



DETROIT LAKES PUBLIC SCHOOLS
AGENDA
REGULAR SCHOOL BOARD MEETING
Monday, December 19, 2022 - 5:30 PM
M State Room C101 , 900 Hwy 34 E, Detroit Lakes, MN 56501

The mission of the Detroit Lakes Public schools is to fill our sails with Laker PRIDE.

District Office ~ 702 Lake Avenue, Detroit Lakes, MN 56501 ~ 218.847.9271 ~ Website: www.dlschools.net
Superintendent: Mark Jenson Director of Finance & Operations: Jason Kuehn Education Director: Renee Kerzman

BOARD MEMBERS:

Amy Erickson, Vice-Chair
1380 East Shore Drive
Detroit Lakes, MN 56501
218.841.2944

Ethan Walz
21762 244th Ave
Detroit Lakes, MN 56501
218.371.7619

Michelle Okeson
24842 County Rd 113
Detroit Lakes, MN 56501
218.841.6065

Mary Rotter- Treasurer
23625 Pebble Beach LN
Detroit Lakes, MN 56501
651.335.0396

John Steffl, Chair
22370 Steffl Road
Callaway, MN 56521
218.850.5060

April Thomas, Clerk
25592 Almquist Road
Detroit Lakes, MN 56501
651.271.1818

Student Representatives: Quinn Rogstad- 24rogstquin@detlakes.k12.mn.us, Nick Buboltz- 25bubolnich@detlakes.k12.mn.us

I. CALL TO ORDER

Presenter: Steffl, Board Chair

A. Laker Pride

II. ROLL CALL

Presenter: Steffl, Board Chair

III. PLEDGE OF ALLEGIANCE

Presenter: Steffl, Board Chair

IV. APPROVAL OF AGENDA

Presenter: Steffl, Board Chair

A. Agenda Approval

Approval of the Agenda for the December 19, 2022 Regular School Board Meeting as presented.

V. RECOGNITIONS

Presenter: Steffl, Board Chair

A. FFA Recognitions

VI. COMMENTS AND REQUESTS FROM VISITORS

Presenter: Steffl, Board Chair

A fifteen-minute time limit will be allowed for audience comment. Those requesting audiences will inform either the Board Chairman or the Superintendent prior to the meeting that you wish to address the Board.

VII. PROGRAM PRESENTATIONS

Presenter:

A. 2021-2022 Audit Presentation

Presenter: John Hagen, Eide Bailly, LLP

B. Native American Program

Presenter: Joe Carrier

VIII. DONATIONS

- A. \$100 from Michael and Lori Danner for Rossman Lunch Accounts.
- B. \$225.00 from the Microsoft Benevity Impact Foundation for DLHS.
- C. \$250 from Tyler Shipman Memorial Car Show for Lunch Account Balances.
- D. \$1,000 from City of Detroit Lakes for Laker Cupboard
- E. \$2,306.00 from the Pelican River Watershed District to assist with transportation costs for Environmental Field Trips.
- F. \$20,000 from BTM to assist in the purchase of a commercial Inkjet Printer and Laminator for the Laker Manufacturing program.

IX. CONSENT ITEMS

Presenter: Steffl, Board Chair

Action is requested on the following items of the consent agenda. Consent agenda items are typically adopted without discussion of the individual items because they are routine or ordinary in action. Any consent agenda item may be removed for further discussion and deliberation by any member of the board.

- A. Approve the Minutes of the November 28, 2022 Regular School Board Meeting.
- B. Approve District Bills
- C. Approve District Hand Payable Bills
- D. Approve Personnel Agenda Items
- E. Acknowledge Winter Coaches for the 2022-2023 school year
- F. **Approve Second Reading of Policies:**
 - 1. 533- Wellness/Nutrition Policy of The School District
 - 2. 534- School Meals Policy
 - 3. 535- Service Animals in Schools
 - 4. 542- Classroom Supplies and Materials Fee
- G. Approve the removal of Policy 552

X. DISCUSSION ITEMS

Discussion items receive individual attention because of the nature of the issues and need for introductory or other discussion in order to review the information prior to taking action. This is also the agenda location for items which simply need school board review, but no formal action on the items is required. Discussion items will typically return to the agenda at a future point for more specific action.

- A. Special Election Dates
- B. Make-up Days

XI. ACTION ITEMS

Action items receive individual attention because of the nature of the issues, the need to discuss or review the information prior to taking action, or the specific kind of action required for the item.

- A. Out of State Travel
Presenter: Timothy Siewert
- B. Resolution Filling School Board Vacancy by Appointment
Presenter: Steffl, Board Chair
- C. Combined Polling Places Resolution
Presenter: Steffl, Board Chair
- D. Resolution Calling for a Special Election to Fill School Board Vacancy.
Presenter: Steffl, Board Chair
- E. 2021-2022 Auditing Report
Presenter: Jason Kuehn, Director of Finance and Operations
- F. Conduct Truth & Taxation Hearing and Certification of 2022 Payable 2023 Tax Levy for the 2023-2024 School Year in the amount of \$9,039,571.75.
Presenter: Jason Kuehn, Director of Finance and Operations

XII. ADMINISTRATIVE AND BOARD REPORTS

- A. **Superintendent Report**
Presenter: Mark Jenson, Superintendent
 - 1. Monthly Enrollment Report
 - 2. District Update
- B. **Board Committee and Representative Reports**

1. Student Report
Presenter: Hougum, Student Board Representative
2. Sports Arena Commission- 12/6/22
Presenter: Steffl, Board Chair
3. Transportation Committee- 12/8/22
Presenter: Erickson- Vice Chair
4. Activities Committee- 12/09/22
Presenter: Thomas, Board Clerk
5. Facilities Committee- 12/13/22
6. Finance Committee- 12/16/22
Presenter: Pedersen, Board Treasurer
7. Chemical Health Committee
Presenter: Steffl, Board Chair

XIII. UPCOMING EVENTS AND ACTIVITIES

Presenter: Steffl, Board Chair

- A. Organizational Meeting- 01/09/23 MState C103 5:30PM
- B. MSBA Leadership Conference- 01/12/23-01/13/23
- C. Finance Committee Meeting- 01/19/23 District Office 12:00PM
- D. Regular Board Meeting- 01/23/23 MState C101 5:30PM

XIV. MEETING ADJOURNED

Presenter: Steffl, Board Chair

Laker PRIDE

	<p>Purpose our intention, what drives us</p>	<p>Deliver educational excellence.</p>
	<p>Relationships the ways we connect and behave toward each other</p>	<p>Care and communicate positively and respectfully within and across our schools and community.</p> <ul style="list-style-type: none"> • District ↔ parents and community members • District ↔ building • Building ↔ teacher • Building ↔ parents • Teacher ↔ parent • Teacher ↔ students
	<p>Innovation the creation, development and implementation of a new idea or concept to enhance educational opportunities</p>	<p>Embrace creativity and critical thinking.</p> <ul style="list-style-type: none"> • Renew and bring up to date all systems and practices • Utilize growth mindset to hone existing intentions/objectives and explore new ideas • Support diverse ways of thinking and doing • Embed equity continually in every facet of our work
	<p>Development a process that creates growth, progress, positive change or the addition of physical, economic, environmental, social and demographic components</p>	<p>Foster the academic, social, emotional, and cultural needs of all learners.</p> <ul style="list-style-type: none"> • Implement and sustain PBIS at all levels • Hone our support for social/emotional health • Further learning and implementation of equitable feedback, assessment, grading and reporting • Provide professional development that supports PRIDE
	<p>Equity the quality of being fair (not equal) and impartial</p>	<p>Ensure that our values, policies, and practices are equitable for our students, staff, and community.</p> <ul style="list-style-type: none"> • Clarify and support understanding of equity vs. equality for all • Actively promote equity (institutional, personal, and instructional) • Remove systemic barriers • Accommodate different learning styles • Give students a voice

I pledge allegiance to the flag
of the United States of America,
and to the Republic
for which it stands,
one Nation under God,
indivisible,
with Liberty and Justice
for all.





FFA Recognitions

Ag Activities Day 12/2: Over 1200 students from across the state competed in 14 competitions.

The Food Science team (**Makayla Baumgartner, Eden Schmitz, Akira Olp, and Julián Jiminez**) placed 3rd overall.

Makayla Baumgartner placed 1st overall individually and received a \$750 scholarship.

Avery Klabunde placed 3rd overall individually and received a \$450 scholarship.

Blue Jackets Bright Futures Jacket Recipients

Beau Carlson
Malayna Perry
Reece Johnson
Avery Klabunde
Julian Jimenez
Macey Olson
Kyler Johnsoton

American Degrees

DLHS Alumni Madi Myre and Alyssa Mitchell received their American Degrees at National Convention- less than 1% of all FFA members receive this honor

State Qualifiers

- Brock Burhans, Brody Bowers, Beau Carlson, Mason Mallory, Max Splonkowski (Milk Quality)- placed 4th at regions, Brody placed 8th and Beau placed 9th individually
- Makayla Baumgartner (prepared public speaking)- placed 1st at regions
- Mikayla Engum (employment skills)- placed 2nd at regions



INDEPENDENT SCHOOL DISTRICT NO. 22

Executive Summary - June 30, 2022



CPAs & BUSINESS ADVISORS



AUDIT RESULTS AND FINDINGS

AUDIT OPINION

- The District received a “clean” audit opinion
 - Unmodified opinion – financial statements are prepared using accounting principles generally accepted in the U.S. (GAAP)
 - Financial statements do not contain material misstatements and are fairly presented
- Opinion is merely the auditor’s professional opinion, based on audit work, on whether the financial statements were prepared in accordance with GAAP, free from material misstatement, and fairly presented



AUDIT OF FEDERAL FUNDS

- All entities with federal award expenditures of \$750,000+ in a year are required to obtain an annual audit
- Single audit – considers compliance with rules and regulation of applicable federal awards
- The District received an unmodified opinion on compliance for the major federal awards programs report



During 2022, the District expended approximately \$5.3 million in Federal awards.

FINDINGS

Financial Statements:

- 1. Preparation of Financial Statements, including SEFA**
- 2. Material Journal Entries**
- 3. Segregation of Duties**

Federal Awards:

- 1. None**

Minnesota Legal Compliance:

- 1. Inactive Student Activity Accounts**



GASB 87 IMPLEMENTATION

- Required for reporting periods beginning after June 15, 2021
- For lessees:
 - Adds new statement of net position items
 - Intangible right-to-use lease asset (\$894,534)
 - Lease liability (\$894,534)



As a result of implementing this accounting standard, net position at July 1, 2021, remained unchanged.

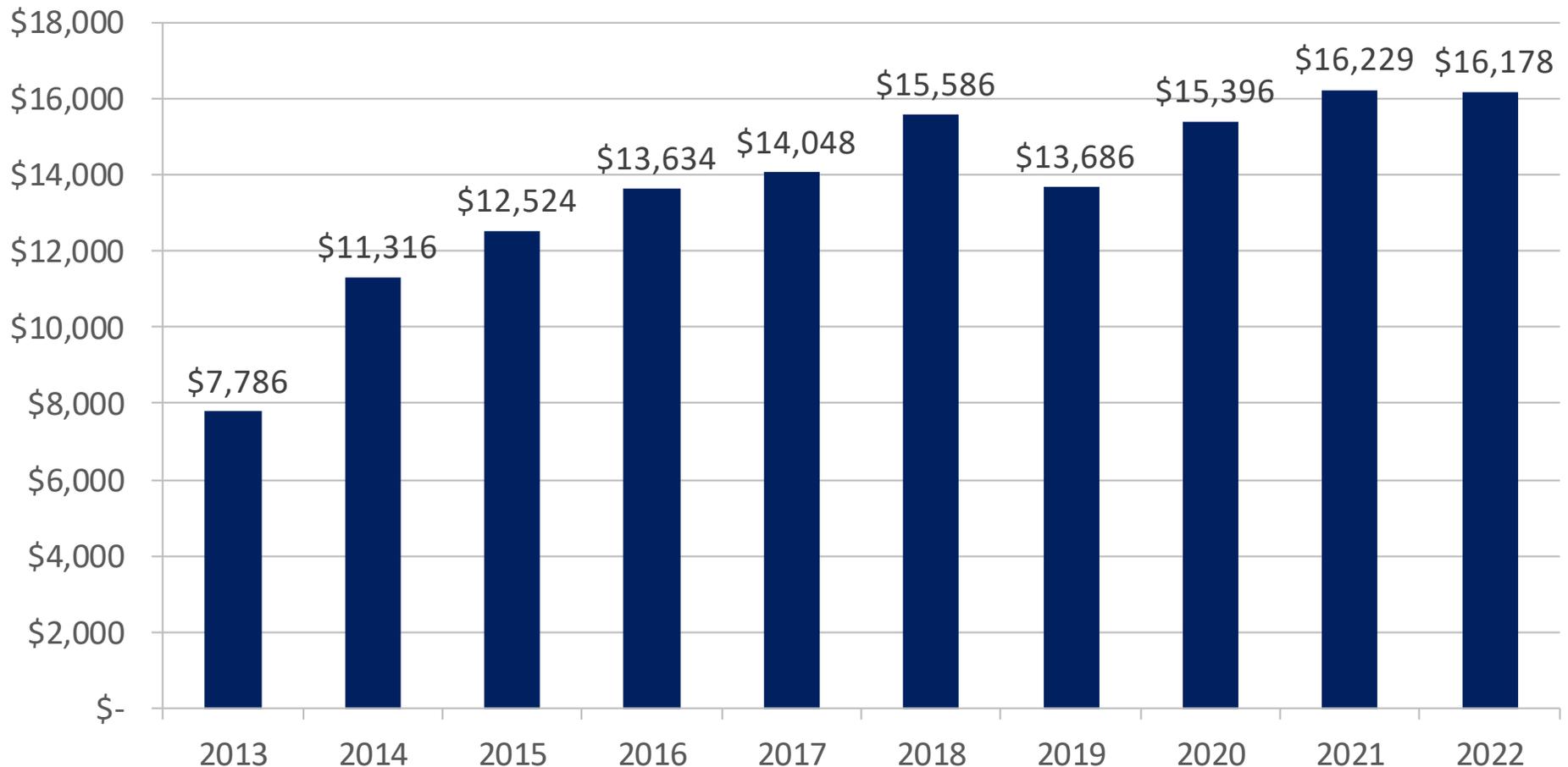


CASH AND INVESTMENTS

CASH/INVESTMENTS

Most significantly affected by the state aid payments structure.

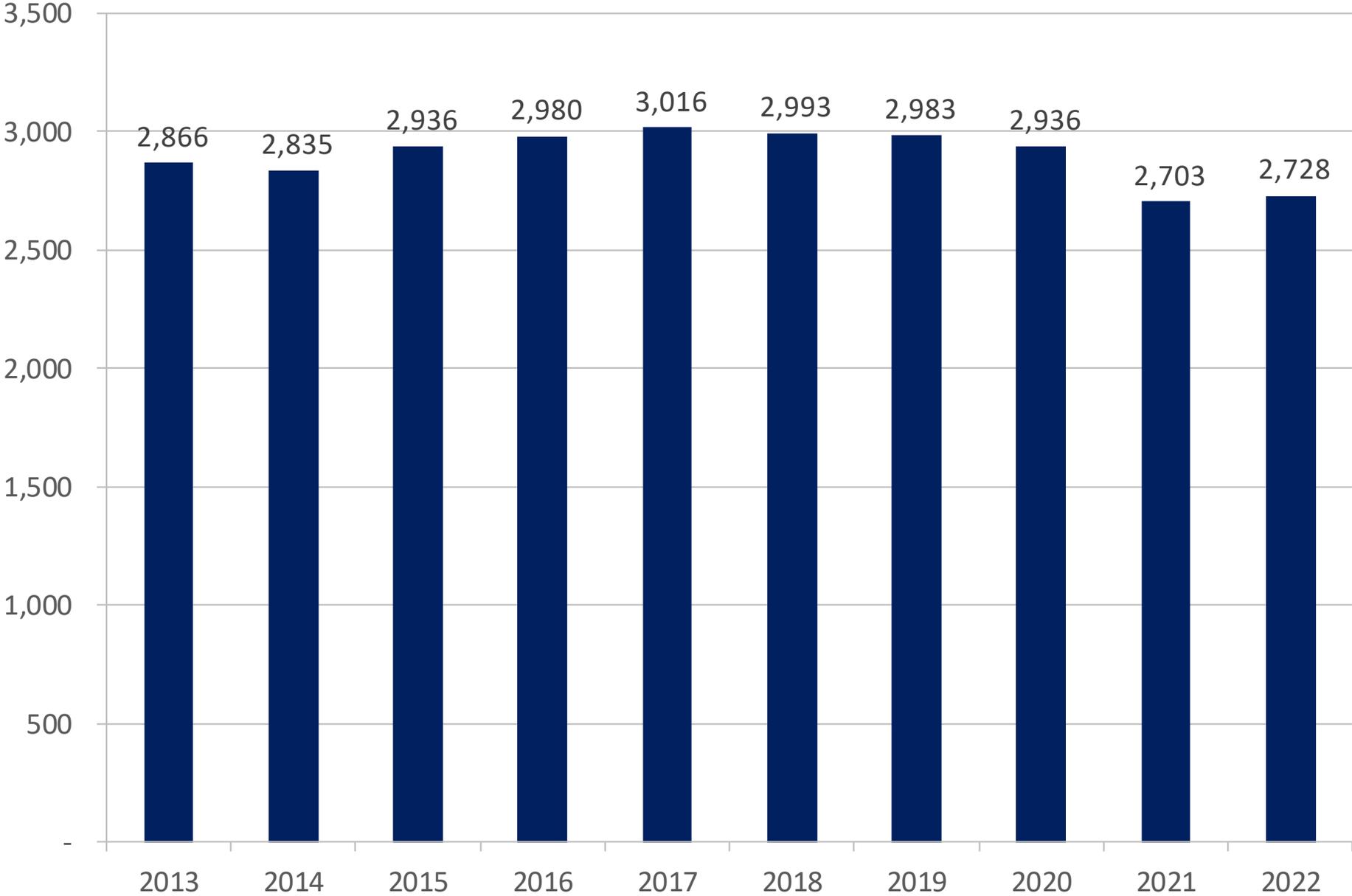
Balances (in thousands) of the District for the past ten years:





GENERAL FUND

ADM SERVED

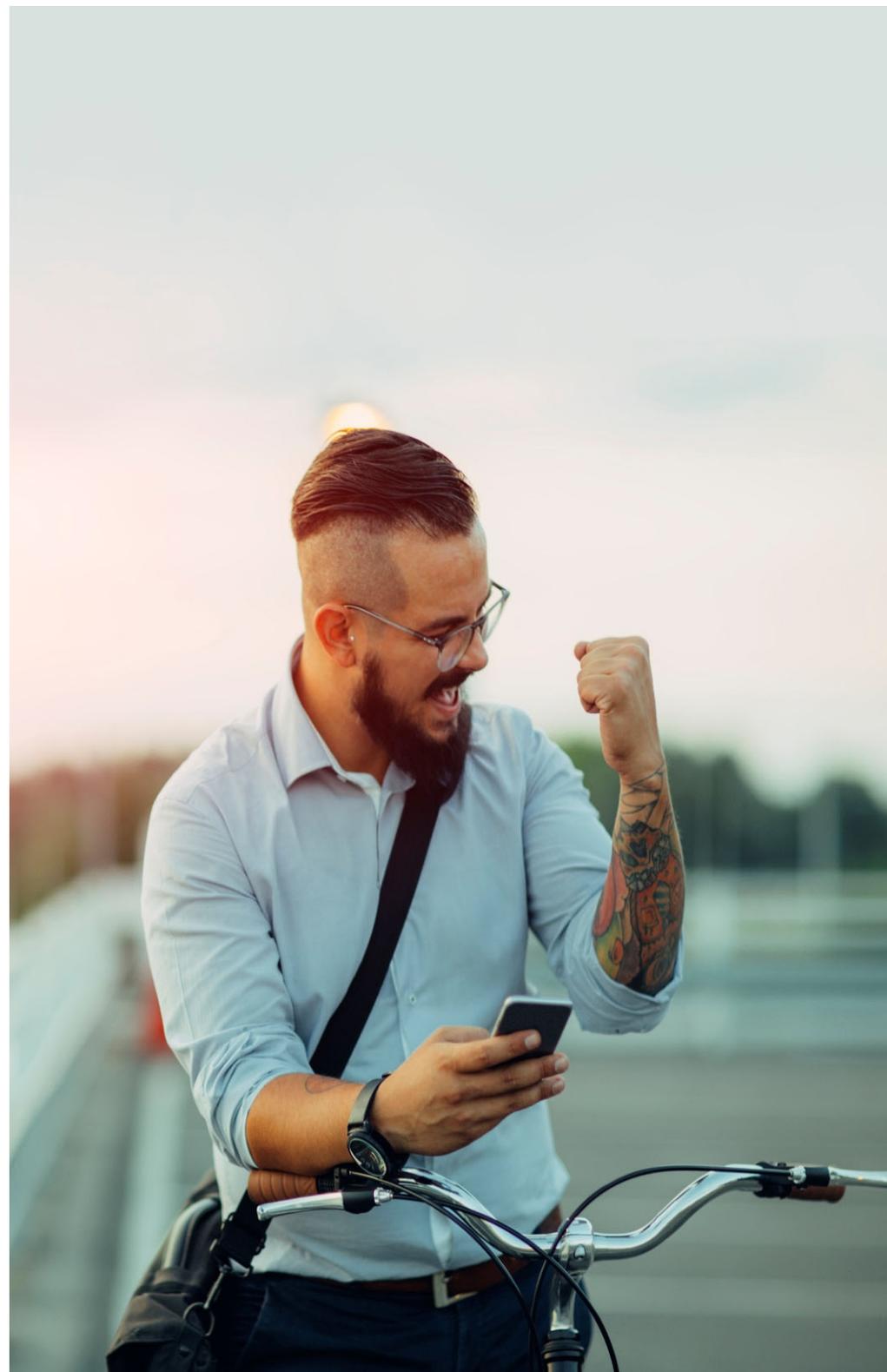


BUDGET TO ACTUAL

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
State sources	\$ 30,747,799	\$ 31,197,171	\$ 29,531,989	\$ (1,665,182)
Local levies	4,937,246	4,929,532	4,849,724	(79,808)
Federal sources	1,985,763	3,523,137	3,271,621	(251,516)
Other	1,267,454	1,260,262	1,291,846	31,584
Total revenues	<u>38,938,262</u>	<u>40,910,102</u>	<u>38,945,180</u>	<u>(1,964,922)</u>
				4.8%
				Under
Expenditures				
Current				
Regular and vocational instruction	17,373,780	16,936,975	17,283,996	(347,021)
Administration and district support services	3,237,646	3,223,406	3,167,549	55,857
Special education instruction	8,173,542	8,372,587	7,729,566	643,021
Instructional and pupil support services	6,117,899	6,237,368	6,378,173	(140,805)
Sites and buildings	2,837,278	2,898,807	3,161,784	(262,977)
Other	108,850	148,000	150,509	(2,509)
Capital outlay	1,708,660	2,218,110	4,349,914	(2,131,804)
Total expenditures	<u>39,557,655</u>	<u>40,035,253</u>	<u>42,221,491</u>	<u>(2,186,238)</u>
				5.5%
				Over
Excess (Deficiency) of Revenues over (under) Expenditures	<u>(619,393)</u>	<u>874,849</u>	<u>(3,276,311)</u>	<u>(4,151,160)</u>
Other Financing Sources				
Direct borrowing proceeds	-	-	1,373,774	1,373,774
Leases	-	-	1,112,921	1,112,921
Sale of equipment	-	-	3,706	3,706
Total other financing sources	<u>-</u>	<u>-</u>	<u>2,490,401</u>	<u>2,490,401</u>
Net Change in Fund Balance	<u>\$ (619,393)</u>	<u>\$ 874,849</u>	(785,910)	<u>\$ (1,660,759)</u>
Fund Balance, Beginning of Year			<u>14,567,226</u>	
Fund Balance, End of Year			<u>\$ 13,781,316</u>	

A POSITIVE FUND BALANCE:

- 1** Contributes to a favorable bond rating
- 2** Produces investment income and provides a source of working capital to meet cash flow needs
- 3** Offers a cushion for unexpected expenditures or revenue shortfalls



FUND BALANCE CATEGORIES

Nonspendable

Represents amounts that cannot be spent

Not in spendable form

Inventory, prepaid expenses

Restricted

Legally restricted by outside parties

Cannot be appropriated for other spending

Committed

Intended for a specific activity

Imposed by formal action of the school board but is not legally restricted

Assigned

Intended for a specific activity by school board or designated individuals

Not legally restricted

Unassigned

Reserves

“Rainy day” fund

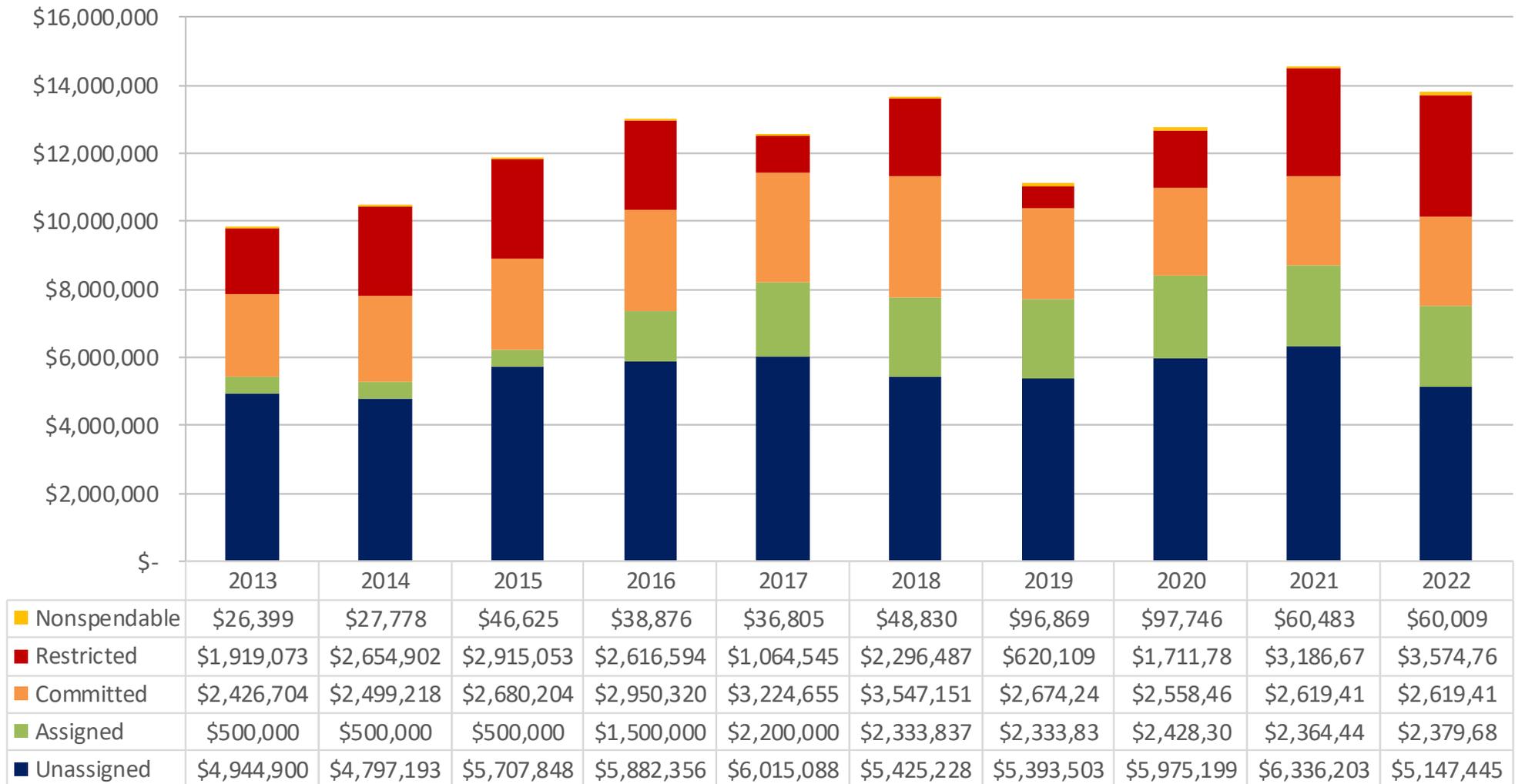
CHANGES IN UFARS FUND BALANCES

Fund Balance: cumulative difference between fund assets and fund liabilities

	Fund Balance Beginning of Year	Net Change in Fund Balance	Fund Balance End of Year
Nonspendable	\$ 60,483	\$ (474)	\$ 60,009
Restricted for student activities	244,303	(6,959)	237,344
Restricted for staff development	744,585	(50,361)	694,224
Restricted for operating capital	1,518,557	(177,085)	1,341,472
Restricted for gifted and talented	66,976	(23,637)	43,339
Restricted for safe schools levy	233,834	25,348	259,182
Restricted for long term facilities maintenance	(1,222,336)	824,874	(397,462)
Restricted for medical assistance	1,600,760	(204,096)	1,396,664
Committed for severance	2,619,415	(1)	2,619,414
Assigned for construction	2,364,446	15,239	2,379,685
Unassigned	6,336,203	(1,188,758)	5,147,445
	<u>\$ 14,567,226</u>	<u>\$ (785,910)</u>	<u>\$ 13,781,316</u>

TOTAL FUND BALANCES

Total fund balances of the General Fund for the past 10 years:



RECOMMENDATIONS REGARDING FUND BALANCES

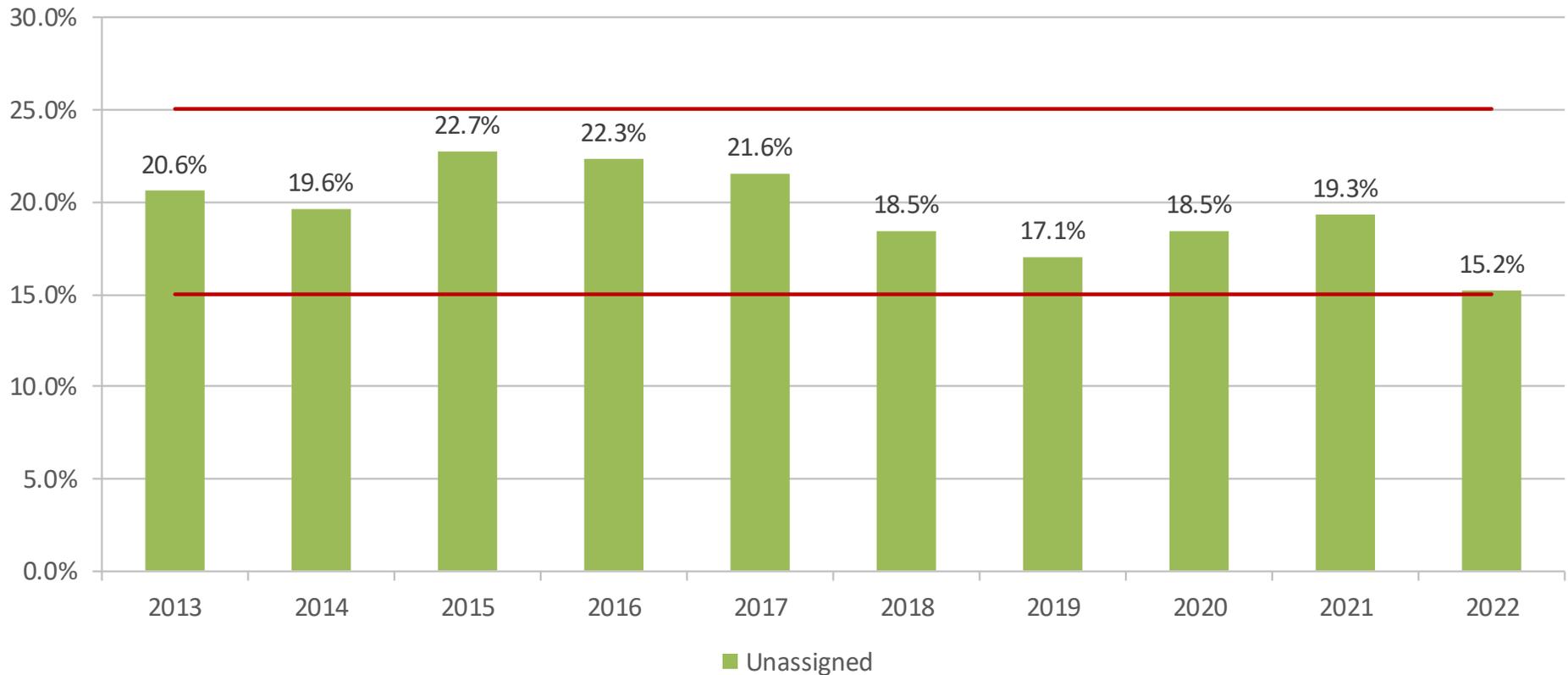
The District's Policy: strive to maintain a minimum unassigned fund balance in a range of 15% to 25% of the annual Statutory Operating Debt expenditures. For the current year that target amount is \$5.0 million - \$8.4 million.

**6/30/22 SOD Expenditures per MDE - \$33,792,081

Government Finance Officers Association (GFOA): recommends, at a minimum, that governments maintain unrestricted fund balances in their general fund of no less than two months (16.67%) of regular general fund expenditures. For the current year that target amount is ~\$7.0 million.

UNRESTRICTED AND UNASSIGNED FUND BALANCE

The District's unrestricted fund balance and unassigned fund balance as a percentage of expenditures in the General Fund for the last 10 years:



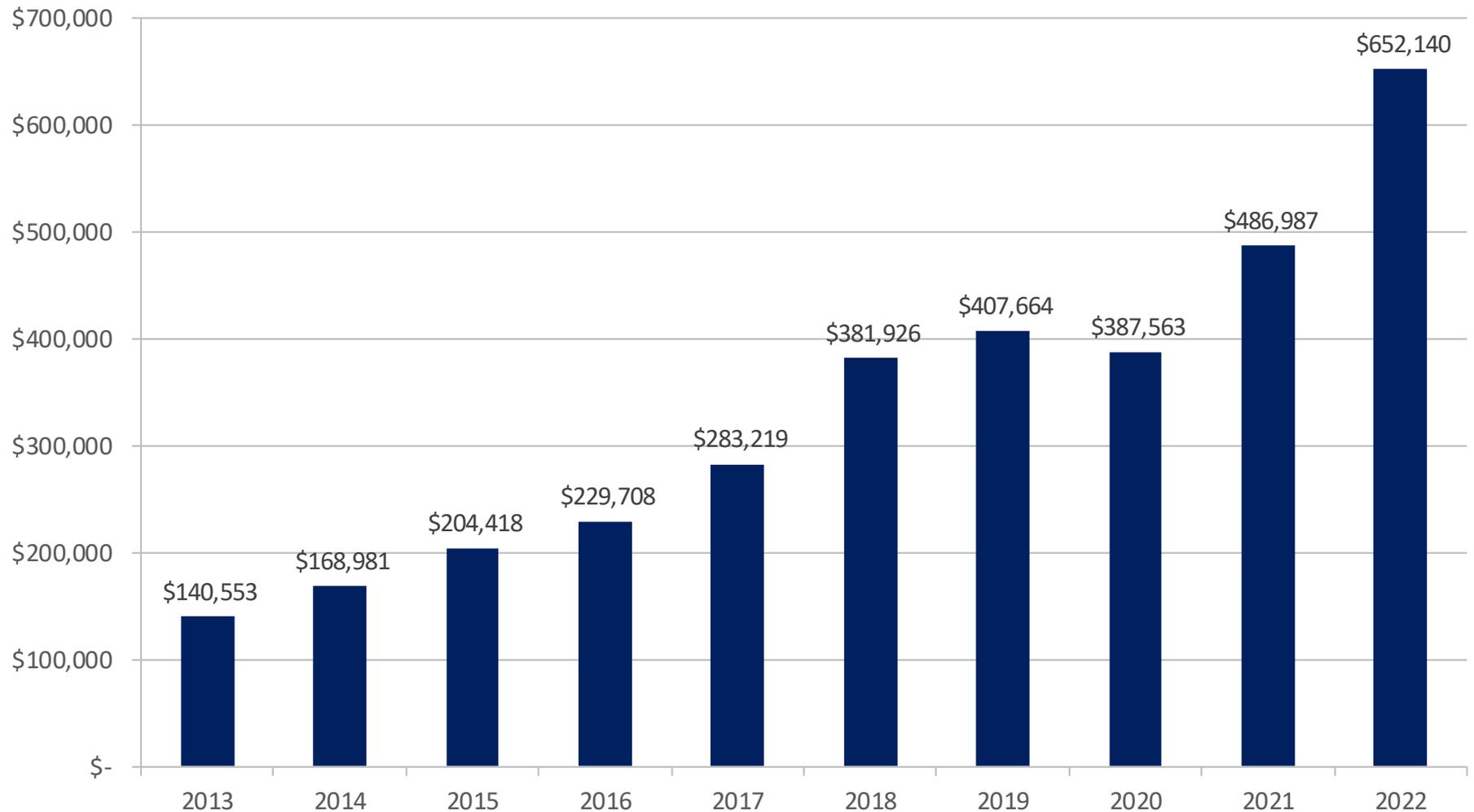
The maroon lines indicate the District's fund balance policy of maintaining an Unassigned General Fund Balance range of 15% - 25% of SOD expenditures.



OTHER FUNDS

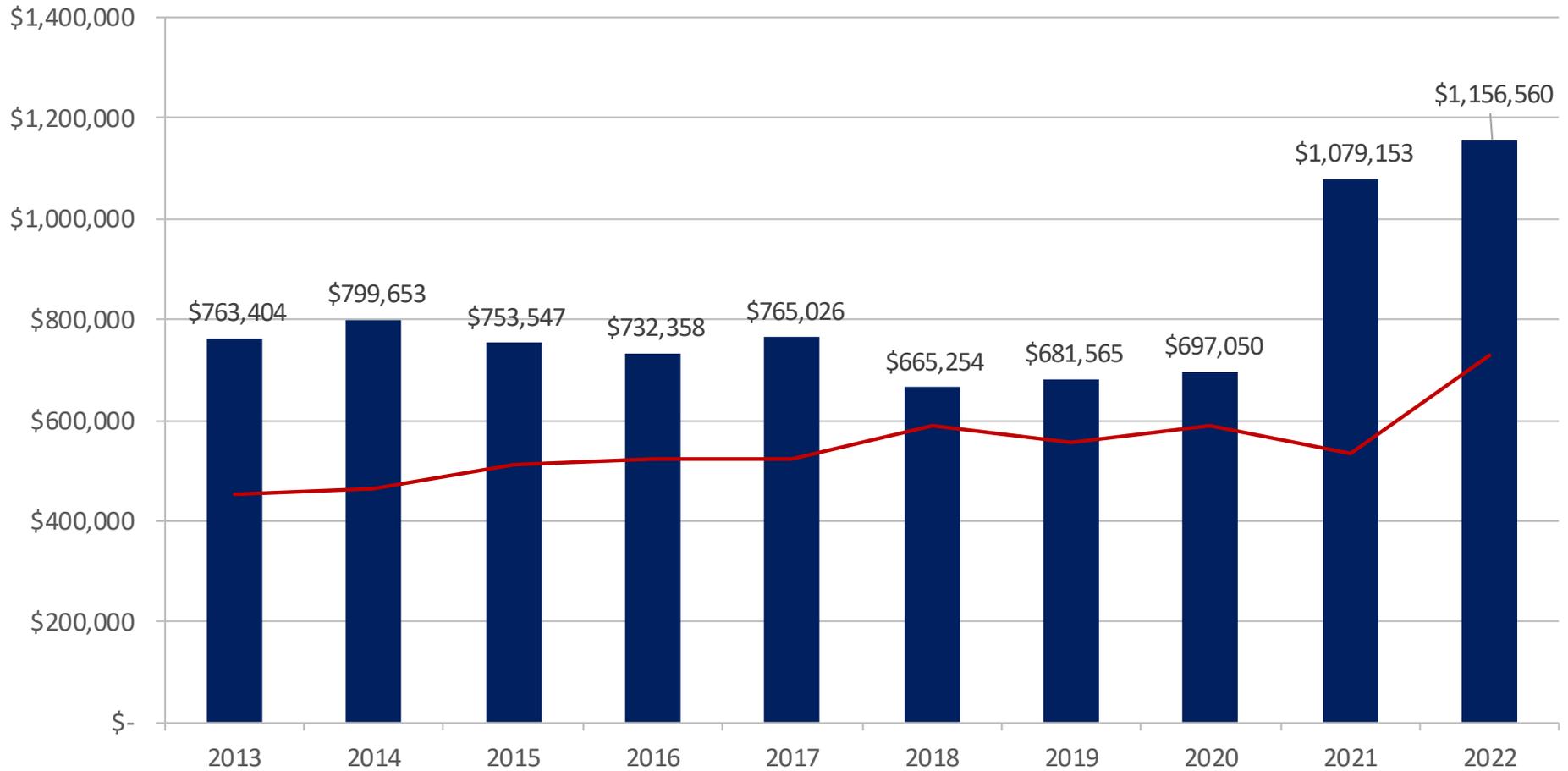
YEAR-END FUND BALANCE – COMMUNITY SERVICE FUND

Positive fund balance indicates that revenues of the community service programs are sufficient to cover the expenditures of the programs.



