rental space will include the area identified above. TENANT will also have access to common areas such as commons and restrooms. This lease covers the period of August 1, 2026 through April 15, 2027. All rental payments shall be paid to the LESSOR's business office located at 236 15th Ave SW, PO Box 310, Baudette, MN 56623 on the following schedule.
 - a. November 15th for the Fall season
 - b. March 15th for the Winter season
7. That TENANT hereby agrees with the LESSOR that they will pay the rent herein at the times, in the amount and in the matter specified. Rental shall include heat, lights, internet access, building maintenance repair. That the LESSOR will bill the TENANT for any additional cleaning at

the rate of \$25.00 per hour and that the TENANT shall pay the LESSOR for any intentional or excessive damage due to the negligence of any of its occupants.

8. That the said TENANT FAIL TO MAKE MENTIONED PAYMENTS as herein specified, or to pay the rent when due or to fulfill any of the covenants herein contained, then and in that case, it shall be lawful for the said LESSOR to re-enter and take possession passion of the said rented premises, and to hold and enjoy the same without such re-entering working of a forfeiture of the rents to be paid and the covenants to be performed by the TENANT for the full term of the lease.
9. The LESSOR reserves the right to use the said facilities for events outside the specified coverage times/hours. This applies only to space and machinery and not the TENANT's food or supplies.
10. TENANT shall be liable for, and TENANT agree to indemnify LESSOR, hold LESSOR harmless and defend LESSOR from, any damage to property or injury to persons due to any act of negligence of TENANT, its agents, employees, contractors, invitees or anyone acting under TENANT's direction or control, arising out of the use of or presence on the Premises. Any defense provided by the TENANT on behalf of LESSOR pursuant to this paragraph shall be made using attorneys and other professionals selected by the LESSOR in its sole discretion.
11. The TENANT will not sublet or assign this lease or any part thereof, without the written consent of the LESSOR.
12. TENANT will provide written proof of insurance with the LESSOR being listed as an "Additional Insured" on a "Primary Non-Contributory Basis" under the TENANT's General Liability insurance policy and a certificate of insurance document will be provided to the district with the holder on the certificate of insurance being: Lake of the Woods ISD 390, PO Box 310, Baudette, MN 56623.
13. That, notwithstanding anything herein which may appear to the contrary, TENANT may terminate this lease and vacate the Premises by giving the LESSOR 30 days prior written notice of the TENANT's intention to vacate Premises and terminate lease; and likewise, the LESSOR may terminate this lease and remove TENANT from the Premises by giving TENANT 30 days written notice of LESSOR's intent to terminate lease and remove TENANT from Premises.
14. This Agreement shall continue on a year to year basis after the initial term until terminated by either party.

IN TESTIMONY WHEREOF, both parties have hereto set their hands and seals as of the day and year acknowledged.

LESSOR

Signature

Date

TENANT

Signature

Date



Lake of the Woods School School Board Meeting Agenda Information

School Board Agenda

Date:

July 27, 2026

Agenda Number & Item:

7.k. - Approval of School Readiness Tuition Fee Schedule for the 2026-2027 school year.

Requested Action:

1. Approve the School Readiness Tuition Fee Schedule for the 2026/27 SY

Background Information:

Medium - \$160/week			
MN Median Income		Per Month	Per Year
67% or lower		no charge	no charge
68-75%	\$108.80	\$435.20	\$3,916.80
76-100%	\$120.00	\$480.00	\$4,320.00
100-125%	\$160.00	\$640.00	\$5,760.00
126%+	\$192.00	\$768.00	\$6,912.00

This is the same tuition schedule we approved for last year.

Attachments:

- 1.

Fiscal Impact:

- 1.

School Board Action:

Motion by: _____

Second by: _____

Vote Yes: _____

Vote No: _____

No Action Required: _____

Daycare Lease Agreement

THIS AGREEMENT, made on July 2, 2026 by and between Independent School District #390, hereinafter called the "LESSOR", and Hailey Stephenson, hereinafter called the "TENANT".

