



DETROIT LAKES PUBLIC SCHOOLS
AGENDA
REGULAR SCHOOL BOARD MEETING
Monday, November 24, 2025 - 5:30 PM
City Council Chambers, 1025 Roosevelt Avenue, 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:

Julie Smith-Yliniemi, Clerk
25961 Brolin Beach Rd
Detroit Lakes, MN 56501
218.204.0420

Michael Walther
28030 County Hwy 34
Callaway, MN 56521
218.841.3709

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

Mary Rotter, Vice Chair
23625 Pebble Beach LN
Detroit Lakes, MN 56501
651.335.0396

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

Sanford Nelson
28633 North Buffalo Lake Rd
Callaway, MN 56521
218.847.8360

Student Representative: [Marian Martin 26martimari@detlakes.k12.mn.us](mailto:Marian.Martin@detlakes.k12.mn.us), [Hayden Wilson 27wilsohayd@detlakes.k12.mn.us](mailto:Hayden.Wilson@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 November 24, 2025 Regular School Board Meeting as presented.

V. RECOGNITIONS

Presenter: Steffl, Board Chair

A. *Sincere thanks to the staff members who shared their leadership and expertise by facilitating mini-sessions during our November in-service. Your willingness to step forward enriches our entire district. I'd also like to offer a special thank-you to Pam Daly for her outstanding work coordinating the presenters and for presenting herself. Each of you went above and beyond to create a truly exceptional day of learning.*

LIST OF PRESENTERS:

- Pam Daly
- Jill Perkins
- Kim Lucas
- Cara Myers
- Lisa Eischens

- Alicia Sabers
- Bob Heimark
- Trysten Schwarzrock
- Ally Hefta
- Rhonda Fode
- Justin Horne
- Blake Weitzel
- Sam Gruis

B. Thank you to all the members that put on a fabulous Powwow. Joe Carrier, Melanie Holmquist, Powwow Committee, and AI Student council members.

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. DONATIONS

A. Knitted Hats and Mittens from Sandy Breberg to the Laker Cupboard

B. Winter Gear from Kathy Coyle to the Laker Cupboard.

C. Food and Snack Items from 180 Food Drive for the Laker Cupboard.

D. \$200 from and Anonymous Donor to Team Awesome at the Middle School

E. \$235 from an Anonymous Donor to Team Awesome at the Middle School.

VIII. PROGRAM PRESENTATIONS

Presenter:

A. Audit

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 October 24, 2025 Regular School Board Meeting.

B. Approve Treasurer's Report

C. Approve Personnel Agenda Items

D. Approve Second Reading of Policies:

1. 501- School Weapons Policy

2. 503- Student Attendance

3. 507- Corporal Punishment and Prone Restraint

E. Approve the Construction Management Services Agreement for the Rossman Building Exterior LTFM Project.

F. Approve the Sanford Donation Agreement Amendment.

G. Approve the Becker County Health Early Childhood Screening Service Agreement.

H. Approve Winter Coaches.

I. Approve the Application for two High School Students fulfilling the requirements for Early Graduation as per School Board Policy 613 at the end of the first semester, January 16, 2026

J. Approve the Service Agreement between Detroit Lakes Public Schools and Lakes Country Service Cooperative beginning July 1, 2025 through June 30, 2026.

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. First Reading of Policies:

Presenter: Walther, Board Director

1. 509-Enrollment of Nonresident Students
2. 510- School Activities and Eligibility
3. 512- School Sponsored Student Publications and Activities
4. 513 — Student Promotion, Retention and Program Design
5. 514- Bully Prohibition
6. 515- Protection and Privacy of Pupil Records
7. 516- Student Medication
8. 516.5- Overdose Medication
9. 517- Student Recruiting

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. Motion to Approve the Master Agreement between DLPS and Detroit Lakes Special Education Administrators Association for 2025-2027.
- B. Motion to Approve the 2024-2025 Audit as presented.
- C. Motion to Approve the Resolution of the Governing Board Supporting Form A Application to Minnesota State High School League Foundation.
- D. Motion to Approve the 2026 Minnesota Paid Family and Medical Leave beginning January 1, 2026.
- E. Motion to Approve the Early Retirement Incentive Memorandum of Understanding.

XII. ADMINISTRATIVE AND BOARD REPORTS

A. Superintendent Report

Presenter: Mark Jenson, Superintendent

1. District Updates

B. Board Committee and Representative Reports

1. Student Report

Presenter: Martin/Wilson, Student Board Representative

2. Facilities Committee

Presenter: Steffl, Board Chair

3. Sports Arena Commission.

Presenter: Steffl, Board Chair

4. Finance Committee

Presenter: Okeson, Board Treasurer

5. SUP Coalition

Presenter: Okeson, Board Treasurer

6. Transportation Committee

Presenter: Rotter, Vice Chair

XIII. UPCOMING EVENTS AND ACTIVITIES

Presenter: Steffl, Board Chair

- A. 12/02/25- Activities Committee Meeting 7:00AM High School.

- B. 12/08/25- Work Session 9:30AM High School






- C. 12/09/25- Finance Committee 12:00PM District Office.

- D. 12/15/25- Regular School Board Meeting 5:30PM City Council Chambers.

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.





Independent School District No. 22

Executive Summary – June 30, 2025



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

** Still in Process due to 2025 Compliance Supplement Delays

Findings

- **Financial Statements:**
 1. Preparation of Financial Statements
 2. Material Journal Entries
 3. Segregation of Duties



GASB 101 Implementation

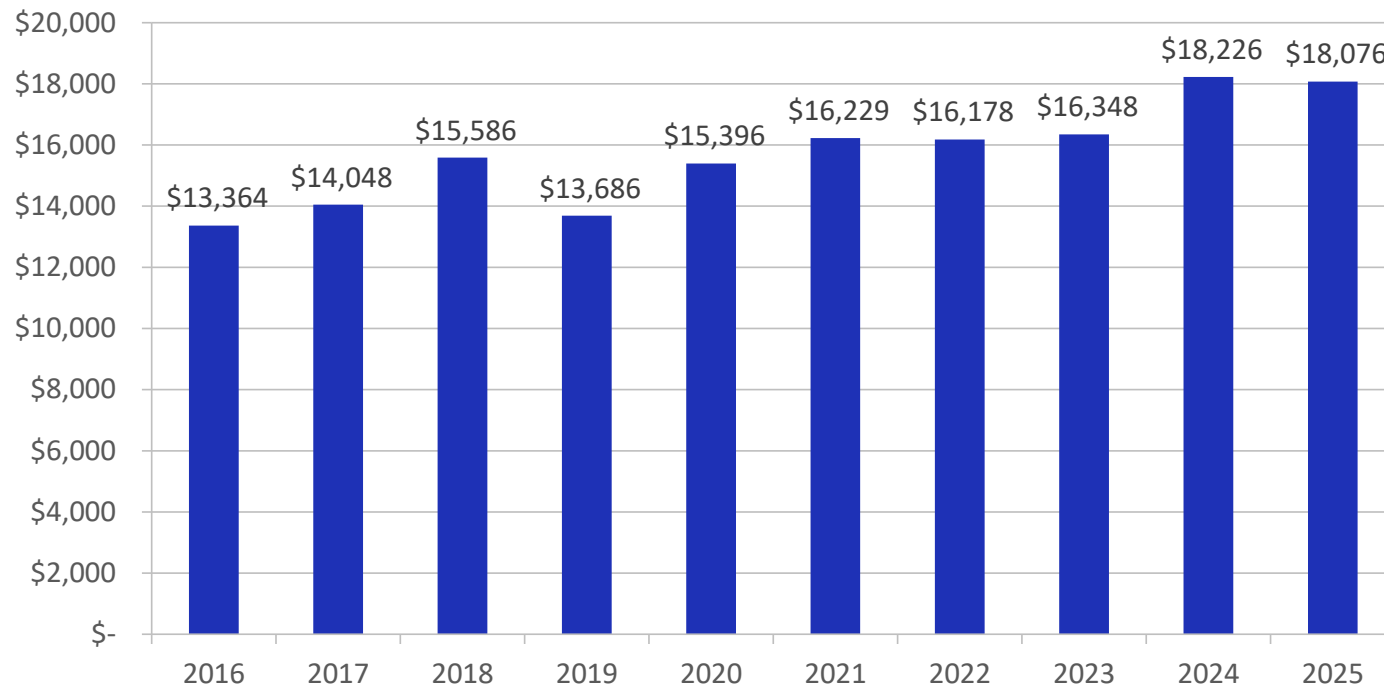
- Required for reporting periods ending June 30, 2025
- Modernizes the types of leave that are considered a compensated absence and provides guidance for a consistent recognition and measurement of the compensated absence liability.

As a result of implementing this accounting standard, liabilities on July 1, 2024, increased by \$4,249,603.