YEAR END FUND BALANCE – FOOD SERVICE FUND

Positive fund balance indicates that revenues of the food service program are sufficient to cover the expenditures of the program.



The maroon line indicates the maximum allowable fund balance of three months expenditures.

WHAT'S NEXT AND OTHER TOPICS

- Federal grant programs
 - American Rescue Plan Act
 - Infrastructure Investment and Jobs Act
- *GASB No. 96, Subscription-Based Information Technology Arrangements (2023)*
- Ongoing Communication – throughout the year
 - Online publications
 - Webinars
 - Access to specialists



QUESTIONS?

This presentation is presented with the understanding that the information contained does not constitute legal, accounting or other professional advice. It is not intended to be responsive to any individual situation or concerns, as the contents of this presentation are intended for general information purposes only. Viewers are urged not to act upon the information contained in this presentation without first consulting competent legal, accounting or other professional advice regarding implications of a particular factual situation. Questions and additional information can be submitted to your Eide Bailly representative, or to the presenter of this session.



THANK YOU

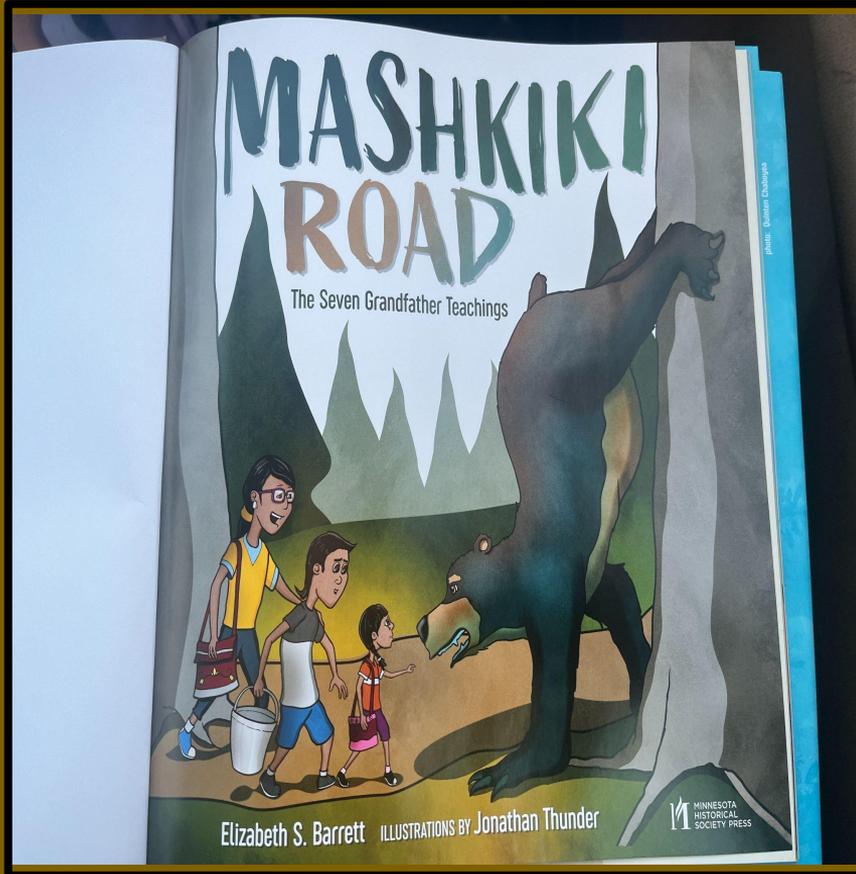
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American Indian Department School Presentation

December 2022



7 Grandfather Teachings at All Levels



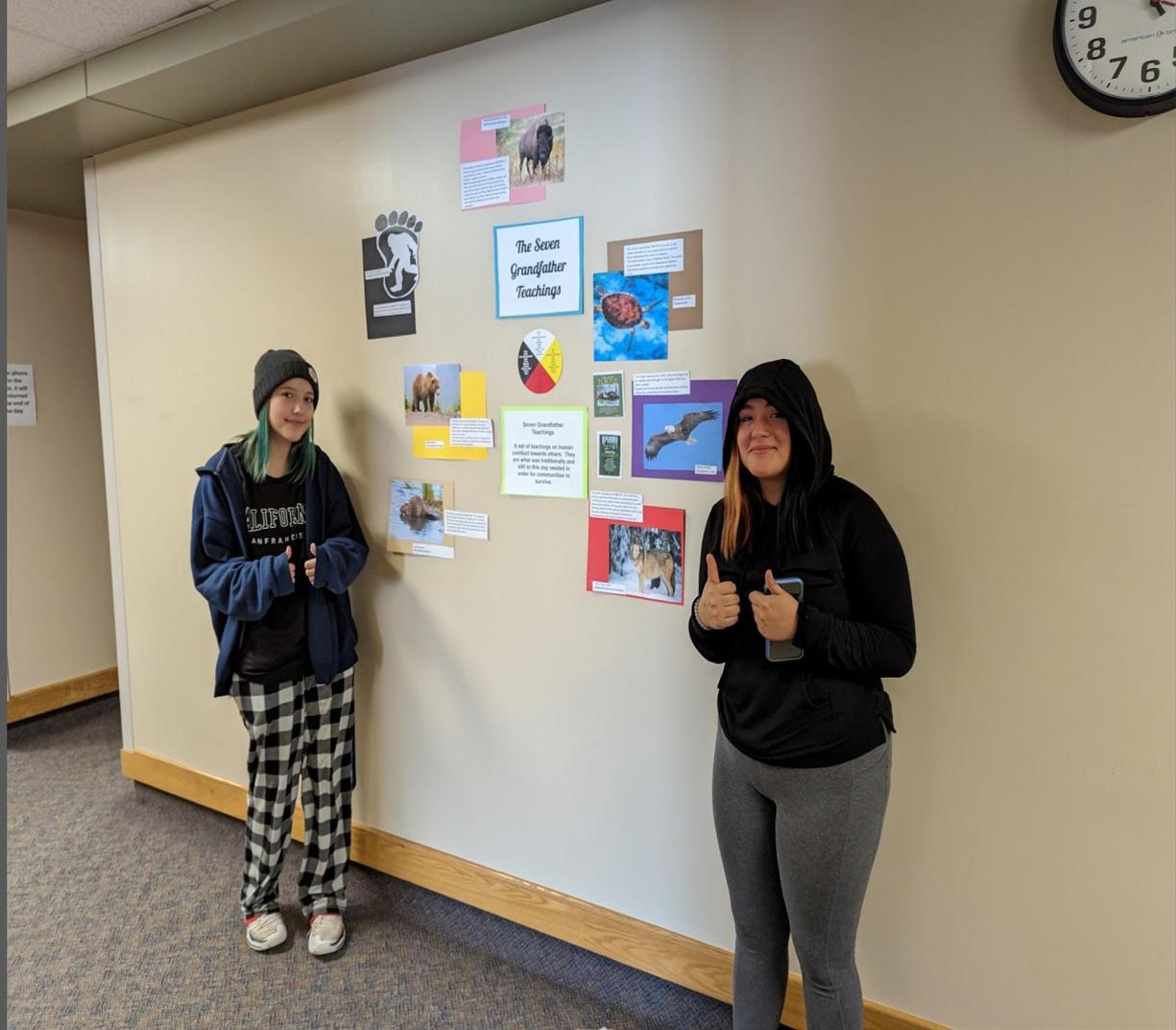
Teachers were provided with a book and teaching guide which included an Ojibwe dictionary which provides the pronunciation.



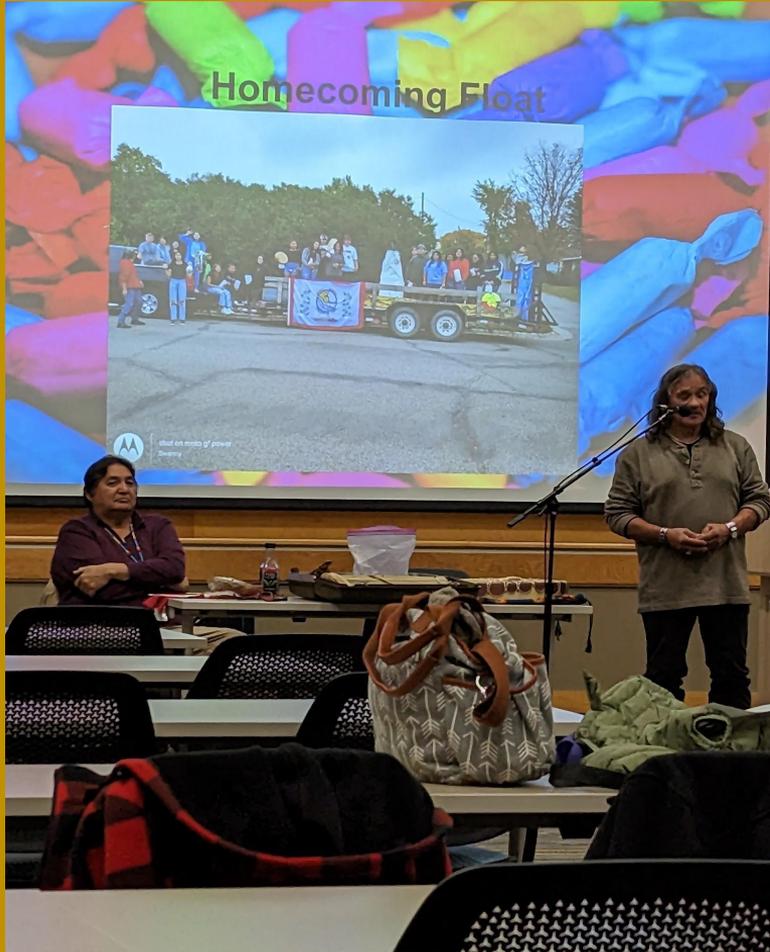
The Seven Grandfathers Teachings

ALC

Posting the Seven Grandfathers



ALC Heritage Feast



Gathering Sage



Roosevelt

Dennis

Rogers

Hoop Dancing







Roosevelt



Rossman







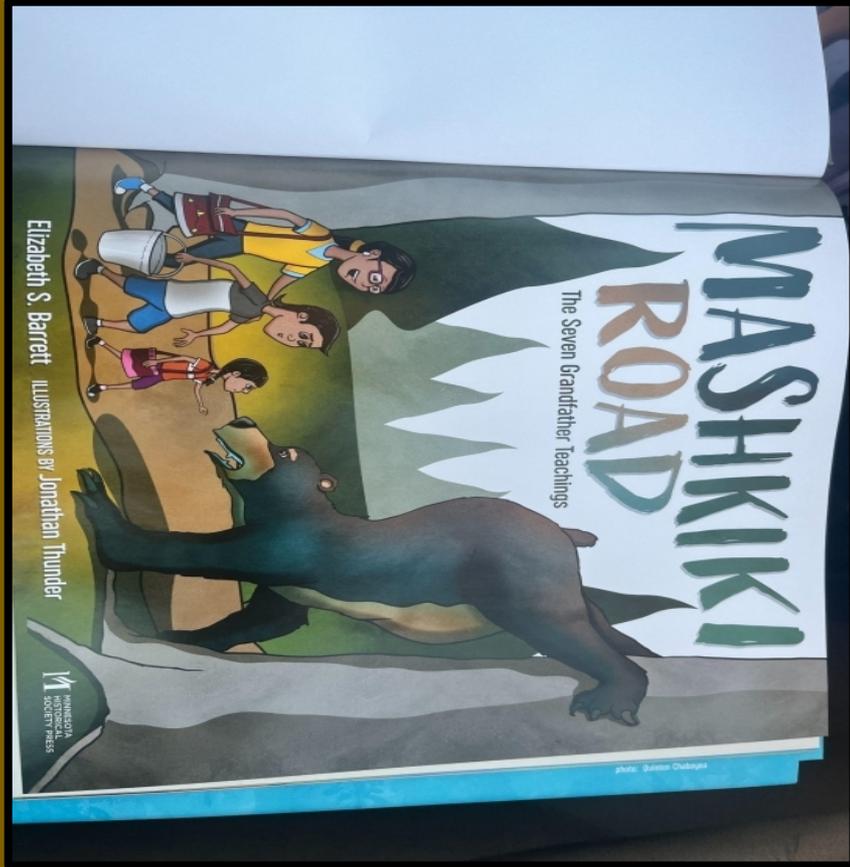


American Indian Department School Presentation

December 2022



7 Grandfather Teachings at All Levels



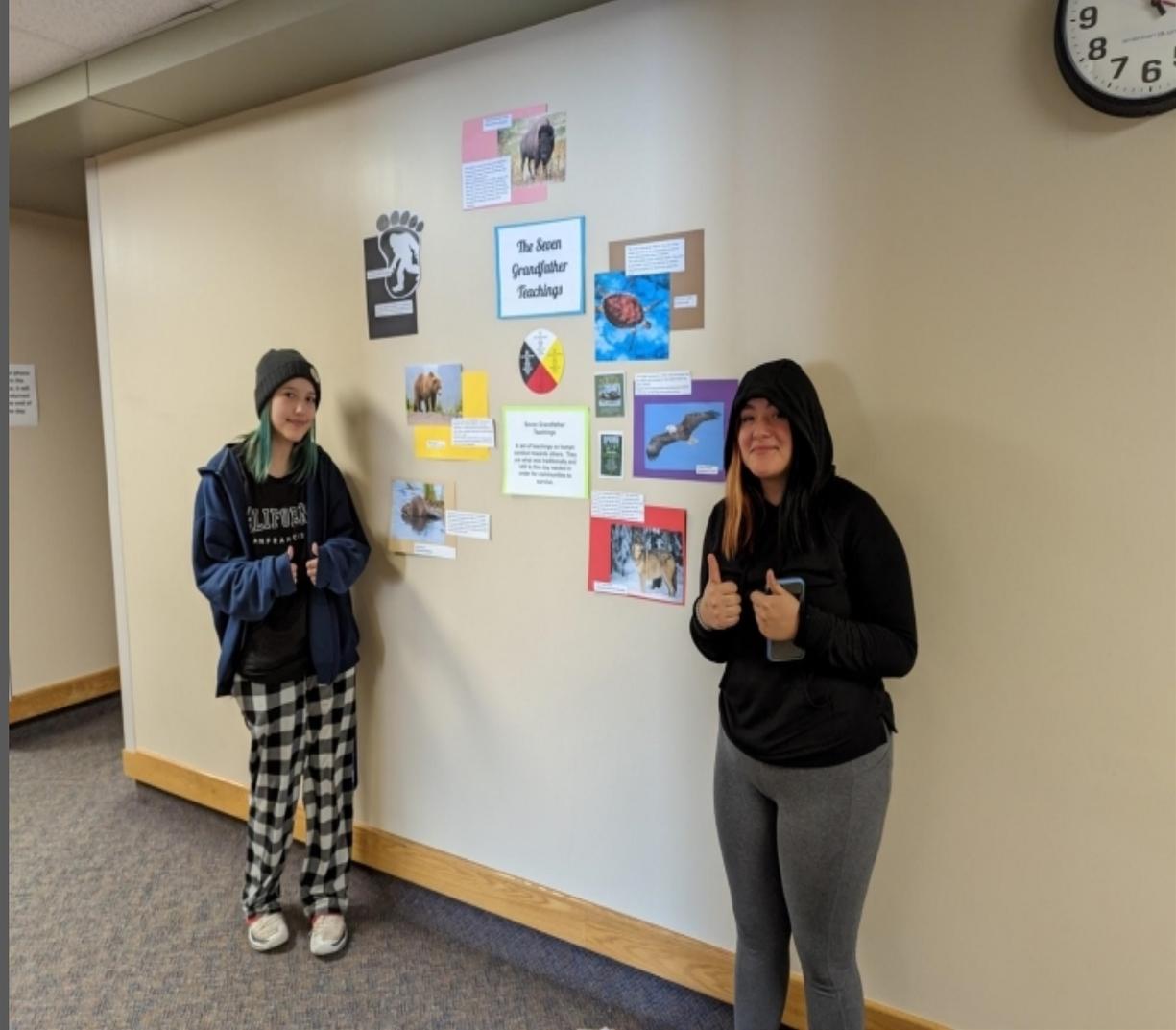
Teachers were provided with a book and teaching guide which included an Ojibwe dictionary which provides the pronunciation.



The Seven Grandfathers Teachings

ALC

Posting the Seven Grandfathers



ALC Heritage Feast

Sage

Homecoming Float



Gathering



Roosevelt

Dennis

Rogers

Hoop Dancing







Roosevelt



Rossman









OFFICIAL PROCEEDINGS
SCHOOL BOARD OF INDEPENDENT SCHOOL DISTRICT NO. 22
BECKER AND OTTERTAIL COUNTIES, DETROIT LAKES, MINNESOTA 56501

Regular School Board Meeting
Monday, November 28, 2022, 5:30 PM
M State C101 ~ 900 Hwy 34 E, Detroit Lakes, MN, 56501

Present: Amy Erickson, Dr. Jennifer Pedersen, John Steffl, April Thomas, Dr. Thomas Seaworth

Absent: None

The meeting was called to order at 5:30 PM by Board Chair Steffl.

The Pledge of Allegiance was recited.

A motion was made by Pederson, seconded by Erickson, to approve the agenda. Motion carried unanimously.

A motion was made by Seaworth, seconded by Erickson, to approve the following consent agenda items. Motion carried unanimously.

- A. Approve the Minutes of the October 2, 2022 Regular School Board Meeting.
- B. Approve K-12 Computer Checks #701056-701182 and #701210-701324 for a total of \$776735.52. Hand Payable Checks #700740, #700752-700776, #700788, #700886-700893, #701016-701044, and Wire Transfers #1871-1873, #1908-1912, #2015-2024, #2161-2167, #2181-2192, #2205-2212, in the amount of \$1,693,821.07 for a total of \$2,470,556.59. Senior High Activity Account Checks #500025-500053 for a total of \$20,271.14. Middle School Activity Account Check #300001 for a total of \$464.75.(EXHIBIT)
- C. Approve the Personnel Agenda Items.
- D. Approve Snow Removal Contract for Laker Transitions and Admin Building.
- E. Approve Snow Removal Contract for Rossman, Bus Garage, and Lincoln.
- F. Approve Snow Removal Contract for DLHS, DLMS, and Roosevelt.
- G. Approve Second Reading of Policies
 - a. 526- Hazing Prohibition
 - b. 527- Student Use and Parking of Motor Vehicles
 - c. 528- Student Parental, Family and Marital Status Nondiscrimination
 - d. 530- Immunization Requirements
 - e. 531- The Pledge of Allegiance
 - f. 632- Smudging Policy
 - g. 724-Post-Issuance Debt Compliance
 - h. 902-Rental Policy
- H. Approve the removal of Policies 539, 540, and 541
- I. Approve the Application for a High School Student fulfilling the requirements for Early Graduation as per School Board Policy 613 at the end of the first seester, January, 2023.

The following items were up for discussion

- A. First reading of Policies:
 1. 533- Wellness/Nutrition Policy of The School District
 2. 534- School Meals Policy
 3. 535- Service Animals in Schools
 4. 542- Classroom Supplies and Material Fee
- B. School Board Vacancy

A motion by Seaworth, seconded by Thomas to approve the Resolution Adopting Policy 724. Motion carried unanimously.(EXHIBIT)

A motion by Erickson, seconded by Pederson to approve the Construction Change Orders. Motion carried unanimously. (EXHIBIT)

A motion by Erickson, seconded by Thomas to approve the E-learning day plan. Motion denied on a 3-2 vote. Yes: Erickson & Thomas, No: Steffl, Seaworth, Pederson (EXHIBIT)

A motion by Seaworth, seconded by Pederson to approve the dissolution of Alpine Ski Cooperative between DLHS, LPA, and Hawley and accept the application for Alpine Ski Cooperative between DLHS, LPAHS, Hawley, & Moorehead. Motion carried unanimously. (EXHIBIT)

A motion by Seaworth, Seconded by Thomas to approve the Out of State Travel for BARR National Conference. Motion carried unanimously. (EXHIBIT)

Superintendent Jenson reported on happenings in the School District

Board Treasurer Pedersen gave an update on the Finance Committee Meeting. (EXHIBIT)

Board Chair Steffl announced upcoming meetings and events .

A motion by Seaworth, to adjourn the meeting at 6:32 PM, seconded by Thomas. Motion carried unanimously.

Respectfully submitted,

April Thomas, Clerk

PERSONNEL AGENDA

November 28, 2022

1) **Resignations:**

Deangelist Duffie Strozier-Middle School Boys Basketball Coach, effective October 24, 2022.

Lindsey Johnson- Rossman Paraprofessional/Noon Duty Supervisor, effective November 4, 2022.

Diane Lanoue- Roosevelt Title 1 Assistant/Noon Duty Supervisor, effective November 16, 2022.

Patricia Thorson-Special Education Teacher, effective May 27, 2022.

Macaylee Qual- Middle School Special Education Para, effective November 14, 2022.

Dana Sabers- Roosevelt Title Assistant/Noon Duty, effective September 20, 2022

Kimberly Erickson-Rossman Latchkey Assistant, effective November 18, 2022.

Rita Arola- Production Assistant, effective December 9, 2022.

2) **Retirements:**

3) **Appointments:**

Jeff Tessman-High School Custodian, at the rate of \$19.33 per hour, working up to 40 hours per week, effective November 14, 2022.

Austin Fritz- Assistant Girls Hockey Coach, at the rate of \$3,746.70 per season, effective October 31, 2022.

Tim Murray– Rossman Breakfast/ADSIS/Noon Duty, at the rate of \$15.25 per hour, working up to 27.5 hours per week, effective November 14, 2022.

Fonda Holehouse–Becker County Jail ABE Instructor, at the rate of \$33.47 per hour, working up to 15 hours per week, effective November 7, 2022.

Lacey Thiel– District Wide Occupational Therapist, at the rate of BA Step 13, or a prorated contract amount of \$26,394.83 for the 22-23 school year, effective November 22, 2022.

Chelsea Helliksen-Rodewald– Middle School Special Education Para, at the rate of \$15.25 per hour, effective November 21, 2022.

Sadie Stroeing– Lincoln Extended Care Worker, at the rate of \$15.25 per hour, working Up to 2 hours per day, effective November 28, 2022.

Mary Ann Nelmark– Rossman LatchKey Assistant, at the rate of \$15.00 per hour, Working up to 2 hours per day, effective November 28, 2022.

Brent Eidenschink– Assistant Varsity Wrestling Coach, at the rate of \$4,298.85 per Season, effective November 21, 2022.

Elise Sack– Rossman long term substitute, rate is per sub policy, effective January 1, 2023.

4) Amended Assignment:

Mallie Anderson- is amending her assignment from 2 hours per day to two hours per week, effective October 18, 2022.

Dawn Kozitka- is amending her assignment from 26.25 hours per week to 20 hours per week, effective September 6, 2022.

Leah Haisley- is amending her assignment from 36.25 hours per week to 37.5 hours per week, effective September 6, 2022.

Melissa Conley- is amending her assignment from 27.5 hours per week to 25 hours per week, effective September 6, 2022.

Sandy Northup- is amending her assignment from 28.25 hours per week to 25 hours per week, effective September 6, 2022.

Brenda Bergum- is amending her assignment from 26.25 hours per week to 22.5 hours per week, effective September 6, 2022.

Emma Disse– is amending her assignment from Middle School Gymnastics coach to Varsity Assistant Gymnastics coach, increasing her salary from \$1906.65 to \$2,965.90, effective November 17, 2022.

5) Leave of Absence:

Dori Fugere- is requesting an extended leave of absence from October 31, 2022 to January 2, 2023.

Lori Hagen- is requesting to extend her leave of absence from November 8, 2022 to December 5, 2022.

Tasha Dahring- is requesting a leave of absence from October 31, 2022 to January 23, 2023.

James Bergerson- is requesting to extend his leave of absence from August 20, 2022 to December 31, 2022.

Matt Brown– is requesting a leave of absence from November 21, 2022 to December 19, 2022.

6) Terminations:

SMART Finance

Check Register by Bank and Check

Batch	Co	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Currency	Pmt/Void Date	Amount
0022		MW	2794	701443	Check	1	1005		ADVANCED BUSINESS METHODS	Yes	No	No	USD	12/19/2022	594.33
			2793	701444	Check	1	1003		A-OX WELDING SUPPLY CO. INC.	Yes	No	No	USD	12/19/2022	273.32
			2795	701445	Check	1	1067		ARVIG	Yes	No	No	USD	12/19/2022	122.50
			2796	701446	Check	1	1068		ARVIG COMMUNICATION SYSTEMS	Yes	No	No	USD	12/19/2022	3,026.77
			2797	701447	Check	1	1091		BECKER COUNTY ENVIRONMENTAL	Yes	No	No	USD	12/19/2022	394.25
			2798	701448	Check	1	1094		BECKER COUNTY TRANSIT	Yes	No	No	USD	12/19/2022	450.00
			2881	701449	Check	1	2628		BERGERON, CHRISTINA	Yes	No	No	USD	12/19/2022	320.40
			2799	701450	Check	1	1107		BEUG'S ACE HARDWARE	Yes	No	No	USD	12/19/2022	97.95
			2800	701451	Check	1	1114		BIX PRODUCE	Yes	No	No	USD	12/19/2022	12,913.62
			2872	701452	Check	1	2507		BRAUKMANN, ALI	Yes	No	No	USD	12/19/2022	120.00
			2801	701453	Check	1	1143		BRENCO CORP.	Yes	No	No	USD	12/19/2022	353.80
			2802	701454	Check	1	1149		BROGREN, KARLA	Yes	No	No	USD	12/19/2022	5.64
			2803	701455	Check	1	1192		CENTRAL MARKET	Yes	No	No	USD	12/19/2022	16.86
			2804	701456	Check	1	1231		CULINEX	Yes	No	No	USD	12/19/2022	196.32
			2805	701457	Check	1	1233		CUMMINS SALE & SERVICE	Yes	No	No	USD	12/19/2022	1,553.76
			2806	701458	Check	1	1244		DACOTAH PAPER COMPANY	Yes	No	No	USD	12/19/2022	1,158.57
			2877	701459	Check	1	2619		DALY, MICHAEL	Yes	No	No	USD	12/19/2022	24.00
			2807	701460	Check	1	1250		DAN SCHLAUDERAFF SERVICES LLC	Yes	No	No	USD	12/19/2022	1,407.00
			2808	701461	Check	1	1270		DETROIT LAKES DISPOSAL	Yes	No	No	USD	12/19/2022	4,104.54
			2809	701462	Check	1	1280		DIGITAL SIGNUP	Yes	No	No	USD	12/19/2022	500.00
			2810	701463	Check	1	1300		DRIVEWAY SERVICE	Yes	No	No	USD	12/19/2022	2,662.50
			2811	701464	Check	1	1305		EAST SIDE JERSEY DAIRY ESJD	Yes	No	No	USD	12/19/2022	5,754.78
			2869	701465	Check	1	2317		EDUCATORS BENEFIT CONSULTANT	Yes	No	No	USD	12/19/2022	364.56
			2812	701466	Check	1	1329		ESX TECHNOLOGY SOLUTIONS, LLC	Yes	No	No	USD	12/19/2022	588.00
			2879	701467	Check	1	2621		EVANS, HEIDI	Yes	No	No	USD	12/19/2022	108.37
			2813	701468	Check	1	1338		EVCO PETROLEUM PRODUCTS, INC	Yes	No	No	USD	12/19/2022	83.00
			2814	701469	Check	1	1347		FAIRFIELD INN & SUITES BY MARRIO	Yes	No	No	USD	12/19/2022	548.85
			2815	701470	Check	1	1358		FELDT PLUMBING LLP	Yes	No	No	USD	12/19/2022	3,242.50
			2816	701471	Check	1	1400		G & R CONTROLS, INC.	Yes	No	No	USD	12/19/2022	9,587.92
			2873	701472	Check	1	2532	REMIT	GATEKEEPER SYSTEMS, INC.	Yes	No	No	USD	12/19/2022	12,950.77
			2874	701473	Check	1	2532	REMIT	GATEKEEPER SYSTEMS, INC.	Yes	No	No	USD	12/19/2022	3,106.30
			2817	701474	Check	1	1421		GOPHER SPORT	Yes	No	No	USD	12/19/2022	6,077.71
			2818	701475	Check	1	1426		GRAINGER, INC.	Yes	No	No	USD	12/19/2022	271.14
			2819	701476	Check	1	1432		GREEN'S PLUMBING & MODERN HE/	Yes	No	No	USD	12/19/2022	14,333.70
			2820	701477	Check	1	1465		HEIMARK, JENNIFER	Yes	No	No	USD	12/19/2022	78.72
			2821	701478	Check	1	1484		HIGHSCOPE	Yes	No	No	USD	12/19/2022	550.00
			2822	701479	Check	1	1487		HILLYARD / HUTCHINSON	Yes	No	No	USD	12/19/2022	6,218.51
			2823	701480	Check	1	1511		HOUGH INC.	Yes	No	No	USD	12/19/2022	1,276.57
			2824	701481	Check	1	1533		ILLINOIS TOLLWAY	Yes	No	No	USD	12/19/2022	80.90
			2826	701482	Check	1	1563		INTERQUEST DETECTION CANINES	Yes	No	No	USD	12/19/2022	990.00
			2825	701483	Check	1	1536		ISD #152	Yes	No	No	USD	12/19/2022	6,883.11

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Batch	Co	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Currency	Pmt/Void Date	Amount
0022		MW	2880	701484	Check	1	2623		ISD #23	Yes	No	No	USD	12/19/2022	320.00
			2827	701485	Check	1	1593		JOHN KOOPMANN PIANO TUNING	Yes	No	No	USD	12/19/2022	100.00
			2828	701486	Check	1	1602		JOHNSON'S LOCK & KEY	Yes	No	No	USD	12/19/2022	894.80
			2829	701487	Check	1	1612		K-LOG, INC.	Yes	No	No	USD	12/19/2022	2,579.09
			2830	701488	Check	1	1638	REMIT	L&M FLEET SUPPLY, INC.	Yes	No	No	USD	12/19/2022	721.04
			2831	701489	Check	1	1649		LAKES COUNTRY SERVICE CO-OP	Yes	No	No	USD	12/19/2022	2,500.00
			2832	701490	Check	1	1658		LAKESHORE LEARNING MATERIALS	Yes	No	No	USD	12/19/2022	597.55
			2833	701491	Check	1	1673		LEIGHTON BROADCASTING	Yes	No	No	USD	12/19/2022	149.00
			2834	701492	Check	1	1682		LINDSTROM, LISA	Yes	No	No	USD	12/19/2022	86.88
			2835	701493	Check	1	1695		MACKIN EDUCATION RESOURCES	Yes	No	No	USD	12/19/2022	1,166.08
			2836	701494	Check	1	1707		MARK'S ELECTRIC INC.	Yes	No	No	USD	12/19/2022	1,834.87
			2837	701495	Check	1	1736		MENARDS - DETROIT LAKES	Yes	No	No	USD	12/19/2022	1,347.29
			2838	701496	Check	1	1739		METROPOLITAN MECHANICAL CONT	Yes	No	No	USD	12/19/2022	1,632.59
			2839	701497	Check	1	1744		MID STATES WIRELESS, INC.	Yes	No	No	USD	12/19/2022	347.00
			2840	701498	Check	1	1749		MIGUEL'S	Yes	No	No	USD	12/19/2022	146.98
			2841	701499	Check	1	1753		MILLER YARD CARE AND CONSTRU	Yes	No	No	USD	12/19/2022	4,863.00
			2842	701500	Check	1	1779		MN DEPT OF LABOR AND INDUSTRY	Yes	No	No	USD	12/19/2022	10.00
			2871	701501	Check	1	2420	REMIT	MRI SOFTWARE LLC	Yes	No	No	USD	12/19/2022	185.00
			2843	701502	Check	1	1832	REMIT	NARDINI FIRE EQUIPMENT CO.	Yes	No	No	USD	12/19/2022	1,206.50
			2844	701503	Check	1	1868		NORTH COUNTRY BUSINESS PRODU	Yes	No	No	USD	12/19/2022	1,323.00
			2845	701504	Check	1	1907		PAN-O-GOLD BAKING CO.	Yes	No	No	USD	12/19/2022	939.36
			2846	701505	Check	1	1908		PAPA MURPHY'S	Yes	No	No	USD	12/19/2022	486.00
			2847	701506	Check	1	1922		PERFORMANCE FOODSERVICE	Yes	No	No	USD	12/19/2022	7,323.04
			2848	701507	Check	1	1943		POPPLERS MUSIC STORE	Yes	No	No	USD	12/19/2022	82.95
			2849	701508	Check	1	1951		PRECISION PRINTING	Yes	No	No	USD	12/19/2022	155.00
			2850	701509	Check	1	1954		PREMIUM WATERS, INC.	Yes	No	No	USD	12/19/2022	188.96
			2851	701510	Check	1	1958		PRO PRINT, INC.	Yes	No	No	USD	12/19/2022	322.91
			2852	701511	Check	1	1960		PRO-ED, INC.	Yes	No	No	USD	12/19/2022	73.70
			2853	701512	Check	1	1996		RENNEBERG HARDWOODS	Yes	No	No	USD	12/19/2022	1,133.95
			2854	701513	Check	1	2004		RIVERSIDE INSIGHTS	Yes	No	No	USD	12/19/2022	1,166.00
			2876	701514	Check	1	2575		ROSETTA STONE LLC	Yes	No	No	USD	12/19/2022	600.00
			2855	701515	Check	1	2028		SANFORD HEALTH OCCUPATIONAL I	Yes	No	No	USD	12/19/2022	63.00
			2856	701516	Check	1	2042		SCHMITT DIRECTOR CENTERS	Yes	No	No	USD	12/19/2022	529.83
			2857	701517	Check	1	2056		SCHOOL SPECIALTY LLC	Yes	No	No	USD	12/19/2022	1,992.82
			2858	701518	Check	1	2074		SEPTIC VAC	Yes	No	No	USD	12/19/2022	150.00
			2870	701519	Check	1	2372		STAR AUTISM SUPPORT	Yes	No	No	USD	12/19/2022	1,111.00
			2859	701520	Check	1	2129		STENERSON BROS. LUMBER CO.	Yes	No	No	USD	12/19/2022	60.43
			2878	701521	Check	1	2620		STRAUCH, CHRISTINE	Yes	No	No	USD	12/19/2022	50.00
			2860	701522	Check	1	2139		SUMMIT FIRE PROTECTION	Yes	No	No	USD	12/19/2022	3,964.75
			2861	701523	Check	1	2169		TECH CHECK, LLC	Yes	No	No	USD	12/19/2022	168.00
			2875	701524	Check	1	2571		THELEN, NATHAN	Yes	No	No	USD	12/19/2022	397.89

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Batch	Co	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Currency	Pmt/Void Date	Amount
0022		MW	2862	701525	Check	1	2183		THORWALDSEN, SHEA	Yes	No	No	USD	12/19/2022	213.75
			2863	701526	Check	1	2197		TRANSFINDER CORP.	Yes	No	No	USD	12/19/2022	4,950.00
			2864	701527	Check	1	2207		TWEETON REFRIGERATION, INC.	Yes	No	No	USD	12/19/2022	115.00
			2865	701528	Check	1	2226		UPPER LAKES FOODS, INC.	Yes	No	No	USD	12/19/2022	34,150.45
			2866	701529	Check	1	2232		VERIZON WIRELESS	Yes	No	No	USD	12/19/2022	1,201.15
			2867	701530	Check	1	2237		VOLLER, DAVID	Yes	No	No	USD	12/19/2022	94.85
			2868	701531	Check	1	2252		WEBBER FAMILY MOTORS	Yes	No	No	USD	12/19/2022	90.45
			2882	701532	Check	1	1102		BERGSTROM ELECTRIC, INC.	Yes	No	No	USD	12/19/2022	193,647.85
			2883	701533	Check	1	1299		DOW ACOUSTICS, INC.	Yes	No	No	USD	12/19/2022	16,150.00
			2884	701534	Check	1	1406		GEHRTZ CONSTRUCTION SERVICES	Yes	No	No	USD	12/19/2022	6,937.44
			2885	701535	Check	1	1529		ICS CONSULTING, INC.	Yes	No	No	USD	12/19/2022	1,789.16
			2886	701536	Check	1	1738		MERIT PAINTING INC.	Yes	No	No	USD	12/19/2022	21,254.00
			2887	701537	Check	1	2139		SUMMIT FIRE PROTECTION	Yes	No	No	USD	12/19/2022	15,017.33
Bank Total: MW														\$441,973.23	
Report Total:														\$441,973.23	