IT IS MUTUALLY AGREED AS FOLLOWS:

1. That the said LESSOR, in consideration of this lease agreement, hereinafter mentioned, do hereby lease and let the said TENANT use for day care practices and services. The room that is leased is described as room F136, located at 236 15th Ave SW, Baudette, MN. 56623.
2. That the said TENANT shall pay the said LESSOR AS RENTAL, the sum of \$175.00 per month, said rent to be paid as per the terms of this lease. The rental space will include the area identified above. Tenants will also have access to common areas such as commons and restrooms. This lease covers the period of July 1, 2026 through June 30, 2027. All rental payments shall be paid by the 25th of the month to the LESSOR's business office located at 236 15th Ave SW, PO Box 310, Baudette, MN 56623.
3. That TENANT hereby agrees with the LESSOR that they will pay the rent herein at the times, in the amount and in the matter specified. Rental shall include heat, lights, internet access, building maintenance repair. That the LESSOR will bill the TENANT for any additional cleaning at the rate of \$25.00 per hour and that the TENANT shall pay the LESSOR for any intentional or excessive damage due to the negligence of any of its occupants.
4. Tenants electing to use laundry equipment will be charged an additional \$15.00 per month per month to cover energy usage, wear and tear on equipment, and an additional \$5.00 for soap that will be provided by the LESSOR.
 - Yes, I elect to use Lessor's laundry facilities for \$15.00/month
 - Yes, I elect to use Lessor's laundry soap for \$5.00/month
 - No, I will not be using the Lessor's laundry facilities or soap
5. That the said TENANT FAIL TO MAKE MENTIONED PAYMENTS as herein specified, or to pay the rent when due or to fulfill any of the covenants herein contained, then and in that case it shall be lawful for the said LESSOR to re-enter and take possession passion of the said rented premises, and to hold and enjoy the same without such re-entering working of a forfeiture of the rents to be paid and the covenants to be performed by the TENANT for the full term of the lease.
6. TENANT shall be liable for, and TENANT agree to indemnify LESSOR, hold LESSOR harmless and defend LESSOR from, any damage to property or injury to persons due to any act of negligence of TENANT, its agents, employees, contractors, invitees or anyone acting under TENANT's direction or control, arising out of the use of or presence on the Premises. Any defense provided by the TENANT on behalf of LESSOR pursuant to this paragraph shall

be made using attorneys and other professionals selected by the LESSOR in its sole discretion.

7. TENANT may use the said Premises for and in connection with the operations of child care services and for no other purpose without the prior written consent of LESSOR. TENANT agrees that it will keep the Premises in good condition, reasonable wear and tear expected, and will do nothing at the Premises that will increase the rate of insurance or overload the floors or permit any use that will amount to or create a nuisance.
8. The TENANT agrees to be closed on those days when custodial services are not available on the following holidays: Independence Day, Labor Day, Thanksgiving Day, Day after Thanksgiving, Christmas Eve Day, Christmas Day, New Year's Day, Presidents Day, Good Friday, Easter Monday, Memorial Day and Juneteenth.
9. Excluding late starts and early-release days, the TENANT agrees to follow the school closure policy and will be closed on those days that the school is closed due to inclement weather, emergency situations, or other extenuating circumstances.
10. The TENANT will not sublet or assign this lease or any part thereof, without the written consent of the LESSOR.
11. TENANT will provide written proof of insurance with the LESSOR being listed as an "Additional Insured" on a "Primary Non-Contributory Basis" under the TENANT's General Liability insurance policy and a certificate of insurance document will be provided to the district with the holder on the certificate of insurance being: Lake of the Woods ISD 390, PO Box 310, Baudette, MN 56623.
12. That, notwithstanding anything herein which may appear to the contrary, TENANT may terminate this lease and vacate the Premises by giving the LESSOR 30 days prior written notice of the TENANT's intention to vacate Premises and terminate lease; and likewise, the LESSOR may terminate this lease and remove TENANT from the Premises by giving TENANT 30 days written notice of LESSOR's intent to terminate lease and remove TENANT from Premises.
13. This Agreement shall continue on a year to year basis after the initial term until terminated by either party.

IN TESTIMONY WHEREOF, both parties have hereto set their hands and seals as of the day and year acknowledged.

LESSOR

Signature

Date

TENANTS

Signature

Date

Daycare Lease Agreement

THIS AGREEMENT, made on July 27, 2026 by and between Independent School District #390, hereinafter called the "LESSOR", and Bright Beginnings, hereinafter called the "TENANT".