Cash and Investments

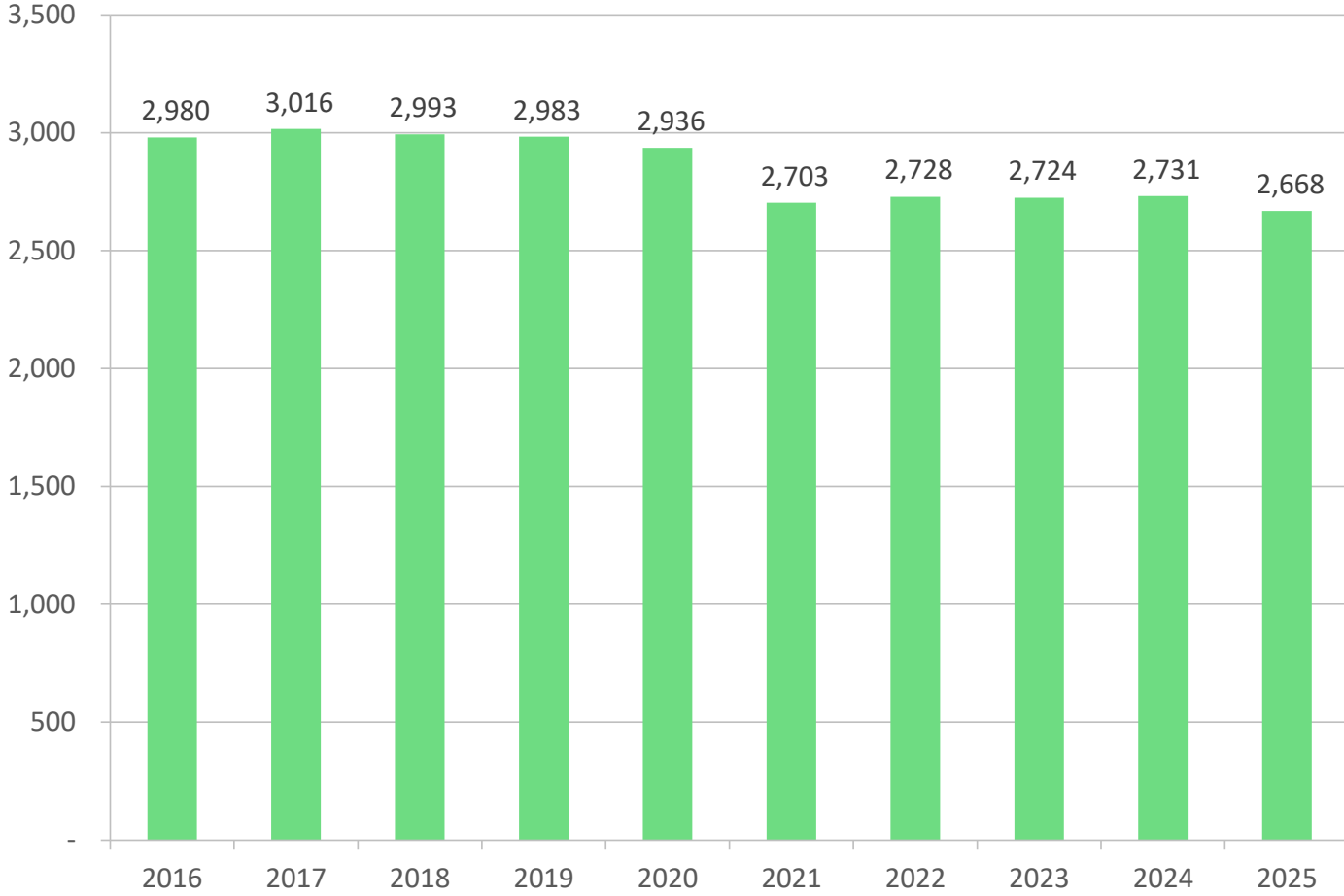
Cash/Investments

- Most significantly affected by the state aid payment's 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	\$ 35,036,138	\$ 35,065,987	\$ 34,987,699	\$ (78,288)
Local levies	4,699,121	4,699,121	4,286,476	(412,645)
Federal sources	2,410,000	2,301,207	1,926,088	(375,119)
Other	1,740,194	2,512,694	3,207,119	694,425
Total revenues	<u>43,885,453</u>	<u>44,579,009</u>	<u>44,407,382</u>	<u>(171,627)</u>
				0.4%
				Under
Expenditures				
Current				
Regular and vocational instruction	19,506,981	19,836,203	18,858,576	977,627
Administration and district support services	4,216,752	4,047,472	3,842,359	205,113
Special education instruction	8,085,171	8,631,962	8,518,470	113,492
Instructional and pupil support services	6,627,593	7,100,820	7,126,829	(26,009)
Sites and buildings	4,238,300	4,292,050	4,369,237	(77,187)
Other	235,000	235,000	219,497	15,503
Debt service	275,000	275,000	693,555	(418,555)
Capital outlay	633,000	631,215	1,177,486	(546,271)
Total expenditures	<u>43,817,797</u>	<u>45,049,722</u>	<u>44,806,009</u>	<u>243,713</u>
				0.5%
				Under
Excess (Deficiency) of Revenues over (under) Expenditures				
	<u>67,656</u>	<u>(470,713)</u>	<u>(398,627)</u>	<u>72,086</u>
Other Financing Sources				
Leases (as lessee)	-	-	126,695	126,695
Sale of equipment	-	20,000	11,645	(8,355)
Total other financing sources	<u>-</u>	<u>20,000</u>	<u>138,340</u>	<u>118,340</u>
Net Change in Fund Balance				
	<u>\$ 67,656</u>	<u>\$ (450,713)</u>	<u>(260,287)</u>	<u>\$ 190,426</u>
Fund Balance, Beginning of Year			<u>13,590,508</u>	
Fund Balance, End of Year			<u>\$ 13,330,221</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

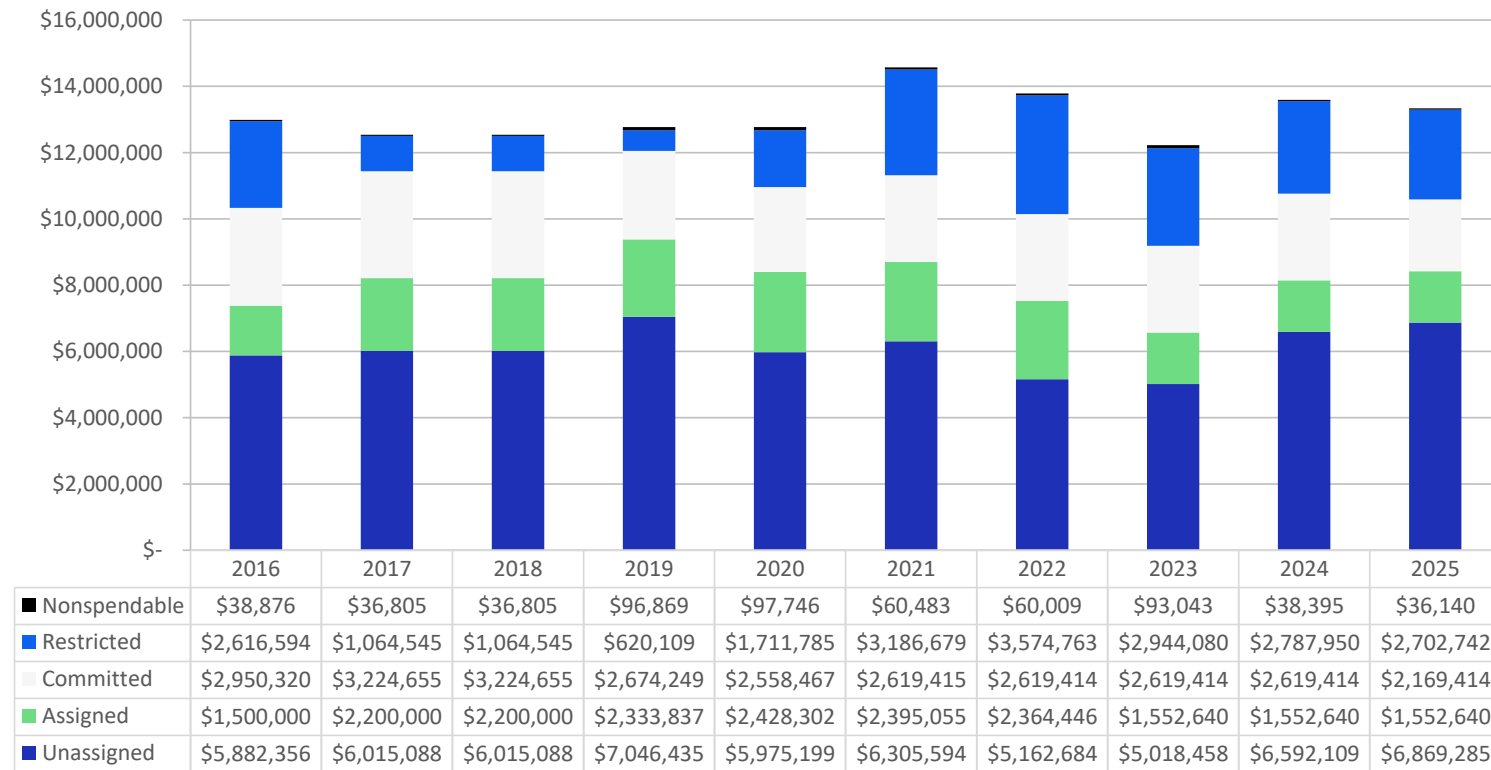
Changes in UFARS Fund Balances

- 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	\$ 38,395	\$ (2,255)	\$ 36,140
Restricted for student activities	190,038	58,988	249,026
Restricted for staff development	352,964	(37,405)	315,559
Restricted for operating capital	1,317,475	137,549	1,455,024
Restricted for Q comp	-	18,538	18,538
Restricted for gifted and talented	1,320	(347)	973
Restricted for safe schools levy	204,493	(15,330)	189,163
Restricted for Literacy Aid	-	110,875	110,875
Restricted for Teacher Comp Read Act	-	100,860	100,860
Restricted for long term facilities maintenance	(281,486)	(231,485)	(512,971)
Restricted for medical assistance	1,003,146	(227,451)	775,695
Committed for separation/retirement benefits	2,619,414	(450,000)	2,169,414
Assigned for construction	1,552,640	-	1,552,640
Unassigned	6,592,109	277,176	6,869,285
	<u>\$ 13,590,508</u>	<u>\$ (260,287)</u>	<u>\$ 13,330,221</u>

Total Fund Balances

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

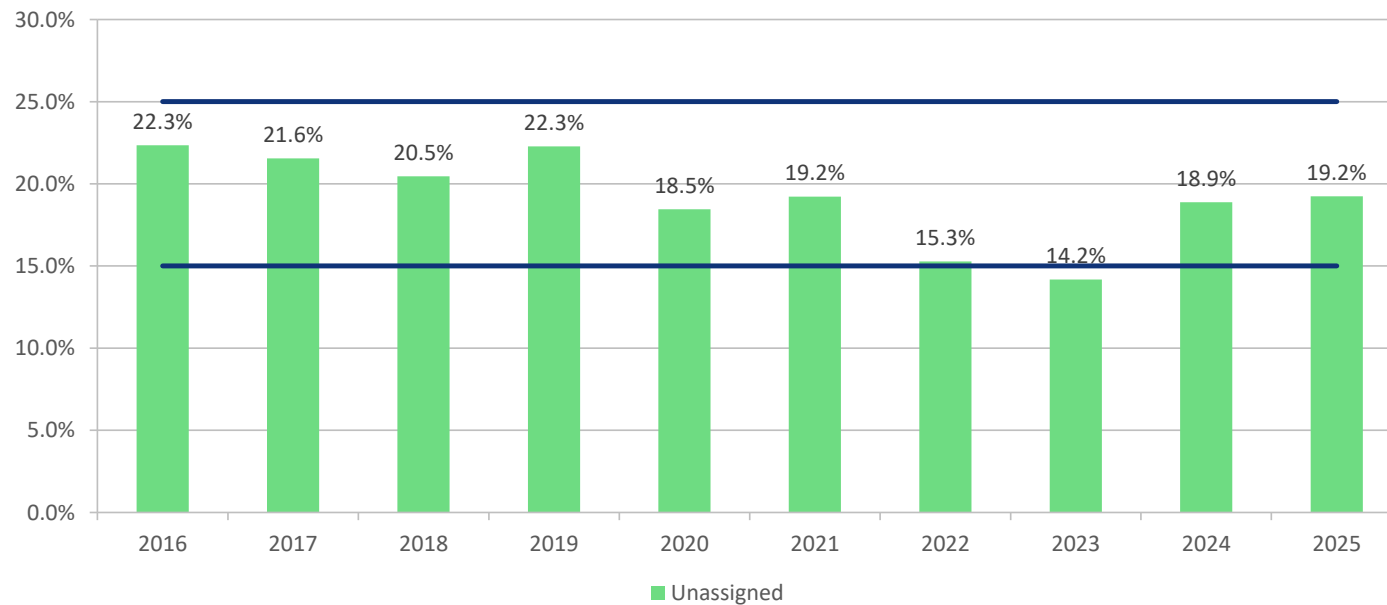


Recommendations Regarding Fund Balances

- **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 \$6.5 million - \$10.8 million.
- **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 approximately \$7.2 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:

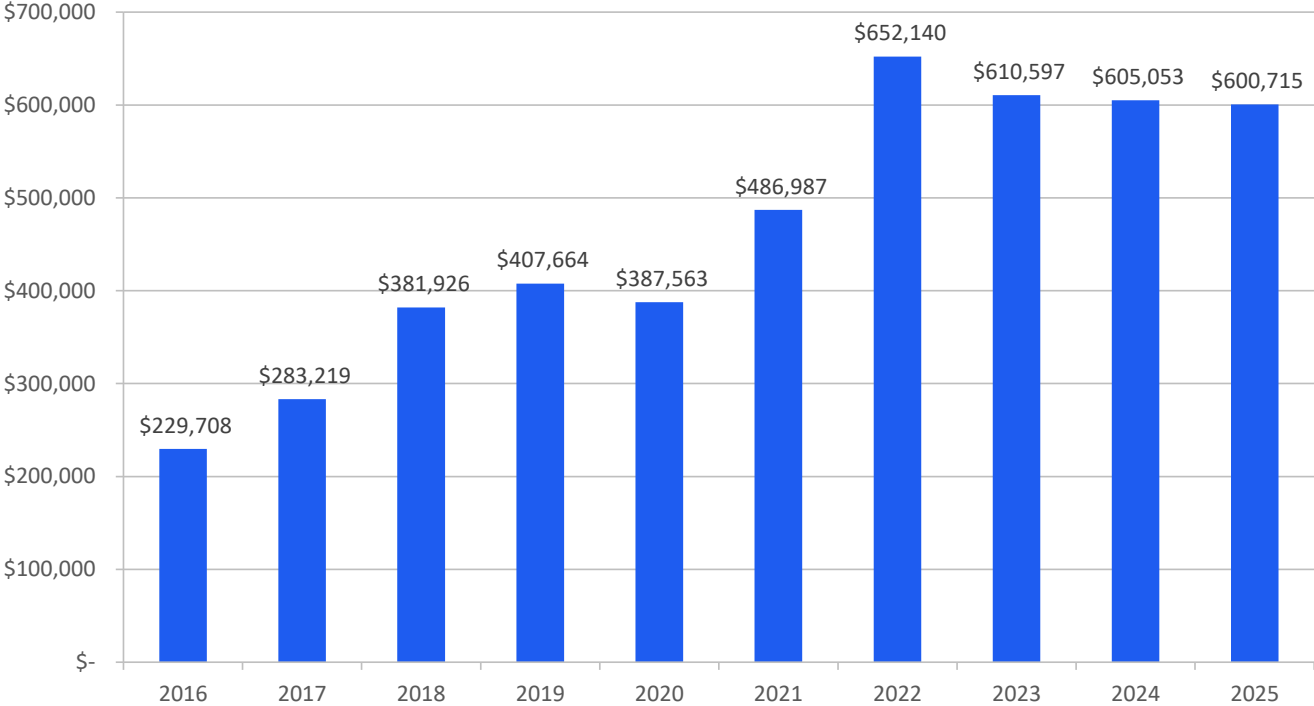


- The blue line indicate the District's fund balance policy of maintaining an Unassigned General Fund Balance range of 15% - 25% of SOD Expenditures.

Other Funds

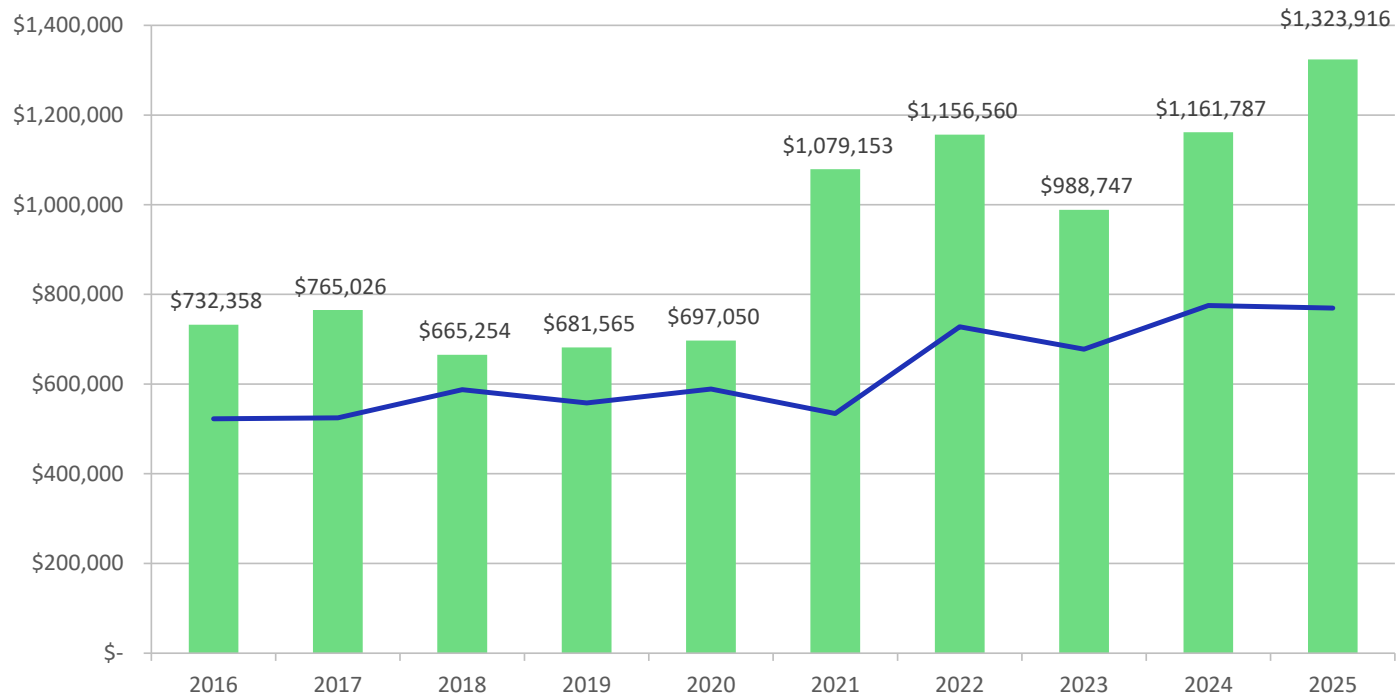
Year-End Fund Balance – Community Service Fund

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

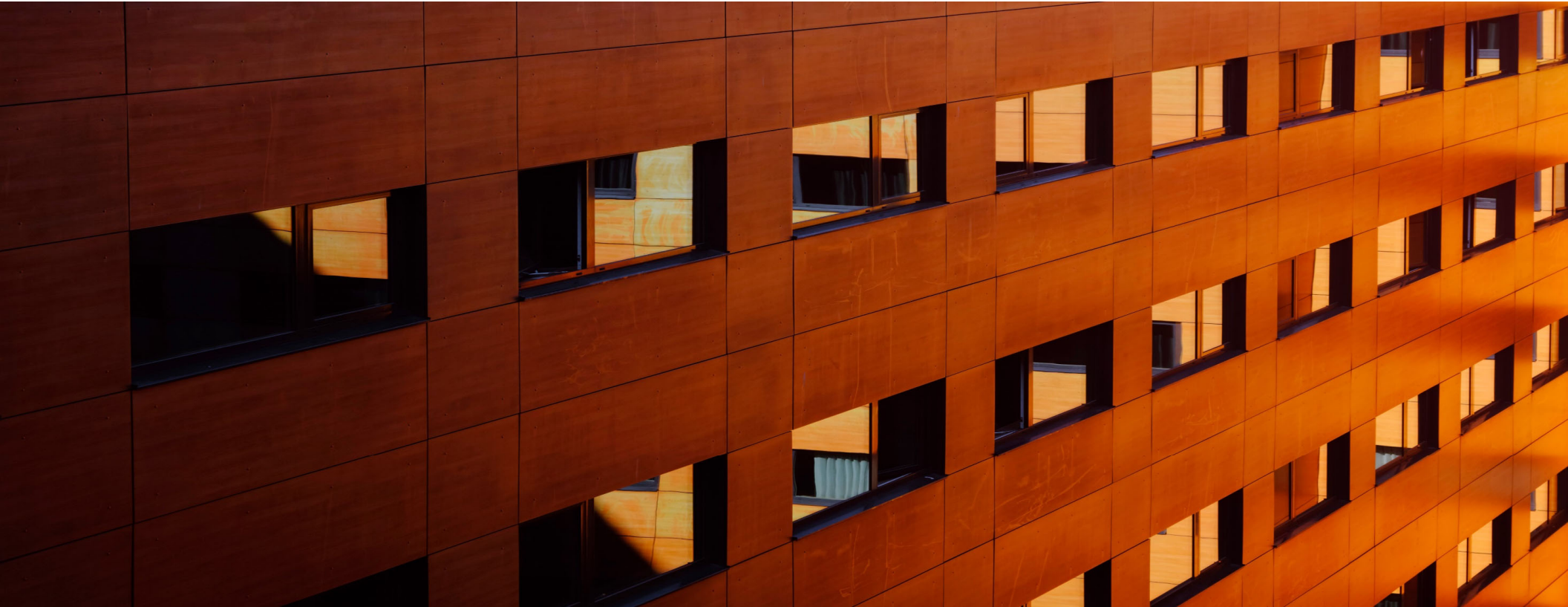


Year-End Fund Balance – Food Service Fund

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



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



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!

eidebailly.com

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

Regular School Board Meeting
Monday, October 27, 2025, 5:30 PM
City Hall ~ 1025 Roosevelt Ave, Detroit Lakes, MN, 56501

Present: John Steffl, Mary Rotter, Michelle Okeson, Michael Walther, Sanford Nelson, Julie Smith-Yliniemi

Absent:

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 Smith-Yliniemi, seconded by Rotter, to approve the agenda. Motion carried unanimously.

Recognitions were given to: Kathy Boelter and Jill Walter.

Donations were made by the following:

- \$50 from Noah's Home Furnishings for Laker Cupboard.
- \$120 from Bell Bank Custom Card Program
- \$435 from Kids and Parents Expo, hosted by Leighton Media for the Roosevelt Snack Cupboard.
- \$500 from Bakke Lutheran Church for Laker Cupboard.
- \$5,000 from Detroit Lakes Community Foundation for a Wood Sander for the Laker Production Class.
- Laker Cupboard
- The Hunter Family- Snacks
- Becker County Food Pantry- Snacks
- Deonaka Fairbanks- Snacks
- Anonymous donor- Various food items

Program presentation was given by Renee Kerzman

A motion was made by Smith-Yliniemi, seconded by Nelson , to approve the following consent agenda items.

Motion carried unanimously.

- A. Approve the Minutes of the September 22, 2025 Regular School Board Meeting.
- B. Approve K-12 Computer Checks #710879-711007 and #711023-711125 for a total of \$888,975.16.
Approve Hand Payable Checks #710723-710724, #710841-710869, and Wire Transfers #14955-14963, #15080-15086, #15099-151114, #15124-15143, and #15152-15201, in the amount of \$1,955,681.38.
Approve Net Payroll Transfers on 9/15/25 and 9/30/25 in the amount of \$1,353,182.45 for a total of \$4,197,838.99.
- C. Approve Personnel Agenda Items
- D. Approve Second Reading of Policies:
- E. 422- Policies Incorporated by Reference
- F. 423- Employee-Student Relationships
- G. 427- Workload Limits for Certain Special Education Teachers
- H. 432- Employee Use of Social Media
- I. Approve policies, 492, 502, 504, 505, and 508.
- J. Approve the Snow Removal Contract for Laker Transitions and Administration Building for the 2025-2026 school year.
- K. Approve the Snow Removal Contract for Rossman Elementary, Bus Garage, and Lincoln Education Center for the 2025-2026 school year.