NOVEMBER 2022 HAND PAYABLE SUMMARY

Payment #	Bank Acct	Check #	Type	Date	Vendor	Amount
2287	HACT	500054	CH	11/3/22	BSN SPORTS	\$ 2,640.32
2288	HACT	500055	CH	11/3/22	CARRIER, JOSEPH	\$ 27.92
2289	HACT	500056	CH	11/3/22	GRAPHIC EDGE	\$ 7,409.22
2290	HACT	500057	CH	11/3/22	HAUS, MARY	\$ 734.85
2291	HACT	500058	CH	11/3/22	HOLIDAY INN-DL	\$ 2,124.00
2292	HACT	500059	CH	11/3/22	HOLMQUIST, MELANIE	\$ 12.45
2294	HACT	500060	CH	11/3/22	Mosher, Steve	\$ 81.89
2293	HACT	500061	CH	11/3/22	TROPHY HOUSE	\$ 241.20
2295	HACT	500062	CH	11/8/22	GRAPHIC EDGE	\$ 217.48
2298	HACT	500063	CH	11/8/22	MNVBCA	\$ 600.00
2296	HACT	500064	CH	11/8/22	OCHSNER, NATHAN	\$ 45.42
2297	HACT	500065	CH	11/8/22	PIEPKORN, GREGORY	\$ 498.22
2299	HACT	500066	CH	11/8/22	SWIERS, NICOLE	\$ 199.84
2473	HACT	500067	CH	11/18/22	GEFFRE, TRICIA	\$ 551.65
2468	HACT	500068	CH	11/18/22	ISD #22	\$ 3,640.00
2469	HACT	500069	CH	11/18/22	LAKER LOCKER	\$ 1,151.50
2470	HACT	500070	CH	11/18/22	PRO PRINT, INC.	\$ 626.66
2471	HACT	500071	CH	11/18/22	TROPHY HOUSE	\$ 126.00
2472	HACT	500072	CH	11/18/22	VOLLER, DAVID	\$ 490.22
2614	HACT	500073	CH	11/28/22	BPA-BUSINESS PROFESSIONALS OF	\$ 600.00
2615	HACT	500074	CH	11/28/22	CAULFIELD STUDIO	\$ 430.00
2616	HACT	500075	CH	11/28/22	DETROIT LAKES HIGH SCHOOL	\$ 110.00
2620	HACT	500076	CH	11/28/22	GEFFRE, TRICIA	\$ 191.31
2622	HACT	500077	CH	11/28/22	MOSER, STEVE	\$ 132.91
2621	HACT	500078	CH	11/28/22	NL SALES, LLC	\$ 4,037.63
2617	HACT	500079	CH	11/28/22	NOAH, BENJAMIN	\$ 2,259.83
2618	HACT	500080	CH	11/28/22	POSITIVE PROMOTIONS	\$ 322.55

2619	HACT	500081	CH	11/28/22	RAMSEY, BRITTON	\$ 71.48
2623	HACT	500082	CH	11/28/22	WEISSMAN	\$ 683.05
TOTAL - DLHS ACTIVITIES						\$ 30,257.60

Payment #	Bank Acct	Check #	Type	Date	Vendor	Amount
2431	MACT	300002	CH	11/9/22	COURNEYA, NICOLE	\$ 41.85
2437	MACT	300003	CH	11/11/22	AAKRE, ANNA	\$ 45.41
2438	MACT	300004	CH	11/11/22	JENSEN, NICOLE	\$ 33.25
2439	MACT	300005	CH	11/11/22	JOHNSON, JESSICA	\$ 54.01
2467	MACT	300006	CH	11/16/22	SCHOLASTIC BOOK FAIR	\$ 759.02
TOTAL - DLMS STUDENT ACTIVITIES						\$ 933.54

Payment #	Bank Acct	Check #	Type	Date	Vendor	Amount
2278	MW		WX	11/4/22	CASH-WA DISTRIBUTING CO.	\$ 3,467.37
2279	MW		WX	11/4/22	CITY OF DETROIT LAKES	\$ 1,168.66
2280	MW		WX	11/4/22	CONSTELLATION NEW ENERGY GAS D	\$ 4,003.85
2302	MW		WX	11/8/22	CASH-WA DISTRIBUTING CO.	\$ 654.01
2436	MW		WX	11/10/22	AMAZON	\$ 7,480.55
2440	MW		WX	11/14/22	EMC INSURANCE COMPANIES	\$ 28,893.88
2444	MW		WX	11/14/22	CASH-WA DISTRIBUTING CO.	\$ 789.99
2449	MW		WX	11/14/22	CITY OF DETROIT LAKES	\$ 23,369.09
2450	MW		WX	11/14/22	MINNESOTA DEPARTMENT OF REVENUE	\$ 1,090.00
2451	MW		WX	11/15/22	FURTHER	\$ 9,648.57
2452	MW		WX	11/15/22	INTERNAL REVENUE SERVICE	\$ 210,278.90
2453	MW		WX	11/15/22	MINNESOTA REVENUE	\$ 33,450.58
2454	MW		WX	11/15/22	PUBLIC EMPLOYEES RETIREMENT ASSOC	\$ 39,272.41
2455	MW		WX	11/15/22	MN TEACHERS RETIREMENT ASSOC.	\$ 125,567.47
2456	MW		WX	11/15/22	MINNESOTA STATE RETIREMENT SYS	\$ 14,475.18
2457	MW		WX	11/15/22	AVIBEN	\$ 37,244.77

2485	MW		WX	11/18/22	AMAZON	\$ 2,714.27
2603	MW		WX	11/23/22	CASH-WA DISTRIBUTING CO.	\$ 6,231.78
2609	MW		WX	11/23/22	CITY OF DETROIT LAKES	\$ 20,969.17
2625	MW		WX	11/29/22	CASH-WA DISTRIBUTING CO.	\$ 1,006.33
2633	MW		WX	11/29/22	MINNESOTA ENERGY RESOURCES	\$ 10,996.29
2634	MW		WX	11/30/22	CORPORATE PAYMENT SYSTEMS	\$ 22,424.45
2686	MW		WX	11/30/22	MIDWEST BANK	\$ 204.00
2687	MW		WX	11/30/22	AUTHORIZE.NET GATEWAY BILLING	\$ 8.87
2688	MW		WX	11/30/22	BANKCARD	\$ 127.89
2691	MW		WX	11/30/22	VANTIV BILLING / WORLDPAY	\$ 321.44
2692	MW		WX	11/30/22	REVTRAK	\$ 29.95
2693	MW		WX	11/30/22	TRANSFIRST AFFINETY	\$ 563.05
2694	MW		WX	11/30/22	MERCHANT BANKCARD	\$ 363.12
2695	MW		WX	11/30/22	ND STATE TAX COMMISSIONER	\$ 17.52
2224	MW	701045	CH	11/1/22	DISTRICT AUXILIARY ACCOUNT	\$ 6,440.58
2225	MW	701046	CH	11/1/22	NDSU OFFICE OF ADMISSION	\$ 882.00
2226	MW	701047	CH	11/1/22	STUEWE, LUKE	\$ 40.00
2281	MW	701048	CH	11/4/22	ANDERSON COACH OF FRAZEE, INC.	\$ 13,679.80
2282	MW	701049	CH	11/4/22	MINNESOTA DEPARTMENT OF HEALTH	\$ 3,855.00
2283	MW	701050	CH	11/4/22	OLANDER BUS SERVICE INC.	\$ 180,568.60
2283	MW	701050	CH	11/4/22	OLANDER BUS SERVICE INC.	\$ 5,026.70
2284	MW	701051	CH	11/4/22	PEPSI	\$ 5,502.46
2285	MW	701052	CH	11/4/22	REGION 8AA MSHSL	\$ 2,770.00
2285	MW	701052	CH	11/4/22	REGION 8AA MSHSL	\$ 3,950.00
2286	MW	701053	CH	11/4/22	SCHULTZ BUS COMPANY	\$ 1,156.55
2286	MW	701053	CH	11/4/22	SCHULTZ BUS COMPANY	\$ 1,570.00
2286	MW	701053	CH	11/4/22	SCHULTZ BUS COMPANY	\$ 92,675.00
2301	MW	701054	CH	11/8/22	MNVBCA	\$ 1,248.00
2300	MW	701055	CH	11/8/22	NIELSEN, ROBERT	\$ 1,700.00
2434	MW	701183	CH	11/10/22	HEMMESCH, CARTER	\$ 66.50
2432	MW	701184	CH	11/10/22	JOHNSON, RICH	\$ 157.00
2433	MW	701185	CH	11/10/22	LEARY, CHRIS	\$ 104.10

2435	MW	701186	CH	11/10/22	SECTION 8A HOCKEY	\$ 125.00
2441	MW	701187	CH	11/14/22	COMMUNITY CO-OP OF LAKE PARK	\$ 4,954.37
2442	MW	701188	CH	11/14/22	METROPOLITAN MECHANICAL CONTRACTORS	\$ 5,974.99
2443	MW	701189	CH	11/14/22	NIELSEN, ROBERT	\$ 600.00
2460	MW	701190	CH	11/15/22	AFSCME COUNCIL 65	\$ 352.90
2458	MW	701191	CH	11/15/22	AMERICAN FAMILY LIFE ASSURANCE CO	\$ 279.98
2462	MW	701192	CH	11/15/22	D. L. ATHLETIC FOUNDATION	\$ 169.00
2463	MW	701193	CH	11/15/22	D.L. PUBLIC EDUC FOUNDATION	\$ 41.00
2464	MW	701194	CH	11/15/22	IND. SCHOOL DISTRICT #22 - Flex Acct	\$ 6,734.20
2459	MW	701195	CH	11/15/22	MINNESOTA CHILD SUPPORT	\$ 1,127.00
2466	MW	701196	CH	11/15/22	MN SCHOOL EMPLOYEES ASSOC.	\$ 276.00
2465	MW	701197	CH	11/15/22	SUPPORT PAYMENT CLEARINGHOUSE	\$ 335.91
2461	MW	701198	CH	11/15/22	UNITED WAY OF BECKER COUNTY	\$ 370.00
2474	MW	701199	CH	11/18/22	ARVIG COMMUNICATION SYSTEMS	\$ 2,597.95
2483	MW	701200	CH	11/18/22	CRESAP, DAVE	\$ 180.00
2484	MW	701201	CH	11/18/22	HBHC - CHERYL BLAKER	\$ 500.00
2477	MW	701202	CH	11/18/22	JOHNSON, RICH	\$ 125.50
2481	MW	701203	CH	11/18/22	JONES, PATRICK	\$ 241.00
2482	MW	701204	CH	11/18/22	LACOURSE, JONATHON	\$ 165.10
2478	MW	701205	CH	11/18/22	LEARY, CHRIS	\$ 157.00
2475	MW	701206	CH	11/18/22	MN PEIP	\$ 329,579.36
2479	MW	701207	CH	11/18/22	MURPHY, BLAKE	\$ 99.50
2480	MW	701208	CH	11/18/22	NYGAARD, JEFF	\$ 71.10
2476	MW	701209	CH	11/18/22	VERIZON WIRELESS	\$ 1,813.32
2611	MW	701325	CH	11/23/22	CUSEY, TIM	\$ 216.00
2610	MW	701326	CH	11/23/22	JOHNSON, RICH	\$ 125.50
2613	MW	701327	CH	11/23/22	MADISON NATIONAL LIFE INSURANCE	\$ 2,235.54
2612	MW	701328	CH	11/23/22	SILKEY, NICK	\$ 163.10
2624	MW	701329	CH	11/29/22	COMMUNITY CO-OP OF LAKE PARK	\$ 1,105.83
TOTAL - DISTRICT						\$ 1,288,941.85

BANK RECONCILIATION

11/30/22

BREMER BANK STATEMENT BALANCE	242,983.40
ADD: RECEIPTS DEPOSITED BUT NOT ON BANK STATEMENT	0.00
LESS: OPEN CHECKS NOT CLEARED	(16,483.70)
BANK ENDING STATEMENT BALANCE	<u>226,499.70</u>
BOOK BALANCE - PRIOR MONTH ENDING	240,172.19
ADD: RECEIPTS (FROM RECEIPTS REPORT)	16,585.11
LESS: PAYMENTS (CHECKS REPORT)	(30,257.60)
MISC FEES:	0.00
BOOK ENDING BALANCE	<u>226,499.70</u>
DIFFERENCE	

Reconciliation Summary

BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:			249,117.04
Checks and Payments	26	Items	-23,018.75
Deposits and Other Credits	21	Items	16,885.11
Service Charge	0	Items	0.00
Interest Earned	0	Items	0.00
Ending Balance of Bank Statement:			242,983.40

YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:			242,983.40
Checks and Payments	49	Items	-16,483.70
Deposits and Other Credits	0	Items	0.00
Register Balance as of 11/30/2022:			226,499.70
Checks and Payments	0	Items	0.00
Deposits and Other Credits	0	Items	0.00
Register Ending Balance:			226,499.70

November 2022 Rec

98-99
12/5/2022

Page 2

Uncleared Transaction Detail up to 11/30/2022

Date	Num	Payee	Memo	Category	Clr	Amount
Uncleared Checks and Payments						
1/17/2018	26697	Make A Wish Foundation	Freshman Donation	141I-Link Crew		-125.00
1/17/2018	26698	AMERICAN CANCER SO...	Freshman Donation	141I-Link Crew		-125.00
1/23/2018	26708	Mary's Place	Stuff A Stocking Donation	105 I-NHS		-300.00
2/26/2018	26783	Cherish Johnson	reimburse for hotel room	060 I-DANCE		-20.00
2/26/2018	26786	Elle Seaberg	reimburse for hotel room	060 I-DANCE		-20.00
3/7/2018	26803	MN FFA	4 students APEX confer...	070 I-FFA		-380.00
3/15/2018	26810	MN FFA	H2O Conference	070 I-FFA		-175.00
11/8/2018	27161	Cole Bryant	reimburse for red ribbon ...	147 I-TARGET		-11.90
2/11/2019	27297	Nate Ochsner	reimburse for donute for ...	007 INTERACT		-27.45
3/6/2019	27341	Todd Dwyer	reimburse for team meal	095 I-BHOC		-197.72
3/19/2019	27362	Nathan Ochsner	interact snacks	007 INTERACT		-32.00
5/21/2019	27514	Humane Society Of The L...	NHS Donation	105 I-NHS		-264.00
6/27/2019	27550	TROPHY HOUSE	invoice 253073 FFA Awa...	070 I-FFA		-42.00
10/1/2019	400044	JEM Kensinger Inc./ Dairy ...	cc dilly bars	053 I-CC		-57.60
10/1/2019	400050	Region 1 FFA	rlc 1	070 I-FFA		-35.00
11/14/2019	400080	Cole Bryant	reimb for lunch	147 I-TARGET		-25.01
11/25/2019	400103	Ronnie Hutchinson	reimb for wheels	050 I-CHOIR		-9.68
1/24/2020	400181	Region 1 FFA	wrlc & rally	070 I-FFA		-75.00
1/30/2020	400188	ELSMORE AQUATIC	swim caps	145 I-GSWIM		-132.75
3/25/2020	400253	HARRIS MARKETING	IM Dodgeball shirts invoi...	147 I-TARGET		-72.00
1/21/2021	400444	MN BPA	masks	010 I-BPA		-22.50
3/24/2021	400487	Saf Enterprises, LLC	sr gifts	030 I-BBB		-214.68
4/15/2021	400499	Zachiea Properties	wres catering	165 I-WREST		-93.57
2/1/2022	400716	Jimmy John's	team meal	030 I-BBB		-298.10
2/8/2022	400731	LAKER LOCKER	shirts	060 I-DANCE		-425.00
2/17/2022	400743	Jimmy John's	team meal	030 I-BBB		-325.70
3/4/2022	400764	LEN BUSCH ROSES	poinsettia fundraiser	050 I-CHOIR		-146.15
4/4/2022	400798	ROB ULLYOTT	sect dues	165 I-WREST		-100.00
4/5/2022	400810	ROB ULLYOTT	sect dues	165 I-WREST		-100.00
5/26/2022	400896	The Ice Cream Truck	ALC ice cream for grads	149I-ALC		-112.00
8/22/2022	500000	Character Challenge Course	team building activity	160 I-VB		-1,500.00
9/21/2022	500023	TROPHY HOUSE	AWARDS inv258985	082 I-BGOLF		-160.80
9/21/2022	500023	TROPHY HOUSE	AWARDS inv259364	150 I-GTEN		-38.80
10/19/2022	500041	BILL KVEBÄK	reimb for finish line photos	053 I-CC		-68.00
10/27/2022	500046	Hailey Brower	reimb for dance team su...	060 I-DANCE		-87.69
11/3/2022	500055	JOE CARRIER	7 grand father table sup...	115 I-NACLUB		-27.92
11/8/2022	500063	MNVBCA	VB Gym rat shirts at state	160 I-VB		-600.00
11/8/2022	500064	Nathan Ochner	reimb for team food and ...	007 INTERACT		-45.42
11/18/2022	500069	LAKER LOCKER	band shirts inv 5861	015 I-BAND		-1,151.50
11/28/2022	500073	Bpa	state and national dues	010 I-BPA		-600.00
11/28/2022	500074	CAULFIELD STUDIO	ghockey banner and sr b...	096I-GHOC		-430.00
11/28/2022	500075	DLHS Laker Manufacturing	CC end of season award...	053 I-CC		-110.00
11/28/2022	500076	Tricia Geffre	reimb for-gsoc banquet f...	129 I-GSOC		-191.31
11/28/2022	500077	Steve Moser	ALC reimb for student pi...	149I-ALC		-132.91
11/28/2022	500078	NL Sales LLC	team fundraising sweats...	080 I-FB		-4,037.63
11/28/2022	500079	Ben Noah	reimb for team meals, vi...	095 I-BHOC		-2,259.83
11/28/2022	500080	POSITIVE PROMOTIONS,...	RED RIBBON WEEK inv...	147 I-TARGET		-322.55
11/28/2022	500081	BRITTON RAMSEY	reimb for dance invite su...	060 I-DANCE		-71.48
11/28/2022	500082	WEISSMAN'S	Dance uniforms inv 2340...	060 I-DANCE		-683.05

Total Uncleared Checks and Payments

49 Items

-16,483.70

Uncleared Deposits and Other Credits

Total Uncleared Deposits and Other Credits

0 Items

0.00

Uncleared Transaction Detail up to 11/30/2022

<u>Date</u>	<u>Num</u>	<u>Payee</u>	<u>Memo</u>	<u>Category</u>	<u>Clr</u>	<u>Amount</u>
Total Uncleared Transactions				49 Items		-16,483.70

Date	Accto...	Num	Description	Memo	Category	Clr	Amount
BALANCE 10/31/2022							240,172.19
11/1/2022	98-99	13046	Football	gold card	080 I-FB	R	25.00
11/1/2022	98-99	13037	Volleyball	fb concessions shift	160 I-VB	R	200.00
11/1/2022	98-99	13047	Girls Soccer	E Lawrence warm ups	129 I-GSOC	R	200.00
11/1/2022	98-99	13039	Track	youth track meet	155 I-TRACK	R	220.00
11/1/2022	98-99	13038	Stud CO.	hoco	140 I-STUD...	R	681.00
11/1/2022	98-99	13036	Football	10/14 fb concessions	080 I-FB	R	909.00
11/1/2022	98-99	13035	Boys Soccer	bsoccer banquet	128 I-BSOC	R	1,304.00
11/1/2022	98-99	12806	Girls Hockey	poster sponsors	096I-GHOC	R	1,850.00
11/3/2022	98-99	500055	JOE CARRIER	7 grand father table supplies	115 I-NACLUB	R	-27.92
11/3/2022	98-99	500056	GRAPHIC EDGE	warm ups invoices: 1631308, 1632420	040 I-GBB	R	-7,409.22
11/3/2022	98-99	500057	MARY BUFF HAUS	reimburse for halloween cake walk cupcakes and other st c...	140 I-STUD...	R	-734.85
11/3/2022	98-99	500058	HOLIDAY INN	banquet	128 I-BSOC	R	-2,124.00
11/3/2022	98-99	500059	Melanie Holmquist	reimb for team honesty table	115 I-NACLUB	R	-12.45
11/3/2022	98-99	500060	Steve Moser	red ribbon week supplies	147 I-TARGET	R	-81.89
11/3/2022	98-99	500061	TROPHY HOUSE	end of season awards inv 259555	129 I-GSOC	R	-241.20
11/3/2022	98-99	500054	BSN SPORTS	bbb clothing inv 918837485, 918837489, 918837479	030 I-BBB	R	-2,640.32
11/8/2022	98-99	500062	GRAPHIC EDGE	warm ups invoices: 1640585	040 I-GBB	R	-217.48
11/8/2022	98-99	500063	MNVBCA	VB Gym rat shirts at state	160 I-VB	R	-600.00
11/8/2022	98-99	500064	Nathan Ochner	reimb for team food and project material	007 INTERA...	R	-45.42
11/8/2022	98-99	500065	SCOTT PIEPKORN	reimb for team warm ups	096I-GHOC	R	-498.22
11/8/2022	98-99	500066	Nicole Swiers	reimb for sr gifts	129 I-GSOC	R	-199.84
11/14/2022	98-99	13050	Girls Soccer	banquet	129 I-GSOC	R	880.00
11/14/2022	98-99	13051	Girls Soccer	warm ups	129 I-GSOC	R	4,318.00
11/14/2022	98-99	13052	Football	clothing	080 I-FB	R	148.09
11/14/2022	98-99	13053	Boys Soccer	host reimb	128 I-BSOC	R	304.75
11/14/2022	98-99	13049	Interact	happy dollars	007 INTERA...	R	6.00
11/14/2022	98-99	13054	Volleyball	host reim	160 I-VB	R	879.50
11/14/2022	98-99	13055	GIRLS SWIMMING	timing checks	145 I-GSWIM	R	330.00
11/14/2022	98-99	13056	Dance	we fest volunteer check	060 I-DANCE	R	943.65
11/14/2022	98-99	13057	Girls Soccer	we fest volunteer check	129 I-GSOC	R	740.14
11/14/2022	98-99	13059	Volleyball	vb camp	160 I-VB	R	1,550.00
11/14/2022	98-99	13059	Volleyball	vb camp	160 I-VB	R	1,070.00
11/14/2022	98-99	13058	Football	recycling	080 I-FB	R	25.98
11/18/2022	98-99	500068	ISD # 22	team meals catering inv 7430	080 I-FB	R	-3,640.00
11/18/2022	98-99	500069	LAKER LOCKER	band shirts inv 5861	015 I-BAND	R	-1,151.50
11/18/2022	98-99	500070	Pro Print	banner and posters inv D120814011, D120799011	095 I-BHOC	R	-626.66

Transaction - Nov 2022
11/1/2022 through 11/30/2022

Date	Acco...	Num	Description	Memo	Category	Clr	Amount
11/18/2022	98-99	500071	TROPHY HOUSE	end of season awards inv 259635	080 I-FB	R	-126.00
11/18/2022	98-99	500072	David Voller	reimb for team meal	145 I-GSWIM	R	-490.22
11/18/2022	98-99	500067	Tricia Geffre	reimb for gsoc banquet food	129 I-GSOC	R	-551.65
11/28/2022	98-99	500073	Bpa	state and national dues	010 I-BPA		-600.00
11/28/2022	98-99	500074	CAULFIELD STUDIO	ghockey banner and sr banners	096I-GHOC		-430.00
11/28/2022	98-99	500076	Tricia Geffre	reimb for gsoc banquet food- missed balance from 1st check	129 I-GSOC		-191.31
11/28/2022	98-99	500075	DLHS Laker Manufacturing	CC end of season awards inv 1	053 I-CC		-110.00
11/28/2022	98-99	500078	NL Sales LLC	team fundraising sweatshirts	080 I-FB		-4,037.63
11/28/2022	98-99	500077	Steve Moser	ALC reimb for student pizza	149I-ALC		-132.91
11/28/2022	98-99	500079	Ben Noah	reimb for team meals, video, ipad supplies	095 I-BHOC		-2,259.83
11/28/2022	98-99	500080	POSITIVE PROMOTIONS, INC.	RED RIBBON WEEK Inv07031267	147 I-TARGET		-322.55
11/28/2022	98-99	500081	BRITTON RAMSEY	reimb for dance invite supplies	060 I-DANCE		-71.48
11/28/2022	98-99	500082	WEISSMANS	Dance uniforms inv 234099929	060 I-DANCE		-683.05
11/1/2022 - 11/30/2022							-13,672.49

BALANCE 11/30/2022 **226,499.70**

TOTAL INFLOWS 16,585.11

TOTAL OUTFLOWS -30,257.60

NET TOTAL -13,672.49

SMART Finance
Check Register by Bank and Check

Batch Co	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Currency	Pmt/Void Date	Amount
0022	HACT	2287	500054	Check	1	1152		BSN SPORTS	Yes	No	No	USD	11/03/2022	2,640.32
		2288	500055	Check	1	1176		CARRIER, JOSEPH	Yes	No	No	USD	11/03/2022	27.92
		2289	500056	Check	1	1428		GRAPHIC EDGE	Yes	No	No	USD	11/03/2022	7,409.22
		2290	500057	Check	1	1456		HAUS, MARY	Yes	No	No	USD	11/03/2022	734.85
		2291	500058	Check	1	1500		HOLIDAY INN-DL	Yes	No	No	USD	11/03/2022	2,124.00
		2292	500059	Check	1	1502		HOLMQUIST, MELANIE	Yes	No	No	USD	11/03/2022	12.45
		2294	500060	Check	1	2533		Mosher, Steve	Yes	No	No	USD	11/03/2022	81.89
		2293	500061	Check	1	2203		TROPHY HOUSE	Yes	No	No	USD	11/03/2022	241.20
		2295	500062	Check	1	1428		GRAPHIC EDGE	Yes	No	No	USD	11/08/2022	217.48
		2298	500063	Check	1	2544		MNVBCA	Yes	No	No	USD	11/08/2022	600.00
		2296	500064	Check	1	1882		OCHSNER, NATHAN	Yes	No	No	USD	11/08/2022	45.42
		2297	500065	Check	1	1929		PIEPKORN, GREGORY	Yes	No	No	USD	11/08/2022	498.22
		2299	500066	Check	1	2545		SWIERS, NICOLE	Yes	No	No	USD	11/08/2022	199.84
0022	HACT	2473	500067	Check	1	2559		GEFFRE, TRICIA	Yes	No	No	USD	11/18/2022	551.65
		2468	500068	Check	1	1543		ISD #22	Yes	No	No	USD	11/18/2022	3,640.00
		2469	500069	Check	1	1648		LAKER LOCKER	Yes	No	No	USD	11/18/2022	1,151.50
		2470	500070	Check	1	1958		PRO PRINT, INC.	Yes	No	No	USD	11/18/2022	626.66
		2471	500071	Check	1	2203		TROPHY HOUSE	Yes	No	No	USD	11/18/2022	126.00
		2472	500072	Check	1	2237		VOLLER, DAVID	Yes	No	No	USD	11/18/2022	490.22
		2614	500073	Check	1	1139		BPA-BUSINESS PROFESSIONALS OF	Yes	No	No	USD	11/28/2022	600.00
		2615	500074	Check	1	1183		CAULFIELD STUDIO	Yes	No	No	USD	11/28/2022	430.00
		2616	500075	Check	1	1273		DETROIT LAKES HIGH SCHOOL	Yes	No	No	USD	11/28/2022	110.00
		2620	500076	Check	1	2559		GEFFRE, TRICIA	Yes	No	No	USD	11/28/2022	191.31
		2622	500077	Check	1	2573		MOSER, STEVE	Yes	No	No	USD	11/28/2022	132.91
		2621	500078	Check	1	2572		NL SALES, LLC	Yes	No	No	USD	11/28/2022	4,037.63
		2617	500079	Check	1	1860		NOAH, BENJAMIN	Yes	No	No	USD	11/28/2022	2,259.83
		2618	500080	Check	1	1946		POSITIVE PROMOTIONS	Yes	No	No	USD	11/28/2022	322.55
		2619	500081	Check	1	1976		RAMSEY, BRITTON	Yes	No	No	USD	11/28/2022	71.48
		2623	500082	Check	1	2574		WEISSMAN	Yes	No	No	USD	11/28/2022	683.05

Bank Total: HACT

Report Total:

\$30,257.60

\$30,257.60

BREMER BANK

PO Box 1000
Lake Elmo, MN 55042-1000

Last statement: October 31, 2022
This statement: November 30, 2022
Total days in statement period: 30

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XXXXXX5879
(45)

INDEPENDENT SCHOOL DISTRICT 22
SCHOOL ORGANIZATIONS
DETROIT LAKES ACTIVITY FUND
1301 ROOSEVELT AVE
DETROIT LAKES MN 56501

Direct inquiries to:
Your Local Branch or, 800-908-Bank
(2265)

Bremer Bank National Association
372 St Peter St
St Paul MN 55102

Commercial Business Banking

Account number	XXXXXX5879	Beginning balance	\$249,117.04
Enclosures	45	Total additions	16,585.11
Low balance	\$241,509.85	Total subtractions	22,718.75
Average balance	\$246,997.61	Ending balance	\$242,983.40
Avg collected balance	\$246,584		

CHECKS

Number	Date	Amount	Number	Date	Amount
500027	11-04	514.92	500058	11-14	2,124.00
500039 *	11-22	275.00	500059	11-15	12.45
500043 *	11-10	500.00	500060	11-14	81.89
500047 *	11-03	409.25	500061	11-10	241.20
500048	11-14	144.30	500062	11-14	217.48
500049	11-07	324.54	500065 *	11-22	498.22
500050	11-02	33.28	500066	11-17	199.84
500051	11-02	411.55	500067	11-23	551.65
500052	11-02	431.42	500068	11-21	3,640.00
500053	11-07	80.49	500070 *	11-23	626.66
500054	11-10	2,640.32	500071	11-23	126.00
500056 *	11-08	7,409.22	500072	11-28	490.22
500057	11-15	734.85			

* Skip in check sequence

CREDITS

Date	Description	Additions
11-01	Deposit	25.00
11-01	Deposit	200.00
11-01	Deposit	200.00
11-01	Deposit	220.00
11-01	Deposit	681.00
11-01	Deposit	909.00
11-01	Deposit	1,304.00
11-01	Deposit	1,850.00

<u>Date</u>	<u>Description</u>	<u>Additions</u>
11-14	Deposit	6.00
11-14	Deposit	25.98
11-14	Deposit	148.09
11-14	Deposit	304.75
11-14	Deposit	330.00
11-14	Deposit	740.14
11-14	Deposit	879.50
11-14	Deposit	880.00
11-14	Deposit	943.65
11-14	Deposit	1,070.00
11-14	Deposit	1,550.00
11-14	Deposit	4,318.00

DAILY BALANCES

<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
10-31	249,117.04	11-07	252,300.59	11-17	249,191.15
11-01	254,506.04	11-08	244,891.37	11-21	245,551.15
11-02	253,629.79	11-10	241,509.85	11-22	244,777.93
11-03	253,220.54	11-14	250,138.29	11-23	243,473.62
11-04	252,705.62	11-15	249,390.99	11-28	242,983.40

OVERDRAFT/RETURN ITEM FEES

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

DEPOSIT TICKET 75-1041980
INDEPENDENT SCHOOL DISTRICT #22
DETROIT LAKES HIGH SCHOOL - ACTIVITY FUND
1301 ROOSEVELT AVE
DETROIT LAKES, MI, 48021
BREMER BANK

DATE 10-26-22

CHECK NO.	AMOUNT	DATE	DEBIT	CREDIT	BALANCE
8077	25.00				
				25.00	

120960104151 00705879# 500

11/01/2022 600 \$25.00

DEPOSIT TICKET 75-1041980
INDEPENDENT SCHOOL DISTRICT #22
DETROIT LAKES HIGH SCHOOL - ACTIVITY FUND
1301 ROOSEVELT AVE
DETROIT LAKES, MI, 48021
BREMER BANK

DATE 10-26-22

CHECK NO.	AMOUNT	DATE	DEBIT	CREDIT	BALANCE
8220	100.00				
8134	100.00				
8138	100.00				
8139	100.00				
8140	100.00				
8141	100.00				
8142	100.00				
8143	100.00				
8144	100.00				
8145	100.00				
8146	100.00				
8147	100.00				
8148	100.00				
8149	100.00				
8150	100.00				
8151	100.00				
8152	100.00				
8153	100.00				
8154	100.00				
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8159	100.00				
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8161	100.00				
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8167	100.00				
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8197	100.00				
8198	100.00				
8199	100.00				
8200	100.00				
8201	100.00				
8202	100.00				
8203	100.00				
8204	100.00				
8205	100.00				
8206	100.00				
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8209	100.00				
8210	100.00				
8211	100.00				
8212	100.00				
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8217	100.00				
8218	100.00				
8219	100.00				
8220	100.00				
8221	100.00				
8222	100.00				
8223	100.00				
8224	100.00				
8225	100.00				
8226	100.00				
8227	100.00				
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8230	100.00				
8231	100.00				
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8264	100.00				
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8279	100.00				
8280	100.00				
8281	100.00				
8282	100.00				
8283	100.00				
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8296	100.00				
8297	100.00				
8298	100.00				
8299	100.00				
8300	100.00				
8301	100.00				
8302	100.00				
8303	100.00				
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8306	100.00				
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8308	100.00				
8309	100.00				
8310	100.00				
8311	100.00				
8312	100.00				
8313	100.00				
8314	100.00				
8315	100.00				
8316	100.00				
8317	100.00				
8318	100.00				
8319	100.00				
8320	100.00				
8321	100.00				
8322	100.00				
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8325	100.00				
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8330	100.00				
8331	100.00				
8332	100.00				
8333	100.00				
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8337	100.00				
8338	100.00				
8339	100.00				
8340	100.00				
8341	100.00				
8342	100.00				
8343	100.00				
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8345	100.00				
8346	100.00				
8347	100.00				
8348	100.00				
8349	100.00				
8350	100.00				
8351	100.00				
8352	100.00				
8353	100.00				
8354	100.00				
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8358	100.00				
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8360	100.00				
8361	100.00				
8362	100.00				
8363	100.00				
8364	100.00				
8365	100.00				
8366	100.00				
8367	100.00				
8368	100.00				
8369	100.00				
8370	100.00				
8371	100.00				
8372	100.00				
8373	10				

DEPOSIT TICKET 75-1041006
INDEPENDENT SCHOOL DISTRICT #22
DETROIT LAKES HIGH SCHOOL ACTIVITY FUND
1801 ROOSEVELT AVE
DETROIT LAKES, MN 56601
BREMER BANK

DATE 11-11-22

11/15/22	30	00
11/16/22	30	00
11/17/22	30	00
11/18/22	30	00
11/19/22	30	00
11/20/22	30	00
11/21/22	30	00
11/22/22	30	00
11/23/22	30	00
11/24/22	30	00
11/25/22	30	00
11/26/22	30	00
11/27/22	30	00
11/28/22	30	00
11/29/22	30	00
11/30/22	30	00
TOTAL	330	00

330.00

VB

#096010415# 00705879# 600

11/14/2022 600 \$330.00

DEPOSIT TICKET 75-1041006
INDEPENDENT SCHOOL DISTRICT #22
DETROIT LAKES HIGH SCHOOL ACTIVITY FUND
1801 ROOSEVELT AVE
DETROIT LAKES, MN 56601
BREMER BANK

DATE 11-11-22

11/15/22	215	00
11/16/22	215	00
11/17/22	215	00
11/18/22	215	00
11/19/22	215	00
11/20/22	215	00
11/21/22	215	00
11/22/22	215	00
11/23/22	215	00
11/24/22	215	00
11/25/22	215	00
11/26/22	215	00
11/27/22	215	00
11/28/22	215	00
11/29/22	215	00
11/30/22	215	00
TOTAL	1550	00

1550.00

VB

#096010415# 00705879# 600

11/14/2022 600 \$1,550.00

DEPOSIT TICKET 75-1041006
INDEPENDENT SCHOOL DISTRICT #22
DETROIT LAKES HIGH SCHOOL ACTIVITY FUND
1801 ROOSEVELT AVE
DETROIT LAKES, MN 56601
BREMER BANK

DATE 11-11-22

11/15/22	740	14
11/16/22	740	14
11/17/22	740	14
11/18/22	740	14
11/19/22	740	14
11/20/22	740	14
11/21/22	740	14
11/22/22	740	14
11/23/22	740	14
11/24/22	740	14
11/25/22	740	14
11/26/22	740	14
11/27/22	740	14
11/28/22	740	14
11/29/22	740	14
11/30/22	740	14
TOTAL	740	14

740.14

65C

#096010415# 00705879# 600

11/14/2022 600 \$740.14

DEPOSIT TICKET 75-1041006
INDEPENDENT SCHOOL DISTRICT #22
DETROIT LAKES HIGH SCHOOL ACTIVITY FUND
1801 ROOSEVELT AVE
DETROIT LAKES, MN 56601
BREMER BANK

DATE 11-11-22

11/15/22	4318	60
11/16/22	4318	60
11/17/22	4318	60
11/18/22	4318	60
11/19/22	4318	60
11/20/22	4318	60
11/21/22	4318	60
11/22/22	4318	60
11/23/22	4318	60
11/24/22	4318	60
11/25/22	4318	60
11/26/22	4318	60
11/27/22	4318	60
11/28/22	4318	60
11/29/22	4318	60
11/30/22	4318	60
TOTAL	4318	60

4318.60

65C

#096010415# 00705879# 600

11/14/2022 600 \$4,318.00

DEPOSIT TICKET 75-1041006
INDEPENDENT SCHOOL DISTRICT #22
DETROIT LAKES HIGH SCHOOL ACTIVITY FUND
1801 ROOSEVELT AVE
DETROIT LAKES, MN 56601
BREMER BANK

DATE 11-11-22

11/15/22	879	50
11/16/22	879	50
11/17/22	879	50
11/18/22	879	50
11/19/22	879	50
11/20/22	879	50
11/21/22	879	50
11/22/22	879	50
11/23/22	879	50
11/24/22	879	50
11/25/22	879	50
11/26/22	879	50
11/27/22	879	50
11/28/22	879	50
11/29/22	879	50
11/30/22	879	50
TOTAL	879	50

879.50

VB

#096010415# 00705879# 600

11/14/2022 600 \$879.50

DETROIT LAKES 500027
10/04/2022

PAY Five hundred fourteen and 82/100 dollars \$514.92

TO Subolta, Karen
THE 875 Longview Dr
ORDER DETROIT LAKES MN 56601
OF United States

#500027# #096010415# 00705879#

11/04/2022 500027 \$514.92

DEPOSIT TICKET 75-1041006
INDEPENDENT SCHOOL DISTRICT #22
DETROIT LAKES HIGH SCHOOL ACTIVITY FUND
1801 ROOSEVELT AVE
DETROIT LAKES, MN 56601
BREMER BANK

DATE 11-11-22

11/15/22	880	00
11/16/22	880	00
11/17/22	880	00
11/18/22	880	00
11/19/22	880	00
11/20/22	880	00
11/21/22	880	00
11/22/22	880	00
11/23/22	880	00
11/24/22	880	00
11/25/22	880	00
11/26/22	880	00
11/27/22	880	00
11/28/22	880	00
11/29/22	880	00
11/30/22	880	00
TOTAL	880	00

880.00

65C

#096010415# 00705879# 600

11/14/2022 600 \$880.00

DETROIT LAKES 500039
10/19/2022

PAY Two hundred seventy five and 00/100 dollars \$275.00

TO DETROIT LAKES FLORAL & GIFTS
THE 608 WASHINGTON AVENUE STE 15F
ORDER DETROIT LAKES MN 56601
OF

#500039# #096010415# 00705879#

11/22/2022 500039 \$275.00

DEPOSIT TICKET 75-1041006
INDEPENDENT SCHOOL DISTRICT #22
DETROIT LAKES HIGH SCHOOL ACTIVITY FUND
1801 ROOSEVELT AVE
DETROIT LAKES, MN 56601
BREMER BANK

DATE 11-11-22

11/15/22	943	65
11/16/22	943	65
11/17/22	943	65
11/18/22	943	65
11/19/22	943	65
11/20/22	943	65
11/21/22	943	65
11/22/22	943	65
11/23/22	943	65
11/24/22	943	65
11/25/22	943	65
11/26/22	943	65
11/27/22	943	65
11/28/22	943	65
11/29/22	943	65
11/30/22	943	65
TOTAL	943	65

943.65

Dance

#096010415# 00705879# 600

11/14/2022 600 \$943.65

DETROIT LAKES 500043
10/19/2022

PAY Five hundred and 00/100 dollars \$500.00

TO PIRATE RADIO PRODUCTIONS
THE 2111 MAIN AVE. E. STE 3
ORDER WEST FARGO ND 58078
OF

#500043# #096010415# 00705879#

11/10/2022 500043 \$500.00

DEPOSIT TICKET 75-1041006
INDEPENDENT SCHOOL DISTRICT #22
DETROIT LAKES HIGH SCHOOL ACTIVITY FUND
1801 ROOSEVELT AVE
DETROIT LAKES, MN 56601
BREMER BANK