IT IS MUTUALLY AGREED AS FOLLOWS:

1. That the said LESSOR, in consideration of this lease agreement, hereinafter mentioned, do hereby lease and let the said TENANT use for day care practices and services. The room that is leased is described as room E159, located at 236 15th Ave SW, Baudette, MN. 56623.
2. That the said TENANT shall pay the said LESSOR AS RENTAL, the sum of \$275.00 per month, said rent to be paid as per the terms of this lease. The rental space will include the area identified above. Tenants will also have access to common areas such as commons and restrooms. This lease covers the period of July 1, 2026 through June 30, 2027. All rental payments shall be paid by the 25th of the month to the LESSOR's business office located at 236 15th Ave SW, PO Box 310, Baudette, MN 56623.
3. That TENANT hereby agrees with the LESSOR that they will pay the rent herein at the times, in the amount and in the matter specified. Rental shall include heat, lights, internet access, building maintenance repair. That the LESSOR will bill the TENANT for any additional cleaning at the rate of \$25.00 per hour and that the TENANT shall pay the LESSOR for any intentional or excessive damage due to the negligence of any of its occupants.
4. Tenants electing to use laundry equipment will be charged an additional \$15.00 per month per month to cover energy usage, wear and tear on equipment, and an additional \$5.00 for soap that will be provided by the LESSOR.
 - ☒ Yes, I elect to use Lessor's laundry facilities for \$15.00/month
 - ☐ Yes, I elect to use Lessor's laundry soap for \$5.00/month
 - ☐ No, I will not be using the Lessor's laundry facilities or soap
5. That the said TENANT FAIL TO MAKE MENTIONED PAYMENTS as herein specified, or to pay the rent when due or to fulfill any of the covenants herein contained, then and in that case it shall be lawful for the said LESSOR to re-enter and take possession passion of the said rented premises, and to hold and enjoy the same without such re-entering working of a forfeiture of the rents to be paid and the covenants to be performed by the TENANT for the full term of the lease.
6. TENANT shall be liable for, and TENANT agree to indemnify LESSOR, hold LESSOR harmless and defend LESSOR from, any damage to property or injury to persons due to any act of negligence of TENANT, its agents, employees, contractors, invitees or anyone acting under TENANT's direction or control, arising out of the use of or presence on the Premises. Any defense provided by the TENANT on behalf of LESSOR pursuant to this paragraph shall be made using attorneys and other professionals selected by the LESSOR in its sole discretion.

7. TENANT may use the said Premises for and in connection with the operations of child care services and for no other purpose without the prior written consent of LESSOR. TENANT agrees that it will keep the Premises in good condition, reasonable wear and tear expected, and will do nothing at the Premises that will increase the rate of insurance or overload the floors or permit any use that will amount to or create a nuisance.
8. The TENANT agrees to be closed on those days when custodial services are not available, and on the following holidays: Independence Day, Labor Day, Thanksgiving Day, Day after Thanksgiving, Christmas Eve Day, Christmas Day, New Year's Day, Presidents Day, Good Friday, Easter Monday, Memorial Day and Juneteenth.
9. Excluding late starts and early-release days, the TENANT agrees to follow the school closure policy and will be closed on those days that the school is closed due to inclement weather, emergency situations, or other extenuating circumstances.
10. The TENANT will not sublet or assign this lease or any part thereof, without the written consent of the LESSOR.
11. TENANT will provide written proof of insurance with the LESSOR being listed as an "Additional Insured" on a "Primary Non-Contributory Basis" under the TENANT's General Liability insurance policy and a certificate of insurance document will be provided to the district with the holder on the certificate of insurance being: Lake of the Woods ISD 390, PO Box 310, Baudette, MN 56623.
12. That, notwithstanding anything herein which may appear to the contrary, TENANT may terminate this lease and vacate the Premises by giving the LESSOR 30 days prior written notice of the TENANT's intention to vacate Premises and terminate lease; and likewise, the LESSOR may terminate this lease and remove TENANT from the Premises by giving TENANT 30 days written notice of LESSOR's intent to terminate lease and remove TENANT from Premises.
13. This Agreement shall continue on a year to year basis after the initial term until terminated by either party.

IN TESTIMONY WHEREOF, both parties have hereto set their hands and seals as of the day and year acknowledged.