- L. Approve the Snow Removal Contract for Detroit Lakes High School, Middle School, and Roosevelt Elementary.

Discussion was had on the following:

First Reading of Policies:

1. 501- School Weapons Policy
2. 503- Student Attendance
3. 507- Corporal Punishment and Prone Restraint

Building Goals:

1. Rossman
2. Roosevelt
3. Middle School
4. ALC
5. High School

A motion was made by Nelson , seconded by Okeson to approve the expulsion of a student from October 15, 2025, through October 15, 2026.. (EXHIBIT) Motion carried unanimously.

A motion was made by Rotter , seconded by Smith-Yliniemi to approve the Fall 2025 Lane Changes. (EXHIBIT) Motion carried unanimously.

A motion was made by Smith-Yliniemi , seconded by Rotter to approve the Striving for Comprehensive and Civic Readiness Plan for 2025-2026.

Presenter: Renee Kerzman, Director of Curriculum, Instruction, and Technology. (EXHIBIT) Motion carried unanimously.

A motion was made by Nelson, seconded by Smith- Yliniemi to approve Additional Staffing Request for 9th Grade Boys Basketball. (EXHIBIT) Motion carried unanimously.

A motion was made by Smith-Yliniemi, seconded by Okeson to approve the Out-of-State Travel Request for Electric Lakers Robotics Team.. (EXHIBIT) Motion carried unanimously with Walther abstaining from the vote

Superintendent Jenson reported on happenings in the School District.

Student Representatives Wilson/Martin gave a student report.

Board Vice Chair Rotter gave an update on the BCCI, and District Advisory Committee.

Board Treasurer Okeson gave an update on the Finance and SUP Coalition.

Board Director gave an update on the Early Childhood Advisory Committee.

Board Chair Steffl announced upcoming meetings and events .

A motion by Rotter, to adjourn the meeting at 6:59 PM, seconded by Smith-Yliniemi. Motion carried unanimously.

Respectfully submitted,

Julie Smith-Yliniemi, Clerk

PERSONNEL AGENDA

October 27, 2025

1) **Resignations:**

Macy Bird– Laker Kids Assistant, effective October 10, 2025.
Chris Bergquist– Middle School Custodian, effective October 3, 2026.
Kelly Guida– Roosevelt Education Assistant, effective October 1, 2025.
Nick Harstad– High School Custodian, effective September 29, 2025.
Nicole Johnson– ECSE Para, effective September 26, 2025.
Derick Leon– ABE Para, effective July 16, 2025.
Ashley Pinske– Rossman Special Education Para, effective May 22, 2025.
Shelley Skarie– ABE instructor, effective October 31, 2025.
Chelsey Wright– Rossman Para, effective October 29, 2025.

2) **Retirements:**

Dori Fugere– High School Special Education Para, effective October 14, 2025.

4) **Appointments:**

Nick Alton– Middle School Boys Basketball Coach, at the rate of \$2,582.90 per season, effective January 5, 2026

Michael Avant– High School Boys Head Swim Coach, at the rate of \$5,352.60 per season, effective November 24, 2025.

Tatiana Chase– Rossman ADSIS Education Assistant/Supervision Duty, at the rate of \$17.35 per hour, working 28.75 hours per week, effective October 27, 2025.

Audrey Dahl– Middle School/ALC AI Program Assistant, at the rate of \$20 per hour, working 900 hours per year, effective October 20, 2025.

Bryanna Ellis– Roosevelt ECSE/SR Educational Assistant, at the rate of \$17.70 per hour, working 37.5 hours per week, effective September 29, 2025.

Jordan Fields– JV Boys Hockey Coach, at the rate of \$2,026.04 per season, effective November 10, 2025.

Rhonda Fode– Targeted Services Coordinator, at the rate of \$30 per hour, working 225 hours per year, effective July 1, 2025.

Melissa Gatheridge– Middle School Long Term Substitute Teacher, rate of pay is per sub contract, effective November 19, 2025 through December 23, 2025.

Kayla Grosz– Rossman Special Education Para, at the rate of \$18.20 per hour, working 37.5 hours per week, effective October 6, 2025.

Rose Hawkins– Middle School Special Education Para, at the rate of \$19.20 per hour, working 37.5 hours per week, effective October 22, 2025.

Trevor Janich– Substitute Bus Driver, at the rate of \$20.70 per hour, working as needed, effective November 1, 2025.

Aaron Morrison– High School Custodian, at the rate of \$20.70 per hour, working 40 hours per week, effective October 23, 2025.

Rachel Olstad– ABE Instructor, at the rate of \$36.19 per hour, working up to 16 hours per week, effective October 22, 2025.

Grace Stensgard– Rossman Laker Kids Assistant, at the rate of \$17.40 per hour, working 12.5 hours per week, effective October 20, 2025.

Roger Stroh– Middle School Boys Basketball Coach, at the rate of \$2,251.15 per season, effective January 5, 2026.

Eric Wothe– Middle School Custodian, at the rate of \$20.70 per hour with \$1.00 per hour differential pay, working 40 hours per week, effective October 9, 2025.

5) **Amended Assignment:**

Cody Bahls– is amending their assignment from Rossman Para to Middle School American Indian Education Tutor, effective October 13, 2025.

Leah Hamann– ABE Instructor is amending her assignment from Perham to New York

Mills, effective November 15, 2025.

Shirley Janu– ABE Instructor is amending her assignment from Perham to Detroit Lakes, effective October 22, 2025.

6) Leave of Absence:

Elizabeth Hedstrom– Project SEARCH Skills Trainer is requesting a leave of absence from December 15, 2025 through March 6, 2026.

Jacob Johnson– Middle School Teacher is requesting a leave of absence from October 3, 2025 through October 24, 2025.

Laura Kramer– High School Special Education Para is requesting a leave of absence from September 17, 2025 through December 10, 2025.

Traci Totland– High School Special Education Para is requesting a leave of absence from November 6, 2025 through December 18, 2025.

7) Sixth Period Pay

SMART Finance
Reconciliation Worksheet Report
10/31/2025

Audit No	Statement Date	Co	Bank Code	Bank Name/Description
1071	10/31/2025	0022	MW	Midwest Bank General Checking

Worksheet has been Finalized

Statement Amount	13,866,082.66
Deposits in Transit	0.00
<u>Outstanding Payments</u>	
Checks	641,877.39
Wires	51.79
SHR - Payments	12,158.21
SHR - Third Party	0.00
Cash	0.00
ACH	0.00
Adjustment Amount	0.00
Amount Per Bank	13,211,995.27
GL Account Balance	13,211,995.27
Difference	0.00

Co	L	Fd	Org	Pro	Crs	Fin	O/S	Ty
0022	B	01	101	000				F

Adjustments
00/00/0000

SMART Finance
SHR and SF Outstanding Payments

10/31/2025

Bank: MW
 Acct#: 4139754

Co	Pmt No	Pmt Type	Grp	Code	Name	Pmt Date	Check No	Amount
0022	12592	Check	1	3660	BAUMGARTNER, CAS	1/28/2025	708910	50.00
0022	12780	Check	1	3680	RUNYAN, HILARY	2/6/2025	709089	40.00
0022	12805	Check	1	2730	WHEELING, EMMERY	2/13/2025	709129	40.00
0022	14145	Check	1	3765	BLAKE, BRENT	6/9/2025	710091	91.00
0022	14151	Check	1	3771	BUZICK, ALYSSA	6/9/2025	710093	34.70
0022	14354	Check	1	3784	ANDERSON, LILY	6/26/2025	710294	50.00
0022	14685	Check	1	3318	NEIN, TAYLOR	8/11/2025	710530	64.17
0022	14920	Check	1	2535	VONRUDEN, MARY	9/8/2025	710706	18.68
0022	15078	Check	1	3819	SWANSON, KARLA	9/22/2025	710829	13.99
0022	15095	Check	1	2525	ISD #482	9/16/2025	710849	200.00
0022	15207	Check	1	2896	FOUR HILLS FARMS INC	10/3/2025	710872	4,879.00
0022	15322	Check	1	3367	CASAS	10/13/2025	710892	2,825.00
0022	15338	Check	1	3829	CLARK, FRANCES	10/13/2025	710897	200.00
0022	15239	Check	1	1291	DL REGIONAL CHAMBER OF COMMERC	10/13/2025	710906	100.00
0022	15318	Check	1	3168	GIMKIT	10/13/2025	710916	650.00
0022	15304	Check	1	2318	HIKEHOPPERS LLC	10/13/2025	710925	6,000.00
0022	15256	Check	1	1638	L&M FLEET SUPPLY, INC.	10/13/2025	710936	481.91
0022	15267	Check	1	1749	MIGUEL'S	10/13/2025	710951	200.00
0022	15305	Check	1	2321	MN FFA REGION 1 SECRETARY/TREASURER	10/13/2025	710954	370.00
0022	15321	Check	1	3343	NORTHERN MN ROBOTICS CONFERENCE	10/13/2025	710964	150.00
0022	15286	Check	1	1976	RAMSEY, BRITTON	10/13/2025	710976	155.06
0022	15341	Check	1	3833	UTECHT, RACHAEL	10/13/2025	710998	265.96
0022	15349	Check	2	2287	AFSCME COUNCIL 65	10/15/2025	711008	315.93
0022	15351	Check	2	2309	D. L. ATHLETIC FOUNDATION	10/15/2025	711009	110.00
0022	15354	Check	2	2330	D.L. EDUCATION MINNESOTA (PARA)	10/15/2025	711010	606.98
0022	15352	Check	2	2310	D.L. PUBLIC EDUC FOUNDATION	10/15/2025	711011	30.00
0022	15348	Check	2	2286	MINNESOTA CHILD SUPPORT	10/15/2025	711012	795.40
0022	15355	Check	2	2363	MN SCHOOL EMPLOYEES ASSOC.	10/15/2025	711013	185.13
0022	15353	Check	2	2328	SUPPORT PAYMENT CLEARINGHOUSE	10/15/2025	711015	335.91
0022	15350	Check	2	2292	UNITED WAY OF BECKER COUNTY	10/15/2025	711016	72.00
0022	15363	Check	1	2484	ANNIE'S GARDEN OF FRESH GREENS	10/16/2025	711018	2,280.00
0022	15362	Check	1	2410	LAKEVIEW GREENHOUSES	10/16/2025	711021	217.20
0022	15451	Check	1	2796	AED SUPERSTORE	10/27/2025	711023	100.00
0022	15372	Check	1	1035	ALLIANCE PEST PROTECTION	10/27/2025	711024	160.00
0022	15472	Check	1	3845	ANDERSON, BECKETT	10/27/2025	711025	90.00
0022	15373	Check	1	1072	ASL INTERPRETING SERVICES, INC	10/27/2025	711026	178.00
0022	15374	Check	1	1076	AUTO VALUE DETROIT LAKES	10/27/2025	711027	120.48
0022	15375	Check	1	1091	BECKER COUNTY ENVIRONMENTAL	10/27/2025	711028	486.25