DATE 11-11-22

11/15/22	1070	00
11/16/22	1070	00
11/17/22	1070	00
11/18/22	1070	00
11/19/22	1070	00
11/20/22	1070	00
11/21/22	1070	00
11/22/22	1070	00
11/23/22	1070	00
11/24/22	1070	00
11/25/22	1070	00
11/26/22	1070	00
11/27/22	1070	00
11/28/22	1070	00
11/29/22	1070	00
11/30/22	1070	00
TOTAL	1070	00

1070.00

VB

#096010415# 00705879# 600

11/14/2022 600 \$1,070.00

DETROIT LAKES 500047
10/27/2022

PAY Four hundred nine and 25/100 dollars \$409.25

TO DETROIT LAKES HIGH SCHOOL
THE 1301 ROOSEVELT AVENUE
ORDER DETROIT LAKES MN 56601
OF

#500047# #096010415# 00705879#

11/03/2022 500047 \$409.25

DETROIT LAKERS 48101 - Detroit Lakes Public Storage
 150 Commercial Center
 Detroit Lakes, MN 56501
 218-838-2222

BRANCH BANK
 Detroit Lakes, MN 56501

500048
 10/27/2022

PAY One hundred forty four and 20/100 dollars \$144.30

TO THE ORDER OF
 ELSMORE AQUATIC
 5885 149TH STREET WEST STE 103
 APPLE VALLEY MN 55124

*J. R. Peterson
 John Stathl
 April*

⑆500048⑆ ⑆096010415⑆ ⑆00705879⑆

11/14/2022 500048 \$144.30

DETROIT LAKERS 48101 - Detroit Lakes Public Storage
 150 Commercial Center
 Detroit Lakes, MN 56501
 218-838-2222

BRANCH BANK
 Detroit Lakes, MN 56501

500054
 11/03/2022

PAY Two thousand six hundred forty and 32/100 dollars \$2,640.32

TO THE ORDER OF
 BSN SPORTS
 PO BOX 841393
 DALLAS TX 75284-1393

*J. R. Peterson
 John Stathl
 April*

⑆500054⑆ ⑆096010415⑆ ⑆00705879⑆

11/10/2022 500054 \$2,640.32

DETROIT LAKERS 48101 - Detroit Lakes Public Storage
 150 Commercial Center
 Detroit Lakes, MN 56501
 218-838-2222

BRANCH BANK
 Detroit Lakes, MN 56501

500049
 10/27/2022

PAY Three hundred twenty four and 54/100 dollars \$324.54

TO THE ORDER OF
 HENRY SCHEN INC.
 DEPT. CH 10241
 PALATINE IL 60955-0241

*J. R. Peterson
 John Stathl
 April*

⑆500049⑆ ⑆096010415⑆ ⑆00705879⑆

11/07/2022 500049 \$324.54

DETROIT LAKERS 48101 - Detroit Lakes Public Storage
 150 Commercial Center
 Detroit Lakes, MN 56501
 218-838-2222

BRANCH BANK
 Detroit Lakes, MN 56501

500056
 11/03/2022

PAY Seven thousand four hundred nine and 22/100 dollars \$7,409.22

TO THE ORDER OF
 GRAPHIC EDGE
 PO BOX 589
 CARROLL IA 51401

*J. R. Peterson
 John Stathl
 April*

⑆500056⑆ ⑆096010415⑆ ⑆00705879⑆

11/08/2022 500056 \$7,409.22

DETROIT LAKERS 48101 - Detroit Lakes Public Storage
 150 Commercial Center
 Detroit Lakes, MN 56501
 218-838-2222

BRANCH BANK
 Detroit Lakes, MN 56501

500050
 10/27/2022

PAY Thirty three and 28/100 dollars \$33.28

TO THE ORDER OF
 HOLMQUIST, MELANIE
 22484 NELSON ROAD
 DETROIT LAKES MN 56501

*J. R. Peterson
 John Stathl
 April*

⑆500050⑆ ⑆096010415⑆ ⑆00705879⑆

11/02/2022 500050 \$33.28

DETROIT LAKERS 48101 - Detroit Lakes Public Storage
 150 Commercial Center
 Detroit Lakes, MN 56501
 218-838-2222

BRANCH BANK
 Detroit Lakes, MN 56501

500057
 11/03/2022

PAY Seven hundred thirty four and 65/100 dollars \$734.85

TO THE ORDER OF
 HANS, MARY
 1350 LORI AVE
 DETROIT LAKES MN 56501

*J. R. Peterson
 John Stathl
 April*

⑆500057⑆ ⑆096010415⑆ ⑆00705879⑆

11/15/2022 500057 \$734.85

DETROIT LAKERS 48101 - Detroit Lakes Public Storage
 150 Commercial Center
 Detroit Lakes, MN 56501
 218-838-2222

BRANCH BANK
 Detroit Lakes, MN 56501

500051
 10/27/2022

PAY Four hundred eleven and 55/100 dollars \$411.55

TO THE ORDER OF
 JIMMY JOHNS #1897
 147 VETERANS MEMORIAL PARK
 DETROIT LAKES MN 56501

*J. R. Peterson
 John Stathl
 April*

⑆500051⑆ ⑆096010415⑆ ⑆00705879⑆

11/02/2022 500051 \$411.55

DETROIT LAKERS 48101 - Detroit Lakes Public Storage
 150 Commercial Center
 Detroit Lakes, MN 56501
 218-838-2222

BRANCH BANK
 Detroit Lakes, MN 56501

500058
 11/03/2022

PAY Two thousand one hundred twenty four and 0/100 dollars \$2,124.00

TO THE ORDER OF
 HOLIDAY INN-DL
 1155 HWY. 10 E
 DETROIT LAKES MN 56501

*J. R. Peterson
 John Stathl
 April*

⑆500058⑆ ⑆096010415⑆ ⑆00705879⑆

11/14/2022 500058 \$2,124.00

DETROIT LAKERS 48101 - Detroit Lakes Public Storage
 150 Commercial Center
 Detroit Lakes, MN 56501
 218-838-2222

BRANCH BANK
 Detroit Lakes, MN 56501

500052
 10/27/2022

PAY Four hundred thirty one and 42/100 dollars \$431.42

TO THE ORDER OF
 PIZZA DEPOT
 BECKER MN

*J. R. Peterson
 John Stathl
 April*

⑆500052⑆ ⑆096010415⑆ ⑆00705879⑆

11/02/2022 500052 \$431.42

DETROIT LAKERS 48101 - Detroit Lakes Public Storage
 150 Commercial Center
 Detroit Lakes, MN 56501
 218-838-2222

BRANCH BANK
 Detroit Lakes, MN 56501

500059
 11/03/2022

PAY Twelve and 45/100 dollars \$12.45

TO THE ORDER OF
 HOLMQUIST, MELANIE
 22484 NELSON ROAD
 DETROIT LAKES MN 56501

*J. R. Peterson
 John Stathl
 April*

⑆500059⑆ ⑆096010415⑆ ⑆00705879⑆

11/15/2022 500059 \$12.45

DETROIT LAKERS 48101 - Detroit Lakes Public Storage
 150 Commercial Center
 Detroit Lakes, MN 56501
 218-838-2222

BRANCH BANK
 Detroit Lakes, MN 56501

500053
 10/27/2022

PAY Eighty and 43/100 dollars \$80.49

TO THE ORDER OF
 VOLLER, DAVID
 PO BOX 39
 VEROGAS MN 56597

*J. R. Peterson
 John Stathl
 April*

⑆500053⑆ ⑆096010415⑆ ⑆00705879⑆

11/07/2022 500053 \$80.49

DETROIT LAKERS 48101 - Detroit Lakes Public Storage
 150 Commercial Center
 Detroit Lakes, MN 56501
 218-838-2222

BRANCH BANK
 Detroit Lakes, MN 56501

500060
 11/04/2022

PAY Eighty one and 83/100 dollars \$81.89

TO THE ORDER OF
 Mosier, Steve

*J. R. Peterson
 John Stathl
 April*

⑆500060⑆ ⑆096010415⑆ ⑆00705879⑆

11/14/2022 500060 \$81.89

DETROIT LAKERS 500061 11/09/2022

PAY Two hundred forty one and 20/100 dollars \$241.20

TO THE ORDER OF TROPHY HOUSE
PO BOX 285
DETROIT LAKES MN 56502

*J. Robson
John Stathl
Asst. Manager*

⑆500061⑆ ⑆096010415⑆ 00705879⑆

11/10/2022 500061 \$241.20

DETROIT LAKERS 500070 11/18/2022

PAY Six hundred twenty six and 80/100 dollars \$626.66

TO THE ORDER OF PRO PRINT, INC.
2920 AIRPARK BLVD.
DULUTH MN 68811

*J. Robson
John Stathl
Asst. Manager*

⑆500070⑆ ⑆096010415⑆ 00705879⑆

11/23/2022 500070 \$626.66

DETROIT LAKERS 500062 11/08/2022

PAY Two hundred seventeen and 48/100 dollars \$217.48

TO THE ORDER OF GRAPHIC EDGE
PO BOX 586
CARROLL IA 51401

*J. Robson
John Stathl
Asst. Manager*

⑆500062⑆ ⑆096010415⑆ 00705879⑆

11/14/2022 500062 \$217.48

DETROIT LAKERS 500071 11/18/2022

PAY One hundred twenty six and 0/100 dollars \$126.00

TO THE ORDER OF TROPHY HOUSE
PO BOX 285
DETROIT LAKES MN 56502

*J. Robson
John Stathl
Asst. Manager*

⑆500071⑆ ⑆096010415⑆ 00705879⑆

11/23/2022 500071 \$126.00

DETROIT LAKERS 500065 11/08/2022

PAY Four hundred ninety eight and 22/100 dollars \$498.22

TO THE ORDER OF PIEKORN, GREGORY
23858 CTV HWY 22
DETROIT LAKES MN 56501

*J. Robson
John Stathl
Asst. Manager*

⑆500065⑆ ⑆096010415⑆ 00705879⑆

11/22/2022 500065 \$498.22

DETROIT LAKERS 500072 11/18/2022

PAY Four hundred ninety and 22/100 dollars \$490.22

TO THE ORDER OF VILLER, DAVID
PO BOX 29
VERGAS MN 56587

*J. Robson
John Stathl
Asst. Manager*

⑆500072⑆ ⑆096010415⑆ 00705879⑆

11/28/2022 500072 \$490.22

DETROIT LAKERS 500066 11/08/2022

PAY One hundred ninety nine and 84/100 dollars \$199.84

TO THE ORDER OF SWIERS, NICOLE
507 BROADWAY AVE
DETROIT LAKES MN 56501

*J. Robson
John Stathl
Asst. Manager*

⑆500066⑆ ⑆096010415⑆ 00705879⑆

11/17/2022 500066 \$199.84

DETROIT LAKERS 500067 11/18/2022

PAY Five hundred fifty one and 65/100 dollars \$551.65

TO THE ORDER OF GEFRE, TRICIA
1029 VILLA LANE
DETROIT LAKES MN 56501

*J. Robson
John Stathl
Asst. Manager*

⑆500067⑆ ⑆096010415⑆ 00705879⑆

11/23/2022 500067 \$551.65

DETROIT LAKERS 500068 11/18/2022

PAY Three thousand six hundred forty and 0/100 dollars \$3,640.00

TO THE ORDER OF ISO #22
702 LAKE AVENUE
DETROIT LAKES MN 56501

*J. Robson
John Stathl
Asst. Manager*

⑆500068⑆ ⑆096010415⑆ 00705879⑆

11/21/2022 500068 \$3,640.00

BANK RECONCILIATION

11/30/22

BREMER BANK STATEMENT BALANCE	9,398.89
ADD: RECEIPTS DEPOSITED BUT NOT ON BANK STATEMENT	0.00
LESS: OPEN CHECKS NOT CLEARED	(217.69)
BANK ENDING STATEMENT BALANCE	<u>9,181.20</u>
BOOK BALANCE - PRIOR MONTH ENDING	9,354.13
ADD: RECEIPTS (FROM RECEIPTS REPORT)	760.61
LESS: PAYMENTS (CHECKS REPORT)	(933.54)
NSF CHECKS:	0.00
BOOK ENDING BALANCE	<u>9,181.20</u>
DIFFERENCE	(0.00)

BREMER BANK

PO Box 1000
Lake Elmo, MN 55042-1000

Last statement: October 31, 2022
This statement: November 30, 2022
Total days in statement period: 30

Page 1 of 2
XXXXXX2547
(0)

INDEPENDENT SCHOOL DISTRICT 22
MIDDLE SCHOOL ACTIVITY FUND
500 11TH AVE
DETROIT LAKES MN 56501

Direct inquiries to:
Your Local Branch or, 800-908-Bank
(2265)

Bremer Bank National Association
372 St Peter St
St Paul MN 55102

Community Business W/Interest

Account number	XXXXXX2547	Beginning balance	\$9,571.82
Low balance	\$9,397.30	Total additions	760.61
Average balance	\$9,683.53	Total subtractions	933.54
Avg collected balance	\$9,683	Ending balance	\$9,398.89
Interest paid year to date	\$4.82		

CHECKS

Number	Date	Amount	Number	Date	Amount
300002	11-18	41.85 ✓	300005	11-14	54.01 ✓
300003	11-15	45.41 ✓	300006	11-23	759.02 ✓
300004	11-15	33.25 ✓			

CREDITS

Date	Description	Additions
11-15	Deposit	759.02 ✓ ✓
11-30	Interest Credit	1.59 ✓ ✓

DAILY BALANCES

Date	Amount	Date	Amount	Date	Amount
10-31	9,571.82	11-15	10,198.17	11-23	9,397.30
11-14	9,517.81	11-18	10,156.32	11-30	9,398.89

OVERDRAFT/RETURN ITEM FEES

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

IMPORTANT INFORMATION ABOUT YOUR STATEMENT

Please examine this statement immediately. Because you are in the best position to discover any problem, you agree to promptly examine your statement and report to us any problem on or related to your statement. We also recommend reviewing your transactions online every few days, including deposits, ATM withdrawals, recurring payments and debit card transactions. If you notice a questionable check or charge amount, contact us to resolve the issue as soon as possible. We will assume everything is correct unless you notify us in writing of any disagreement within 30 calendar days after we mail the statement, email the statement or make the statement available to you online.

FINANCE CHARGE: CREDIT LINE ACCOUNTS

Interest on Notes is computed on a 365/365 simple interest basis; that is, by applying the ratio of the Interest rate over the number of days in a year (365 for all years, including leap years), multiplied by the outstanding principal balance, multiplied by the actual number of days the principal balance is outstanding. All interest payable under this Note is computed using this method.

BILLING RIGHTS SUMMARY: IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR CREDIT LINE BILL

If you think your statement is wrong, or if you need more information about a transaction on your statement, write to us on a separate sheet at the address shown on your statement as soon as possible. We must hear from you no later than 60 days after we sent you the first statement on which the error or problem appeared. You can call us, but to preserve your rights we will need your information in writing. Please follow the instructions below.

In your letter, provide the following information:

- 1) Your name and account number;
- 2) The dollar amount of the suspected error;
- 3) A description of the error. Explain, if you can, why you believe there is an error. If you need more information, describe the item about which you are unsure.

You do not have to pay any amount in question while we are investigating, but you are still obligated to pay the parts of your statement that are not in question. While we investigate your question, we cannot report you as delinquent on the disputed amount or take any action to collect the amount you question.

SPECIAL RULE FOR CREDIT CARD PURCHASES (including debit card purchases authorized with a signature and are not PIN-based): If you have any issues with the quality of goods or services that you purchased with a credit card, or a debit card utilizing your signature to authorize the transaction, and have tried in good faith to correct the problem with the merchant, you may not have to pay the remaining amount due on the goods or services. This protection applies only when the purchase price of goods or services exceeds \$50.00 and the purchase was made in your home state or within 100 miles of your mailing address. If we own or operate the merchant, or if we communicated via mail the property or services, all purchases are protected regardless of amount or location of purchase.

ERROR RESOLUTION NOTICE FOR DEPOSIT ACCOUNTS

If you think your statement or receipt is wrong, if you need more information about a transfer listed on the statement or receipt, or in case of any errors or questions about your electronic transfers, contact us as soon as possible in one of the following ways:

- Call us at 800-908-BANK (2265), or
- Write to us on a separate sheet of paper at the address shown on your statement, or
- Email us in Online Banking (Customer Service > Contact Us)

We must hear from you no later than 60 days after we sent you the first statement on which the problem or error appeared. In your communication, provide the following information:

- 1) Your name and account number (if any);
- 2) The dollar amount of the suspected error;
- 3) A description of the error or transfer. Explain, if you can, why you believe there is an error. If you need more information, describe the item about which you are unsure.

If you tell us orally, we may require that you send us your inquiry in writing within ten (10) business days. We will determine whether an error occurred within ten (10) business days after we hear from you and will correct any error promptly. If we need more time, however, we may take up to 45 days to investigate your complaint or question. If we decide to do this, we will credit your account within ten (10) business days for the amount 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. If we ask you to put your complaint or question in writing and we do not receive it within ten (10) business days, we may not credit your account.

For errors involving new accounts, point-of-sale or foreign-initiated transactions: We may take up to 90 days to investigate your complaint or question. For new accounts, we may take up to 20 business days to credit your account for the amount you think is in error. We will tell you the results within three (3) business days after completing our investigation. If we decide that there was no error, we will send you a written explanation. You may ask for copies of the documents that we used in our investigation.

Reconciliation Summary

BANK STATEMENT -- CLEARED TRANSACTIONS:

Previous Balance:			9,571.82
Checks and Payments	5	Items	-933.54
Deposits and Other Credits	2	Items	760.61
Service Charge	0	Items	0.00
Interest Earned	0	Items	0.00
Ending Balance of Bank Statement:			9,398.89

YOUR RECORDS -- UNCLEARED TRANSACTIONS:

Cleared Balance:			9,398.89
Checks and Payments	2	Items	-217.69
Deposits and Other Credits	0	Items	0.00
Register Balance as of 11/30/2022:			9,181.20
Checks and Payments	0	Items	0.00
Deposits and Other Credits	0	Items	0.00

Register Ending Balance:

9,181.20

Cleared Transaction Detail

Date	Num	Payee	Memo	Category	Clr	Amount
Cleared Checks and Payments						
11/9/2022	300002	Nicole Courneya	rewards	White Team	R	-41.85
11/11/2022	300003	Anna Aakre	student reward trip	Team Awesome	R	-45.41
11/11/2022	300004	Nicole Jensen	student reward trip	Team Awesome	R	-33.25
11/11/2022	300005	Jessica Johnson	student reward trip	Team Awesome	R	-54.01
11/16/2022	300006	Scholastic Book Fair	book fair	Student Council	R	-759.02
Total Cleared Checks and Payments						-933.54
Cleared Deposits and Other Credits						
11/15/2022			book fair/proceeds in books	Student Council	R	759.02
11/30/2022		Interest Earned		Student Council	R	1.59
Total Cleared Deposits and Other Credits						760.61
Total Cleared Transactions						-172.93

MS Activity
12/7/2022

Uncleared Transaction Detail up to 11/30/2022

Date	Num	Payee	Memo	Category	Clr	Amount
Uncleared Checks and Payments						
4/21/2022	200122	Julie Bertson	mints	Quest		-17.69
5/26/2022	200130	Center Stage Dance	2 days of dance	Energize with Exercise		-200.00
Total Uncleared Checks and Payments						-217.69
Uncleared Deposits and Other Credits						
Total Uncleared Deposits and Other Credits						0.00
Total Uncleared Transactions						-217.69

Uncleared Transaction Detail after 11/30/2022

Date	Num	Payee	Memo	Category	Clr	Amount
Uncleared Checks and Payments						
Total Uncleared Checks and Payments						
	0		Items			0.00
Uncleared Deposits and Other Credits						
Total Uncleared Deposits and Other Credits						
	0		Items			0.00
Total Uncleared Transactions						
	0		Items			0.00

PERSONNEL AGENDA

December 19, 2022

1) **Resignations:**

Janelle Cook–Production Assistant, effective December 6, 2022.

Mike Swan– Ojibwe Culture Teacher, effective January 23, 2023.

2) **Retirements:**

Rika Quittschreiber– Roosevelt Special Education Teacher, effective May 25, 2023.

3) **Appointments:**

Hanna Nosal– Middle School Gymnastics Coach, at the rate of \$1,873.35 per season, effective November 28, 2022.

Zachary Paustian– Assistant Winter Speed & Strength, at the rate of \$2,914 per season, effective December 14, 2022.

4) **Amended Assignment:**

Mary Ann Nelmark– is amending her assignment from \$15 per hour to \$16 per hour, effective November, 28, 2022.

5) **Leave of Absence:**

Lori Hagen– is requesting to extend her leave of absence from December 6, 2022 through January 3, 2023.

Jackson Judisch– is requesting a leave of absence from January 04, 2023 through March 29, 2023.

6) **Terminations:**

ACTIVITY	FIRST NAME	LAST NAME	POSITION
G Basketball	Rachel	Johnson	Head
	Josh	Bettcher	Assistant
	David	Hutchinson	Assistant
	Kris	Swenson	9th
	McKenzie	Oistad	MS
	Ben	Aastuen	MS
	Garrett	Jensen	MS
B Basketball	Brett	Maass	Head
	Austin	Dodd	Asst
	Braeden	Hogie	Asst
	Joe	Berquist	9th
	Brett	Braseth	Volunteer
	Mike	Even	MS
	Ben	Aastuen	MS
	Graham	Newman	MS
			MS
Wrestling	Taylor	Nein	Head
	Brent	Eidenschink	Asst
	Mike	Fiedler	MS
	Casey	Berntson	MS
	Al	Foltz	Volunteer
	Lynn	Sather	Volunteer
	Rob	Ullyott	Volunteer
	Nate	Weber	Volunteer
	Ryan	Ortiz	Volunteer
Swimming	Will	Blasczyk	Head
	Bobbi Jo	Koons	Asst
	Open		MS
Gymnastics	Leesa	Lindgaard	Head
	Matt	Horner	Asst
	Emma	Disse	Asst
	Hannah	Nosal	MS
	Open		MS
Nordic Ski	Dan	Josephson	Head
	Jim	Ziegler	Asst
	Nikki	Caulfield	Volunteer

Dance	Britton	Ramsey	Head
	Hailey	Brower	Asst
	Maddy	Ramsey	MS
	Open		MS
Robotics	Logan	Stewart	Head
	Open		Asst
One Act Play	Nikki	Caulfield	Director
Boys Hockey	Ben	Noah	Head
	Mike	Miller	Asst
	Tanner	Lane .5	Asst
	Cody	Einerson .5	Asst
Girls Hockey	G. Scott	Piepkorn	Head
	Kendra	Dresow	Asst
	Austin	Fritz	Asst
	Mike	Schiltz	Volunteer
	Ally	Nielsen	Volunteer
Speech	Jennifer	Burnside	Head
	Sheila	Helgeson	Asst
Speed & Strength	Dylan	Surface	Coord.
	Zachary	Paustian	Coach

Date Adopted: 05/15/2006	File Number: Detroit Lakes Policy - 533
Date Revised: 08/13/2012; 04/10/2017, <u>12/19/2022</u>	

533 – WELLNESS/NUTRITION POLICY OF THE SCHOOL DISTRICT

I. Purpose

The purpose of this policy is to ~~assure a school environment that enhances student attendance and academic performance by supporting healthy eating and physical activity, set forth methods that promote student wellness, prevent and reduce childhood obesity, and assure that school meals and other food and beverages sold and otherwise made available on the school campus during the school day are consistent with applicable minimum local, state and federal standards.~~

II. General Statement of Policy

- A. The School Board recognizes that nutrition education and physical education, physical activity, and other school-based activities that promote student wellness are essential components of the educational process ~~and forming lifelong healthy behaviors;~~ and that good health fosters student attendance and education.
- B. The school environment will promote students' health and well-being, and protect students' health, well-being, and ability to learn by encouraging healthy eating and physical activity.
- C. The School District encourages involvement of students, parents, representatives of the school food authority, teachers, school health professionals, the school board, school administrators, and the general public in the development, implementation, and periodic review and update of the school district's wellness policy. food service staff, and other interested persons in implementing, monitoring, reviewing and revising as needed school district nutrition and physical activity policies.
- D. Children need access to healthy foods and opportunities to be physically active in order to grow, learn and thrive.
- E. All students in grades P-K-12 will have opportunities, support, and encouragement to be physically active on a regular basis.
- ~~E.F. Qualified food service personnel will provide students with access to a variety of affordable, nutritious, and appealing foods that meet the health and nutrition needs of students; try to accommodate the religious, ethnic, and cultural diversity of the student body in meal planning; and will provide clean, safe, and pleasant settings and adequate time for students to eat.~~
- ~~F. The district will provide students with access to a variety of affordable, nutritious, and appealing foods that meet the health and nutrition needs of students;; and will provide clean, safe, and pleasant settings and adequate time for students to eat.~~
- ~~G. Encourage teachers, staff and food service personnel to promote and model healthy eating and physical activity as a valuable part of daily life through provision of and involvement in wellness activities.~~

III. Guidelines ~~Wellness Goals~~

A. Foods and Beverages

- ~~1. All foods and beverages made available on campus during the school day () will meet or exceed the current USDA. School Breakfast, Lunch, and Smart Snack Guidelines.~~
- ~~2. School meals are intended to be the main source of nutrition for students during the school day.~~
- ~~3. Food service personnel will take every measure to ensure that student access to foods and beverages meet or exceed all federal, state, and local laws and guidelines.~~
- ~~4. Food service personnel shall adhere to all federal, state, and local food safety and security guidelines.~~
- ~~5. The School district will endeavor to eliminate any social stigma attached to, and prevent to overt identification of students who are eligible for free and reduced-price school meals.~~
- ~~6. The School District will provide students access to hand washing or hand sanitizing before they eat meals or snacks.~~

- ~~7. The School District will make every effort to provide students with sufficient time to eat after sitting down for school meals and will schedule meal periods at appropriate times during the school day.~~
- ~~8. The School District will discourage tutoring, club, or organizational meetings or activities during mealtimes, unless students may eat during such activities.~~
- ~~9. The School District will provide access to clean, free drinking water for students during the school day.~~

~~B. Foods and beverages served as snacks and at celebrations/parties should feature healthy choices working towards the goal of meeting the requirements of current and future USDA Nutrition Standards for School Nutrition Programs for competitive foods. (USDA Smart Snack Guidelines).~~

~~C. School Food Service Program/Personnel~~

- ~~1. The School District will provide healthy and safe school meal programs that strictly comply with all federal, state, and local statutes and regulations.~~
- ~~2. The School District shall designate an appropriate person to be responsible for the School District's food service program, whose duties shall include the creation of nutrition guidelines and procedures for the selection of foods and beverages made available on campus to ensure food and beverage choices are consistent with the current USDA School, Breakfast, Lunch, and Smart Snack guidelines.~~
- ~~3. As part of the School district's responsibility to operate a food service program, the School District will provide continuing professional development for appropriate food service personnel in schools.~~

~~D.A. Nutrition Education and Promotion~~

- ~~1. is The Detroit Lakes School District will provide nutrition education as a part of a standards based, sequential, age appropriate, comprehensive program designed to provide students and their families with the knowledge and skills necessary to promote and protect their health encourage and support healthy eating by students and engage in nutrition promotion that is:~~
 - ~~a. offered as part of a comprehensive program designed to provide students with the knowledge and skills necessary to promote and protect their health is communicated in consistent nutrition messages throughout the schools, classrooms, staff lounges, and cafeterias, and promoted to parents, the community and the media;~~
 - ~~b. Shall be consistent in school based marketing and health promotion; thus it shall promote healthy food/beverage choices; it shall promote healthy eating and physical activity behaviors in the community.~~
 - ~~e.b. part of health education classes, as well as classroom instruction in subjects such as math, science, language arts, social sciences, and elective subjects, as appropriate; and~~
 - ~~d. will be offered in the school cafeteria and in the classrooms with coordination between school foodservice staff and teachers; and~~
 - ~~e.c. Enjoyable, developmentally appropriate, culturally relevant, and includes participatory activities, such as contests, promotions, taste testing, and field trips.~~
- ~~2. The School District will encourage all students to make age appropriate, healthy selection of foods and beverages, including those sold individually outside the reimbursable school meal programs, such as through a la carte (snack) lines, vending machines, fundraising events, concession stands, and student stores.~~
- ~~3. Staff will not use food to reward or punish.~~

~~E.B. Physical Activity~~

- ~~1. Students need opportunities for physical activity and to fully embrace regular physical activity as a personal behavior. Toward that end, health and physical education will reinforce the knowledge and self-management skills needed to maintain a healthy lifestyle and reduce sedentary activities, such as watching television.~~
- ~~2. Opportunities for physical activity will be incorporated into other subject lessons, where appropriate; and~~
- ~~3. Classroom teachers will provide short movement breaks between lessons or classes physical activity breaks between lessons or classes, as appropriate.~~
- ~~4. Physical education curriculum is written for every level, is sequential and provides an opportunity for students to learn, practice and be assessed on content, developmentally appropriate motor skills, social skills, responsible behavior, physical fitness, and benefits of physical activity.~~
- ~~5. The district will provide training to certified physical education staff to educate other school staff to promote enjoyable lifelong physical activity among students.~~
- ~~6. Elementary school students have at least a 20 minute supervised recess break daily when possible outdoors and before lunch, moderate to vigorous physical activity is encouraged.~~

~~7. Schools will encourage bicycling and walking to and from school.~~

~~F.C. Communications with Parents.~~

- ~~1. The School District recognizes that parents and guardians have a primary and fundamental role in promoting and protecting their children's health and well-being.~~
- ~~2. The School District will support parents' efforts to provide a healthy diet and daily physical activity for their children.~~
- ~~3. The School District encourages parents to pack healthy lunches and snacks and refrain from including beverages and foods without nutritional value.~~
- ~~4. The School District will provide information about physical education and other school-based physical activity opportunities and will support parents' efforts to provide their children with opportunities to be physically active outside of school.~~

~~IV. Implementation and Monitoring~~

- ~~A. After approval by the School Board, the wellness policy will be implemented throughout the School District.~~
- ~~B. The district will develop and implement a communications plan which includes training to ensure understanding of the rationale for the wellness policy and the implementation plan.~~
- ~~C. School Food service staff, at the school or district level, will ensure compliance within the school's food service areas and will report to the food service program administrator, the building principal, or the superintendent's designee, as appropriate.~~
- ~~D. The School District's food service program administrator will provide an annual report to the superintendent setting forth the nutrition guidelines and procedures for selection of all foods made available on campus.~~
- ~~E. The superintendent or designee will ensure compliance with the wellness policy and will provide an annual report of the School District's compliance with the policy to the School Board. Monitoring will be repeated annually to help review policy compliance, assess progress, and determine areas in need of improvement and/or revision. Measureable outcomes may include School Health Index, Fitnessgram, Body Mass Index, School Meal Participation, youth survey data, cardiovascular fitness and other outcomes determined by the school wellness committee.~~
- ~~A. The School District has developed a Wellness/Nutrition Action Plan which will be followed, and reviewed annually (Appendix I)~~

IV. STANDARDS AND NUTRITION GUIDELINES

[Note: The Act requires that school districts have standards, selected by the school district, for all foods available on the school campus during the school day with the objective of promoting student health and reducing childhood obesity. For foods and beverages sold to students during the school day on school campus, the Act requires that school districts also have nutrition guidelines.]

A. School Meals

[Note: The Act specifically requires that the wellness policy contain standards and nutrition guidelines for all foods and beverages sold to students during the school day that are consistent with the meal requirements for lunches and after-school snacks set forth in 7 Code of Federal Regulations section 210.10 and the meal requirements for breakfasts set forth in Code of Federal Regulations section 220.8.]

1. The school district will provide healthy and safe school meal programs that comply with all applicable federal, state, and local laws, rules, and regulations.
2. Food service personnel will provide students with access to a variety of affordable, nutritious, and appealing foods that meet the health and nutrition needs of students.
3. Food service personnel will try to accommodate the religious, ethnic, and cultural diversity of the student body in meal planning.
4. Food service personnel will provide clean, safe, and pleasant settings and adequate time for students to eat.
5. Food service personnel will take every measure to ensure that student access to foods and beverages meets or exceeds all applicable federal, state, and local laws,

rules, and regulations and that reimbursable school meals meet USDA nutrition standards.

6. Food service personnel shall adhere to all applicable federal, state, and local food safety and security guidelines.
7. The school district will make every effort to eliminate any social stigma attached to, and prevent the overt identification of, students who are eligible for free and reduced-price school meals.
8. The school district will provide students access to hand washing or hand sanitizing before they eat meals or snacks.
9. The school district will make every effort to provide students with sufficient time to eat after sitting down for school meals and will schedule meal periods at appropriate times during the school day.
10. The school district will discourage tutoring, club, or organizational meetings or activities during mealtimes unless students may eat during such activities.

B. School Food Service Program/Personnel

1. The school district shall designate an appropriate person to be responsible for the school district's food service program, whose duties shall include the creation of nutrition guidelines and procedures for the selection of foods and beverages made available on campus to ensure food and beverage choices are consistent with current USDA guidelines.
2. As part of the school district's responsibility to operate a food service program, the school district will provide continuing professional development for all food service personnel in schools.

C. Competitive Foods and Beverages

1. All foods and beverages sold on school grounds to students, outside of reimbursable meals, are considered "competitive foods." Competitive foods include items sold a la carte in the cafeteria, from vending machines, school stores, and for in-school fundraisers.
2. All competitive foods will meet the USDA Smart Snacks in School (Smart Snacks) nutrition standards and any applicable state nutrition standards, at a minimum. Smart Snacks aim to improve student health and well-being, increase consumption of healthful foods during the school day, and create an environment that reinforces the development of healthy eating habits.
3. Before and Aftercare (child care) programs must also comply with the school district's nutrition standards unless they are reimbursable under USDA school meals program, in which case they must comply with all applicable USDA standards.

D. Other Foods and Beverages Made Available to Students

1. Student wellness will be a consideration for all foods offered, but not sold, to students on the school campus, including those foods provided through:
 - a. Celebrations and parties. The school district will provide a list of healthy party ideas to parents and teachers, including non-food celebration ideas.

[Note: Healthy party ideas are available from the USDA.]
 - b. Classroom snacks brought by parents. The school district will provide to parents a list of suggested foods and beverages that meet Smart Snacks nutrition standards.
2. Rewards and incentives. Schools will not use foods or beverages as rewards for academic performance or good behavior (unless this practice is allowed by a

student's individual education plan or behavior intervention plan) and will not withhold food or beverages as punishment.

3. Fundraising. The school district will make available to parents and teachers a list of suggested healthy fundraising ideas.

E. Food and Beverage Marketing in Schools

1. School-based marketing will be consistent with nutrition education and health promotion.
2. Schools will restrict food and beverages marketing to the promotion of only those foods and beverages that meet the Smart Snacks nutrition standards.

V. WELLNESS LEADERSHIP AND COMMUNITY INVOLVEMENT

A. Wellness Coordinator

[Note: The Act requires that local school wellness policies identify the position of the local education agency or school official(s) responsible for the implementation and oversight of the local school wellness policy.]

1. The superintendent will designate a school district official to oversee the school district's wellness-related activities (Wellness Coordinator). The Wellness Coordinator will ensure that each school implements the policy.
2. The principal of each school, or a designated school official, will ensure compliance within the school and will report to the Wellness Coordinator regarding compliance matters upon request.

B. Public Involvement

[Note: The Act requires a description of the manner in which parents, students, representatives of the school food authority, teachers of physical education, school health professionals, the school board, school administrators, and the general public are provided an opportunity to participate in the development, implementation, and periodic review and update of the local school wellness policy.]

1. The Wellness Coordinator will permit parents, students, representatives of the school food authority, teachers of physical education, school health professionals, the school board, school administrators, and the general public to participate in the development, implementation, and periodic review and update of the wellness policy.
2. The Wellness Coordinator will hold meetings, from time to time, for the purpose of discussing the development, implementation, and periodic review and update of the wellness policy. All meeting dates and times will be posted on the school district's website and will be open to the public.

VI. POLICY IMPLEMENTATION AND MONITORING

A. Implementation and Publication

[Note: The Act requires a description of the plan for measuring the implementation of the local school wellness policy.]

1. After approval by the school board, the wellness policy will be implemented throughout the school district.
2. The school district will post its wellness policy on its website, to the extent it maintains a website.

[Note: Per Minnesota Statutes section 121A.215, when available, a school district must post its current local school wellness policy on its website.]

B. Annual Reporting

[Note: The Act requires that school districts inform the public about the content and implementation of the local wellness policy and make the policy and any updates to the policy available to the public on an annual basis.]

The Wellness Coordinator will annually inform the public about the content and implementation of the wellness policy and make the policy and any updates to the policy available to the public.

C. Triennial Assessment

[Note: The Act requires a triennial assessment of schools' compliance with the wellness policy. The Act also requires school districts to inform the public about progress toward meeting the goals of the wellness policy by making the triennial assessment available to the public in an accessible and easily understood manner.]

1. At least once every three years, the school district will evaluate compliance with the wellness policy to assess the implementation of the policy and create a report that includes the following information:
 - a. the extent to which schools under the jurisdiction of the school district are in compliance with the wellness policy;
 - b. the extent to which the school district's wellness policy compares to model local wellness policies; and
 - c. a description of the progress made in attaining the goals of the school district's wellness policy.
2. The Wellness Coordinator will be responsible for conducting the triennial assessment.
3. The triennial assessment report shall be posted on the school district's website or otherwise made available to the public.

D. Recordkeeping

[Note: The Act requires school districts to retain records to document compliance with the requirements of 7 Code of Federal Regulations section 210.30.]

The school district will retain records to document compliance with the requirements of the wellness policy. The records to be retained include, but are not limited to:

1. The school district's written wellness policy.
2. Documentation demonstrating compliance with community involvement requirements, including requirements to make the local school wellness policy and triennial assessments available to the public.
3. Documentation of the triennial assessment of the local school wellness policy for each school under the school district's jurisdiction efforts to review and update the wellness policy (including an indication of who is involved in the update and methods the school district uses to make stakeholders aware of their ability to participate on the Wellness Committee).

Legal References: Minn. Stat. § 121A.215 (Local School District Wellness Policy; Website)
42 U.S.C. § 1751 et seq. (Healthy and Hunger-Free Kids Act)
42 U.S.C. § 1758b (Local School Wellness Policy)
42 U.S.C. § 1771 et seq. (Child Nutrition Act)
7 U.S.C. § 5341 (Establishment of Dietary Guidelines)
7 C.F.R. § 210.10 (School Lunch Program Regulations)
7 C.F.R. § 220.8 (School Breakfast Program Regulations)

Local Resources: Minnesota Department of Education, www.education.state.mn.us

Minnesota Department of Health, www.health.state.mn.us

County Health Departments

Action for Healthy Kids Minnesota, www.actionforhealthykids.org

United States Department of Agriculture, www.fns.usda.gov

F.