LESSOR

Signature

Date

TENANTS

Signature

Date

Signature

Date



Lake of the Woods School School Board Meeting Agenda Information

School Board Agenda

Date: 7/27/26

Agenda Item:

7.p. - Approval authorizing the district to apply for an Administrative Variance for hiring a Non-Licensed Administrator.

7.q. - Approval of the hiring of Shelby Nosan as Dean of Students with a title change to Principal upon approval of an Administrative Variance by the Board of School Administrators (BOSA).

Background Information:

Given our Principal candidate is not licensed but is enrolled in an administrative program, the district needs to apply for an Administrative Variance. Once approved by the Board of School Administrators (BOSA), this allows a non-licensed individual to perform in a position for which licensure is required.

Our candidate's title would be Dean of Students pending approval of the Administrative Variance by BOSA. Once approved, we would change the candidate's title to Principal and increase pay to the lowest as listed in the job posting. During the time

Attachments:

N/A

Fiscal Impact:

Starting wages would be \$82,000 as a Dean of Students. Once BOSA approves the Administrative Variance, the salary would increase to \$88,000 which is the lowest end of the posted starting salary range. This increase would take effect starting the pay period following approval.

The district's budget for the Principal position was \$117,000 for FY27, and the FY27 principal will be employed for 11 months as the start date will be August 3, 2026. The fiscal impact will be a savings of over \$35,000.

Recommendation(s): The Superintendent recommends approval of the hire.

School Board Action:

Motion by: _____

Second by: _____

Vote Yes: _____

Vote No: _____

No Action Required: _____

Vote:

Independent School District No. 390
Lake of the Woods Public School
Baudette, Minnesota

PreK-12 Dean of Students Contract

The Board of Education of Independent School District No. 390, Baudette, Minnesota, enters into this Agreement with Shelby Nosan as Dean of Students at Lake of the Woods District #390 until such time as the Board of School Administrators approves an Administrative Variance. Once received, this contract will be updated to a Principal Contract.

The School District and the Dean of Students agree as follows:

Article I. Applicable Statute

This Contract is entered into between the School District and the Dean of Students in conformance with M.S.122A.40 and Minnesota Rule 3512.5300.

Article II. Licensure

The Dean of Students shall furnish throughout the life of this contract a valid and appropriate teaching license for the State of Minnesota as provided by applicable state laws, rules and regulations.

Article III. Duration

This contract covers the period from August 3, 2026 to June 30, 2027. It shall remain in full force and effect unless modified by mutual consent of the School Board and the Dean of Students, or unless terminated as provided by law.

Article IV. Duties

The Dean of Students duties shall be as described in the job description attached by reference and such other duties as may be prescribed by the Superintendent and/or School Board. The Dean of Students shall abide by the policies, regulations, rules and procedures established by the School Board and the State of Minnesota.

Article V. Duty Year and Leave

1. Basic Work Year

The Dean of Students's duty year shall be 220 days as provided herein. The Dean of Students shall perform services on such days as determined by the District. The Dean of Students shall also perform services on those legal holidays on which the School District is authorized to conduct school if the School Board so determines. The Dean of Students shall be on duty during any emergency, natural

or unnatural, unless otherwise excused in accordance with School Board administrative policy.

2. Sick Leave

The Dean of Students shall earn paid sick leave at the rate of 15 days for each full year of service, which may be accumulated to a maximum of 150 days. Sick leave pay shall be allowed by the School Board whenever the Dean of Students's absence is found to have been due to illness which prevented attendance at work and performance of duties on that day or days. The Dean of Students may use sick leave for personal illness or to care for members of the immediate family which require the Dean of Students's attention. The term "immediate family" means spouse, child, grandchild, parent, brother, sister, parent-in-law or persons for whom the teacher is legal guardian. This leave may not be used for recreational purposes.

3. Bereavement Leave

Bereavement leave shall be granted to the Dean of Students and charged against the Dean of Students's accumulated sick leave. The Dean of Students will be granted up to 10 days per year at the discretion of the School District.

4. Emergency Leave

The Dean of Students may be granted paid emergency leave during the contract year at the discretion of the School Board.