SMART Finance
SHR and SF Outstanding Payments
 10/31/2025

Bank: MW
 Acct#: 4139754

Co	Pmt No	Pmt Type	Grp	Code	Name	Pmt Date	Check No	Amount
0022	15376	Check	1	1121	BLUE 84 SPIRIT	10/27/2025	711029	3,555.00
0022	15377	Check	1	1126	BMSI	10/27/2025	711030	1,528.27
0022	15378	Check	1	1143	BRENCO CORP.	10/27/2025	711031	424.00
0022	15470	Check	1	3843	BRIC	10/27/2025	711032	50.00
0022	15379	Check	1	1152	BSN SPORTS	10/27/2025	711033	230.99
0022	15381	Check	1	1183	CAULFIELD STUDIO	10/27/2025	711034	750.00
0022	15382	Check	1	1192	CENTRAL MARKET	10/27/2025	711035	208.51
0022	15456	Check	1	3155	CENTRAL MCGOWAN, INC.	10/27/2025	711036	81.35
0022	15383	Check	1	1202	CITY OF DETROIT LAKES	10/27/2025	711037	137,733.00
0022	15384	Check	1	1236	CUSTOM INK	10/27/2025	711038	575.82
0022	15385	Check	1	1244	DACOTAH PAPER COMPANY	10/27/2025	711039	1,504.56
0022	15459	Check	1	3400	DAVIS EQUIPMENT CORPORATION	10/27/2025	711040	140.62
0022	15386	Check	1	1293	DL TRAVEL BASKETBALL	10/27/2025	711041	150.00
0022	15387	Check	1	1300	DRIVEWAY SERVICE	10/27/2025	711042	387.50
0022	15388	Check	1	1305	EAST SIDE JERSEY DAIRY ESJD	10/27/2025	711043	5,046.38
0022	15389	Check	1	1307	EASTMAN FENCE AND SONS LLC	10/27/2025	711044	3,740.00
0022	15390	Check	1	1320	EIDE BAILLY LLP	10/27/2025	711045	33,127.50
0022	15391	Check	1	1336	ESSENTIA HEALTH	10/27/2025	711046	2,943.75
0022	15473	Check	1	3846	FLUGEL, MARCUS	10/27/2025	711047	30.00
0022	15474	Check	1	3847	FLUGEL, MASON	10/27/2025	711048	90.00
0022	15392	Check	1	1395	FRONTLINE TECHNOLOGIES GROUP,	10/27/2025	711049	2,872.13
0022	15463	Check	1	3554	GAME ONE	10/27/2025	711050	2,111.58
0022	15453	Check	1	2806	GEORGAKOPOULOS, TESS	10/27/2025	711051	35.00
0022	15393	Check	1	1409	GERRELL'S SPORT CENTER	10/27/2025	711052	4,500.00
0022	15394	Check	1	1416	GIVEN, RIKKI	10/27/2025	711053	75.00
0022	15395	Check	1	1421	GOPHER SPORT	10/27/2025	711054	263.90
0022	15396	Check	1	1426	GRAINGER, INC.	10/27/2025	711055	272.05
0022	15397	Check	1	1432	GREEN'S PLUMBING & MODERN HEATING	10/27/2025	711056	12,486.20
0022	15398	Check	1	1457	HAWKINS, INC.	10/27/2025	711057	1,470.69
0022	15399	Check	1	1481	HERZOG ROOFING, INC.	10/27/2025	711058	675.00
0022	15400	Check	1	1487	HILLYARD / HUTCHINSON	10/27/2025	711059	4,695.08
0022	15401	Check	1	1490	JEFFREY D. DOYLE INC	10/27/2025	711060	683.65
0022	15402	Check	1	1516	HUB 41	10/27/2025	711061	2,000.00
0022	15446	Check	1	2409	PIZZA HUT	10/27/2025	711062	424.37
0022	15403	Check	1	1529	ICS CONSULTING, LLC -138006	10/27/2025	711063	5,265.00
0022	15404	Check	1	1551	INDEPENDENT EMERGENCY SERVICES	10/27/2025	711064	53.85
0022	15405	Check	1	1563	INTERQUEST DETECTION CANINES	10/27/2025	711065	1,020.00
0022	15406	Check	1	1601	JOHNSON CONTROLS	10/27/2025	711066	2,593.95

SMART Finance
SHR and SF Outstanding Payments
 10/31/2025

Bank: MW
 Acct#: 4139754

Co	Pmt No	Pmt Type	Grp	Code	Name	Pmt Date	Check No	Amount
0022	15407	Check	1	1638	L&M FLEET SUPPLY, INC.	10/27/2025	711067	162.45
0022	15467	Check	1	3778	LAKE BROS CARPET & DUCT CLEANING	10/27/2025	711068	549.00
0022	15408	Check	1	1648	LAKER LOCKER	10/27/2025	711069	925.00
0022	15409	Check	1	1656	LAKES SPORT SHOP	10/27/2025	711070	1,000.00
0022	15410	Check	1	1658	LAKESHORE LEARNING MATERIALS	10/27/2025	711071	28.66
0022	15460	Check	1	3402	LAMB GARAGE DOOR SERVICE	10/27/2025	711072	142.00
0022	15462	Check	1	3524	LAUX, LINDSEY	10/27/2025	711073	324.00
0022	15471	Check	1	3844	LEONHARD, GABRIEL	10/27/2025	711074	500.00
0022	15411	Check	1	1690	MAAE	10/27/2025	711075	527.00
0022	15412	Check	1	1695	MACKIN EDUCATION RESOURCES	10/27/2025	711076	100.21
0022	15380	Check	1	1168	MAC'S -DETROIT LAKES	10/27/2025	711077	33.98
0022	15443	Check	1	2303	MARCO TECHNOLOGIES, LLC NW7128	10/27/2025	711078	106.71
0022	15440	Check	1	2244	MARK MY WORDS LLC	10/27/2025	711079	1,709.91
0022	15413	Check	1	1707	MARK'S ELECTRIC INC.	10/27/2025	711080	468.90
0022	15450	Check	1	2598	MATT'S MOBILE DIESEL SERVICE	10/27/2025	711081	1,086.00
0022	15414	Check	1	1723	MCARTHUR TILE COMPANY	10/27/2025	711082	435.00
0022	15415	Check	1	1736	MENARDS - DETROIT LAKES	10/27/2025	711083	892.58
0022	15416	Check	1	1745	MIDWEST BUS PARTS	10/27/2025	711084	35.18
0022	15466	Check	1	3704	MISSION FILTRATION	10/27/2025	711085	2,316.34
0022	15449	Check	1	2539	MN ASSOCIATION OF STUDENT LEADERS	10/27/2025	711086	85.00
0022	15444	Check	1	2353	MN DEPT OF EMPLOYMENT & ECONOMIC DEVELOPMENT	10/27/2025	711087	191,594.36
0022	15417	Check	1	1787	MN STATE COMMUNITY & TECHNICAL COLLEGE	10/27/2025	711088	82,060.60
0022	15458	Check	1	3397	MOORE, LUCINDA	10/27/2025	711089	680.00
0022	15447	Check	1	2420	MRI SOFTWARE LLC	10/27/2025	711090	18.00
0022	15419	Check	1	1839	NATIONAL FFA ORGANIZATION	10/27/2025	711091	810.00
0022	15423	Check	1	1917	PEARSON INC	10/27/2025	711092	20.90
0022	15464	Check	1	3667	NELSON, SANFORD	10/27/2025	711093	98.00
0022	15420	Check	1	1853	NEWLING ASPHALT SERVICES	10/27/2025	711094	4,262.00
0022	15457	Check	1	3274	OFF SZN MEDIA	10/27/2025	711095	1,225.00
0022	15469	Check	1	3842	OLSON, SARAH	10/27/2025	711096	150.00
0022	15421	Check	1	1907	PAN-O-GOLD BAKING CO.	10/27/2025	711097	524.68
0022	15422	Check	1	1908	PAPA MURPHY'S	10/27/2025	711098	587.00
0022	15424	Check	1	1920	PEPSICO BEVERAGE SALES LLC	10/27/2025	711099	505.89
0022	15425	Check	1	1936	PLANK ROAD PUBLISHING, INC.	10/27/2025	711100	193.90
0022	15426	Check	1	1943	POPPLERS MUSIC STORE	10/27/2025	711101	285.95
0022	15427	Check	1	1951	PRECISION PRINTING	10/27/2025	711102	443.75
0022	15428	Check	1	1954	PREMIUM WATERS, INC.	10/27/2025	711103	80.69
0022	15418	Check	1	1832	PYE-BARKER FIRE & SAFETY, LLC	10/27/2025	711104	857.00

SMART Finance
SHR and SF Outstanding Payments
 10/31/2025

Bank: MW
 Acct#: 4139754

Co	Pmt No	Pmt Type	Grp	Code	Name	Pmt Date	Check No	Amount
0022	15461	Check	1	3504	RAMSEY, CHRISTY	10/27/2025	711105	1,178.44
0022	15429	Check	1	1980	RDO EQUIPMENT CO.	10/27/2025	711106	329.93
0022	15430	Check	1	1986	REDWOOD TOXICOLOGY LABORATORY,	10/27/2025	711107	8.46
0022	15431	Check	1	1996	RENNEBERG HARDWOODS	10/27/2025	711108	1,051.00
0022	15448	Check	1	2442	SAZAMA, JEFFREY	10/27/2025	711109	352.00
0022	15433	Check	1	2036	SCAN AIR FILTER, INC.	10/27/2025	711110	663.95
0022	15435	Check	1	2079	SHI INTERNATIONAL CORP.	10/27/2025	711112	3,005.94
0022	15432	Check	1	2018	SQUIRES, WALDSPURGER & MACE, P.A.	10/27/2025	711113	924.00
0022	15436	Check	1	2128	STELLHER HUMAN SERVICES, INC.	10/27/2025	711114	46,308.00
0022	15437	Check	1	2139	SUMMIT FIRE PROTECTION	10/27/2025	711115	241.00
0022	15454	Check	1	2872	THE MATH LEARNING CENTER	10/27/2025	711116	50.00
0022	15455	Check	1	3137	THE MINNESOTA CHEMICAL CO.	10/27/2025	711117	830.00
0022	15439	Check	1	2207	TWEETON REFRIGERATION, INC.	10/27/2025	711119	375.52
0022	15468	Check	1	3806	VIKING COCA COLA BOTTLING CO.	10/27/2025	711121	2,230.50
0022	15441	Check	1	2252	WEBBER FAMILY MOTORS	10/27/2025	711122	287.99
0022	15465	Check	1	3697	WEITZEL, BLAKE	10/27/2025	711123	125.36
0022	15442	Check	1	2258	WEST MUSIC COMPANY	10/27/2025	711124	348.68
0022	15452	Check	1	2797	WOOD FIRE FOODS, LLC	10/27/2025	711125	600.00
0022	15477	Check	1	2484	ANNIE'S GARDEN OF FRESH GREENS	10/23/2025	711126	2,021.50
0022	15479	Check	1	3266	EAST GRAND FORKS HIGH SCHOOL	10/23/2025	711128	200.00
0022	15478	Check	1	3218	HAMMER, KENNETH	10/23/2025	711129	372.50
0022	15531	Check	1	2484	ANNIE'S GARDEN OF FRESH GREENS	10/29/2025	711131	1,179.25
0022	15530	Check	1	2410	LAKEVIEW GREENHOUSES	10/29/2025	711132	112.50
0022	15532	Check	1	3565	LITTLE ELBOW FARM, LLC	10/29/2025	711133	375.50
0022	15533	Check	2	2288	MADISON NATIONAL LIFE INSURANCE	10/29/2025	711134	4,737.76
0022	15540	Check	2	2287	AFSCME COUNCIL 65	10/30/2025	711136	315.93
0022	15542	Check	2	2309	D. L. ATHLETIC FOUNDATION	10/30/2025	711137	110.00
0022	15546	Check	2	2330	D.L. EDUCATION MINNESOTA (PARA)	10/30/2025	711138	636.20
0022	15545	Check	2	2329	D.L. EDUCATION MINNESOTA (TEACHER)	10/30/2025	711139	18,811.86
0022	15543	Check	2	2310	D.L. PUBLIC EDUC FOUNDATION	10/30/2025	711140	30.00
0022	15539	Check	2	2286	MINNESOTA CHILD SUPPORT	10/30/2025	711141	795.40
0022	15547	Check	2	2363	MN SCHOOL EMPLOYEES ASSOC.	10/30/2025	711142	177.22
0022	15544	Check	2	2328	SUPPORT PAYMENT CLEARINGHOUSE	10/30/2025	711143	335.91
0022	15541	Check	2	2292	UNITED WAY OF BECKER COUNTY	10/30/2025	711144	72.00
0022	15564	Check	1	1544	ISD #309	10/31/2025	711145	100.00
0022		SHR-Payments		1416	Taylor Kuhn	11/15/2023	0002221	2.31
0022		SHR-Payments		1916	Katelynn A Ellingson	7/15/2024	0002612	6.08
0022		SHR-Payments		1372	Peggy A Werner	8/29/2025	0003085	842.04