Date Adopted:	File Number:
Date Revised: 7/10/2017, <u>12/19,2022</u>	Detroit Lakes Policy - 534

534 – SCHOOL MEALS POLICY ~~UNPAID MEAL CHARGES~~

[Note: In 2021, the Minnesota Legislature amended Minnesota Statutes; section 124D.11, that now states that Minnesota school districts that participate in the national school lunch program must adopt a school meals policy. ~~United States Department of Agriculture (USDA) Policy Memorandum SP 46-2016 requires all School Food Authorities (i.e., school districts) operating federal school meal programs to have a written and clearly communicated system to address unpaid meal charges by July 1, 2017. USDA Policy Memorandum SP 23-2017 clarified that school districts could adopt a “policy” or “standard practice.” Although this document is styled as a “policy,” school districts may establish and implement a set of written procedures instead of a policy, provided that the written document explains how the school district will handle situations where students eligible to receive reduced-price or paid meals do not have money in their account or in hand to cover the cost of their meals at the time of service. The policy or standard practice must be implemented throughout the school district.~~]

[Note: This MSBA/MASA model policy is drafted to be consistent for all grade levels. However, local school districts may vary the meal charge policy for elementary, middle, and high schools.]

[Note: School districts must follow appropriate debt collection practices when attempting to recover unpaid meal charges.]

I. PURPOSE

The purpose of this policy is to ensure that students receive healthy and nutritious meals through the school district’s nutrition program and that school district employees, families, and students have a shared understanding of expectations regarding meal charges. The policy of the school district is to provide meals to students in a respectful manner and to maintain the dignity of students by prohibiting lunch shaming or otherwise ostracizing the student. The policy seeks to allow students to receive the nutrition they need to stay focused during the school day and minimize identification of students with insufficient funds to pay for school meals as well as to maintain the financial integrity of the school nutrition program.

II. PAYMENT OF MEALS

A: Breakfast and lunches are to be paid for in advance. It is the parent’s or guardian’s responsibility to keep funds in the family account. Payment can be made by check, cash, or by credit card through a designated company set up by the District.

Staff members must keep a positive balance in their food service account at all times

- B. If the school district receives school lunch aid under Minnesota Statutes, §section 124D.111, it must make lunch available without charge to all participating students who qualify for free or reduced-price meals regardless of account balance.
- C. A student with an outstanding meal charge debt will be allowed to purchase a meal.
- D. A student who has been determined to be eligible for free and reduced-price lunch always must be served a reimbursable meal even if the student has an outstanding debt.
- E. Once a meal has been placed on a student's tray or otherwise served to a student, the meal may not be subsequently withdrawn from the student by the cashier or other school official, whether or not the student has an outstanding meals balance.
- ~~D. The school district may provide an alternate meal that meets federal and state requirements to a student who does not have sufficient funds in the student's account or cannot pay cash for a meal. The school district will accommodate special dietary needs with respect to alternate meals. The cost of the alternative meal will be charged to the student's account or otherwise charged to the student.~~
- ~~FE.~~ When a student has a negative account balance, the student will not be allowed to charge any extras including snack item, Ala Carte, extra juice, extra milks.
- ~~GF.~~ Members of the same family, employee(s) and student(s), will share a common family food service account.

III. LOW OR NEGATIVE ACCOUNT BALANCES – NOTIFICATION

- A. The school district will make reasonable efforts to notify families when meal account balances are low or fall below zero.
- B. Families will be notified of an outstanding negative balance. Families will be notified by (*e.g., verbal, telephone, email, letters sent home*)].
- C. Reminders for payment of outstanding student meal balances will not demean or stigmatize any student participating in the school lunch program, including, but not limited to, dumping meals, withdrawing a meal that has been served, announcing or listing students' names publicly, or affixing stickers, stamps, or pins.-

IV. UNPAID MEAL CHARGES

- A. The school district will make reasonable efforts to communicate with families to resolve the matter of unpaid charges. Where appropriate, families may be encouraged to apply for free and reduced-price meals for their children.
- B. The school district will make reasonable efforts to collect unpaid meal charges classified as delinquent debt. Unpaid meal charges are designated as delinquent debt when payment is overdue, the debt is considered collectable, and efforts are being made to collect it.
- C. Negative balances of \$50.00 or more for the prior year will be turned over to the superintendent or superintendent's designee for collection. In some instances, the school district does use a collection agency to collect unpaid school meal debts after reasonable efforts first have been made by the school district to collect the debt. Collection options may include, but are not limited to, use of collection agencies, claims in the conciliation court, or any other legal method permitted by law.
- D. The school district may not enlist the assistance of non-school district employees, such as volunteers, to engage in debt collection efforts.
- E. The school district will not impose any other restriction prohibited under Minnesota Statutes Sections 123B.37 due to unpaid student meal balances. The school district will not limit a student's participation in any school activities, graduation ceremonies, field trips, athletics, activity clubs, or other extracurricular activities or access to materials, technology, or other items provided to students due to unpaid student meal balance.

V. COMMUNICATION OF POLICY

- A. This policy and any pertinent supporting information shall be provided in writing (i.e., mail, email, back-to-school packet, student handbook, etc.) to:
 - 1. all households at or before the start of each school year;
 - 2. students and families who transfer into the school district, at the time of enrollment; and
 - 3. all school district personnel who are responsible for enforcing this policy.
- B. The school district ~~may~~will post ~~this~~the policy on the school district's website, or the website of the organization where the meal is served, in addition to providing the required written notification described above.
- C. If the school district contracts with a third party for its meal services, it will provide the vendor with its school meal policy. The school district will ensure that and third-party provider with whom the school district enter into either an original or modified contract after July 1, 2021, adheres to the school district's school meal policy.

In accordance with federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, this institution is prohibited from discriminating on the basis of race, color, national origin, sex (including gender identity and sexual orientation), disability, age, or reprisal or retaliation for prior civil rights activity.

Program information may be made available in languages other than English. Persons with disabilities who require alternative means of communication to obtain program information (e.g., Braille, large print, audiotape, American Sign Language), should contact the responsible state or local agency that administers the program or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339.

To file a program discrimination complaint, a Complainant should complete a Form AD-3027, USDA Program Discrimination Complaint Form which can be obtained online at: <https://www.usda.gov/sites/default/files/documents/USDA-OASCR%20P-Complaint-Form-0508-0002-508-11-28-17Fax2Mail.pdf>, from any USDA office, by calling (866) 632-9992, or by writing a letter addressed to USDA. The letter must contain the complainant's name, address, telephone number, and a written description of the alleged discriminatory action in sufficient detail to inform the Assistant Secretary for Civil Rights (ASCR) about the nature and date of an alleged civil rights violation. The completed AD-3027 form or letter must be submitted to USDA by:

1. mail:

U.S. Department of Agriculture
Office of the Assistant Secretary for Civil Rights
1400 Independence Avenue, SW
Washington, D.C. 20250-9410; or

2. fax:

(833) 256-1665 or (202) 690-7442; or

3. email:

program.intake@usda.gov

This institution is an equal opportunity provider.

Legal References: [Minn.Stat. § 123B.37 \(Prohibited Fees\)](#)
[Minn. Stat. § 124D.111, Subd. 4 \(School Meals Policies; Lunch Aid; Food Service Accounting\)](#)
42 U.S.C. § 1751 *et seq.* (Healthy and Hunger-Free Kids Act)
7 C.F.R. § 210 *et seq.* (School Lunch Program Regulations)
7 C.F.R. § 220.8 (School Breakfast Program Regulations)

USDA Policy Memorandum SP 46-2016, Unpaid Meal Charges: Local Meal Charge Policies (2016)

USDA Policy Memorandum SP 47-2016, Unpaid Meal Charges: Clarification on Collection of Delinquent Meal Payments (2016)

USDA Policy Memorandum SP 23-2017, Unpaid Meal Charges: Guidance and Q&A

Cross References: None

Date Adopted: 5/17/2021	File Number:
Date Revised:	Detroit Lakes Policy - 535

535 – SERVICE ANIMALS IN SCHOOLS

I. PURPOSE

The purpose of this policy is to establish parameters for the use of service animals by students, employees, and visitors within school buildings and on school grounds.

II. GENERAL STATEMENT OF POLICY

Individuals with disabilities shall be permitted to bring their service animals into school buildings or on school grounds in accordance with, and subject to, this policy.

III. DEFINITIONS

A. Service Animal

A “service animal” is a dog (regardless of breed or size) or miniature horse that is individually trained to perform “work or tasks” for the benefit of an individual with a disability, including an individual with a physical, sensory, psychiatric, intellectual, or mental disability. Other species of animals, whether wild or domestic, trained or untrained, are not service animals. Service animals are working animals that perform valuable functions; they are not pets. The work or tasks performed by the service animal must be directly related to the individual’s disability. An animal accompanying an individual for the sole purpose of providing emotional support, therapy, comfort, or companionship is not a service animal.

B. Handler

A “handler” is an individual with a disability who uses a service animal. In the case of an individual who is unable to care for and supervise the service animal for reasons such as age or disability, “handler” means the person who cares for and supervises the animal on that individual’s behalf. School district personnel are not responsible for the care, supervision, or handling responsibilities of a service animal.

C. Work or Tasks

1. “Work or tasks” are those functions performed by a service animal.
2. Examples of “work or tasks” include, but are not limited to, assisting individuals who are blind or have low vision with navigation and other tasks,

altering individuals who are deaf or hard of hearing to the presence of people or sounds, providing non-violent protection or rescue work, pulling a wheelchair, assisting an individual during a seizure, altering individuals to the presence of allergens, retrieving items such as medicine or the telephone, providing physical support and assistance with balance and stability to individuals with mobility disabilities, and helping persons with psychiatric and neurological disabilities by preventing or interrupting impulsive or destructive behaviors.

3. The crime deterrent effects of an animal's presence and the provision of emotional support, well-being, comfort, or companionship are not "work or tasks" for the purposes of this policy.

D. Trainer

A "trainer" is a person who is training a service animal and is affiliated with a recognized training program for service animals.

IV. ACCESS TO PROGRAMS AND ACTIVITIES; PERMITTED INQUIRIES

- A. In general, handlers (i.e., individuals with disabilities or trainers) are permitted to be accompanied by their service animals in all areas of school district properties where members of the public, students, and employees are allowed to go. A handler has the right to be accompanied by a service animal whenever and to the same extent that the handler has the right: (a) to be present on school district property or in school district facilities; (b) to attend or participate in a school-sponsored event, activity, or program; or (c) to be transported in a vehicle that is operated by or on behalf of the school district.
- B. When an individual with a disability brings a service animal to a school district property, school district employees shall not ask about the nature or extent of a person's disability, but may make the following two inquiries to determine whether the animal qualifies as a service animal:
 1. Is the service animal required because of a disability; and
 2. What work or tasks is the service animal trained to perform.
- C. School district employees shall not make these inquiries of an individual with a disability bringing a service animal to school district property when it is readily apparent that an animal is trained to do work or perform tasks for an individual with a disability. However, school district employees may inquire whether the individual with a disability has completed and submitted the request form described in Part VI., below.
- D. An individual with a disability will be required to provide documentation such as

proof that the animal has been certified, trained, or licensed as a service animal.

V. REQUIREMENTS FOR ALL SERVICE ANIMALS

- A. The service animal must be required for the individual with a disability.
- B. The service animal must be individually trained to do work or tasks for the benefit of the individual with a disability.
- C. A service animal must have a harness, leash, or other tether, unless either the handler is unable, because of a disability, to use a harness, leash, or other tether, or the use of a harness, leash, or other tether would interfere with the service animal's safe, effective performance of work or tasks, in which case, the service animal must be otherwise under the handler's control (e.g., voice controls, signals, or other effective means).
- D. The service animal must be housebroken.
- E. The service animal must be under the control of its handler at all times. The handler is responsible for the care and supervision of a service animal, including walking the service animal, feeding the service animal, grooming the service animal, providing veterinary care to the service animal, and responding to the service animal's need to relieve itself, including the proper disposal of the service animal's waste.
- F. The school district is not responsible for providing a staff member to walk the service animal or to provide any other care or assistance to the animal.
- G. In the case of a student who is unable to care for and/or supervise his or her service animal, the student's parent/guardian is responsible for arranging for such care and supervision. In the case of an employee or other individual who is unable to care for and/or supervise his or her service animal, the employee or other individual's authorized representative is responsible for arranging for a service animal's care and supervision.
- H. The service animal must be properly licensed and vaccinated in accordance with applicable state laws and local ordinances.

VI. REQUESTING THE USE OF A SERVICE ANIMAL AT SCHOOL

- A. Students with a disability seeking to be accompanied by a service animal are requested to submit the Approval Request Form to the building principal of the school the student attends. The principal will notify the superintendent or the administrator designated with responsibility to address such requests. School district employees seeking to be accompanied by a service animal are requested to submit the Approval Request Form to the superintendent or the administrator designated with responsibility to address such requests.

- B. Students or employees seeking to bring a service animal onto district premises are requested to identify whether the need for the service animal is required because of a disability and to describe the work or tasks that the service animal is trained to perform.
- C. The owner of the service animal shall provide written evidence that the service animal has received all vaccinations required by state law or local ordinance.

VII. REMOVAL OR EXCLUSION OF A SERVICE ANIMAL

- A. A school official may require a handler to remove a service animal from school district property, a school building, or a school-sponsored program or activity, if:
 - 1. Any of the requirements described in Part V., above, are not met;
 - 2. The service animal is out of control and/or the handler does not effectively control the animal's behavior;
 - 3. The presence of the service animal would fundamentally alter the nature of a service, program or activity; or
 - 4. The service animal behaves in a way that poses a direct threat to the health or safety of others, has a history of such behavior, or otherwise poses a significant health or safety risk to others that cannot be eliminated by reasonable accommodations.
- B. If the service animal is properly excluded, the school district shall give the individual with a disability the opportunity to participate in the service, program, or activity without the service animal, unless such individual has violated a law or school rule or regulation that would warrant the removal of the individual.

VIII. ADDITIONAL LIMITATIONS FOR MINIATURE HORSES

In assessing whether a miniature horse may be permitted in a school building or on school grounds as a service animal, the following factors shall be considered:

- A. The type, size, and weight of the miniature horse and whether the facility can accommodate these features;
- B. Whether the handler has sufficient control of the miniature horse;
- C. Whether the miniature horse is housebroken; and
- D. Whether the miniature horse's presence in a specific building or on school grounds compromises legitimate health and safety requirements.

IX. ALLERGIES; FEAR OF ANIMALS

If a student or employee notifies the school district that he or she is allergic to a service animal, the school district will balance the rights of the individuals involved. In general, allergies that are not life threatening are not a valid reason for prohibiting the presence of a service animal. Fear of animals is generally not a valid reason for prohibiting the presence of a service animal.

X. NON-SERVICE ANIMALS FOR STUDENTS WITH INDIVIDUALIZED EDUCATION PROGRAMS (IEPS) OR SECTION 504 PLANS

If a special education student or a student with a Section 504 plan seeks to bring an animal onto school property that is not a service animal, the request shall be referred to the student's IEP team or Section 504 team, as appropriate, to determine whether the animal is necessary for the student to receive a free appropriate public education (FAPE) or, in the case of a Section 504 student, to reasonably accommodate the student's access to the school district's programs and activities.

XI. NON-SERVICE ANIMAL AS AN ACCOMMODATION FOR EMPLOYEES

If an employee seeks to bring an animal onto school property that is not a service animal, the request shall be referred to the superintendent or the administrator designated to handle such requests. A school district employee who is a qualified individual with a disability will be allowed to bring such animal onto school property when it is determined that such use is required to enable the employee to perform the essential functions of his or her position or to enjoy the benefits of employment in a manner comparable to those similarly situated non-disabled employees.

XII. LIABILITY

- A. The owner of the service animal is responsible for any harm or injury to an individual and for any property damage caused by the service animal while on school district property.
- B. An individual who, directly or indirectly through statements or conduct, intentionally misrepresents an animal in that person's possession as a service animal may be subject to criminal liability.

Legal References: Section 504 of the Rehabilitation Act of 1973
28 C.F.R. § 35.104, 28 C.F.R. § 35.130(b)(7), and 28 C.F.R. § 35.136 (ADA Regulations)
20 U.S.C. § 1400 *et seq.* (Individuals with Disabilities Education Act)
Minn. Stat. § 256C.02 (Public Accommodations ~~for Persons with~~ **Disabilities**)
Minn. Stat. § 363A.19 (Discrimination Against Blind, Deaf, or Other Persons with Physical or Sensory Disabilities Prohibited)
Minn. Stat. § 609.226 (Harm Caused by Dog)

Minn. Stat. § 609.833 (Misrepresentation of Service Animal)

Cross Reference: MSBA/MASA Policy 402 (Disability Nondiscrimination Policy)
MSBA/MASA Policy 521 (Student Disability Nondiscrimination)

Date Adopted: 11/12/84	File Number:
Date Revised: 01/12/98; 5/17/2021	Detroit Lakes Policy - 542

542 - CLASSROOM SUPPLIES AND MATERIALS FEE

No student will be charged a fee for books or supplies necessary to complete the basic educational requirements for graduation.

In classes (such as shop, ag, home economics, art, etc.) where projects are completed using materials (wood, metal, cloth, ceramics, paints, etc.) purchased by the school district, the project completed remains the property of the school district unless the student wishes to purchase the item for the actual cost of materials.

In any class where a student elects to build or make an item above and beyond minimum course requirements, the student will pay for all materials used and retain ownership of such project.

Date Adopted: 05/09/2011	File Number: Detroit Lakes Policy - 552
Date Revised:	

552 – WIRELESS NETWORK POLICY

Overview

The purpose of this policy is to explain the Detroit Lakes Public Schools (District) standards, conditions, and requirements under which access is granted to the District's wireless network. This policy also strives to secure and protect the information assets owned by the District. The District provides computer devices, networks, and other electronic information systems to meet missions, goals, and initiatives. The District grants access to these resources as a privilege and must manage them responsibly to maintain the confidentiality, integrity, and availability of all information assets.

This policy specifies the conditions that wireless capable devices (hereafter referred to as "wireless devices") must satisfy to connect to the District network. Only **those** wireless devices that meet the standards **specified in** this policy shall be allowed connectivity to the District network.

This policy works in conjunction with the District's Acceptable Use Policy. All Internet access via all (private and public) District wireless networks shall adhere to CIPA regulations. All persons connecting to any District wireless network must agree to the Wireless Communication Policy and the Acceptable Use Policy (presented via the captive portal screen).

Scope

All persons that connect to the District network via a wireless device must adhere to this policy. This policy applies to all wireless devices that connect to the District network or reside on a District site that provide wireless connectivity to endpoint devices including, but not limited to, notebooks, desktops, cellular phones, wireless enabled devices, and personal digital assistants (PDA's). This includes any form of wireless communication device capable of transmitting packet data.

Policy Statement

The District's wireless network is divided into two major components, a "Public" side and a "Private" side. ***The District reserves the right to regulate and control the level of access that is provided to users of either the "Public" Side or "Private" Side of the wireless network.*** Listed below is information regarding access to each.

Public Wireless Network Access

Employees of the District and persons not employed by the District ***including students*** shall be allowed connectivity to the District's public wireless network. District owned and non District owned wireless devices shall be allowed connectivity to the District's public

wireless network. Use of the public network implies no guarantee for quality of service or availability of service.

Private Wireless Network Access

Employees of the District or other persons approved by the Superintendent or his/*her* designee shall be allowed access to the District's private wireless network. Wireless devices owned by the District or those devices approved by the Superintendent or his/*her* designee shall be allowed access to the District's private wireless network. In order to gain access to the private wireless network, all of the aforementioned wireless devices must meet District standards: The District standards can be found at:

<http://www.rschoolday.com/se3bin/clientschool.cgi>.

Liability

To the extent permissible by law the District hereby excludes all liability in tort (including negligence), contract or otherwise for any claim, loss, demands or damages of any kind whatsoever (whether such claims, losses, demands or damages were foreseeable, known or otherwise) arising out of or in connection with any usage of the wireless network or the information, content or materials included on/in the wireless network, including without limitation, indirect or consequential loss or damage; loss of reputation; or loss of damage to or corruption or disclosure of data or material.

Enforcement

An employee found to have violated this policy may be subject to disciplinary action, up to and including termination of employment. A violation of this policy by a temporary worker, contractor or vendor may result in the termination of their contract or assignment with the District. ***A violation of this policy by a student may result in disciplinary action as determined by the principal and will be in accordance with the District's Student Policy Provisions.***

Anyone found to have violated this policy may be subject to disciplinary action, up to and including Police involvement and banned from Detroit Lakes Public School's buildings and activities.

Definitions

Term	Definition
Detroit Lakes Public School's network	A wired or wireless network including indoor and outdoor networks that provide connectivity to District services.
Information assets	Information that is collected or produced and the underlying hardware, software, services, systems, and technology that is necessary for obtaining, storing, using, and securing that information which is recognized as important and valuable to the District.

MAC address	The MAC address is a hardware number that uniquely identifies each node on a network and is required for every port or device that connects to the network.
Packet Data	Information that is reduced into digital pieces or 'packets', so it can travel more efficiently across networks, including radio airwaves and wireless networks.
Captive Portal	A Web page that the user of a public-access network is obliged to view for authentication purposes before access is granted.
Private wireless network	A network that provides access to the District's confidential information assets.
Public wireless network	A network that provides guests web access only.
CIPA	Children's Internet Protection Act is a federal law enacted by congress to address concerns about access to offensive content over the Internet on all District computers.



Dates to Hold Special Election

February 14, 2023 (Second Tuesday in Feb.)

April 11, 2023 (Second Tuesday in April)

May 9, 2023 (Second Tuesday in May)

August 8, 2023 (Second Tuesday in Aug.)

November 7, 2023 (First Tuesday after the first Monday in Nov.)



December 22, 2022

January 16, 2023 (MLK Day)

February 21

March 14

April 10 (Easter Monday)



Detroit Lakes Public Schools

K-12 Student / Staff Calendar

2022-2023

168 Student Contact Days
 9 Teacher Inservice/Conference/Work Days
 177 Teacher Contract Days

◆ New Teacher Inservice ○ Teacher Inservice/Work Days + P./T. Conferences □ Holidays
 — End of Semester/Trimester □ Beginning/Ending Days ⏰ Early Dismissal Days

2022

Aug. 24-25 New Teacher Inservice
 Aug 29-31 Teacher Workshop
 Sept. 5 Labor Day - No School
 Sept. 6 First Day of School (Gr. 6-12)
 Sept. 8 First Day of School (Gr. K-5)
 Oct. 5 Early Dismissal
 Oct. 20-21 MEA - No School
 Oct. 24 HS P/T Conf. 4:00 p.m.
 Oct. 27 MS P/T Conf. 4:00
 Nov. 1 MS P/T Conf. 4:00
 Nov. 2 Early Dismissal
 Nov. 4 Semester 1 Midterm—HS (42)
 Nov. 14 HS P/T Conf. 4:00 PM
 Nov. 17&22 Elem. P/T Conf. 4:00 p.m.
 Nov. 23 End of First Trimester (55)
 Nov. 24-25 Thanksgiving Holiday
 Dec. 22 Potential Make-up Day
 Dec. 22 Winter Break Begins

2023

Jan. 3 Teacher Inservice—No School
 Jan. 4 Classes Resume
 Jan. 16 Potential Make-up Day
 Jan. 16 Holiday—No School
 Jan. 20 End of First Semester - HS (85)
 Feb. 1 Early Dismissal
 Feb. 20 Holiday - No School
 Feb. 21 Potential Make-up Day
 Feb. 21 Teacher Inservice—No School
 Feb. 27 HS P/T Conf. 4:00 P.M.
 Mar. 1 Early Dismissal
 Mar. 3 End of Second Trimester (58)
 Mar. 7&9 MS P/T Conf. 4:00 p.m.
 Mar. 13 Holiday—No School
 Mar. 14 Potential Make-up Day
 Mar. 14 Teacher Inservice No School
 Mar. 16&21 Elem. P/T Conf. 4:00 p.m.
 Mar. 20 HS P/T Conf. 4:00 p.m.
 Mar. 24 Semester 2 Midterm - HS (41)
 Apr. 7-10 Spring Break - No School
 Apr. 10 Potential Make-up Day
 May 21 Graduation
 May 25 Last Day of School
 End of Third Trimester (55)
 End of Second Semester (83)
 Teacher Inservice

July 2022

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

August 2022

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14	15	16	17	18	19	20
21	22	23	◆ 24	◆ 25	26	27
28	○ 29	○ 30	○ 31			

September 2022

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25	26	27	28	29	30	

October 2022

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23	□ 24	25	26	□ 27	28	29
30	31					

November 2022

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13	□ 14	15	16	□ 17	18	19
20	21	□ 22	□ 23	□ 24	□ 25	26
27	28	29	30			

December 2022

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31						

January 2023

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February 2023

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25	26	□ 27	28			

March 2023

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11	12	□ 13	□ 14	15	□ 16	17
18	19	□ 20	□ 21	22	23	24
25	26	27	28	29	30	31

April 2023

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9	□ 10	11	12	13	14	15
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23	24	25	26	27	28	29
30						

May 2023

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14	15	16	17	18	19	20
21	22	23	24	□ 25	○ 26	27
28	□ 29	30	31			

June 2023

S	M	T	W	T	F	S
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3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30



Lynn Hendricks

Alissa Hoban

Kathryn Larson

Claire Martin

Richard Pechmann

Jennifer Pederson

Zachary Priddy

Ashley Schoenberger

Ethan Walz

RESOLUTION FILLING SCHOOL BOARD VACANCY BY APPOINTMENT

WHEREAS, a vacancy exists in the office of school board member with a term expiring the first Monday in January, 2024; and

*WHEREAS, the vacancy occurred less than ninety (90) days prior to the first Tuesday after the first Monday in November of the third year of the vacant term or on any date during the fourth year of the vacant term;

NOW THEREFORE BE IT RESOLVED by the School Board of Independent School District No 22, State of Minnesota, as follows:

Pursuant to Minnesota Statutes, Section 123B.09, Subd. 5b, _____ is hereby appointed to fill the vacancy and to serve the remainder of the unexpired term and until a successor is elected and qualified. The appointment shall be effective thirty (30) days after the adoption of this resolution unless a valid petition to reject the appointee is filed with the school district clerk pursuant to Minnesota Statutes, Section 123B.09, Subd. 5b(b) within that thirty (30) day time period.

RESOLUTION ESTABLISHING COMBINED POLLING PLACES
FOR MULTIPLE PRECINCTS AND
DESIGNATING HOURS DURING WHICH THE POLLING
PLACES WILL REMAIN OPEN FOR VOTING
FOR SCHOOL DISTRICT ELECTIONS NOT HELD
ON THE DAY OF A STATEWIDE ELECTION

BE IT RESOLVED by the School Board of Independent School District No. 22, State of Minnesota, as follows:

1. Pursuant to Minnesota Statutes, Section 205A.11, the precincts and polling places for school district elections are those precincts or parts of precincts located within the boundaries of the school district which have been established by the cities or towns located in whole or in part within the school district. The board hereby confirms those precincts and polling places so established by those municipalities.

2. Pursuant to Minnesota Statutes, Section 205A.11, the board may establish a combined polling place for several precincts for school district elections not held on the day of a statewide election. **Each combined polling place must be a polling place that has been designated by a county or municipality.** The following combined polling places are established to serve the precincts specified for all school district special and general elections not held on the same day as a statewide election:

Combined Polling Place: Trinity Lutheran Church, 1401 Madison Ave, Detroit Lakes, MN 56501

"This combined polling place serves all territory in Independent School District No. 22 located in the city of Detroit Lakes, Ward 2, Precinct 1; city of Detroit Lakes, Ward 3, Precinct 1; Becker County Townships: Burlington, Lake Eunice, Lakeview, and Candor; Ottertail County Townships: Dunn".

Combined Polling Place: Community Alliance Church, 408 Elm St. W, Detroit Lakes, MN 56501

"This combined polling place serves all territory in Independent School District No. 22 located in the city of Detroit Lakes, Ward 1, Precinct 1; city of Callaway; Becker County Townships: Audubon; Callaway; Detroit; Eagleview; Erie; Hamden; Height of Land; Holmesville; Maple Grove; Riceville; Richwood; Round Lake; and Sugar Bush."

Note: See Section 2.3.2 of the Election Manual regarding changing polling places in the case of an emergency or if the polling place is no longer available.

*3. Pursuant to Minnesota Statutes, Section 205A.09, the polling places will remain open for voting for school district elections not held on the same day as a statewide election between the hours of 7:00 o'clock a.m. and 8:00 o'clock p.m.

Note: See Section 3.6 of the Election Manual regarding certain restrictions on voting hours.

4. The clerk is directed to file a certified copy of this resolution with the county auditors of each of the counties in which the school district is located, in whole or in part, within thirty (30) days after its adoption.

5. As required by Minnesota Statutes, Section 204B.16, Subdivision 1a, the clerk is hereby authorized and directed to give written notice of new polling place locations to each affected household with at least one registered voter in the school district whose school district polling place location has been changed. The notice must be a nonforwardable notice mailed at least twenty-five (25) days before the date of the first election to which it will apply. A notice that is returned as undeliverable must be forwarded immediately to the appropriate county auditor, who shall change the registrant's status to "challenged" in the statewide registration system.

(If a combined polling place is changed, the change must be adopted at least ninety (90) days prior to the first election where it will be used unless that polling place has become unavailable for use.) This date is November 15, 2017, for an election on February 13, 2018.

Note: A resolution similar to this model resolution must be adopted by December 31 of each year, and the combined polling places specified shall be the combined polling places for the following calendar year.

RESOLUTION CALLING SPECIAL ELECTION TO FILL SCHOOL BOARD VACANCY

WHEREAS, a vacancy exists in the office of school board member with a term expiring the first Monday in January, 2024; and

WHEREAS, the vacancy has occurred more than 90 days prior to the first Tuesday after the first Monday in November in the year in which the vacancy occurs;

NOW THEREFORE, BE IT RESOLVED by the School Board of Independent School District No. __ , State of Minnesota, as follows:

1. The clerk shall accept affidavits of candidacy for this office during the same filing period as applicable to the school district general election, i.e. between 84 and 98 days before the date of the special election.

2. (a) It is necessary to hold a special election to elect one (1) individual to fill the vacancy in the term of School Board Member expiring the first Monday in January, 2024 .

(b) The clerk shall include on the special election ballot the names of the individuals who file or have filed Affidavits of Candidacy during the period established for filing such affidavits, as though they had been included by name in this resolution. The clerk shall not include on the ballot the names of individuals who file timely affidavits of withdrawal in the manner specified by law.

3. The special election shall be held on _____, the ___ day of _____, 20__ between the hours of 7:00 o'clock a.m. and 8:00 o'clock p.m. This date is a uniform election date specified in Minnesota Statutes, Section 205A.05

If the special election is held in conjunction with the state primary election, the state general election or the school district primary or general election in the even-numbered year, the precincts and polling places for this special election are those polling places and precincts or parts of precincts located within the boundaries of the school district and which have been established by the cities or towns located in whole or in part within the school district.

If the special election is held in conjunction with the school district primary or general election in the odd-numbered year, the school district combined polling places and the precincts served by those polling places, as previously established and designated by school board resolution for school district elections not held on the day of a statewide election, are hereby designated for this special election.

If the special election is held on any other date in the even-numbered or odd numbered year than one of those specified above, the school district combined polling places and the precincts served by those polling places, as previously established and designated by school board resolution for school district elections not held on the day of a statewide election, are hereby designated for this special election. In this case, the clerk is hereby authorized and directed to prepare a notice to any voters who will be voting at a combined polling place for this special election. The notice must be sent by nonforwardable mail to every affected household in the school district with at least one registered voter. The notice must be mailed no later than fourteen (14) days before the date of the election. A notice that is returned as undeliverable must be forwarded immediately to the appropriate county auditor. The notice must include the following information: the date of the election, the hours of voting and the location of the voter's polling place. This notice may be in the same form as the notice of special election to be published and posted.

4. The clerk is hereby authorized and directed to cause written notice of said special election to be provided to the county auditor of each county in which the school district is located, in whole or in part, at least seventy-four (74) days before the date of said special election. The notice shall include the date of said special election and the office to be voted on at said special election.

The clerk is hereby authorized and directed to cause notice of said special election to be posted at the administrative offices of the school district at least ten (10) days before the date of said election.

The clerk is hereby authorized and directed to cause a sample ballot to be posted at the administrative offices of the school district at least four (4) days before the date of said election and to cause two sample ballots to be posted in each polling place or combined polling place on election day. The sample ballot shall not be printed on the same color paper as the official ballot. The sample ballot for a polling place or combined polling place shall reflect the offices, candidates and rotation sequence on the ballot used in that polling place.

The clerk is hereby authorized and directed to cause notice of said special election to be published in the official newspaper of the district, for two (2) consecutive weeks with the last publication being at least one (1) week before the date of said election.

The clerk is authorized and directed to cause the rules and instructions for use of the optical scan voting system to be posted in each polling place or combined polling place on Election Day.

The notice of election so posted and published shall state the office to be filled as set forth in the form of ballot below, and shall include information concerning each established precinct and polling place.

The notices to be posted and published may be combined with the Notice of General Election or the Notice of Primary Election if the general or primary and the special election are held together.

5. The names of candidates to fill a vacancy who have filed an affidavit of candidacy must be listed on the ballot under the separate heading "Special Election for School Board Member to fill vacancy in term expiring January 01, 2024." Their names must be listed as though they had been included by name in this resolution. The clerk shall not include on the ballot the names of individuals who file timely affidavits of withdrawal in the manner specified by law.

6. The name of each candidate to fill the vacancy in office at this special election shall be rotated with the names of the other candidates to fill the vacancy in office in the manner specified in Minnesota law.

7. The ballot shall be in substantially the following form:

Special Election Ballot Independent

School District No. 22
Detroit Lakes Public School

_____, 2023

**Special Election
for School Board Member to fill vacancy
in term expiring January 01, 2024**

Instructions to Voters:

To vote, completely fill in the oval(s) next to your choice(s) like this: 

Vote for One*



Name



Name



_____ write in, if any

***When more than one vacancy exists in an office elected at large, voters must be instructed to vote for up to the number of vacancies to be filled.**

8. The school district clerk shall make all Campaign Financial Reports required to be filed with the school district under Minnesota Statutes, Section 211A.02, available on the school district's website. The clerk must post the report on the school district's website as soon as possible, but no later than thirty (30) days after the date of the receipt of the report. The school district must make a report available on the school district's website for four years from the date the report was posted to the website. The clerk must also provide the Campaign Finance and Public Disclosure Board with a link to the section of the website where reports are made available.

DATE: December 15, 2022

TO: Mark Jenson, Superintendent and Board of Education

FROM: Jason Kuehn, Director of Finance and Operations

SUBJECT: **Auditing Report for 2021-22**

Included in your Board Meeting materials are the report from the District's auditing firm (Eide Bailly, LLP). These reports will be reviewed at the December 19th School Board meeting by a representative of the auditing firm. Attached are:

1. Communications Letter on the District
2. Audited Financial Statements on the District
3. Executive Summary.

Administration recommends approval.



December 16, 2022

To the Board of
Detroit Lakes Public Schools
Detroit Lakes, Minnesota

We have audited the financial statements of Independent School District No. 22 (“the District”) as of and for the year ended June 30, 2022, and have issued our report thereon dated December 16, 2022. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit under Generally Accepted Auditing Standards and *Government Auditing Standards* and our Compliance Audit under Uniform Guidance

As communicated in our letter dated June 8, 2022, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America and to express an opinion on whether the District complied with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District’s major federal programs. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

Our responsibility, as prescribed by professional standards as it relates to the audit of the District’s major federal program compliance, is to express an opinion on the compliance for each of the District’s major federal programs based on our audit of the types of compliance requirements referred to above. An audit of major program compliance includes consideration of internal control over compliance with the types of compliance requirements referred to above as a basis for designing audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, as a part of our major program compliance audit, we considered internal control over compliance for these purposes and not to provide any assurance on the effectiveness of the District’s internal control over compliance.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding internal controls during our audit in our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated December 16, 2022. We have also provided our comments regarding compliance with the types of compliance requirements referred to above and internal controls over compliance during our audit in our Independent Auditor's Report on Compliance with the Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance dated December 16, 2022.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

As stated in our auditor's report, professional standards require us to design our audit to provide reasonable assurance that the financial statements are free of material misstatement whether caused by fraud or error. In designing our audit procedures, professional standards require us to evaluate the financial statements and assess the risk that a material misstatement could occur. Areas that are potentially more susceptible to misstatements, and thereby require special audit considerations, are designated as "significant risks". We have identified the following as significant risks.

- Management Override of Controls - Professional standards require auditors to address the possibility of management overriding controls. Accordingly, we identified as a significant risk that management of the District may have the ability to override controls that the District has implemented. Management may override the District's controls in order to modify the financial records with the intent of manipulating the financial statements to overstate the District's financial performance or with the intent of concealing fraudulent transactions.
- Lack of Segregation of Duties – Inadequate segregation of duties could adversely affect the District's ability to detect misstatements in amounts that would be material in relation to the financial statements in a timely period by employees in the normal course of performing their assigned functions.
- Revenue Recognition - We identified revenue recognition as a significant risk due to the number of transactions incurred at or near year-end and a risk of recording those in the incorrect fiscal year.
- Improper Capitalization – We identified improper capitalization of fixed assets as a significant risk. The volume of purchases and projects, reliance on vendors for timely information, and involvement of multiple District departments could result in capital asset additions being misstated.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. As described in Note 1, the District adopted GASB Statement No. 87, *Leases*. The implementation of this standard establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Accordingly, the accounting change has been retrospectively applied to prior years presented. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Management's estimate of the state aid receivable and related revenue from the State of Minnesota is based on the projected student counts at year-end. We evaluated the key factors and assumptions used to develop the state aid receivable and related revenue in determining that it is reasonable in relation to the basic financial statements taken as a whole.

Management's estimate of the other post-employment benefits and net pension liability are based on an actuary's calculation in accordance with the employment contracts. We evaluated the key factors and assumptions used to develop the other post-employment benefits and net pension liability in determining that it is reasonable in relation to the basic financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements relate to net pension liability.

Significant Unusual Transactions

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. There were no significant unusual transactions identified as a result of our audit procedures.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit. The misstatements on the attached schedule that were identified as a result of our audit procedures were brought to the attention of, and corrected by, management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. The District has adopted the provisions of Government Accounting Standards Board (GASB) Statement No. 87, *Leases*, for the year ended June 30, 2022. We have included an emphasis of matter in our report regarding this implementation of a new standard.