5. Personal Leave

The Dean of Students will be given 3 days of personal leave per year. This leave may accumulate to a maximum of 5 days per year. The Dean of Students shall not be allowed to use more than 5 personal leave days per year. The days must be used for situations that arise requiring the Dean of Students's personal attention which cannot be attended to when school is not in session and which are not covered under other provisions of this agreement. Personal days are not subtracted from sick leave. Personal leave days not used during the school year may be paid at a rate of 50% of 1/210 of the Dean of Students's salary. In the event that the Dean of Students elects to accumulate personal leave days in lieu of payment, the Dean of Students must notify, in writing, the School District business office of such intentions prior May 30th.

Article VI. Insurance

1. Health and Hospitalization

The School District shall provide the Dean of Students and the Dean of Students's dependents with health and hospitalization insurance coverage under the School District's group plan. School District contributions for a Dean of Students

selecting a single health insurance plan shall receive \$9,505.76 for 2026-27. A Dean of Students selecting a family health insurance plan shall receive \$21,656.41 for 2026-2027. For subsequent years, the District will increase its contribution to match any premium increase up to a maximum of 5%. The employee is responsible for all premium increases above the 5% covered by the District.

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

2. Life Insurance

The School District shall provide, at the expense of the School District, term life insurance for the Dean of Students under the School District's group life insurance plan in the amount of \$100,000.00 payable to the Dean of Students's beneficiary.

3. Long Term Disability

The School District shall provide, at the expense of the School District, long term disability coverage for the Dean of Students in the School District's group plan.

4. Liability Insurance

The School District shall provide liability insurance, at the School District's expense, in an amount not less than that which is required by law for the School District.

5. Claims Against the School District

The eligibility of the Dean of Students or the Dean of Students's dependents or beneficiary for insurance benefits shall be governed by the terms of the insurance policies purchased by the School District pursuant to this Article. It is understood that the School District's only obligation is to purchase the insurance policies described herein, and no claim shall be made against the School District as a result of denial by an insurer of insurance benefits if the School District has purchased the policies and paid the premiums described herein.

Article VII. Other Benefits

1. Tax Sheltered Annuities

The Dean of Students will be eligible to participate in a tax sheltered annuity plan through payroll deduction established pursuant to Section 403(b) of the Internal Revenue Code of 1986, Minnesota Statutes, Section 123B.02, Subd. 15, and School District Policy. For each dollar that the Dean of Students contributes via payroll deduction to a qualified 403(b) tax deferred annuity, including the Roth 403b option, the dollar amount will be deducted from their monthly paycheck in equal installments for year one (1). The School District matching share, up to a maximum of \$3500 per year, will be paid in equal installments for the remainder

of year one (1) in an eligible, tax-deferred plan. It is the employee's responsibility to manage and abide by the IRS guideline limits for their 403b contribution.

2. Conferences and Meetings

The School District shall pay all legally valid expenses and fees for the Dean of Students's attendance at professional conferences and meetings with other educational agencies when attendance thereof is required, directed, or permitted by the School Board and as allowed by the budget. The Dean of Students shall inform the Superintendent relative to all meetings and conferences attended. The Dean of Students shall file itemized expense statements to be processed and approved as provided by law.

Article VIII. Evaluation

The Dean of Students shall be evaluated as provided by law.

Article IX. Salary

The Dean of Students shall be paid an annual salary of \$82,000.00 for the 2026-2027 school year. Once an Administrative Variance is approved, the Dean of Students title will be changed to Principal and shall be paid based on an annual salary of \$88,000, prorated and starting the first payroll cycle following approval.

Article X. Other Provisions

1. Indemnification and Provision of Counsel

In the event that an action is brought or a claim is made against the Dean of Students arising out of or in connection with the Dean of Students's employment, and the Dean of Students is acting within the scope of employment or official duties, the School District shall defend and indemnify to the extent permitted by law. Indemnification, as provided in this section, shall not apply in the case of malfeasance in office or willful or wanton neglect of duty, and the obligation of the School District herein shall be subject to the limitations as provided in Minnesota Statutes, Chapter 466.

2. Dues

The School District will pay the membership dues for either MASSP or MAESP membership. The Dean of Students shall present appropriate statements for approval as provided by law.

3. Severability

If, during the term of this contract, it is found that a specific clause of the contract is illegal under federal or state law, the remainder of the contract not affected by such ruling shall remain in full force and effect.