SMART Finance
SHR and SF Outstanding Payments
 10/31/2025

Bank: MW
 Acct#: 4139754

Co	Pmt No	Pmt Type	Grp	Code	Name	Pmt Date	Check No	Amount
0022		SHR-Payments		2250	Christopher J Cotten	9/15/2025	0003090	0.08
0022		SHR-Payments		2082	Terry J Haus	9/30/2025	0003113	55.13
0022		SHR-Payments		1111	Elizabeth A Disse	10/15/2025	0003124	973.70
0022		SHR-Payments		1469	Judy A Maxwell	10/15/2025	0003133	124.18
0022		SHR-Payments		2137	Jessica A Erb	10/30/2025	0003139	767.10
0022		SHR-Payments		1111	Elizabeth A Disse	10/30/2025	0003140	787.34
0022		SHR-Payments		1719	Kathleen A Johnson	10/30/2025	0003141	666.74
0022		SHR-Payments		2285	Eric J Wothe	10/30/2025	0003142	818.04
0022		SHR-Payments		1148	Samantha M Gruis	10/30/2025	0003143	2,035.81
0022		SHR-Payments		2092	Malory L Anderson	10/30/2025	0003144	331.82
0022		SHR-Payments		1261	Laurelyn L Ask	10/30/2025	0003145	607.53
0022		SHR-Payments		1427	Linda F Branden	10/30/2025	0003146	211.29
0022		SHR-Payments		1237	Kristen R Frank	10/30/2025	0003147	183.47
0022		SHR-Payments		1402	Kristina L Gordon	10/30/2025	0003148	317.56
0022		SHR-Payments		1217	James D Hendrickson	10/30/2025	0003149	1,011.10
0022		SHR-Payments		1312	Mary E Johnson	10/30/2025	0003150	204.18
0022		SHR-Payments		1687	Susan L Jordan	10/30/2025	0003151	73.88
0022		SHR-Payments		1000	Paul L Lakin	10/30/2025	0003152	443.28
0022		SHR-Payments		1570	Roger C Lee	10/30/2025	0003153	147.76
0022		SHR-Payments		2284	Sheryl J Mahnke	10/30/2025	0003154	194.32
0022		SHR-Payments		1469	Judy A Maxwell	10/30/2025	0003155	256.37
0022		SHR-Payments		1069	Patricia H Mollberg	10/30/2025	0003156	369.40
0022		SHR-Payments		1522	Janna L Nelson	10/30/2025	0003157	272.26
0022		SHR-Payments		2020	Amanda M Ness	10/30/2025	0003158	264.39
0022		SHR-Payments		1340	Britton M Ramsey	10/30/2025	0003159	134.96
0022		SHR-Payments		1521	Nicole A Tredwell	10/30/2025	0003160	56.09
0022	15549	Wire	2	2294	MN DEPT OF REVENUE -PAYROLL TAXES	10/31/2025		51.79
Bank								
Total								654,087.39
Total								654,087.39

Detroit Lakes Public Schools Receipts October 2025		
Type	Amount	Fund
Activities - White Card Fees	34,375.00	01
Activities - Admissions	9,698.00	01
Activities - Entry Fees	200.00	01
Activities - Student Activity Accounts (Fundraising)	29,799.91	21
Activities - Concessions	8,175.23	01
Agreement - FY25 Girls Hockey Cooperative	1,340.67	01
Comm Ed - School Readiness Tuition	12,012.50	04
Comm Ed - ECFE Tuition	112.00	04
Comm Ed - Laker Kids Tuition	17,299.00	04
Comm Ed - Tuition Classes	879.00	04
Community Education - Drivers Education Fees	5,088.27	04
Comm Ed - Youth Services Tuition	207.32	04
Donation - Arvig	4,291.00	01
Donation - Noah's Home Furnishings (Laker Cupboard)	50.00	01
Donation - Bakke Lutheran Church (Laker Cupboard)	500.00	01
Food Service - Lunch Account	2,412.23	02
Food Service - Milk & Juice	85.20	02
Food Service - Catering	23,766.17	02
Food Service - MSTATE Sales	354.80	02
Food Service - Rebate	5.00	02
Grant - Detroit Lakes Area Community Foundation (Laker Production)	5,000.00	01
Grant - United Way (ALC)	1,900.00	01
Grant - Partnership 4 Health (Rossman & Roosevelt)	977.41	01
Interest on Investments	37,279.36	01
Miscellaneous - ATM Proceeds	112.50	01
Miscellaneous - Coca Cola Commissions (Concessions)	1,409.00	01
Miscellaneous - DLMS Fees	819.00	01
Miscellaneous - DLHS Textbooks	375.00	01
Miscellaneous - DLHS Activities	700.00	01
Miscellaneous - Farmers Insurance Claim	1,067.65	01
Miscellaneous - Health/Life Insurance Premiums	7,961.30	01
Miscellaneous - DLHS Fees	1,241.00	01
Miscellaneous - Royalties	256.40	01
Miscellaneous - Chromebook Insurance	1,185.00	01
Reimbursement - MN FFA	160.00	01
Reimbursement - MESPA	95.57	01
Rental - Facility	375.00	01
Sales - Laker Shop	20,689.87	01
State of MN - ALC Recovery Grant	48,345.20	01
State of MN - Cyber Security Grant	60,000.00	01
State of MN - Federal Reimbursements	39,161.49	01
State of MN - Miscellaneous State Aid	54,796.82	01/04/07
State of MN - FNS Reimbursements	219,960.66	02
State of MN - General Education Aid	1,486,064.29	01
State of MN - Medical Assistance	90.98	01
State of MN - SPED Aid	109,836.77	01
Taxes - Ottertail County	46,110.62	01/04/07
Taxes - Becker County	3,290,000.00	01/04/07
US Treasury - Federal AMI	23,801.67	01
Total Receipts	5,610,423.86	

SMART Finance
Receipt Listing Report with Detail by Deposit
Fund Summary

Fund	Total
01	\$5,229,176.34
02	\$246,584.06
04	\$45,693.43
07	\$59,170.12
21	\$29,799.91
Report Total	\$5,610,423.86

SMART Finance

Receipt Listing Report with Detail by Deposit

Deposit Co	Bank	Batch	Rct No	Receipt Type	Receipt St	Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
1500	0022	MW														
	GO Fan Deposit (10/3/25)		5475	Credit A	10/31/25			Wire	1	Miscellaneous Customer						
					0022	R 01 002	296	128	000 060	GSWIM TRI (9/23/25)				432.00	0.00	
					0022	R 01 002	294	102	000 060	BSCOC vs. SAR (9/23/25)				272.00	0.00	
					0022	R 01 002	296	128	000 060	GWIM vs. WILL (9/25/25)				56.00	0.00	
					0022	R 01 002	294	102	000 060	BSOC vs. ROC (9/25/25)				231.00	0.00	
					0022	R 01 002	294	102	000 060	BSOC vs. PEL (9/27/25)				374.00	0.00	
					0022	R 01 002	292	000	000 060	GO FAN (10/3/25)				90.00	0.00	
														\$1,455.00	\$0.00	
	DISTRICT DEPOSIT - 10/3/25		5476	Credit A	10/31/25			Check	1	Miscellaneous Customer						
					0022	R 21 003	298	708	301 099	Make the Lake-Wadena				940.00	0.00	
					0022	R 01 002	000	000	000 099	Arvig-School Sponsorship P				4,291.00	0.00	
					0022	R 21 003	298	710	301 099	Laker Cards				175.00	0.00	
					0022	E 01 010	050	000	000 366	MESPA Reimbursement (Site				95.57	0.00	
					0022	R 01 002	000	000	000 099	Stenger&Stenger-Garnishime				15.00	0.00	
														\$5,516.57	\$0.00	
	INV #1222- G Hockey Coop		5477	Credit A	10/31/25			Check	1	ISD 2155 (W-DC SCHOOLS						
					0022	B 01 115	000				1222	06/04/25	Invoice	1,340.67	1,340.67	0.00
														\$1,340.67	\$0.00	
	INV #1259 - Textbooks		5478	Credit A	10/31/25			Check	1	ISD 583 - CROOKSTON PU						
					0022	B 01 115	000				1259	08/31/25	Invoice	375.00	375.00	0.00
														\$375.00	\$0.00	
	FUND 21-SWIM/Dance (10.3.25)		5479	Credit A	10/31/25			Check	1	Miscellaneous Customer						
					0022	R 21 003	298	718	301 099	Blanket Fundraiser				5,700.00	0.00	
					0022	R 21 003	298	723	301 099	Timing Royalties				0.80	0.00	
														\$5,700.80	\$0.00	
	Concessions (VB-9/30/25)		5480	Credit A	10/31/25			Check	1	Miscellaneous Customer						
					0022	R 01 002	292	000	000 608	Concessions (VB-9/30/25)				1,068.00	0.00	
														\$1,068.00	\$0.00	
	Laker Shop (10/3/25)		5481	Credit A	10/31/25			Check	1	Miscellaneous Customer						
					0022	R 01 003	380	990	835 620	Laker Shop (10/1/25)				458.75	0.00	
					0022	R 01 003	380	990	835 620	Laker Shop (10/2/25)				479.25	0.00	
														\$938.00	\$0.00	