Representations Requested from Management

We have requested certain written representations from management which are included in the management representation letter dated December 16, 2022.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

This report is intended solely for the information and use of the Board of Education and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

Eide Sallee LLP

Fargo, North Dakota

Client: **125530 - Detroit Lakes Public Schools**
 Engagement: **AA 2022 - Detroit Lakes Public Schools**
 Period Ending: **6/30/2022**
 Trial Balance: **3.00 - Trial Balance**
 Workpaper: **3a - Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
CLIENT POST: To adjust property taxes receivable				
01 A 110 00	CURR PROPERTY TAXES REC	B.11a	4,531,230.00	
04 A 110 00	CURR. PROP. TAXES RECEI		231,005.00	
07 A 110 00	CURR. PROP. TAXES RECVB		3,734,268.00	
01 R 000 000 000 000 001	LEVY			4,531,230.00
04 R 000 000 000 321 001	LEVY			231,005.00
07 R 000 000 000 000 001	LEVY			3,734,268.00
Total			8,496,503.00	8,496,503.00
Adjusting Journal Entries JE # 2				
CLIENT POST: To adjust delinquent taxes to actual				
01 A 111 21	'21 DELINQ. TAX	B.11a	18,974.00	
07 A 111 21	'21 DELINQ. TAX		11,845.00	
01 L 231 00	DEF. REV.-DELINQ. TAXES			18,974.00
07 L 231 00	DEF. REV.-DELINQ. TAXES			11,845.00
04 A 111 21	'21 DELINQ. TAX			
04 L 231 00	DEF. REV.-DELINQ. TAXES			
Total			30,819.00	30,819.00
Adjusting Journal Entries JE # 3				
CLIENT POST: To adjust property taxes for subsequent years				
01 L 235 00	PROP. TAXES FOR SUBSEQ.	B.11a	264,697.00	
04 R 000 000 000 321 001	LEVY		13,071.00	
07 R 000 000 000 000 001	LEVY		39,495.00	
01 R 000 000 000 000 001	LEVY			264,697.00
04 L 235 00	PROP. TAXES-SUBSEQ. YR.			13,071.00
07 L 235 00	PROP. TAXES-SUBSEQ. YR.			39,495.00
Total			317,263.00	317,263.00
Adjusting Journal Entries JE # 4				
CLIENT POST: To adjust state aid to actual				
01 A 101 00	CASH	B.10	2,343.00	
01 A 121 00	DUE FROM DEPT. OF EDUC.		2,916,622.00	
01 R 000 000 000 000 211	GENERAL EDUC. AID		360,498.00	
01 R 000 000 000 000 370	REV. FROM STATE AGENC.		2,016.00	
04 A 121 00	DUE FROM DEPT. OF EDUC.		43,622.00	
04 R 000 000 000 351 301	NON-PUBLIC AID		2,686.00	
07 A 121 00	DUE FROM DEPT. OF EDUC.		142,918.00	
01 A 121 00	DUE FROM DEPT. OF EDUC.			360,498.00
01 R 000 000 000 000 001	LEVY			2,343.00
01 R 000 000 000 000 001	LEVY			2,253,315.00
01 R 000 000 000 000 213	SHARED TIME			2,447.00
01 R 000 000 000 000 214	LITERACY INCENTIVE AID			15,375.00
01 R 000 000 000 000 227	ABATEMENT AID			1,711.00
01 R 000 000 000 000 229	DISPARITY RED. AID			261.00
01 R 000 000 000 000 234	HOMEST./AG MARKET VALUE CREDIT			10,118.00
01 R 000 000 000 315 300	STATE AIDS			21,032.00
01 R 000 000 000 335 001	LEVY			2,442.00
01 R 000 000 000 335 300	STATE AIDS			2,442.00
01 R 000 000 000 339 300	STATE AIDS			21,726.00
01 R 000 000 000 740 360	SPECIAL ED.			534,098.00
01 R 005 000 317 300 000	Engl Learner Cross Subs			513.00
01 R 200 420 740 300 000	Spec Ed Cross Subsidy			25,085.00
03 R 000 000 000 720 300	STATE AIDS			13,699.00
04 A 101 00	CASH		2,343.00	
04 R 000 000 000 321 227	ABATEMENT AID			39.00
04 R 000 000 000 321 229	DISPARITY RED. AID			24.00
04 R 000 000 000 321 234	HOMEST./AG MARKET VALUE CREDIT			926.00
04 R 000 000 000 322 300	STATE AIDS			23,766.00
04 R 000 000 000 325 300	STATE AIDS			7,587.00
04 R 000 000 000 328 300	STATE AIDS			106.00
04 R 000 000 000 334 300	STATE AIDS			11,239.00
04 R 000 000 000 354 300	STATE AIDS			278.00
05 R 015 865 000 356 317	LTFM AID			14,374.00
07 R 000 000 000 000 229	DISPARITY RED. AID			437.00
07 R 000 000 000 000 234	HOMEST./AG MARKET VALUE CREDIT			123,883.00
07 R 000 000 000 000 258	OTHER TAX AIDS			16,931.00
07 R 000 000 000 356 317	LTFM AID			1,667.00
01 A 121 00	DUE FROM DEPT. OF EDUC.			
Total			3,470,705.00	3,470,705.00
Adjusting Journal Entries JE # 5				
CLIENT POST: To adjust gen ed aid to actual				
01 R 000 000 000 317 211	GENERAL EDUC. AID	B.10	516.00	
05 R 000 000 000 301 211	GENERAL EDUC. AID		82.00	

Client: **125530 - Detroit Lakes Public Schools**
Engagement: **AA 2022 - Detroit Lakes Public Schools**
Period Ending: **6/30/2022**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **3a - Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
01 R 000 000 000 000 211	GENERAL EDUC. AID			587.00
01 R 000 000 000 316 211	GENERAL EDUC. AID			11.00
01 R 000 000 000 330 211	GENERAL EDUC. AID			
01 R 000 000 000 388 211	GENERAL EDUC. AID			
Total			598.00	598.00

Adjusting Journal Entries JE # 6

CLIENT POST: To spread the levy

Account	Description	W/P Ref	Debit	Credit
01 A 101 00	CASH		7,289.00	
01 R 000 000 000 000 001	LEVY		30,670.00	
01 R 000 000 000 000 001	LEVY		2,041,902.00	
01 R 000 000 000 000 001	LEVY		2,195,056.00	
01 R 000 000 000 000 001	LEVY		164,551.00	
04 R 000 000 000 321 001	LEVY		121,639.00	
04 R 000 000 000 321 001	LEVY		7,289.00	
07 A 101 00	CASH		30,670.00	
01 A 101 00	CASH			30,670.00
01 R 000 000 000 000 001	LEVY			7,289.00
01 R 000 000 000 000 211	GENERAL EDUC. AID			2,195,056.00
01 R 000 000 000 315 001	LEVY			102,880.00
01 R 000 000 000 335 001	LEVY			292,924.00
01 R 000 000 000 342 001	LEVY			113,910.00
01 R 000 000 000 797 001	LEVY			157,992.00
01 R 000 000 000 830 001	LEVY			115,621.00
04 A 101 00	CASH		7,289.00	
04 R 000 000 000 325 001	LEVY			81,868.00
04 R 000 000 000 328 001	LEVY			1,816.00
04 R 500 585 000 361 001	LEVY			21,343.00
04 R 500 585 000 362 001	LEVY			16,612.00
05 R 000 000 000 301 001	LEVY			306,916.00
05 R 000 000 000 301 001	LEVY			164,551.00
05 R 015 865 000 356 001	LEVY			951,659.00
07 R 000 000 000 000 001	LEVY			30,670.00
Total			4,599,066.00	4,599,066.00

Adjusting Journal Entries JE # 7

CLIENT POST: Entry to adjust federal AR to actual

Account	Description	W/P Ref	Debit	Credit
01 A 122 00	DUE FROM FED THRU STATE		2,085,080.00	
01 A 123 00	DUE FROM FEDERAL DIRECT		130,739.00	
01 R 000 000 000 000 099	MISC.-LOCAL SOURCES		818.00	
01 R 000 000 000 162 400	FEDERAL AIDS & GRANT		18,198.00	
01 R 000 000 000 438 400	FEDERAL AIDS & GRANT		11,347.00	
01 R 000 000 000 740 360	SPECIAL ED.		9,009.00	
03 R 000 000 000 720 099	MISC.-LOCAL SOURCES		736.00	
04 A 122 00	DUE FROM FED. THRU ST.		19,488.00	
04 A 122 00	DUE FROM FED. THRU ST.		11,347.00	
01 A 122 00	DUE FROM FED THRU STATE			18,198.00
01 A 122 00	DUE FROM FED THRU STATE			11,347.00
01 A 123 00	DUE FROM FEDERAL DIRECT			818.00
01 R 000 000 000 140 400	FEDERAL AIDS & GRANT			58,818.00
01 R 000 000 000 141 400	FEDERAL AIDS & GRANT			192.00
01 R 000 000 000 150 400	FEDERAL AIDS & GRANT			37,278.00
01 R 000 000 000 155 400	FEDERAL AIDS & GRANT			365,519.00
01 R 000 000 000 160 400	FEDERAL AIDS & GRANT			149,300.00
01 R 000 000 000 161 400	FEDERAL AIDS & GRANT			1,458.00
01 R 000 000 000 163 400	FEDERAL AIDS & GRANT			21,924.00
01 R 000 000 000 170 400	FEDERAL AIDS & GRANT			150,472.00
01 R 000 000 000 401 400	FEDERAL AIDS & GRANT			522,900.00
01 R 000 000 000 414 400	FEDERAL AIDS & GRANT			77,156.00
01 R 000 000 000 419 421	94-142 FUNDS			487,626.00
01 R 000 000 000 419 421	94-142 FUNDS			9,009.00
01 R 000 000 000 420 400	FEDERAL AIDS & GRANT			30,109.00
01 R 000 000 000 422 400	FEDERAL AIDS & GRANT			34,042.00
01 R 000 000 000 425 400	FEDERAL AIDS & GRANT			52,725.00
01 R 000 000 000 429 400	FEDERAL AIDS & GRANT			32,097.00
01 R 000 000 000 433 400	FEDERAL AIDS & GRANT			52,117.00
01 R 000 000 000 438 400	FEDERAL AIDS & GRANT			11,347.00
01 R 000 000 000 511 500	FEDERAL AIDS & GRANT			130,739.00
03 A 123 00	DUE FROM FEDERAL DIRECT		736.00	
04 R 000 000 000 438 400	FEDERAL AIDS & GRANT			11,347.00
04 R 000 000 011 166 400	FEDERAL AIDS & GRANT			19,488.00
Total			2,286,762.00	2,286,762.00

Adjusting Journal Entries JE # 8

CLIENT POST: Entry to record deferred revenue

Account	Description	W/P Ref	Debit	Credit
04 R 500 582 011 165 400	FEDERAL AIDS & GRANT		25,713.00	
04 L 230 00	DEFERRED REVENUE			25,713.00
Total			25,713.00	25,713.00

Client: **125530 - Detroit Lakes Public Schools**
 Engagement: **AA 2022 - Detroit Lakes Public Schools**
 Period Ending: **6/30/2022**
 Trial Balance: **3.00 - Trial Balance**
 Workpaper: **3a - Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 9				
CLIENT POST: Entry to correct Food Service AR and revenue accounts				
		00.00		
02 A 121 00	DUE FROM DEPT. OF EDUC.		11.00	
02 A 122 00	DUE FROM FED THRU STATE		238,667.00	
02 R 000 000 000 701 472	FED LUNCH FREE RED		6,986.00	
02 R 000 000 000 702 471	FED LUNCH-BASIC		473.00	
02 R 000 000 000 711 479	SUMMER FOOD PROGRAM		29,641.00	
02 R 000 000 000 701 099	MISC.-LOCAL SOURCES			11.00
02 R 000 000 000 701 319	STATE LUNCH PROGRAM			6,986.00
02 R 000 000 000 701 370	REV. FROM STATE AGENC.			29,641.00
02 R 000 000 000 701 370	REV. FROM STATE AGENC.			473.00
02 R 000 000 000 711 479	SUMMER FOOD PROGRAM			238,667.00
Total			275,778.00	275,778.00
Adjusting Journal Entries JE # 10				
CLIENT POST: Entry to adjust nonspendable balance at YE.				
		D.10		
01 Q 460 00	NON-SPEND FUND BALANCE		474.00	
01 Q 422 00	UNAPPROPRIATED FUND BAL			474.00
Total			474.00	474.00
Adjusting Journal Entries JE # 11				
CLIENT POST: To correct due to/from other funds and adjust misc AR				
		B.00		
01 L 230 00	DEFERRED REVENUE		10,310.00	
01 R 000 000 000 000 092	INVESTMENT EARNINGS		1,692.00	
01 R 000 000 000 000 099	MISC.-LOCAL SOURCES		1,598.00	
02 A 101 00	CASH		604.00	
06 R 000 000 000 000 092	INVESTMENT EARNINGS		244.00	
88 A 101 31	MIDDLE SCH. ACTIVITY		1,598.00	
88 L 205 00	DUE TO OTHER FUNDS		604.00	
01 A 101 00	CASH			1,598.00
01 A 116 00	INTEREST RECEIVABLE			1,692.00
01 R 000 000 000 000 096	GIFTS & BEQUESTS			10,310.00
02 A 118 00	DUE FROM OTHER FUNDS			604.00
06 A 116 00	INTEREST RECEIVABLE			244.00
88 A 101 31	MIDDLE SCH. ACTIVITY			604.00
88 A 118 00	DUE FROM OTHER FUNDS			1,598.00
Total			16,650.00	16,650.00
Adjusting Journal Entries JE # 12				
CLIENT POST: Entry to update AR/Revenue entries				
		B.10		
01 A 121 00	DUE FROM DEPT. OF EDUC.		595,628.00	
01 R 000 000 000 000 001	LEVY		11,081.00	
01 R 000 000 000 000 211	GENERAL EDUC. AID		4,669.00	
01 R 044 000 000 367 300	STATE AID		53,836.00	
04 A 101 00	CASH		4,669.00	
01 A 101 00	CASH			4,669.00
01 A 110 00	CURR PROPERTY TAXES REC			11,081.00
01 A 121 00	DUE FROM DEPT. OF EDUC.			53,836.00
01 R 000 000 000 000 211	GENERAL EDUC. AID			595,628.00
04 R 000 000 000 351 301	NON-PUBLIC AID			4,669.00
Total			669,883.00	669,883.00
Adjusting Journal Entries JE # 13				
CLIENT POST: Entry to update delinquent AR to actual and spread updated levy				
		B.11's		
01 A 101 00	CASH		46,159.00	
01 A 101 00	CASH		2,773.00	
01 A 111 21	'21 DELINQ. TAX		44,187.00	
01 L 231 00	DEF. REV.-DELINQ. TAXES		18,007.00	
01 R 000 000 000 000 001	LEVY		100,045.00	
01 R 000 000 000 740 360	SPECIAL ED.		7,202.00	
04 A 111 21	'21 DELINQ. TAX		1,891.00	
04 L 231 00	DEF. REV.-DELINQ. TAXES		882.00	
04 R 000 000 000 321 001	LEVY		2,773.00	
07 A 111 21	'21 DELINQ. TAX		34,549.00	
07 L 231 00	DEF. REV.-DELINQ. TAXES		11,610.00	
07 R 000 000 000 000 001	LEVY		46,159.00	
01 R 000 000 000 000 001	LEVY			62,194.00
01 R 000 000 000 000 001	LEVY			46,159.00
01 R 000 000 000 000 001	LEVY			2,773.00
01 R 000 000 000 000 211	GENERAL EDUC. AID			100,045.00
01 R 000 000 000 000 211	GENERAL EDUC. AID			7,202.00
04 A 101 00	CASH			2,773.00
04 R 000 000 000 321 001	LEVY			2,773.00
07 A 101 00	CASH			46,159.00
07 R 000 000 000 000 001	LEVY			46,159.00
Total			316,237.00	316,237.00

Client: **125530 - Detroit Lakes Public Schools**
Engagement: **AA 2022 - Detroit Lakes Public Schools**
Period Ending: **6/30/2022**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **3a - Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 14				
CLIENT POST: entry to adjust Fund 2 nonspendable to actual				
		D.10		
02 Q 460 00	NON-SPEND FUND BALANCE		1,408.00	
02 Q 464 00	RESTRICTED FUND BALANCE			1,408.00
Total			1,408.00	1,408.00
Adjusting Journal Entries JE # 15				
CLIENT POST: Entry to true up Federal AR after SPED updates				
		SA-3a		
01 A 122 00	DUE FROM FED THRU STATE		1,444.00	
01 R 000 000 000 140 400	FEDERAL AIDS & GRANT		7,021.00	
01 A 122 00	DUE FROM FED THRU STATE			7,021.00
01 R 000 000 000 419 421	94-142 FUNDS			1,444.00
Total			8,465.00	8,465.00
Adjusting Journal Entries JE # 100				
PBC ENTRY: Journal Entries 60090 - 60107				
		PBC		
01 A 104 00	INVESTMENTS		37.00	
01 A 104 00	INVESTMENTS		30.00	
01 A 104 00	INVESTMENTS		27.00	
01 A 104 00	INVESTMENTS		115.00	
01 A 104 00	INVESTMENTS		249.00	
01 A 104 00	INVESTMENTS		485.00	
01 A 104 00	INVESTMENTS		667.00	
01 A 104 00	INVESTMENTS		350,000.00	
01 A 104 00	INVESTMENTS		2,241,526.00	
01 A 104 00	INVESTMENTS		102.00	
01 A 104 00	INVESTMENTS		638.00	
01 A 104 02	MIDWEST INVESTMENTS		90.00	
01 E 015 110 000 000 899	MISC. EXPENSE		10,202.00	
01 E 080 400 000 000 401	GENERAL SUPPLIES		150.00	
01 E 998 211 000 000 390	PAYMENTS TO MN DISTRICTS		1,494.00	
01 E 998 211 000 000 390	PAYMENTS TO MN DISTRICTS		113.00	
01 E 998 211 000 000 390	PAYMENTS TO MN DISTRICTS		1,109.00	
01 L 206 01	ACCOUNTS PAYABLE		28,436.00	
01 L 206 01	ACCOUNTS PAYABLE		118.00	
01 L 206 01	ACCOUNTS PAYABLE		10,475.00	
01 L 206 01	ACCOUNTS PAYABLE		6,814.00	
01 L 206 01	ACCOUNTS PAYABLE		1,494.00	
01 L 206 01	ACCOUNTS PAYABLE		113.00	
01 L 206 01	ACCOUNTS PAYABLE		1,109.00	
02 A 129 00	COMMODITIES		4,462.00	
02 A 130 01	FOOD INVENTORY		15,287.00	
02 E 015 770 000 701 401	GENERAL SUPPLIES		21,157.00	
02 E 015 770 000 701 491	COMMODITIES		139,566.00	
02 E 015 770 000 714 490	FOOD		15,602.00	
02 E 015 770 000 714 495	MILK		34,542.00	
06 A 101 00	CASH		350,000.00	
06 A 101 00	CASH		2,241,526.00	
06 A 104 00	INVESTMENTS		333.00	
06 R 000 000 000 000 092	INVESTMENT EARNINGS		333.00	
18 A 101 00	CASH		170,066.00	
18 A 101 00	CASH		78,436.00	
18 E 015 110 000 051 899	MISC. EXPENSE		177,964.00	
88 Q 401 27	STUDENT COUNCIL		1,884.00	
88 Q 401 67	MS ENERGIZE WITH EXERCISE		172.00	
88 Q 401 67	MS ENERGIZE WITH EXERCISE		292.00	
88 Q 401 68	MS-IMAGINATION		125.00	
88 Q 401 69	MS-LIBRARY MEDIA CENTER		31.00	
88 Q 401 70	MS-QUEST		646.00	
88 Q 401 71	MS-SPIRIT		49.00	
88 Q 401 73	MS RED TEAM		286.00	
88 Q 401 74	MS-BLUE TEAM		2,751.00	
88 Q 401 75	MS-WHITE TEAM		183.00	
88 Q 401 76	MS-TEAM AWESOME		749.00	
88 Q 404 02	HS-BOYS SOCCER		3,556.00	
88 Q 404 03	HS-SOFTBALL		9,527.00	
88 Q 404 04	SH-BASEBALL		3,233.00	
88 Q 404 05	SH-BOYS BASKETBALL		20,303.00	
88 Q 404 08	SH-CROSS COUNTRY		6,986.00	
88 Q 404 09	SH-SPEECH		1,361.00	
88 Q 404 12	SH-FOOTBALL		35,411.00	
88 Q 404 13	SH-BOYS GOLF		6,237.00	
88 Q 404 14	SH-GYMNASTICS		103.00	
88 Q 404 15	SH-BOYS HOCKEY		15,298.00	
88 Q 404 17	SH-PROM		4,536.00	
88 Q 404 19	SH-NHS		72.00	
88 Q 404 22	SH-DANCE		17,203.00	
88 Q 404 23	SH-ATHLETIC DEPT.		85.00	

Client: **125530 - Detroit Lakes Public Schools**
 Engagement: **AA 2022 - Detroit Lakes Public Schools**
 Period Ending: **6/30/2022**
 Trial Balance: **3.00 - Trial Balance**
 Workpaper: **3a - Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
88 Q 404 25	SH-TRAPSHOOTING		10,527.00	
88 Q 404 27	SH-STUDENT COUNCIL		3,584.00	
88 Q 404 28	SH-BOYS SWIMMING		231.00	
88 Q 404 29	SH-BOYS TENNIS		5,451.00	
88 Q 404 29	SH-BOYS TENNIS		5,945.00	
88 Q 404 30	SH-TRACK		5,047.00	
88 Q 404 31	SH-VOLLEYBALL		9,991.00	
88 Q 404 32	SH-WRESTLING		4,106.00	
88 Q 404 39	SH-SPEED & STRENGTH		10,922.00	
88 Q 404 42	SH-NATIVE AMER. CLUB		6,397.00	
88 Q 404 45	SH-BPA		5,334.00	
88 Q 404 46	SH-ROBOTICS		8,167.00	
88 Q 404 49	SH-FFA		12,937.00	
88 Q 404 57	SH-LINK CREW		1,294.00	
88 Q 404 63	SH-BAND		172,608.00	
88 Q 404 64	SH-CHOIR		39,407.00	
88 Q 404 65	SH-TARGET		2,154.00	
88 Q 404 66	SH-ALC		112.00	
88 Q 404 77	SH-INTERACT		1,350.00	
88 Q 404 78	SH-GIRLS BASKETBALL		19,818.00	
88 Q 404 79	SH-GIRLS GOLF		6,327.00	
88 Q 404 80	SH-GIRLS HOCKEY		16,604.00	
88 Q 404 81	SH-GIRLS SOCCER		6,740.00	
88 Q 404 83	SH-GIRLS TENNIS		5,451.00	
88 Q 508 31	REV. SUMMARY ACTIVITIES-MS		6,069.00	
88 Q 508 41	REV. SUMMARY ACTIVITIES-HS		466,986.00	
01 A 101 00	CASH			350,000.00
01 A 101 00	CASH			2,241,526.00
01 A 101 00	CASH			10,202.00
01 L 206 01	ACCOUNTS PAYABLE			2,866.00
01 L 210 00	DUE TO OTHER MN DISTRICT			41,627.00
01 L 212 00	DUE TO OTHER GOV. UNITS			6,932.00
01 R 000 000 000 000 092	INVESTMENT EARNINGS			37.00
01 R 000 000 000 000 092	INVESTMENT EARNINGS			30.00
01 R 000 000 000 000 092	INVESTMENT EARNINGS			27.00
01 R 000 000 000 000 092	INVESTMENT EARNINGS			115.00
01 R 000 000 000 000 092	INVESTMENT EARNINGS			249.00
01 R 000 000 000 000 092	INVESTMENT EARNINGS			485.00
01 R 000 000 000 000 092	INVESTMENT EARNINGS			667.00
01 R 000 000 000 000 092	INVESTMENT EARNINGS			102.00
01 R 000 000 000 000 092	INVESTMENT EARNINGS			638.00
01 R 000 000 000 000 092	INVESTMENT EARNINGS			90.00
02 A 130 02	NON-FOOD INVENTORY			21,157.00
02 E 015 770 000 701 490	FOOD			15,287.00
02 E 015 770 000 701 490	FOOD			4,462.00
02 E 015 770 000 701 490	FOOD			50,144.00
02 R 000 000 000 701 474	COMMODITY DIST. PROG			139,566.00
06 A 104 00	INVESTMENTS			333.00
06 A 104 00	INVESTMENTS			350,000.00
06 A 104 00	INVESTMENTS			2,241,526.00
06 R 000 000 000 000 092	INVESTMENT EARNINGS			333.00
18 A 101 00	CASH			177,965.00
18 Q 423 51	FLEX BENEFIT ACCOUNT			78,436.00
18 R 015 110 000 051 099	MISC.-LOCAL SOURCES			170,066.00
88 Q 401 27	STUDENT COUNCIL			3,068.00
88 Q 401 74	MS-BLUE TEAM			2,580.00
88 Q 401 75	MS-WHITE TEAM			243.00
88 Q 401 76	MS-TEAM AWESOME			350.00
88 Q 404 02	HS-BOYS SOCCER			2,640.00
88 Q 404 03	HS-SOFTBALL			14,465.00
88 Q 404 04	SH-BASEBALL			2,700.00
88 Q 404 05	SH-BOYS BASKETBALL			19,874.00
88 Q 404 07	SH-CC SKIING			510.00
88 Q 404 08	SH-CROSS COUNTRY			5,779.00
88 Q 404 09	SH-SPEECH			488.00
88 Q 404 12	SH-FOOTBALL			47,516.00
88 Q 404 13	SH-BOYS GOLF			10,120.00
88 Q 404 14	SH-GYMNASTICS			1,365.00
88 Q 404 15	SH-BOYS HOCKEY			18,092.00
88 Q 404 17	SH-PROM			18,508.00
88 Q 404 19	SH-NHS			325.00
88 Q 404 22	SH-DANCE			12,595.00
88 Q 404 23	SH-ATHLETIC DEPT.			7,450.00
88 Q 404 25	SH-TRAPSHOOTING			10,169.00
88 Q 404 27	SH-STUDENT COUNCIL			5,774.00
88 Q 404 28	SH-BOYS SWIMMING			134.00
88 Q 404 29	SH-BOYS TENNIS			5,945.00
88 Q 404 29	SH-BOYS TENNIS			5,451.00

Client: **125530 - Detroit Lakes Public Schools**
Engagement: **AA 2022 - Detroit Lakes Public Schools**
Period Ending: **6/30/2022**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **3a - Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
88 Q 404 30	SH-TRACK			4,022.00
88 Q 404 31	SH-VOLLEYBALL			12,555.00
88 Q 404 32	SH-WRESTLING			3,578.00
88 Q 404 39	SH-SPEED & STRENGTH			12,720.00
88 Q 404 42	SH-NATIVE AMER. CLUB			1,387.00
88 Q 404 45	SH-BPA			4,229.00
88 Q 404 46	SH-ROBOTICS			2,882.00
88 Q 404 49	SH-FFA			10,544.00
88 Q 404 57	SH-LINK CREW			905.00
88 Q 404 63	SH-BAND			149,357.00
88 Q 404 64	SH-CHOIR			34,647.00
88 Q 404 65	SH-TARGET			2,340.00
88 Q 404 66	SH-ALC			9.00
88 Q 404 77	SH-INTERACT			1,022.00
88 Q 404 78	SH-GIRLS BASKETBALL			17,904.00
88 Q 404 79	SH-GIRLS GOLF			2,110.00
88 Q 404 80	SH-GIRLS HOCKEY			11,900.00
88 Q 404 81	SH-GIRLS SOCCER			8,711.00
88 Q 404 82	SH-GIRLS SWIMMING			1,715.00
88 Q 404 83	SH-GIRLS TENNIS			5,945.00
88 Q 508 31	REV. SUMMARY ACTIVITIES-MS			6,996.00
88 Q 508 41	REV. SUMMARY ACTIVITIES-HS			473,018.00
01 A 104 00	INVESTMENTS			
01 R 044 000 000 367 300	STATE AIDS			
Total			6,869,505.00	6,869,505.00
Adjusting Journal Entries JE # 101				
PBC ENTRY: PBC Entries #60111 - #60115				
06 L 221 00	CONT PAY-RETAINED		498,342.00	
06 E 041 870 000 000 545	REMODELING-BLDG.			498,342.00
Total			498,342.00	498,342.00
Adjusting Journal Entries JE # 102				
PBC ENTRY: JE #60108 - 60110				
02 E 015 770 000 701 490	FOOD		2,255.00	
18 Q 423 51	FLEX BENEFIT ACCOUNT		78,436.00	
02 E 015 770 000 701 491	COMMODITIES			2,255.00
18 A 101 00	CASH			78,436.00
Total			80,691.00	80,691.00
Adjusting Journal Entries JE # 103				
PBC- Journal Entries 60123 through 60126				
01 R 000 000 000 000 211	GENERAL EDUC. AID		2,217,970.00	
02 E 015 770 000 701 530	EQUIPMENT		21,100.00	
02 E 041 770 000 701 530	Equipment		197,489.00	
05 A 101 00	CASH		362,577.00	
06 A 101 00	CASH		197,489.00	
01 R 000 000 000 316 211	GENERAL EDUC. AID			404,514.00
01 R 000 000 000 317 211	GENERAL EDUC. AID			1,184,441.00
01 R 000 000 000 330 211	GENERAL EDUC. AID			589,934.00
01 R 000 000 000 388 211	GENERAL EDUC. AID			39,081.00
02 A 101 00	CASH			197,489.00
02 L 206 01	ACCOUNTS PAYABLE			21,100.00
05 R 000 000 000 301 211	GENERAL EDUC. AID			362,577.00
06 E 041 870 000 000 545	REMODELING-BLDG.			197,489.00
Total			2,996,625.00	2,996,625.00
Adjusting Journal Entries JE # 104				
PBC Entry 60127				
01 R 000 000 000 000 211	GENERAL EDUC. AID		362,577.00	
01 A 101 00	CASH			362,577.00
Total			362,577.00	362,577.00
Adjusting Journal Entries JE # 106				
PBC- Entry 60128 through 60129				
01 E 015 110 000 000 899	MISC. EXPENSE		10,202.00	
02 A 101 00	CASH		183.00	
02 R 000 000 000 702 601	SALES TO PUPILS		2,157.00	
04 E 500 570 000 321 319	OUTSIDE SERVICES		183.00	
99 A 162 00	AMT. PROV.-VACATION		4,899.00	
01 A 101 00	CASH			10,202.00
02 R 000 000 000 705 601	SALES TO PUPILS		2,340.00	
04 A 101 00	CASH			183.00
99 L 262 00	VACATION PAYABLE			4,899.00
Total			17,624.00	17,624.00
Adjusting Journal Entries JE # 107				
PBC Entry 60130				

Client: **125530 - Detroit Lakes Public Schools**
 Engagement: **AA 2022 - Detroit Lakes Public Schools**
 Period Ending: **6/30/2022**
 Trial Balance: **3.00 - Trial Balance**
 Workpaper: **3a - Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
01 A 101 00	CASH		20,404.00	
01 E 015 110 000 000 899	MISC. EXPENSE			20,404.00
Total			20,404.00	20,404.00
Adjusting Journal Entries JE # 108				
PBC Entry 60131 through 60132				
02 E 015 770 000 701 530	EQUIPMENT		10.00	
02 L 206 01	ACCOUNTS PAYABLE		67,427.00	
06 L 220 00	CONST CONTRACT PAY		1,831,457.00	
02 L 206 01	ACCOUNTS PAYABLE			10.00
02 R 000 000 000 701 601	SALES TO PUPILS			67,427.00
06 L 206 00	ACCOUNTS PAYABLE			1,831,457.00
Total			1,898,894.00	1,898,894.00
Adjusting Journal Entries JE # 109				
PCB Entry #60133 through 60137				
02 A 115 00	ACCOUNTS RECEIVABLE		4,480.00	
02 R 000 000 000 701 601	SALES TO PUPILS		48,942.00	
02 R 000 000 000 701 601	SALES TO PUPILS		2,924.00	
05 E 030 281 000 301 541	EQUIPMENT-REPLACED		196,000.00	
06 E 041 870 000 000 545	REMODELING-BLDG.		219,668.00	
06 L 220 00	CONST CONTRACT PAY		439,336.00	
02 A 115 00	ACCOUNTS RECEIVABLE			2,924.00
02 L 206 01	ACCOUNTS PAYABLE			48,942.00
02 R 000 000 000 701 601	SALES TO PUPILS			4,480.00
05 L 206 01	ACCOUNTS PAYABLE			196,000.00
06 E 041 870 000 000 545	REMODELING-BLDG.			439,336.00
06 L 220 00	CONST CONTRACT PAY			219,668.00
Total			911,350.00	911,350.00
Adjusting Journal Entries JE # 110				
PBC Entry 60148 through 60149				
01 Q 403 15	DISTRICT STAFF DEVELOPMENT		50,361.00	
01 Q 422 00	UNAPPROPRIATED FUND BAL		25,348.00	
01 Q 438 00	RESERVE-GIFTED/TALENTED		23,637.00	
01 Q 472 00	RESTRICTED-MA		204,096.00	
05 E 020 203 000 301 535	New Account		1,373,774.00	
05 E 020 203 000 301 559	New account		137,377.00	
05 E 030 281 000 301 535	New account		1,373,774.00	
05 E 030 281 000 301 559	New account		137,377.00	
01 Q 422 00	UNAPPROPRIATED FUND BAL			50,361.00
01 Q 422 00	UNAPPROPRIATED FUND BAL			23,637.00
01 Q 422 00	UNAPPROPRIATED FUND BAL			204,096.00
01 Q 449 00	RESERVE-CRIME LEVY			25,348.00
05 E 020 203 000 301 589	LEASE PURCHASES			137,377.00
05 E 020 203 000 301 589	LEASE PURCHASES			1,373,774.00
05 E 030 281 000 301 589	LEASE PURCHASES			137,377.00
05 E 030 281 000 301 589	LEASE PURCHASES			1,373,774.00
Total			3,325,744.00	3,325,744.00
Adjusting Journal Entries JE # 111				
PBC Entry 60150 & 60151				
01 R 000 000 000 000 397	TRA/PERA PENSION SPEC. FUNDING		4,848.00	
98 A 142 00	BUILDINGS		28,533,886.00	
98 A 143 00	EQUIPMENT		278,348.00	
98 Q 430 00	INV. IN FIXED ASSETS		479,118.00	
01 E 015 050 000 000 891	TRA/PERA SPEC. FUNDING EXP.			268.00
01 E 015 110 000 000 891	TRA/PERA SPEC. FUNDING EXP.			143.00
01 E 015 420 000 000 891	TRA/PERA SPEC. FUNDING EXP.			1,114.00
01 E 015 610 000 000 891	TRA/PERA SPEC. FUNDING EXP.			308.00
01 E 015 710 000 000 891	TRA/PERA SPEC. FUNDING EXP.			263.00
01 E 015 810 000 000 891	TRA/PERA SPEC. FUNDING EXP.			206.00
01 E 020 203 000 000 891	TRA/PERA SPEC. FUNDING EXP.			1,099.00
01 E 020 203 000 000 891	TRA/PERA SPEC. FUNDING EXP.			1,099.00
01 E 020 203 000 000 891	TRA/PERA SPEC. FUNDING EXP.			54.00
01 E 020 203 000 000 891	TRA/PERA SPEC. FUNDING EXP.			77.00
01 E 030 281 000 000 891	TRA/PERA SPEC. FUNDING EXP.			54.00
01 E 030 281 000 000 891	TRA/PERA SPEC. FUNDING EXP.			77.00
01 E 030 303 000 000 891	TRA/PERA SPEC. FUNDING EXP.			86.00
98 A 141 00	LAND IMPROVEMENTS			58,838.00
98 A 171 00	ALLOW DEPR LAND IMPR			174,000.00
98 A 172 00	ALLOW DEPR BUILDINGS			487,798.00
98 A 172 00	ALLOW DEPR BUILDINGS			479,118.00
98 A 173 00	ALLOW DEPR ON EQUIP			174,173.00
98 A 174 00	ACCUM. DEPR. VEHICLES			60,099.00
98 Q 430 00	INV. IN FIXED ASSETS			27,857,326.00
Total			29,296,200.00	29,296,200.00

Client: **125530 - Detroit Lakes Public Schools**
Engagement: **AA 2022 - Detroit Lakes Public Schools**
Period Ending: **6/30/2022**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **3a - Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 112				
PBC Entries #60152 - 60157				
04 A 115 00	ACCOUNT RECEIVABLE		12,297.00	
04 R 500 570 019 321 040	TUITION FM. PATRONS			12,297.00
Total			12,297.00	12,297.00
Adjusting Journal Entries JE # 113				
PBC Entries #60116 - 60122				
01 A 101 00	CASH		20,390.00	
01 E 015 610 000 335 186	OTHER SALARIES		24,000.00	
01 E 015 610 000 335 210	UNLICENSED FICA		1,891.00	
01 E 015 610 000 335 214	PERA		15.00	
01 E 015 610 000 335 218	TRA		1,942.00	
01 E 021 640 000 306 186	OTHER SALARIES		2,891.00	
01 E 061 811 000 000 350	REPAIR-MAINT SERV.		95.00	
01 L 206 01	ACCOUNTS PAYABLE			616.00
04 E 702 590 000 353 165	SCHOOL COUNSELOR		20,390.00	
01 E 031 710 000 000 165	SCHOOL COUNSELOR			20,390.00
01 L 201 00	SALARIES & WAGES PAYBL.			24,000.00
01 L 206 01	ACCOUNTS PAYABLE			95.00
01 L 215 00	NET PAY			2,891.00
01 L 215 10	FICA			1,891.00
01 L 215 14	NORTH DAKOTA STATE TAX			15.00
01 L 215 18	TRA			1,942.00
01 R 021 203 000 000 099	MISC.-LOCAL SOURCES			308.00
01 R 026 203 000 000 099	MISC.-LOCAL SOURCES			308.00
04 A 101 00	CASH			20,390.00
Total			72,230.00	72,230.00
Adjusting Journal Entries JE # 114				
PBC Entries #60158 - 60163				
05 E 020 203 000 301 589	LEASE PURCHASES		1,373,774.00	
98 A 142 00	BUILDINGS		199,300.00	
98 A 143 00	EQUIPMENT		1,373,774.00	
98 A 172 00	ALLOW DEPR BUILDINGS		1,242.00	
98 Q 430 00	INV. IN FIXED ASSETS		2,999.00	
05 E 020 203 000 301 535	New Account			1,373,774.00
98 A 172 00	ALLOW DEPR BUILDINGS			2,999.00
98 Q 430 00	INV. IN FIXED ASSETS			1,242.00
98 Q 430 00	INV. IN FIXED ASSETS			1,373,774.00
98 Q 430 00	INV. IN FIXED ASSETS			199,300.00
Total			2,951,089.00	2,951,089.00
Adjusting Journal Entries JE # 115				
PBC Entries #60164-60166				
01 E 080 400 000 000 535	New Account		1,112,921.00	
01 E 080 400 000 000 589	New Account			1,112,921.00
Total			1,112,921.00	1,112,921.00
Adjusting Journal Entries JE # 199				
PBC Entries - Closing entries (SMS)				
01 A 101 00	CASH		2,104.00	
01 A 101 00	CASH		135.00	
01 L 206 01	ACCOUNTS PAYABLE		2,868.00	
02 E 015 770 000 701 341	LIABILITY INSURANCE		2,104.00	
01 E 015 110 000 000 899	MISC. EXPENSE			2,868.00
01 E 015 940 000 000 341	LIABILITY INSURANCE			2,104.00
01 R 000 000 000 000 099	MISC.-LOCAL SOURCES			135.00
02 A 101 00	CASH			2,104.00
Total			7,211.00	7,211.00
Adjusting Journal Entries JE # 900				
CLIENT DO NOT POST: Entry to adjust revenue restrictions				
01 Q 422 00	UNAPPROPRIATED FUND BAL		663,028.00	
04 Q 464 00	RESERVE - COMM SERVICE		237,928.00	
05 Q 462 00	ASSIGNED FUND BALANCE-CAPITAL		765,313.00	
04 Q 431 00	RESERVE-COMM. ED.			102,545.00
04 Q 432 00	RESERVE-ECFE			91,377.00
04 Q 444 00	RESERVE-SCHOOL READINESS			11,239.00
04 Q 447 00	RESERVE-ABE			32,767.00
05 Q 424 00	RESERVE-OPERATING CAPITAL			13,957.00
05 Q 467 00	RESERVE-LTFM			1,414,384.00
Total			1,666,269.00	1,666,269.00
Total Adjusting Journal Entries			72,616,297.00	72,616,297.00
Total All Journal Entries			72,616,297.00	72,616,297.00

Minnesota Department of Education
 Levy Limitation and Certification Report
 2022 Payable 2023

District Number-Type: 0022-01
 District Name: Detroit Lakes Public School District
 Home County: BECKER

Date Printed: 12/13/22
 Limits Updated: 11/30/22
 Certified Submitted: 12/13/22

	LIMIT	PROPOSED	CERTIFIED
SUBTOTALS BY LEVY CATEGORY			
GENERAL - RMV VOTER - JOBZ EXEMPT	0.00	0.00	0.00
GENERAL - RMV OTHER - JOBZ EXEMPT	2,192,706.10	2,192,706.10	2,192,706.10
GENERAL - NTC VOTER - JOBZ EXEMPT	0.00	0.00	0.00
GENERAL - NTC OTHER - JOBZ EXEMPT	1,891,810.18	1,891,803.01	1,891,810.18
COMMUNITY SERVICE - NTC OTHER - JOBZ EXEMPT	230,761.51	230,761.51	230,761.51
GENERAL DEBT - NTC VOTER - JOBZ NONEXEMPT	3,936,600.62	3,938,369.03	3,936,600.62
GENERAL DEBT - NTC OTHER - JOBZ NONEXEMPT	787,693.34	787,709.11	787,693.34
OPEB DEBT - NTC VOTER - JOBZ NONEXEMPT	0.00	0.00	0.00
OPEB DEBT - NTC OTHER - JOBZ NONEXEMPT	0.00	0.00	0.00
SUBTOTALS BY FUND			
GENERAL FUND	4,084,516.28	4,084,509.11	4,084,516.28
COMMUNITY SERVICES FUND	230,761.51	230,761.51	230,761.51
GENERAL DEBT SERVICE FUND	4,724,293.96	4,726,078.14	4,724,293.96
OPEB/PENSION DEBT SERVICE FUND	0.00	0.00	0.00
SUBTOTALS BY TAX BASE			
REFERENDUM MARKET VALUE	2,192,706.10	2,192,706.10	2,192,706.10
NET TAX CAPACITY	6,846,865.65	6,848,642.66	6,846,865.65
SUBTOTALS BY TRUTH IN TAXATION CATEGORY			
VOTER APPROVED	3,936,600.62	3,938,369.03	3,936,600.62
OTHER	5,102,971.13	5,102,979.73	5,102,971.13
TOTAL LEVY			
TOTAL LEVY	9,039,571.75	9,041,348.76	9,039,571.75

The school district must submit the completed original of this form to the home county auditor by December 28, 2022. A duplicate form must be submitted to Minnesota Department of Education, School Finance Division, 400 NE Stinson Blvd., Minneapolis, MN 55413, by January 7, 2023.