4. Severance Pay

In the event the Dean of Students has at least 15 years of continuous service with the District, the Dean of Students shall receive as severance pay an amount obtained by multiplying 50% of the number of unused sick leave days times daily rate of pay at the time of resignation provided that the Dean of Students has fulfilled contractual or work agreement for the school year. In the event that death precedes use of the severance clause, benefits will be paid to the Dean of Students's beneficiary or lacking the same, to the deceased estate, in accordance with specified methods of payment as if the beneficiary were the Dean of Students. Severance pay shall be paid in one lump sum to a qualified health savings plan by the School District on June 30 of that school year or 30 days after notification of resignation, whichever is later.

This contract shall be effective only upon signatures of the Officers of the School Board after authorization for such signature was taken by the School Board in appropriate action recorded in its minutes.

IN WITNESS WHEREOF, I have
Subscribed by signature this

27th day of July 2026

Shelby Nosan
Dean of Students

IN WITNESS WHEREOF, we have
subscribed by signature this

27th day of July 2026

Jerem Haack, Chair, School Board
Independent School District No. 390

Kayla Johnson, Clerk, School Board
Independent School District No. 390

TEACHER CONTRACT FOR MINNESOTA PUBLIC SCHOOL DISTRICTS

The School Board of Independent School District #390 of the State of Minnesota, Baudette, Minnesota, enters into this contract, pursuant to M.S. 122A.40 as amended, with Nathan Solar a qualified and licensed teacher who agrees to teach .36 FTE in the public school of said District as a Teacher for the school year 2026-2027.

The following provisions shall apply and are a part of this contract:

1. **Basic Services:** Said teacher shall faithfully perform the services prescribed by the School Board or its designated representative, whether or not such services are specifically described in this contract, abide by the rules and regulations as established by the School Board and the State of Minnesota, and any additions or amendments thereto, for the annual salary indicated below, and agrees to teach for the School District as assigned in such grades or subjects for which the teacher has the necessary license.
2. **Duration:** This contract is subject to the provisions of M.S. 122A.40 as amended and to all laws, rules and regulations of the State of Minnesota relevant to qualification, licensure, employment, termination and discharge for cause of teachers. Thereafter this contract shall remain in full force and effect except if modified by mutual consent of the School Board and the teacher or unless terminated as provided by law, or by written resignation pursuant to M.S. 122A.40.
3. **Duty Year:** The teacher's duty year and vacation days shall be as adopted by the School board, and the teacher agrees to teach on those legal holidays on which the School Board is authorized to conduct school if the School Board so determines. In the event a duty day is lost due to any emergency, the teacher agrees to perform duties on such other day in lieu thereof as determined by the School Board.
4. **Additional Services:** The School Board or its designated representative may assign the teacher to extracurricular, co-curricular or other assignments, subject to established compensation for such services which exceed the services authorized in paragraph 1. Said extracurricular, co-curricular or other assignments may be described in paragraph 6 of this contract or by letter of assignment, together with a recitation of the compensation, if any, to be paid for said assignment. The School Board, or its designated representative, may make any additions or amendments during the duty year as shall be necessary. Said extracurricular, co-curricular, or other assignments and compensation, if any, for such assignment shall not become a part of the teacher's continuing contract rights unless the words: "continuing contract" recorded immediately following the assignment.
5. **Reference:** This contract shall be subject to the agreement between the School District and the exclusive representative if any and the provisions of the Public Employment Labor Relations Act as amended.
6. **Special Provisions:** Stretch contract to be determined by teacher and administration.
7. **In consideration** thereof, the School Board agrees to pay said teacher the following annual salary.

\$56,735 @ BA, Step 8

For basic services.

\$56,735 X .36FTE=\$20,424.60

Total salary, exclusive of fringe benefits

Such salary shall be paid as authorized and in such installments during the term of the year as may be determined by appropriate School Board regulation. This contract shall be effective only after it has been authorized by the School Board in appropriate action, recorded in its minutes, and executed by the parties.

IN WITNESS THEREOF I have subscribed my signature this _____ day of _____, 2025

Teacher _____

IN WITNESS THEREOF We have subscribed our signatures this _____ day of _____, 2025

INDEPENDENT SCHOOL DISTRICT #390

Chairperson

Clerk