Receipt Listing Report with Detail by Deposit

Deposit Co	Bank Batch	Rct No	Receipt Type	St	Receipt Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount	
1500	0022	MW														
DLHS Deposit (10.3.25)	5482	Credit	A	10/31/25	0022	R 02 002 770 807 099	Check 1		Miscellaneous Customer					304.35	0.00	
					0022	R 02 002 000 701 601			FS INV #7826					100.00	0.00	
					0022	R 02 002 000 701 601			FS Deposit - W. Nowell (10/3/25)					100.00	0.00	
									FS Deposit-H.Lundberg (10/3/25)					\$504.35	\$0.00	
FIN 510 Reimb-Qtr 1 (10.6.25)	5483	Credit	A	10/31/25	0022	R 01 002 000 510 500	Wire 1		Miscellaneous Customer					23,801.67	0.00	
					0022	R 01 002 000 510 500			FIN 510 Reimb-Qtr 1 (10.6.25)					\$23,801.67	\$0.00	
Sept.ATM Deposit (10/6/25)	5484	Credit	A	10/31/25	0022	R 01 002 000 000 099	Wire 1		Miscellaneous Customer					112.50	0.00	
					0022	R 01 002 000 000 099			Sept.ATM Deposit (10/6/25)					\$112.50	\$0.00	
Concessions (FB-10/3/25)	5488	Credit	A	10/31/25	0022	R 01 002 292 000 608	Check 1		Miscellaneous Customer					3,136.23	0.00	
					0022	R 01 002 292 000 608			Concessions (FB-10/3/25)					\$3,136.23	\$0.00	
Concessions (VB-10/2/25)	5489	Credit	A	10/31/25	0022	R 01 002 292 000 608	Check 1		Miscellaneous Customer					1,307.00	0.00	
					0022	R 01 002 292 000 608			Concessions (VB-10/2/25)					\$1,307.00	\$0.00	
DLHS Activities - Misc (10/3)	5490	Credit	A	10/31/25	0022	R 01 002 292 000 099	Check 1		Miscellaneous Customer					700.00	0.00	
					0022	R 01 002 292 000 099			DLHS Activities - Misc (10/3)					\$700.00	\$0.00	
DLHS-Various (10/7/25)	5491	Credit	A	10/31/25	0022	R 01 003 000 000 099	Check 1		Miscellaneous Customer					216.00	0.00	
					0022	R 02 002 000 701 601			PSAT Testing Fees					40.00	0.00	
					0022	R 02 002 000 701 601			DLHS FS Deposit - S. William					\$256.00	\$0.00	
RSV Milk/Juice (10/7/25)	5492	Credit	A	10/31/25	0022	R 02 002 770 806 707 601	Check 1		Miscellaneous Customer					85.20	0.00	
					0022	R 02 002 770 806 707 601			RSV Milk/Juice (10/7/25)					\$85.20	\$0.00	
MW CD Interest (FY22)	5493	Credit	A	10/31/25	0022	R 01 002 000 000 092	Wire 1		MIDWEST BANK					74.32	0.00	
					0022	R 01 002 000 000 092			MW CD Interest (FY22)					\$74.32	\$0.00	

SMART Finance

Receipt Listing Report with Detail by Deposit

Deposit Co	Bank Batch	Rct No	Receipt Type	St	Receipt Date	Check No	Type	Pmt	Grp	Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
1500	0022	MW															
Fund 21 - GSWIM (10/7/25)		5494	Credit	A	10/31/25	0022 R 21 003 298 723 301 099	Check	1			Miscellaneous Customer				50.00		0.00
											Donation - Beaton Family				\$50.00		\$0.00
DLMS Chromebook (10/7/25)		5495	Credit	A	10/31/25	0022 R 01 004 000 000 000 099	Check	1			Miscellaneous Customer				25.00		0.00
											DLMS Chromebook (10/7/25)				\$25.00		\$0.00
RSV FS Deposit (10/7/25)		5496	Credit	A	10/31/25	0022 R 02 002 000 000 701 601	Check	1			Miscellaneous Customer				15.75		0.00
											RSV FS Deposit (10/7/25)				\$15.75		\$0.00
MW Interest (10/10/25)		5497	Credit	A	10/31/25	0022 R 01 002 000 000 000 092	Wire	1			MIDWEST BANK				112.73		0.00
											MW Interest (10/10/25)				\$112.73		\$0.00
DLHS Various (10/9/25)		5498	Credit	A	10/31/25	0022 R 01 003 000 000 000 099	Check	1			Miscellaneous Customer				300.00		0.00
											DLHS Parking Permit (10/9/25)				592.25		0.00
											Laker Shop (10/6/25)				472.75		0.00
											Laker Shop (10/7/25)				581.50		0.00
											Laker Shop (10/8/25)				50.00		0.00
											DLHS FS Deposit (Holmquist)				\$1,996.50		\$0.00
DLMS-Fees (10/9/25)		5499	Credit	A	10/31/25	0022 R 01 004 000 000 000 099	Check	1			Miscellaneous Customer				14.00		0.00
											I-Tech Supplies (Bregier)				\$14.00		\$0.00
DLMS FS Deposit (10/9/25)		5500	Credit	A	10/31/25	0022 R 02 002 000 000 701 601	Check	1			Miscellaneous Customer				75.00		0.00
											DLMS FS Deposit (10/9/25)				\$75.00		\$0.00
FUND 21 - BSOC (10/9/25)		5501	Credit	A	10/31/25	0022 R 21 003 298 701 301 099	Check	1			Miscellaneous Customer				3,911.65		0.00
											BSOC - Concessions				\$3,911.65		\$0.00
Go Fan Deposit (10/10/25)		5502	Credit	A	10/31/25	0022 R 01 002 296 102 000 060	Wire	1			Miscellaneous Customer				425.00		0.00
											GSOC vs FF (9/29/25)				186.00		0.00
											GSOC vs. HILL (9/30/25)				468.00		0.00
											VB vs. ROC (9/30/25)						0.00

Receipt Listing Report with Detail by Deposit

Deposit Co	Bank Batch	Rct No	Receipt Type	Receipt St	Date	Check No	Check No	Type	Grp	Pmt	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
1500	0022	MW															
		Go Fan Deposit (10/10/25)	5502	Credit	A	10/31/25		Wire	1		Miscellaneous Customer						
					0022	R 01 002 296	102 000 060				GSOC vs. WILL (10/2/25)				196.00	0.00	
					0022	R 01 002 296	131 000 060				VB vs. FF (10/2/25)				697.00	0.00	
					0022	R 01 002 294	112 000 060				FB vs HUTCH (10/3/25)				2,498.00	0.00	
					0022	R 01 002 292	000 000 060				Season Passes				1,470.00	0.00	
															\$5,940.00	\$0.00	
		MSTATE (Week of 10/6)	5503	Credit	A	10/31/25		Check	1		Miscellaneous Customer				58.83	0.00	
					0022	R 02 002 770	809 707 099				MSTATE (Week of 10/6)				\$58.83	\$0.00	
		MSTATE (Week of 9/29)	5504	Credit	A	10/31/25		Check	1		Miscellaneous Customer				44.87	0.00	
					0022	R 02 002 770	809 707 099				MSTATE Cafe -Register Sale				\$44.87	\$0.00	
		DLMS FS Deposit (10/14/25)	5505	Credit	A	10/31/25		Check	1		Miscellaneous Customer				150.00	0.00	
					0022	R 02 002 000	000 701 601				DLMS FS Deposit (10/14/25)				\$150.00	\$0.00	
		DLMS Band Fees (10/15/25)	5506	Credit	A	10/31/25		Check	1		Miscellaneous Customer				600.00	0.00	
					0022	R 01 004 258	000 000 050				DLMS Band Fees (10/15/25)				\$600.00	\$0.00	
		District Deposit (10/16/25)	5507	Credit	A	10/31/25		Check	1		Miscellaneous Customer				50.00	0.00	
					0022	R 01 002 710	000 000 099				Donation - Noah's Home Fun				120.00	0.00	
					0022	R 01 002 000	000 000 099				Bell Bank - Custom Card				81.92	0.00	
					0022	R 02 002 000	815 707 099				FS INV #7830 - Faith Christia				106.40	0.00	
					0022	R 01 002 000	000 000 099				Lakes Metal				160.00	0.00	
					0022	R 01 002 000	000 000 099				MN FFA Reimb - A. Thorsvig				375.00	0.00	
					0022	R 01 002 000	000 000 050				Facility Rental - S. Burhans				325.00	0.00	
					0022	R 04 002 000	000 321 041				White Earth - Shayley Clark				5,278.86	0.00	
					0022	B 01 215 054					Retiree Health Insurance				43.01	0.00	
					0022	B 01 215 082					Life Ins.-Retirees				\$6,540.19	\$0.00	
		INV #1256-X Country Invite	5508	Credit	A	10/31/25		Check	1		HORACE HIGH SCHOOL				200.00	0.00	
					0022	B 01 115 000						1256	08/14/25	Invoice		\$200.00	\$0.00

SMART Finance

Receipt Listing Report with Detail by Deposit

Deposit Co	Bank Batch	Rct No	Receipt Type	Receipt St	Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
1500	0022	MW	Credit	A	10/31/25		Wire	1	Miscellaneous Customer						
		GO Fan Deposit (10/17/25)				0022	R	01 002 296 131 000 060	VB vs BEM (10/7/25)				537.00	537.00	0.00
						0022	R	01 002 296 128 000 060	GSWIM vs ALEX (10/7/25)				364.00	364.00	0.00
						0022	R	01 002 292 000 000 060	SEASON PASSES				80.00	80.00	0.00
													\$981.00	\$981.00	\$0.00
		DLHS - Laker Shop (10/20/25)	Credit	A	10/31/25		Check	1	Miscellaneous Customer						
						0022	R	01 003 380 990 835 620	Laker Shop (10/10/25)				502.00	502.00	0.00
						0022	R	01 003 380 990 835 620	Laker Shop (10/13/25)				506.00	506.00	0.00
						0022	R	01 003 380 990 835 620	Laker Shop (10/15/25)				1,073.25	1,073.25	0.00
													\$2,081.25	\$2,081.25	\$0.00
		COMM ED Deposit (10/22/25)	Credit	A	10/31/25		Check	1	Miscellaneous Customer						
						0022	R	04 002 000 000 321 040	COMM ED Deposit (10/22/25)				255.00	255.00	0.00
						0022	R	04 002 000 000 321 041	COMM ED Deposit (10/22/25)				50.00	50.00	0.00
						0022	R	04 002 000 000 344 040	COMM ED Deposit (10/22/25)				4,638.50	4,638.50	0.00
						0022	R	04 002 570 000 321 040	COMM ED Deposit (10/22/25)				171.00	171.00	0.00
													\$5,114.50	\$5,114.50	\$0.00
		Concessions (VB -10/7/25)	Credit	A	10/31/25		Check	1	Miscellaneous Customer						
						0022	R	01 002 292 000 000 608	Concessions (VB -10/7/25)				1,294.00	1,294.00	0.00
													\$1,294.00	\$1,294.00	\$0.00
		DLHS Activities Adm (10/22/25)	Credit	A	10/31/25		Check	1	Miscellaneous Customer						
						0022	R	01 002 294 112 000 060	FB vs. SCTECH (9/19/25)				41.00	41.00	0.00
						0022	R	01 002 294 102 000 060	BSOC (9/23/25)				8.00	8.00	0.00
						0022	R	01 002 296 128 000 060	GSWIM (9/25/25)				8.00	8.00	0.00
						0022	R	01 002 296 102 000 060	GSOC (9/30/25)				24.00	24.00	0.00
						0022	R	01 002 296 131 000 060	VBALL (9/22/25)				22.00	22.00	0.00
						0022	R	01 002 294 112 000 060	FB vs. HUTCH (10/3/25)				81.00	81.00	0.00
						0022	R	01 002 292 000 000 060	SEASON PASSES				30.00	30.00	0.00
													\$214.00	\$214.00	\$0.00
		FUND 21 - GBB (10/22/25)	Credit	A	10/31/25		Check	1	Miscellaneous Customer						
						0022	R	21 003 298 706 301 099	Booster Club Reim (Pract Jc)				213.13	213.13	0.00
													\$213.13	\$213.13	\$0.00