The certified levy listed above is the levy voted by the school board for taxes payable in 2023.

Signature of School Board Clerk _____

Date of Certification _____

I. COMPUTATION OF 2022 PAYABLE 2023 LEVY LIMITATION BY FUND (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TAC/MAX EFF ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP			N/A			
GEN-RMV OTHER-EXEMP	2,464,783.89	272,077.79-	N/A			2,192,706.10
GEN-NTC VOTER-EXEMP			N/A			
GEN-NTC OTHER-GENED	N/A	N/A	N/A	N/A	N/A	N/A
GEN-NTC OTHER-EXEMP	2,102,750.06	212,138.98-	1,199.10			1,891,810.18
TOTAL GENERAL	4,567,533.95	484,216.77-	1,199.10			4,084,516.28
COM SERV-EXEMP	230,644.38	141.53	24.40-			230,761.51
DEBT-VOTER-NONEXEMP	4,000,036.21	65,636.53-	2,200.94			3,936,600.62
DEBT-OTHER-NONEXEMP	803,435.74	15,742.40-				787,693.34
TOTAL DEBT SERV	4,803,471.95	81,378.93-	2,200.94			4,724,293.96
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	9,601,650.28	565,454.17-	3,375.64			9,039,571.75

II. COMPARISON OF 2021 PAYABLE 2022 LEVY LIMITATION WITH 2022 PAYABLE 2023 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2021 PAY 2022 LIMITATION	2022 PAY 2023 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	4,606,730.46	4,084,516.28	522,214.18-	11.34-
COMMUNITY SERVICE	225,196.80	230,761.51	5,564.71	2.47
GENERAL DEBT SERVICE	3,915,312.41	4,724,293.96	808,981.55	20.66
OPEB DEBT SERVICE				
TOTAL	8,747,239.67	9,039,571.75	292,332.08	3.34

III. COMPARISON OF 2021 PAYABLE 2022 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2022 PAYABLE 2023 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2021 PAY 2022 CERTIFIED LEVY + ADJUSTMENTS	2022 PAY 2023 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	4,606,730.46			
COMMUNITY SERVICE	225,196.80			
GENERAL DEBT SERVICE	3,915,312.41			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	8,747,239.67			

DATE: September 22, 2022

TO: Mark Jenson, Superintendent and Board of Education

FROM: Jason Kuehn, Director of Finance and Operations

SUBJECT: **Certification of 2022 Tax Levy Payable in 2023 for the 2023-24 School Year**

The school board is required to certify to the county auditor of Ottertail and Becker County the school district's preliminary 2022 Payable 2023 Property Tax Levy by September 30, 2022. The district will certify the maximum levy, as certifying the preliminary levy in this manner allows for adjustments prior to the final levy certification in December. Attached are pages 30 and 31 of the Levy Limitation and Certification document from the Minnesota Department of Education (MDE) which show detailed levy amounts broken down by category.

Preliminary figures indicate that the school district portion of the property tax levy increased by 3.34% from a year ago to \$9,039,571.75. Last year's levy amount was \$8,747,239.67. The figures presented are preliminary and may change in the coming months.

During the regularly scheduled board meeting on Monday, December 19th at 6:00 PM, the school board will discuss the payable 2023 levy and the current year budget (Fiscal Year 2023). At this meeting there will be an opportunity for the public to speak. The final levy certification will be approved at the same meeting.

Administration and Finance Committee recommends to approve the maximum for 2022 Payable 2023 Proposed Property Tax Levy.



ISD #22 – Detroit Lakes Public Schools

Public Hearing for Taxes
Payable in 2023

DECEMBER 19, 2022

PRESENTED BY:

JASON KUEHN,

DIRECTOR OF FINANCE &
OPERATIONS

Minnesota State Law Requirements

A Public Meeting...

- Between November 25th & December 28th
- At 6:00 PM or later
- May be part of regularly scheduled meeting
- Must allow for public comments
- May adopt final levy at same meeting

...and Presentation of:

- Current year budget
- Proposed property tax levy

Hearing Agenda

- Background Information on School Funding
- District's Budget
- District's Proposed Tax Levy for Taxes Payable in 2023
- Public Comments

MN Legislature Must Set Funding for Minnesota Public Schools

Minnesota Constitution ARTICLE XIII

MISCELLANEOUS SUBJECTS

Section 1

“UNIFORM SYSTEM OF PUBLIC SCHOOLS. The stability of a republican form of government depending mainly upon the intelligence of the people, it is the duty of the legislature to establish a general and uniform system of public schools. The *legislature shall make such provisions by taxation or otherwise* as will secure a thorough and efficient system of public schools throughout the state.”

As a Result,
Funding is
Highly
Regulated

State Sets:

- Formulas which determine revenue; most revenue based on specified amounts per pupil
- Tax policy for local schools
- Maximum authorized property tax levy
 - Districts can levy less, but not more than amount authorized by state, unless approved by voters in November

State also authorizes school board to submit referendums for operating & capital needs to voters for approval

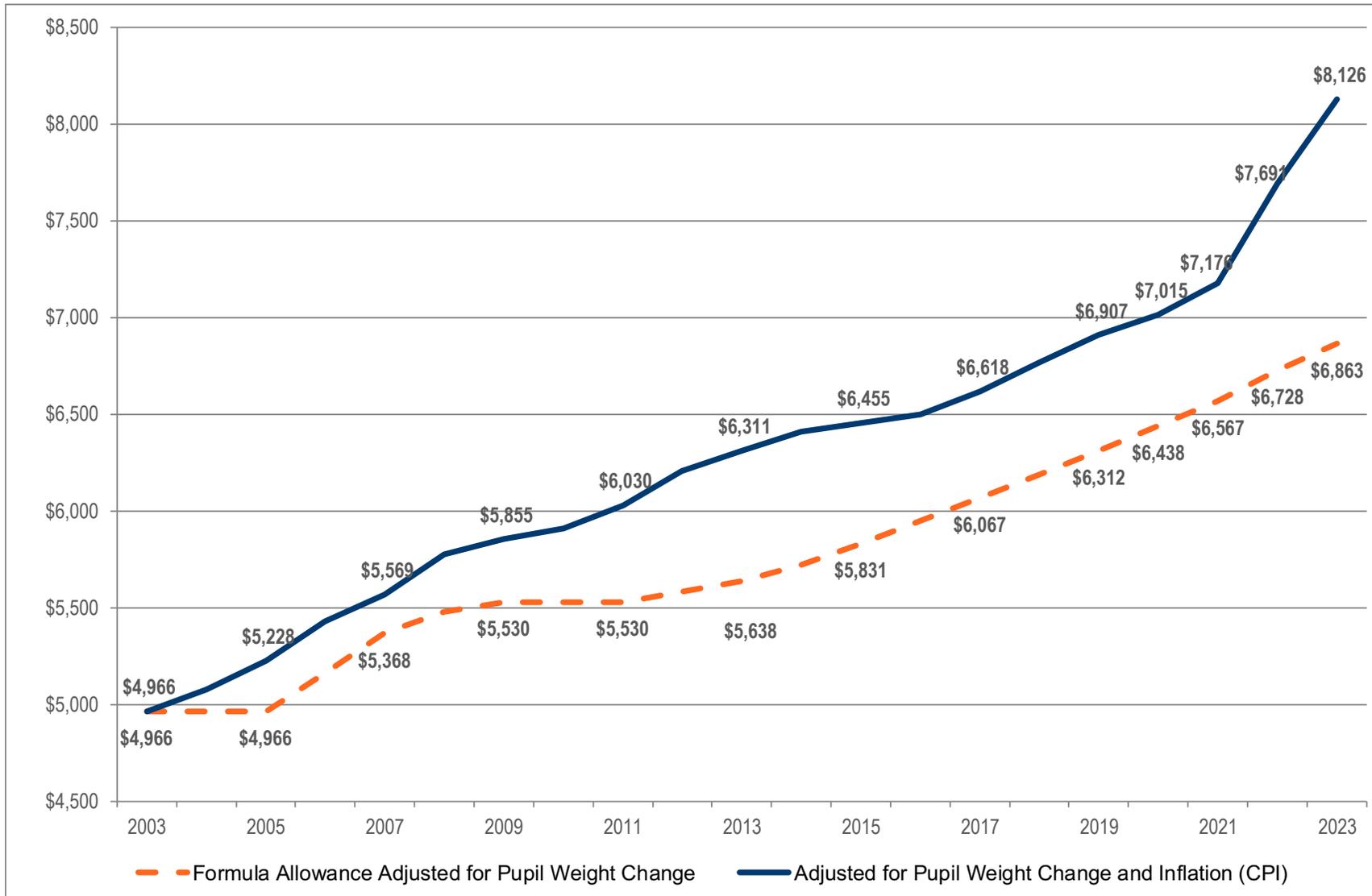
Basic General Education Formula Lags Inflation

- Since 2002-03, state General Education Revenue formula has not kept pace with inflation
- For Fiscal Year 2021-22, an increase of 2.45% or \$161 over previous year was approved
- For Fiscal Year 2022-23, an increase of 2.00% or \$135 over previous year was approved

Per-pupil allowance for Fiscal Year 2022-23 of \$6,863 would need to increase by another \$1,263 (18.4%) to have kept pace with inflation since 2002-03, resulting in an allowance of \$8,126

General Education Formula Allowance, 2003-2023

Adjusted for Pupil Weight Change and Inflation (CPI)



Source: MDE June 2022 Inflation Estimates

According to MN Department of Education (MDE):

FY 2021 costs of providing programs were underfunded statewide by \$591 million

By FY 2025 costs of providing programs statewide will be underfunded by \$806 million



Primary options to bridge funding gap are to cut regular program budgets or increase referendum revenue, most districts have done both

Underfunding
of Special
Education

Change in Tax Levy does not Determine Change in Budget



Tax levy is based on many state-determined formulas plus voter approved referendums



Some increases in tax levies are revenue neutral, offset by reductions in state aid



Expenditure budget is limited by state-set revenue formulas, voter-approved levies & fund balance



An increase in school taxes does not always correlate to an equal increase in budget

Difference in Levy Cycles



School District:

- Budget year begins July 1st
- 2023 taxes provide revenue for 2023-24 fiscal year
- Budget adopted in June 2023



City/County:

- Budget year begins Jan. 1st
- 2023 taxes provide revenue for 2023 calendar year budget

Budget Information

Because approval of school district budget lags certification of tax levy by six months, state requires only current year budget information be presented at this hearing. Fiscal Year 2023-24 budget will be adopted by School Board in June 2023.

School district budgets are divided into separate funds, based on purposes of revenue, as required by law.

Our District's Funds:

- General
- Food Service
- Community Service
- Building Construction
- Debt Service

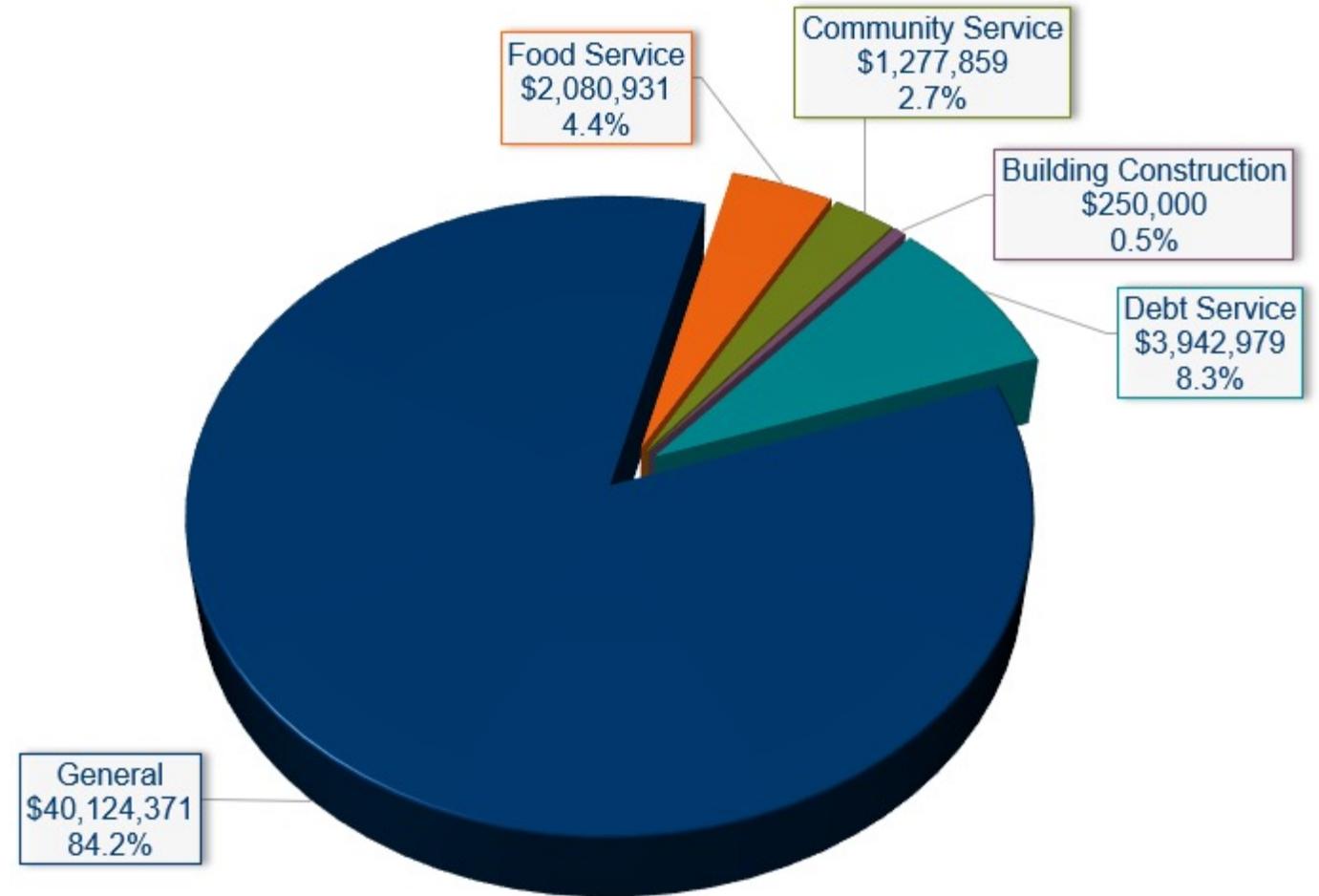


District Revenues & Expenditures
Actual for FY 2022, Budget for FY 2023

FUND	FISCAL 2022 BEGINNING	2021-22 ACTUAL		JUNE 30, 2022 ACTUAL	2022-23 BUDGET		JUNE 30, 2023 PROJECTED
	FUND BALANCES	REVENUES & TRANSFERS IN	EXPENDITURES & TRANSERS OUT	FUND BALANCES	REVENUES & TRANSERS IN	EXPENDITURES & TRANSFERS OUT	FUND BALANCES
General/Restricted	\$3,279,210	\$4,955,780	\$4,576,992	\$3,657,998	\$4,701,788	\$4,599,340	\$3,760,446
General/Other	11,380,544	33,503,795	34,677,788	10,206,551	35,422,583	35,612,535	10,016,599
Food Service	1,079,152	2,260,535	2,183,128	1,156,559	2,080,931	2,159,444	1,078,046
Community Service	477,914	1,354,401	1,189,252	643,063	1,277,859	1,304,607	616,315
Building Construction	6,648,029	277,965	8,348,773	(1,422,780)	250,000	3,218,000	(4,390,780)
Debt Service	434,388	3,883,617	3,702,531	615,474	3,942,979	3,846,931	711,522
Total All Funds	\$23,299,237	\$46,236,093	\$54,678,465	\$14,856,865	\$47,676,140	\$50,740,857	\$11,792,148

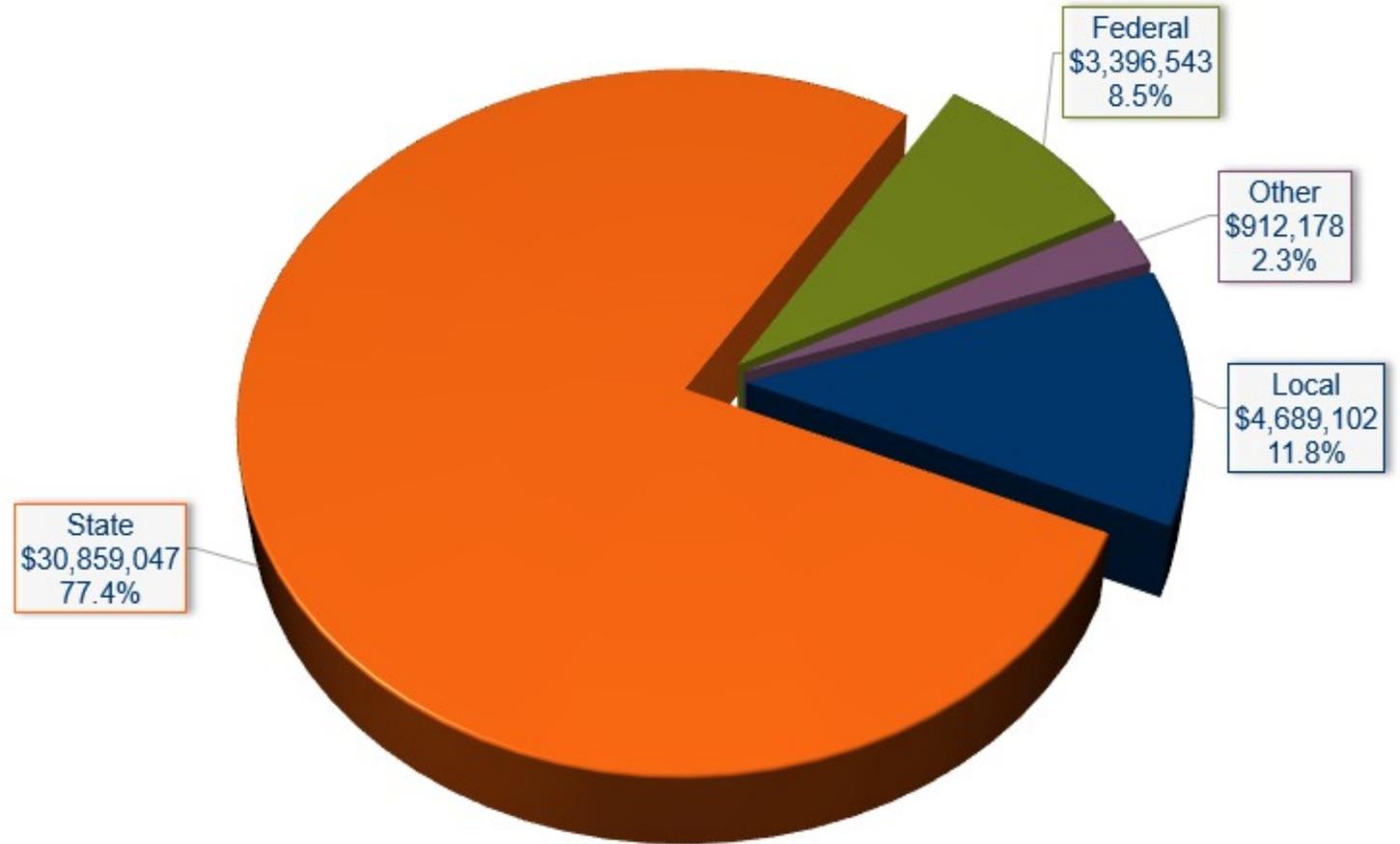
Revenue - All Funds -

2022-23 Budget
\$47,676,140



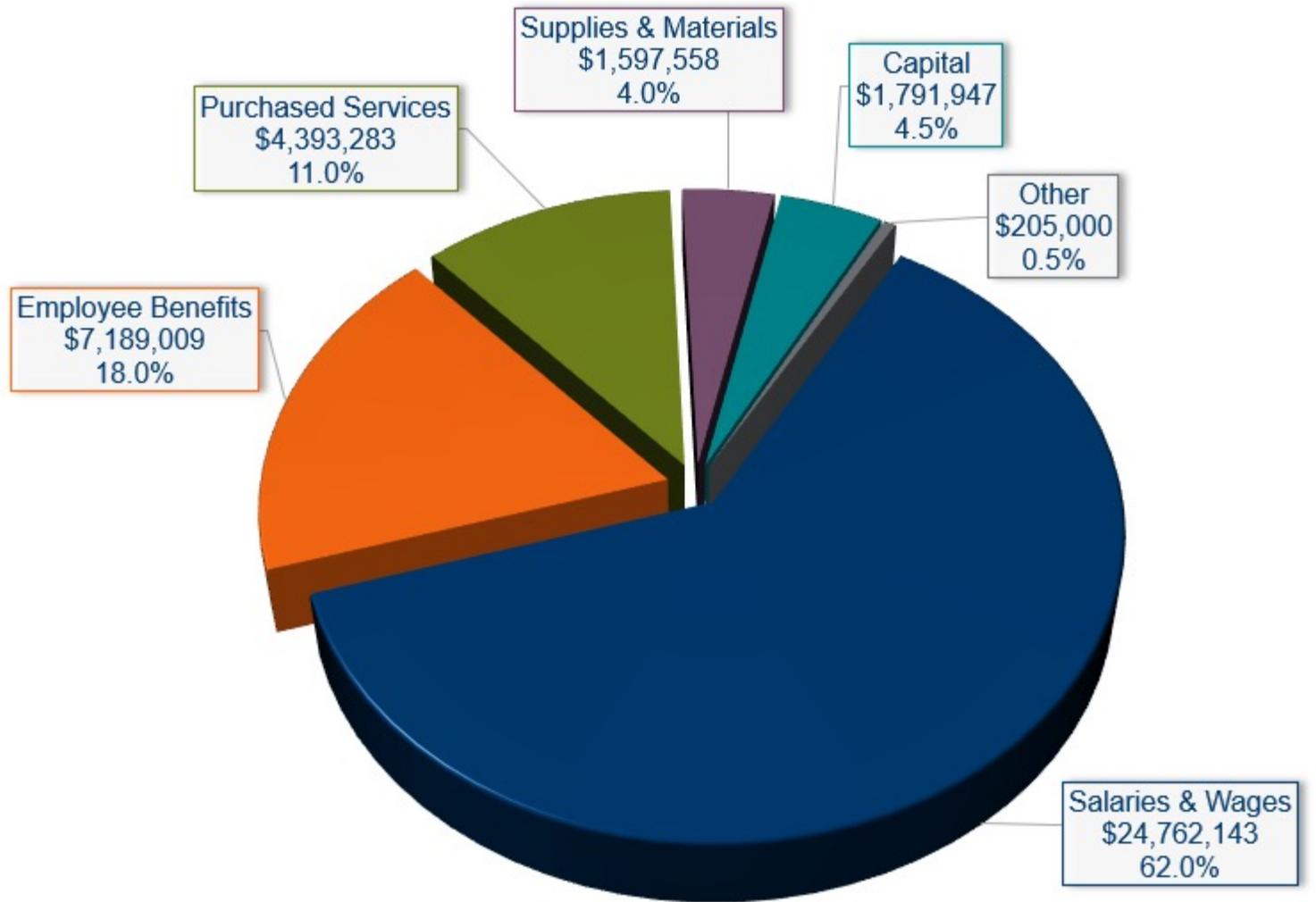
General Fund Revenue

2022-23 Budget
\$39,856,870



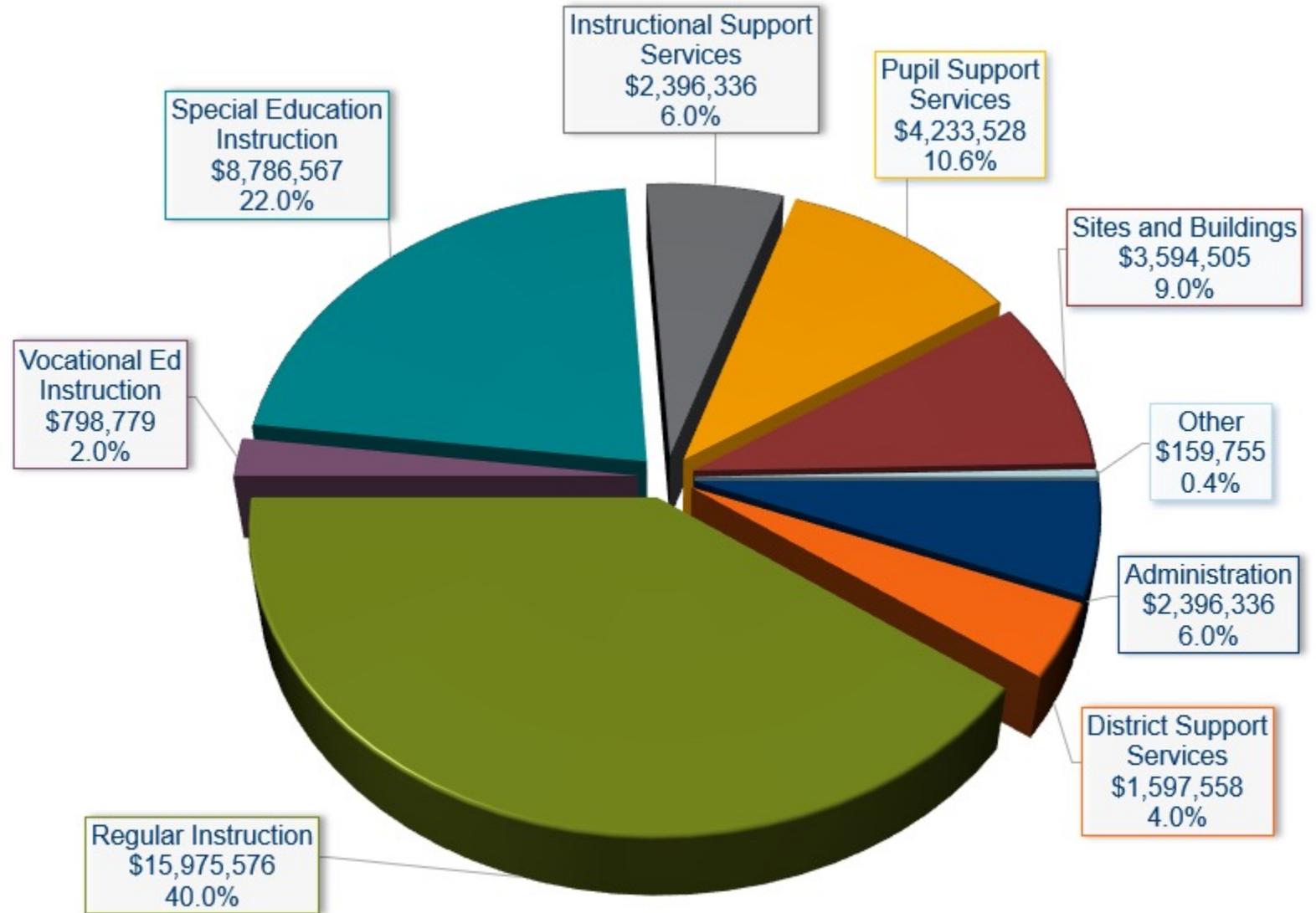
General Fund Expenditures - by Object -

2022-23 Budget
\$39,938,940



General Fund Expenditures - by Program -

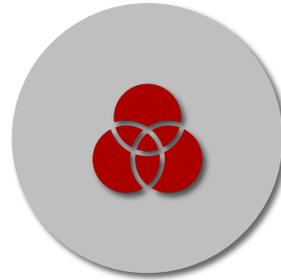
2022-23 Budget
\$39,938,940



Payable 2023 Property Tax Levy



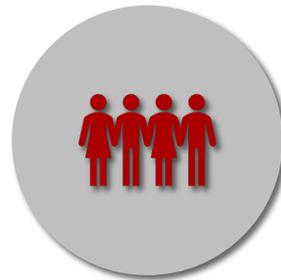
Determination of levy



Comparison of 2022 to 2023 levies



Reasons for changes in tax levy



Impact on taxpayers

Property Tax Background

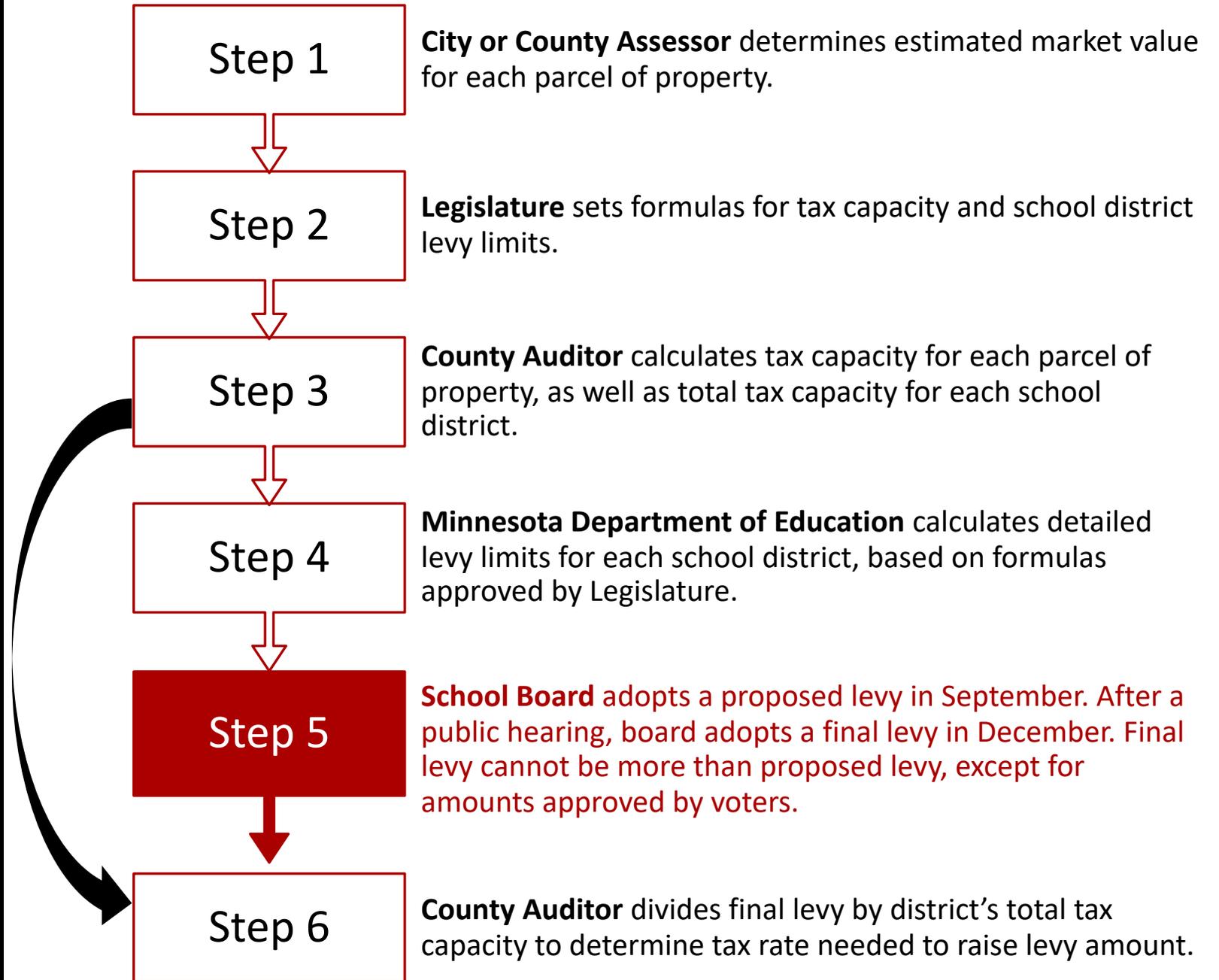
- Every owner of taxable property pays property taxes to various “taxing jurisdictions” (county, city/township, school district, special districts) in which property is located
- Each taxing jurisdiction sets own tax levy, often based on limits in state law
- County sends bills, collects taxes from property owners & distributes funds back to other taxing jurisdictions

School District Property Taxes

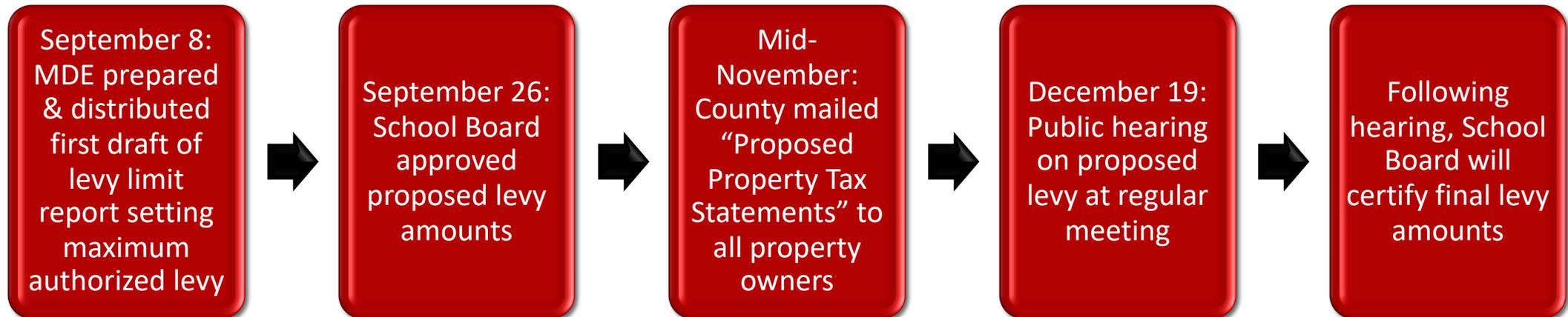
- Each school district may levy taxes in over 40 different categories
- Maximum levy amounts (calculated by MDE) for each category are set by:
 - State law
 - Voter approval
- Property Tax Process
 - Key steps in process are summarized on next slide
 - Any of these steps may affect taxes on a parcel of property, but district has control over only 1 of 6 steps

School District Property Tax Process

Note: For certain levy categories, tax rates & levy amounts are based on referendum market value, rather than tax capacity.



Approval of District's Tax Levy in 2022 (Payable 2023)





Overview of District's Proposed Tax Levy

- Proposed Payable 2023 tax levy is an increase from 2022 of \$292,332 or 3.3%
- Changes by levy category and reasons for major increases & decreases in levy are included on following slides

Comparison of Actual Tax Levy Payable in 2022 to Proposed Levy Payable in 2023

Fund Levy Category	Actual Levy Payable in 2022	Proposed Levy Payable in 2023	\$ Change	% Change
General				
Local Optional Revenue (LOR)	\$693,145	\$697,569	\$4,424	
Equity	529,469	492,096	(37,373)	
Operating Capital	337,058	352,139	15,081	
Alternate Teacher Compensation	264,078	259,472	(4,606)	
Achievement and Integration	103,988	96,408	(7,580)	
Long Term Facilities Maintenance	949,258	674,964	(274,294)	
Instructional Lease	266,087	279,756	13,669	
Other	460,359	466,111	5,752	
Prior Year Adjustments	1,003,288	766,002	(237,287)	
Total, General Fund	\$4,606,730	\$4,084,516	(\$522,214)	-11.3%
Community Service				
Basic Community Education	\$138,617	\$138,617	\$0	
Early Childhood Family Education	83,800	89,420	5,620	
Other	1,901	2,608	707	
Prior Year Adjustments	879	117	(762)	
Total, Community Service Fund	\$225,197	\$230,762	\$5,565	2.5%
Debt Service				
Voter Approved	\$3,491,546	\$4,000,036	\$508,490	
Other	442,155	437,798	(4,357)	
Long Term Facility Maintenance	87,553	365,638	278,085	
Reduction for Debt Excess	(111,430)	(81,290)	30,139	
Prior Year Adjustments	5,488	2,112	(3,376)	
Total, Debt Service Fund	\$3,915,312	\$4,724,294	\$808,982	20.7%
Total Levy, All Funds	\$8,747,240	\$9,039,572	\$292,332	3.3%
Subtotal by Truth in Taxation Categories:				
Voter Approved	3,400,618	3,936,601	535,983	
Other	5,346,622	5,102,971	(243,651)	
Total	\$8,747,240	\$9,039,572	\$292,332	3.3%

Explanation of Levy Changes

Category:

General & Debt Service Funds – Long Term Facilities Maintenance (LTFM)

Change:

-\$274,294 (General Fund) and +\$278,085 (Debt Service Fund)

Use of Funds:

Facilities Maintenance and Bond Payments

Reasons for Changes:

- LTFM revenue is based on a per pupil formula and state-approved project costs
- For projects financed by bond proceeds, a portion of General Fund LTFM revenue is transferred to the Debt Service Fund to cover bond payments

Explanation of Levy Changes

Category:

General Fund – Prior Year Adjustments

Change:

-\$237,287

Use of Funds:

Various

Reason for Change:

Initial levies are based on estimates. In later years, amounts are updated and levies are retroactively adjusted.

Explanation of Levy Changes

Category:

Debt Service Fund – Voter Approved

Change:

+\$508,490

Use of Funds:

Bond Payments

Reasons for Change:

- District voters authorized the issuance of up to \$49,800,000 in bonds in 2018 election. In 2019, the District issued bonds totaling \$47,445,000, leaving a remaining unused authority of \$2,435,000. District issued the remaining \$2,435,000 in 2022.
- Levies are coordinated with other capital & debt levies to maintain a tax rate that is lower than taxes payable 2022.

Factors Impacting Individual Taxpayers' School Taxes

Many factors can cause a tax bill for an individual property to increase or decrease from year to year

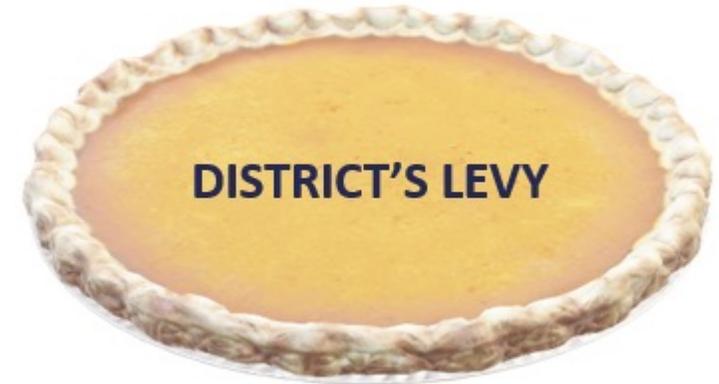
- Changes in value of individual property
- Changes in total value of all property within District
- Increases or decreases in levy amounts caused by changes in state funding formulas, local needs & costs, voter-approved referendums & other factors

What's happening with each slice?

Higher Market Value Increase = Bigger Slice



Lower Market Value Increase = Smaller Slice



Each Property Owner pays a portion of the pie

Impact of Property Valuations

Two properties in the district

- Both houses are valued at \$100,000

Total levy of \$500

- Each property will pay \$250 of levy

\$100,000



\$100,000



Impact of Property Valuations

Two properties in the district

- Orange house value increases by 10%
- Blue house value increases by 25%

Total levy of \$500

- School District will still generate the same amount of levy even though values increased
- Orange house pays less
- Blue house pays more

\$110,000



\$125,000



Four Year School Levy Comparison

- Examples include school district taxes only & are shown based on no change and a 22.1% increase in property value for residential homes over the past four years
 - Actual changes in value may be more or less than this for any parcel of property
 - Intended to provide a fair representation of what happened to school district property taxes over this period for typical properties
- Amounts for 2023 are preliminary estimates; final amounts could change slightly
- Estimates prepared by Ehlers (District's municipal financial advisors)

Estimated Changes in School Property Taxes, 2020 to 2023

Based on No Changes in Property Values

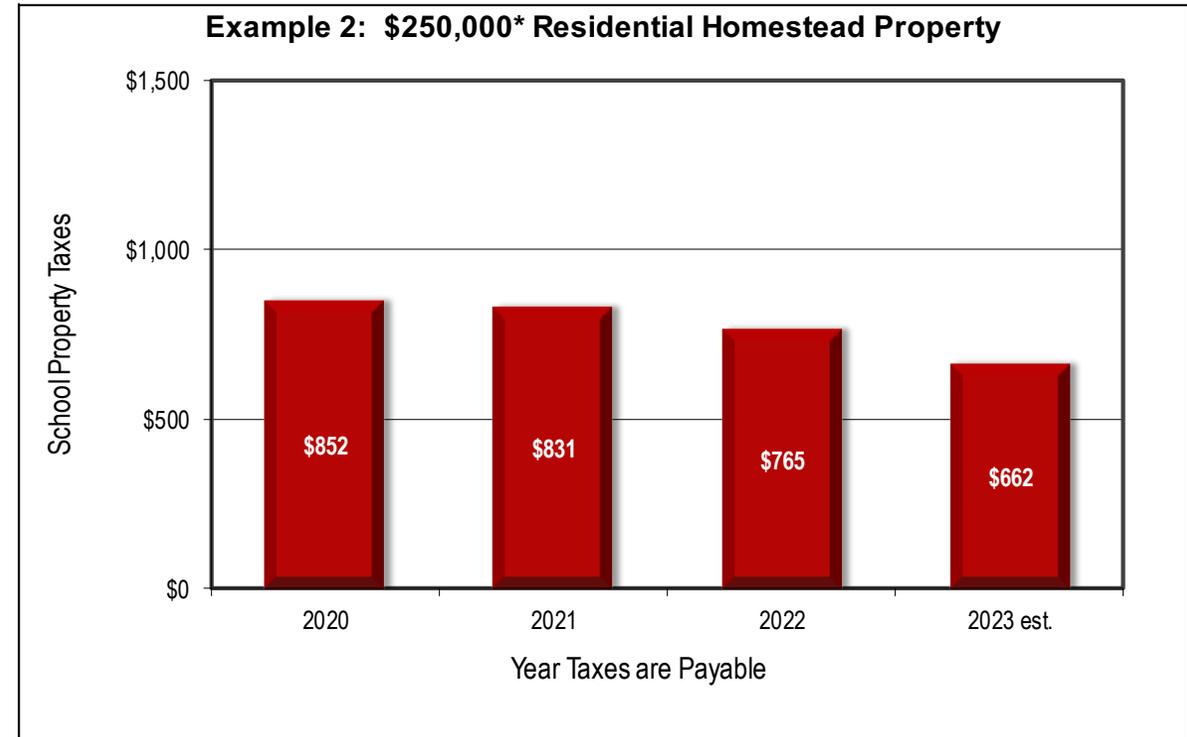
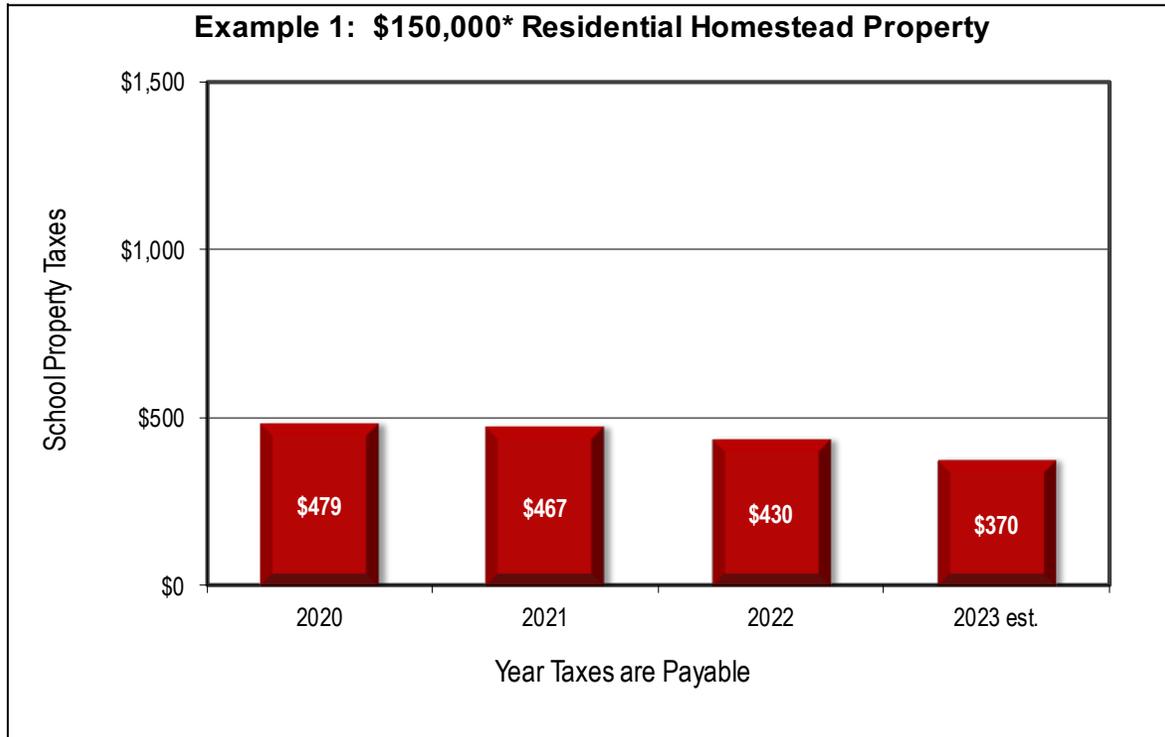
Type of Property	Estimated Market Value	Actual Taxes Payable in 2020	Actual Taxes Payable in 2021	Actual Taxes Payable in 2022	Estimated Taxes Payable in 2023	Change in Taxes 2020 to 2023	Change in Taxes 2022 to 2023
Residential Homestead	\$100,000	\$293	\$286	\$263	\$224	-\$69	-\$39
	150,000	479	467	430	370	-109	-60
	200,000	665	649	597	516	-149	-81
	250,000	852	831	765	662	-190	-103
	300,000	1,038	1,012	932	808	-230	-124
	400,000	1,411	1,376	1,267	1,100	-311	-167
	500,000	1,767	1,723	1,587	1,377	-390	-210
Commercial/ Industrial	\$250,000	\$1,259	\$1,227	\$1,133	\$1,009	-\$250	-\$124
	500,000	2,680	2,611	2,413	2,154	-526	-259
	750,000	4,100	3,995	3,692	3,300	-800	-392
	1,000,000	5,521	5,379	4,971	4,445	-1,076	-526
Agricultural Homestead (average value per acre of land and buildings)	\$3,000	\$2.24	\$2.09	\$1.81	\$1.42	-\$0.83	-\$0.40
	4,000	\$3.00	\$2.79	\$2.43	1.88	-1.11	-0.54
	5,000	\$3.74	\$3.48	\$3.03	2.36	-1.38	-0.67
	6,000	\$4.49	\$4.18	\$3.64	2.83	-1.65	-0.80
Agricultural Non-homestead (average value per acre of land and buildings)	\$3,000	\$4.49	\$4.18	\$3.64	\$2.83	-\$1.65	-\$0.80
	4,000	\$5.98	\$5.58	\$4.84	3.78	-2.21	-1.07
	5,000	\$7.48	\$6.97	\$6.05	4.73	-2.76	-1.33
	6,000	\$8.98	\$8.37	\$7.27	5.66	-3.32	-1.61
Seasonal Recreational Residential	\$150,000	\$322	\$313	\$291	\$274	-\$48	-\$17
	250,000	537	522	486	457	-80	-29
	500,000	1,074	1,045	971	914	-160	-57

General Notes

1. Amounts are based on school district taxes only, and do not include taxes for city or township, county, state, or other taxing jurisdictions.
2. Estimates of taxes payable in 2023 are preliminary, based on the best data available.
3. For all examples of properties, taxes are calculated based on no changes in estimated market value from 2020 to 2023.
4. For agricultural property, estimates of taxes include impact of School Building Bond Agricultural Credit. Average value per acre is total estimated market value of all land and buildings, divided by total acres. Homestead examples do not include value of house, garage, and one acre, for which tax impact will be same as on a residential homestead property. This calculation does not include impact of Agricultural Homestead Credit, which reduces taxes on each parcel of agricultural homestead property by varying amounts.

Estimated Changes in School Property Taxes, 2020-23

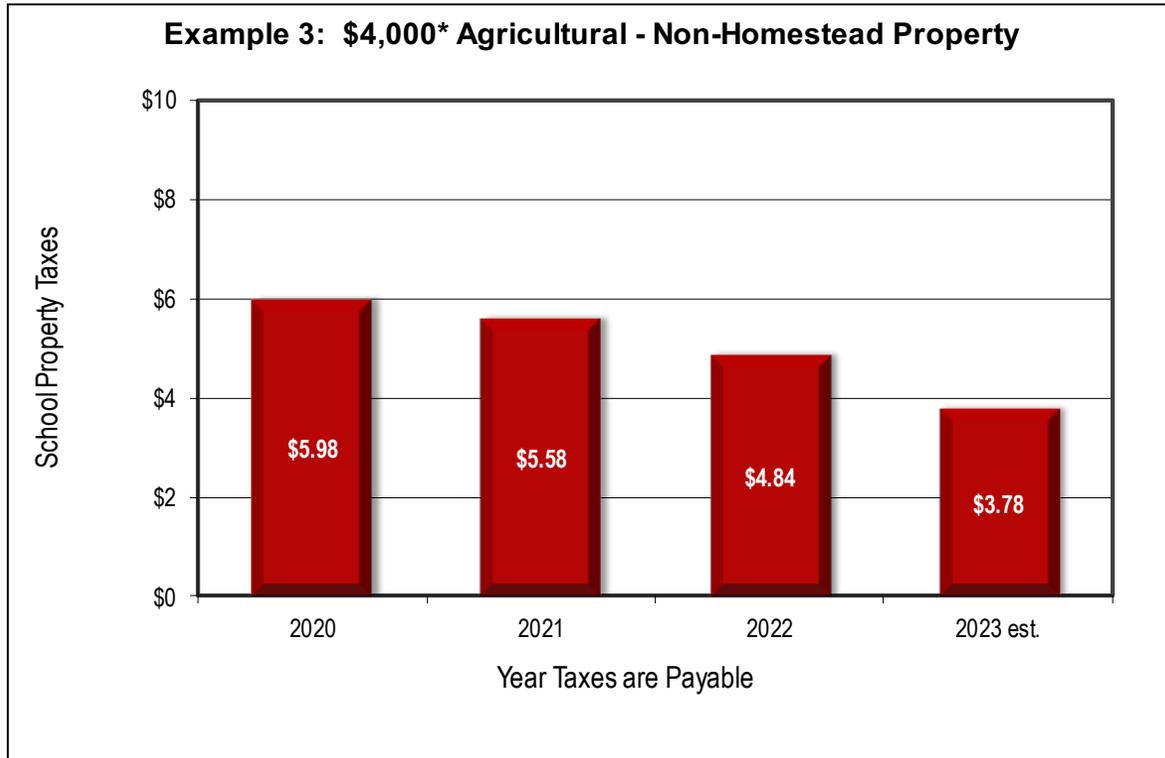
Based on No Changes in Property Value



* Estimated market value for taxes payable in 2023. Taxes are calculated based on no changes in market value from 2020 to 2023.

Estimated Changes in School Property Taxes, 2020-23

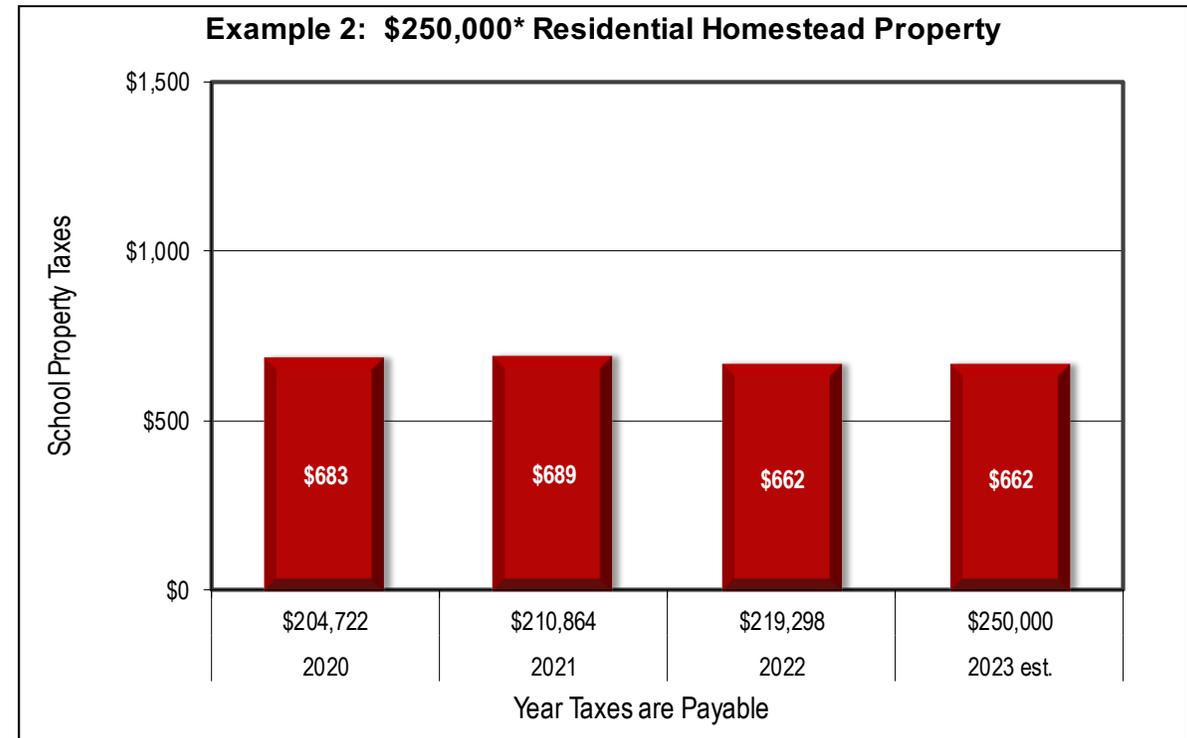
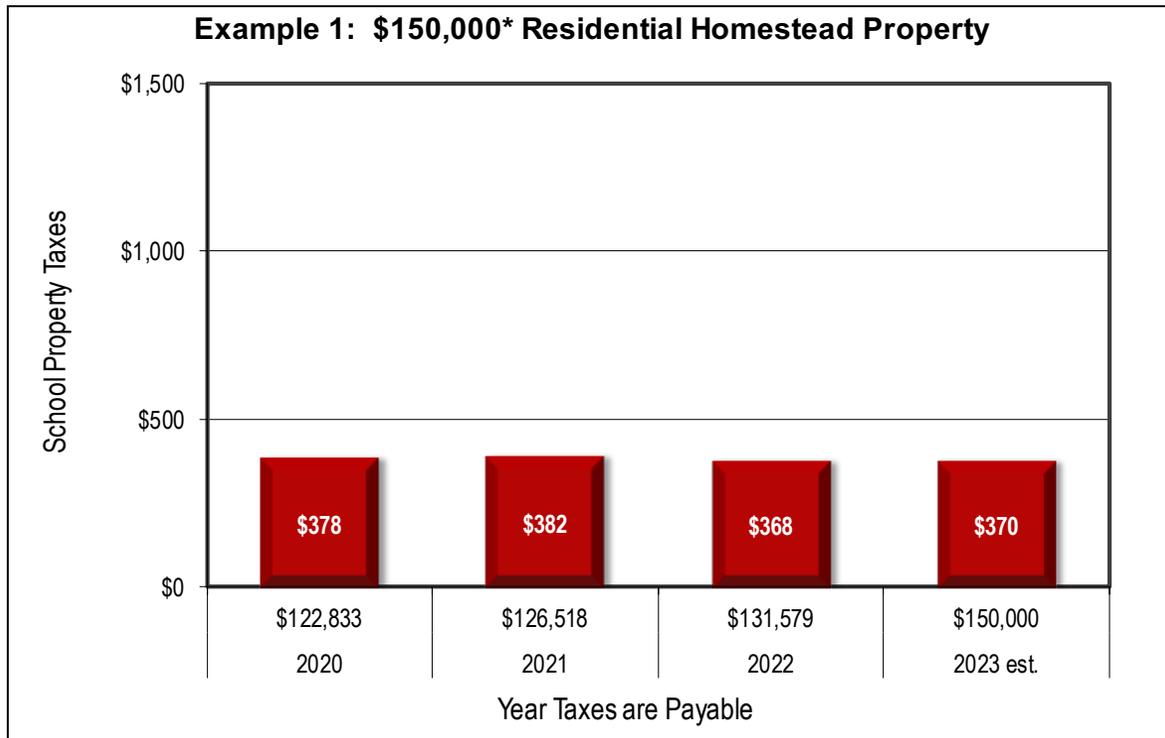
Based on No Changes in Property Value



* Estimated market value for taxes payable in 2023. Taxes are calculated based on no changes in market value from 2020 to 2023.

Estimated Changes in School Property Taxes, 2020-23

Based on 22.1% Cumulative Changes in Property Value



* Estimated market value for taxes payable in 2023. Taxes are calculated based on changes in market value of 3.0% from 2020 to 2021, 4.0% from 2021 to 2022 and 14.0% from 2022 to 2023.

State Property Tax Refunds & Deferral

Homestead Credit Refund

- Available for all homestead property, both residential and agricultural (house, garage and one acre (HGA) only)
- Refund is sliding scale, based on total property taxes and income (maximum refund is \$2,930 for homeowners and \$2,280 for renters)

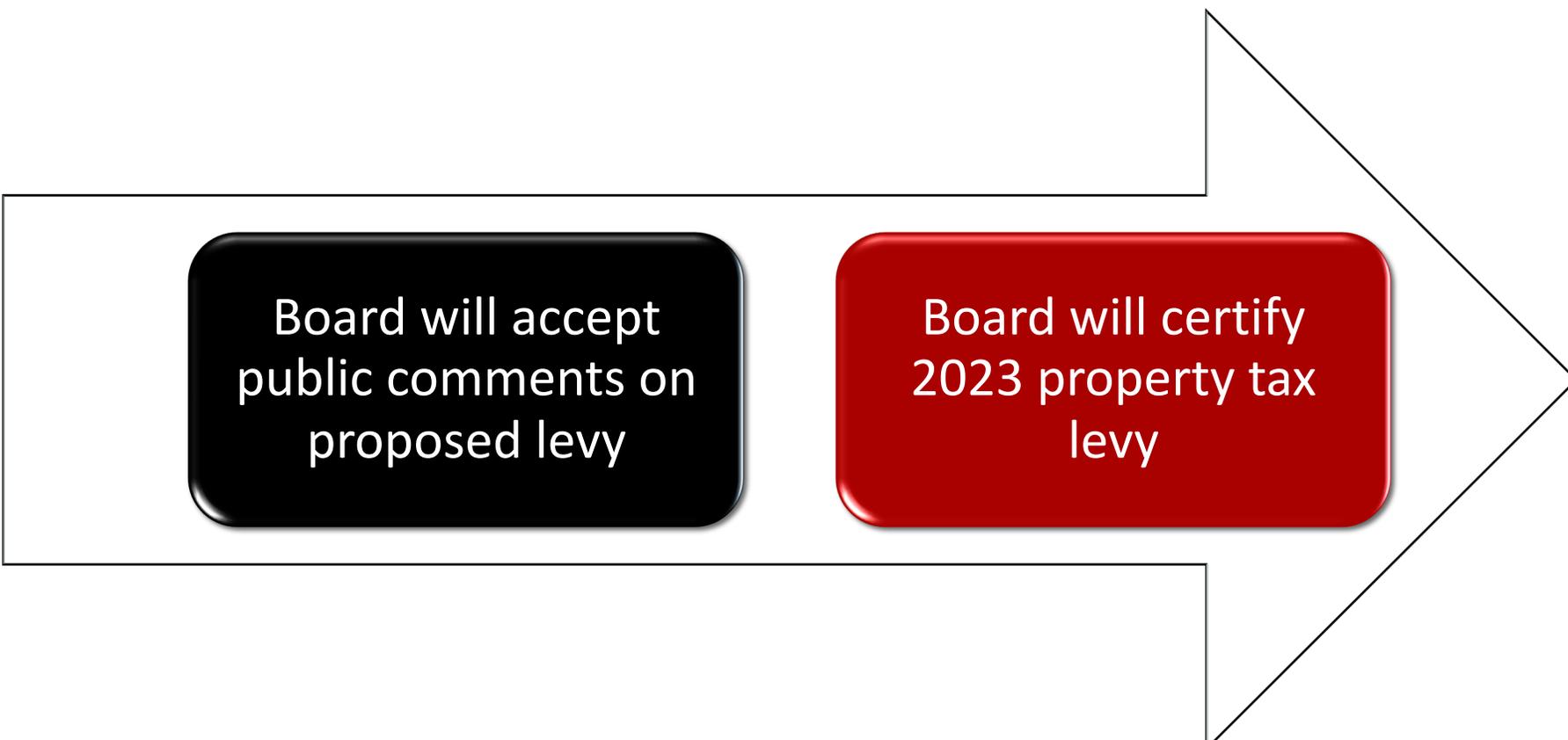
Special Property Tax Refund

- Available for all homestead property, both residential & agricultural (HGA only) with a gross tax increase of at least 12% and \$100 over prior year
- Refund is 60% of tax increase that exceeds greater of 12% or \$100 (max \$1,000)

Senior Citizen Property Tax Deferral

- Allows people 65 years of age or older with household income of \$60,000 or less to defer a portion of property taxes on their home
- Deferred property taxes plus accrued interest must be paid when home is sold or homeowner(s) dies

Next Steps



Board will accept
public comments on
proposed levy

Board will certify
2023 property tax
levy

DETROIT LAKES

LAKERS



PUBLIC COMMENTS



Detroit Lakes Public Schools

Monthly Enrollment Summary

2022-2023

Month: December

D.L. Preschool Special Ed.

	EIC	ECSE	Total
Roosevelt	33	71	104

Non-resident Preschool Special Ed.

	EIC	ECSE	Total
Roosevelt	1	8	9

KINDERGARTEN

	Kind.	Kind SpEd	Total
Roosevelt	70	26	96
Rossman	71	21	92
Totals	141	47	188

GRADES 1 - 5

	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Total
Roosevelt	98	91	87	108	96	480
Rossman	95	92	94	102	99	482
Totals	193	183	181	210	195	962

ELEMENTARY TOTALS

Kindergarten	Gr.1-5	Total
188	962	1150

MIDDLE SCHOOL

	Grade 6	Grade 7	Grade 8	Total
Middle School	211	200	182	593

SENIOR HIGH

	Grade 9	Grade 10	Grade 11	Grade 12	Subtotal	PSEO/F	PSEO/P	Total
Senior High	207	227	217	200	851	0	0	851

2022-2023

K-12 Total

2687

2021-2022

K-12 Total

2727

2020-2021

K-12 Total

2736

MONTHLY TOTALS*

EIC	34
ECSE	79
Kind. Sp. Ed.	47
Kindergarten	141
Grades 1-5	962
Middle School	593
Senior High	851
ALC	77
E-Laker Online	5
Laker Transitions	11
TOTAL	2800

*Does not include non-resident students on tuition agreement

ALC

D.L.	51
Other	26
Total	77

E-LAKER ONLINE

D.L.	5
Other	0
Total	5

LAKER TRANSITIONS

D.L.	9
Other	2
Total	11



Detroit Lakes Public Schools Yearly Enrollment Summary 2022-2023

Date: December

EIC										ECSE									
Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May		Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	
42	37	36	33							70	61	67	71						

EIC -- Non Resident										ECSE -- Non Resident									
Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May		Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	
1	1	1	1							6	6	6	8						

Kindergarten - Special Ed.										Kindergarten										
Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May		Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May		
Roosevelt	21	21	25	26						Roosevelt	75	74	71	70						
Rossman	16	18	19	21						Rossman	76	75	73	71						
Totals	37	39	44	47	-	-	-	-	-	Totals	151	149	144	141	-	-	-	-	-	-

Kindergarten Total									
Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	
Roosevelt	96	95	96	96	-	-	-	-	-
Rossman	92	93	92	92	-	-	-	-	-
Totals	188	188	188	188	-	-	-	-	-

Grade One										Grade Two										
Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May		Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May		
Roosevelt	99	100	101	98	-	-	-	-	-	Roosevelt	90	91	91	91	-	-	-	-	-	-
Rossman	94	94	95	95	-	-	-	-	-	Rossman	94	93	93	92	-	-	-	-	-	-
Totals	193	194	196	193	-	-	-	-	-	Totals	184	184	184	183	-	-	-	-	-	-

Grade Three										Grade Four										
Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May		Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May		
Roosevelt	88	88	89	87	-	-	-	-	-	Roosevelt	109	110	110	108	-	-	-	-	-	-
Rossman	93	94	94	94	-	-	-	-	-	Rossman	101	101	101	102	-	-	-	-	-	-
Totals	181	182	183	181	-	-	-	-	-	Totals	210	211	211	210	-	-	-	-	-	-

Grade Five									
Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	
MS	96	96	96	96	-	-	-	-	-
Rossman	98	98	98	99	-	-	-	-	-
Totals	194	194	194	195	-	-	-	-	-



Detroit Lakes Public Schools

Yearly Enrollment Summary

2022-2023

Date: December

Grades 1 - 5 Totals										ALC									
	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May		Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
Roosevelt	482	485	487	480	-	-	-	-	-	Resident	52	52	49	51					
Rossman	480	480	481	482	-	-	-	-	-	Non-Resid.	16	14	21	26					
Totals	962	965	968	962	-	-	-	-	-	Total	68	66	70	77					

Middle School										E-Laker Online									
	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May		Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
Gr. Six	213	211	212	211	-	-	-	-	-	Resident		7	6	5					
Gr. Seven	201	202	201	200	-	-	-	-	-	Non-Resid.		1	1	0					
Gr. Eight	181	183	184	182	-	-	-	-	-	Total		8	7	5					
Totals	595	596	597	593	-	-	-	-	-										

Senior High									
	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
Gr. Nine	209	206	206	207	-	-	-	-	-
Gr. Ten	241	237	236	227	-	-	-	-	-
Gr. Eleven	225	215	217	217	-	-	-	-	-
Gr. Twelve	206	166	202	200	-	-	-	-	-
Subtotals	881	824	861	851	-	-	-	-	-
PSEO-FT	0	-	-	-	-	-	-	-	-
PSEO-PT	0	43	-	-	-	-	-	-	-
Totals	881	867	861	851	-	-	-	-	-



Detroit Lakes Public Schools Elementary Grade Sections 2022-2023

Month: December

		Roosevelt		Rossman		Grade Average
Kindergarten						18.80
	Section 1&3	19	19	18	19	
	Section 2&4	19	19	19	19	
	Section 5	20		17		
Building Average		19.20		18.40		
Grade 1						19.00
	Section 1&3	18	19	17	20	
	Section 2&4	19	19	19	19	
	Section 5	20		20		
Building Average		19.00		19.00		
Grade 2						22.88
	Section 1&3	23	23	23	24	
	Section 2&4	22	23	22	23	
	Section 5					
Building Average		22.75		23.00		
Grade 3						22.50
	Section 1&3	21	21	23	24	
	Section 2&4	22	22	23	24	
	Section 5					
Building Average		21.50		23.50		
Grade 4						26.13
	Section 1&3	26	27	25	26	
	Section 2&4	26	28	26	25	
	Section 5					
Building Average		26.75		25.50		
Grade 5						21.25
	Section 1&3	24	24	25	25	
	Section 2&4	24	24	24	0	
	Section 5					
Building Average		24.00		18.50		

The district class size average for K-5 is:

19.48

The class size average on this page is different than the class size average calculated by the State. The class size average on this page reflects students in a classroom with the regular classroom teacher and does not count specialists such as music, phy.ed. and art teachers which the state uses in calculating class size average.



City of Detroit Lakes

1025 Roosevelt Ave., P.O. Box 647 Detroit Lakes, MN 56502

SPORTS ARENA COMMISSION

AGENDA

Thursday, December 6, 2022

7:30 AM

The Meeting will be held in the Community Room at the Detroit Lakes Police Department, 807 Summit Avenue Detroit Lakes MN.

1. Consideration to approving the Minutes from the meeting held on September 8, 2022.
2. Consideration to approving the Financials for September and October 2022.
3. Review CIP projected schedule
4. Budget 2023 review
5. Update spring/summer schedule of events.
 - a. Lake Region Home Builder Show, Mar 24-26, 2023
 - b. Craft Beer Tour, Mar 31, 2023
 - c. Shrine Circus, Apr 4, 2023
 - d. MMA Fights, Tentative May 18-21, 2023
6. Update Arena addition project
7. Lease agreements
 - a. Current contracts run through 2022-23 season
8. Establish meeting dates for 2023
9. Other

Respectfully,
KELCEY KLEMM
City Administrator

Sports Arena Commission Members:

Chad Carlblom- Chairman

Matt Boeke- Alderman Ward 3-At Large

John Steffl- School District 22- At Large

Rob Nielsen- School District 22

Judd Syverson- Detroit Lakes Youth Hockey Association

Shawn Eckert- Becker County Fair Board

INDEPENDENT SCHOOL DISTRICT #22
TRANSPORTATION COMMITTEE MEETING AGENDA
Transportation Committee Meeting - December 8, 2022

A Transportation Committee Meeting was held on Thursday, December 8th, 2022 at the District Office. In attendance were Mark Jenson (Superintendent), John Steffl (School Board Chair), Amy Erickson (School Board Vice Chair), Karen Nudell (Special Education Director), Justin Hegg (Middle School Principal), Colin Gedrose (Operations Supervisor) and Jason Kuehn (Director of Finance and Operations).

1. District Transportation Update

The committee was provided an update on the current status of district-owned vehicles and schedule of replacement for the vehicles. Additionally, the committee reviewed the current driver roster for district transportation as well as the transportation services being provided by both the district and its contractors. A discussion was held in regards to increasing recruitment for activities drivers. Director of Finance Kuehn and Superintendent Jensen will work with the Human Resources Department to increase recruitment of both internal and external staff.

The committee recommended Director of Finance Kuehn to review expenditures for all areas related to transportation and determine the feasibility of the district to maintain or increase its level of transportation services beginning in the 2024-25 school year. Kuehn will work with Special Education Director Nudell and Operation Supervisor Gedrose to provide an update to the committee.

2. Extreme Cold Weather

Both contractors expressed concern about operating buses during occurrences of extreme cold weather at the October Transportation meeting. Supervisor Gedrose and Superintendent Jenson shared information they collected from area service technicians and school districts. The committee will make a recommendation to the contractors at their next meeting in January.

Next Meeting - January (TBD)

Activities Committee Minutes

8am - Friday, December 9, 2022 - HS Room 203

Present: Mark Jensen, Jason Kuehn, Josh Omang, Rob Nielsen, Justin Hegg, Amy Erickson, April Thomas

Absent: None. Replacement needed for Courtney Henderson

1. Participation Numbers
 - a. Steady year over year numbers
 - b. Decline in G Soccer and Tennis but looks like stronger numbers coming
2. Band/Choir trips every 2 years. 1 big 1 small. Shared trip both band and choir
 - a. Coming to the board with a proposal in December of what this could look like
 - i. Question regarding how many kids this would be and impact on academics
3. G Hockey Cooperative agreement(Park Rapids/Frazee/Wadena)
 - a. Rob Will reach out to these schools. This will help with low numbers and also with costs associated with Girls Hockey.
4. 6th grade activities(Track, CC, swim, Wrestling)
 - a. Lengthy discussion regarding pros and cons of 6th grade participation
 - i. In programs where no extra coaches/transportation/costs would be needed it could be approved.
 1. These programs have requested at this time.Track, Cross Country, Wrestling and Swim.
 - ii. MSHSL forms requirements would be in effect for 6th grade
 - iii. Practice and Participate in home events only. No travel.
 - b. Rob and Justin will put together a sample policy to present to the committee for possible approval
5. Fees: Hockey other sports
 - a. After discussion it seemed our other lease fees were low enough that facility fees are not necessary for other sports at this time.
6. Link Crew Position transfer to Target/Chem Health club Position
 - a. Link crew no longer exists. Replaced by many of the things we are doing in the BARR Program
 - b. Josh requesting that be transitioned to the Target/Chem Health Club Advisor
 - c. Present the change to schedule C Comm this spring
7. Schedule C
 - a. Review positions this spring for adjustments.
8. School song Change - TIm Siewert
 - a. Some apprehension of change
 - b. Poorly written, Not recognized as a school song. Difficult for kids to play
 - c. Opportunity to reset.
 - d. Tim make a proposal of song and lyrics. Loop in student council, get a feel for student desire.
9. Trophy Cases (Facilities?)
 - a. Don't match

- b. No place to present other than in a hallway no one visits
- c. Museum has inquired about using at the museum.
- d. Suggested a Shelf along commons wall to display most recent school years trophies?
- e. Proceed with Digital Awards Kiosk to include Trophies, Hall of Fame, Yearbooks
 - i. Funding possibilities - Boosters/Athletic Foundation/Remaining Lakeshirts Donation

10. Transportation/Bus Info

- a. Bus companies would like additional information on transportation requests
 - i. Specifically coach/Advisor contact number and address if not at school

11. April/Amy met with Tim and Nathan regarding fine arts needs

- a. Some should be district and some should be program.
- b. There are not budgets in activities for Band/Choir needs. They are budgeted through the HS/MS building and department budgets.
- c. Needs - Get on budget somewhere.
 - i. Bandshell
 - ii. Risers
 - iii. Digital Snake and cords
 - iv. Space

INDEPENDENT SCHOOL DISTRICT #22
FACILITIES COMMITTEE MEETING AGENDA
Facilities Committee Meeting - December 13, 2022

A Facilities Committee Meeting was held at 8:00 AM on Tuesday, December 13th, 2022 in Room 203 at Detroit Lakes High School. In attendance were Colin Gedrose, Mark Jenson, John Steffl, Amy Erickson, April Thomas, Josh Omang, Rob Nielsen, Andrew Lesch and Jason Kuehn.

1. DLHS Updates

The committee was updated by Supervisor of Operations Gedrose on punch list items for completion of the DLHS project which included the completion of the Lakeshirts Fieldhouse track by the end of December.

Progress towards the building of the DLHS Greenhouse continues to be held up with receiving the appropriate approvals for revised plan to meet building code. Gedrose continues to work with Zerr Berg architects to determine the most viable option.

Updates for signage at DLHS were provided - including the completion of the Dr. Tom Seaworth dedication signage and a finalized timeline of the installation of electronic Lakers sign on the west side exterior of the Lakeshirts Fieldhouse.

2. FY 23 Capital Projects Update and FY 24 Planning Timeline

Director of Finance Kuehn and Gedrose reviewed the progress of approved FY 23 Capital Improvement projects, including Long-Term Facilities Maintenance (LTFM) projects. All LTFM projects have been completed, including significant roofing projects at multiple sites and boiler work at the District Office. Progress continues to be made on the district-wide network and phone infrastructure project, with it being nearly 50% complete as of January 1st.

Kuehn also outlined the timeline and process for identifying capital projects for FY 24. Additionally, Gedrose highlighted potential LTFM projects for FY 24.

3. Kent Freeman Hockey Arena Lease

The committee reviewed an updated proposal from the City of Detroit Lakes for extending the lease between the District and the City of Detroit Lakes for 2023-2026 school years. The proposal included three options for the lease payments - which in all would total an increase of \$18,093 over the 3 years of the agreement from the current contract. Kuehn, Activities Director Nielsen, and School Board Chair Steffl will review

**INDEPENDENT SCHOOL DISTRICT #22
FINANCE COMMITTEE MEETING AGENDA
Finance Committee Meeting - December 16, 2022**

Members Present:

Jennifer Pedersen April Thomas Mark Jenson Jason Kuehn

A Finance Committee Meeting was held on Friday, December 16, 2022 in the District Office Conference Room. The agenda was as follows:

1. Fund Balances Review

Director of Finance Kuehn reviewed the fund balances through the month of November and receipts for the month of November.

2. Review of Disbursements

Four sets of disbursement were reviewed by the Finance Committee. The committee recommends approval of the hand payables for November. The committee also recommends the check register for both the Middle School and High School activity accounts for the month of November. Lastly, the committee recommends approval of the check summaries for December 19th.

3. Certification of 2022 Levy Payable 2023

Director of Finance Kuehn reviewed the final levy certification amounts which will be presented during the Truth and Taxation Meeting on Monday, December 19th at 6:00 PM. The Finance Committee recommends the approval of the proposed tax levy for the 2023-24 school year of \$9,039,371.75 which represents an increase of 3.34% from the previous year.

4. Final Audit Report (FY 2022)

Director of Finance Kuehn reviewed the final UFARS submission to MDE and a preliminary report of the auditor's findings. Eide Bailly will present at the December 19th school board meeting and provide a complete final audit report.