SMART Finance Receipt Listing Report with Detail by Deposit

Deposit Co	Bank Batch	Rct No	Receipt Type	Receipt St	Date	Check No	Type	Grp	Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
1500	0022	MW														
RSM FS Deposit (10/22/25)	5515	Credit	A	10/31/25	0022	R 02 002 000 000	701	601		Miscellaneous Customer RSM FS Deposit (10/22/25)				23.50	\$23.50	0.00
Receipt Total: 0.00																
MSTATE (Week of 10/20)	5517	Credit	A	10/31/25	0022	R 02 002 770 809	707	099		Miscellaneous Customer MSTATE (Week of 10/20)				102.77	\$102.77	0.00
Receipt Total: 0.00																
DLMS- Fees (10/23/25)	5518	Credit	A	10/31/25	0022	R 01 004 000 000	000	099		Miscellaneous Customer DLMS- Fees (10/23/25)				80.00	\$80.00	0.00
Receipt Total: 0.00																
MSTATE (Week of 10/13)	5519	Credit	A	10/31/25	0022	R 02 002 770 809	707	099		Miscellaneous Customer MSTATE (Week of 10/13)				48.18	\$48.18	0.00
Receipt Total: 0.00																
Go Fan Deposit (10/24/25)	5520	Credit	A	10/31/25	0022	R 01 002 296 128	000	060		Miscellaneous Customer GSWIM (10/14/25)				212.00		0.00
					0022	R 01 002 296 131	000	060		VB vs. SAR (10/14/25)				811.00		0.00
					0022	R 01 002 292 000	000	060		Season Passes (10/24/25)				70.00		0.00
Receipt Total: 0.00																
District Deposit (10/24/25)	5521	Credit	A	10/31/25	0022	R 01 042 000 000	000	099		Miscellaneous Customer United Way Grant (ALC)				1,900.00		0.00
					0022	R 01 002 710 000	000	099		Bakke Luth Church Donation				500.00		0.00
					0022	E 01 003 211 000	000	530		DL Foundation - Laker Produ				5,000.00		0.00
					0022	B 01 215 054				Retiree Insurance (Kotschev				879.81		0.00
					0022	R 02 002 000 808	707	099		FS Inv #7831 (Mahube)				23,379.90		0.00
					0022	R 01 002 108 000	000	099		Chromebook Insurance				1,185.00		0.00
Receipt Total: 0.00																
Fund 21-GHOCK (10/24/25)	5522	Credit	A	10/31/25	0022	R 21 003 298 715	301	099		Miscellaneous Customer Fundraiser				10,150.00	\$10,150.00	0.00
Receipt Total: 0.00																
Fund 21-Volleyball (10/24/25)	5523	Credit	A	10/31/25	0022	R 21 003 298 726	301	099		Miscellaneous Customer Donation -Nereson				4,000.00	\$4,000.00	0.00
Receipt Total: 0.00																

SMART Finance Receipt Listing Report with Detail by Deposit

Deposit Co	Bank Batch	Rct No	Receipt Type	Receipt St	Receipt Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount	
1500	0022	MW														
Laker Shop (10/24/25)	5524	Credit A	10/31/25	0022	R 01	003 380	990 835	620	Miscellaneous Customer					1,601.90	0.00	
				0022	R 01	003 380	990 835	620	Laker Shop (10/24/25)					1,133.20	0.00	
														\$2,735.10	\$0.00	
Fund 21-GBB (10/24/25)	5525	Credit A	10/31/25	0022	R 21	003 298	706 301	099	Miscellaneous Customer					2,111.58	0.00	
									Booster Club Reimb					\$2,111.58	\$0.00	
Fund 21-GSWIM (10/24/25)	5526	Credit A	10/31/25	0022	R 21	003 298	723 301	099	Miscellaneous Customer					1,912.00	0.00	
									Mum Fundraiser					\$1,912.00	\$0.00	
Concessions-VB	5527	Credit A	10/31/25	0022	R 01	002 292	000 000	608	Miscellaneous Customer					1,370.00	0.00	
									VB (10/14/25)					\$1,370.00	\$0.00	
DLHS-Various (10/24/25)	5528	Credit A	10/31/25	0022	R 01	003 000	000 000	099	Miscellaneous Customer					725.00	0.00	
									DLHS Parking Permits					25.00	0.00	
									DLHS FS Deposit (Hefta)					100.00	0.00	
									DLHS FS Deposit (Askelson)					20.00	0.00	
									DLHS FS Deposit (Mahnke)					20.00	0.00	
									DLHS FS Deposit (McCann)					\$890.00	\$0.00	
DLHS Activities (10/24/25)	5529	Credit A	10/31/25	0022	R 01	002 292	000 000	050	Miscellaneous Customer					450.00	0.00	
									White Card - G Hockey					15.00	0.00	
									Musical Tickets					\$465.00	\$0.00	
Fund 21 - X Country	5530	Credit A	10/31/25	0022	R 21	003 298	708 301	099	Miscellaneous Customer					435.75	0.00	
									Concessions - CLC Meet					\$435.75	\$0.00	
Fund 21 - Football (10/24/25)	5531	Credit A	10/31/25	0022	R 21	003 298	710 301	099	Miscellaneous Customer					200.00	0.00	
									Football					\$200.00	\$0.00	

SMART Finance Receipt Listing Report with Detail by Deposit

Deposit Co	Bank Batch	Rct No	Receipt Type	Receipt St	Date	Check No	Pmt Type	Grp	Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
1500	0022	MW														
DLMS - Chromebook (10/24/25)	5532	Credit	A	10/31/25	0022	R 01 002 108 000 000 099	Check 1			Miscellaneous Customer DLMS Chromebook-Maasjo				50.00	\$50.00	0.00
Receipt Total: \$50.00 \$50.00 \$0.00																
Otter Tail (2nd Half) - 10/27	5533	Credit	A	10/31/25	0022	R 01 002 000 000 000 001	Wire 1			OTTER TAIL COUNTY Otter Tail (2nd Half)				22,846.49		0.00
					0022	R 04 002 000 000 321 001				Otter Tail (2nd Half)				1,274.72		0.00
					0022	R 07 002 000 000 000 001				Otter Tail (2nd Half)				21,494.26		0.00
					0022	R 01 002 000 000 000 010				Otter Tail (2nd Half)				495.15		0.00
Receipt Total: \$46,110.62 \$46,110.62 \$0.00																
Becker Cty-2nd Half Estimate	5535	Credit	A	10/31/25	0022	R 01 002 000 000 000 001	Wire 1			BECKER COUNTY Becker Cty-2nd Half Estimate				3,290,000.00		0.00
Receipt Total: \$3,290,000.00 \$3,290,000.00 \$0.00																
MSTATE (Week of 10/27)	5536	Credit	A	10/31/25	0022	R 02 002 770 809 707 099	Check 1			Miscellaneous Customer MSTATE (Week of 10/27)				100.15	\$100.15	0.00
Receipt Total: \$100.15 \$100.15 \$0.00																
FS Deposits (10/30/25)	5537	Credit	A	10/31/25	0022	R 02 002 000 000 701 601	Check 1			Miscellaneous Customer FS Deposits (10/30/25)				65.00	\$65.00	0.00
Receipt Total: \$65.00 \$65.00 \$0.00																
DLMS-Fees (10/30/2025)	5538	Credit	A	10/31/25	0022	R 01 004 000 000 000 099	Check 1			Miscellaneous Customer Chromebook-Winter (10/30/2)				50.00	\$50.00	0.00
Receipt Total: \$50.00 \$50.00 \$0.00																
DLMS FS Deposit (10/30/25)	5539	Credit	A	10/31/25	0022	R 02 002 000 000 701 601	Check 1			Miscellaneous Customer DLMS FS Deposit (10/30/25)				25.00	\$25.00	0.00
Receipt Total: \$25.00 \$25.00 \$0.00																
Revtrak Deposits (Oct 2025)	5540	Credit	A	10/31/25	0022	R 02 002 000 000 701 601	Wire 1			REVTRAK Revtrak Deposits (Oct 2025)				1,602.98	\$1,602.98	0.00
Receipt Total: \$1,602.98 \$1,602.98 \$0.00																
Affinity Deposits (Oct 2025)	5541	Credit	A	10/31/25	0022	R 01 002 292 000 000 050	Wire 1			TRANSFIRST/AFFINITY Affinity Deposits (Oct 2025)				33,925.00	\$33,925.00	0.00
Receipt Total: \$33,925.00 \$33,925.00 \$0.00																
ARUX Deposits (Oct 2025)	5542	Credit	A	10/31/25	0022	R 04 002 000 000 321 040	Wire 1			Miscellaneous Customer ARUX Deposits (Oct 2025)				624.00		0.00

SMART Finance Receipt Listing Report with Detail by Deposit

Deposit Co	Bank Batch	Rct No	Receipt Type	Receipt St	Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount	
1500	0022	MW														
ARUX Deposits (Oct 2025)																
		5542	Credit	A	10/31/25		Wire	1	Miscellaneous Customer							
					0022	R 04 002	000	321	ARUX Deposits (Oct 2025)					4,713.27	0.00	
					0022	R 04 002	000	325	ARUX Deposits (Oct 2025)					112.00	0.00	
					0022	R 04 002	000	344	ARUX Deposits (Oct 2025)					7,374.00	0.00	
					0022	R 04 002	570	000	ARUX Deposits (Oct 2025)					17,128.00	0.00	
					0022	R 04 002	585	000	ARUX Deposits (Oct 2025)					207.32	0.00	
													Receipt Total:	\$30,153.55	\$0.00	
WIX Deposits (Oct 2025)																
		5543	Credit	A	10/31/25		Wire	1	Miscellaneous Customer							
					0022	R 01 003	380	990	WIX Deposits (Oct 2025)					13,289.02	0.00	
													Receipt Total:	\$13,289.02	\$0.00	
District Deposit (10/31/25)																
		5544	Credit	A	10/31/25		Check	1	Miscellaneous Customer							
					0022	B 01 215	054		Retiree Health Ins (R. Fode)					879.81	0.00	
					0022	B 01 215	054		Retiree Health Ins (L. Provo)					879.81	0.00	
					0022	R 01 002	292	000	Viking - Concessions Commi					802.50	0.00	
					0022	R 01 002	292	000	Viking-Concessions Commitis					606.50	0.00	
					0022	R 01 002	000	000	Garnishment Royalty					15.00	0.00	
					0022	R 02 002	000	701	Omni - FS Rebate					5.00	0.00	
					0022	E 01 060	203	799	Partnership4Health-RSV					500.00	0.00	
					0022	E 01 010	203	799	Partnership4Health-RSM					477.41	0.00	
					0022	R 01 002	000	000	Insurance Claim Reimb-Farm					992.65	0.00	
					0022	R 01 002	000	000	Insurance Claim Reimb-Farm					75.00	0.00	
													Receipt Total:	\$5,233.66	\$0.00	
MW Interest (Oct 2025)																
		5545	Credit	A	10/31/25		Wire	1	MIDWEST BANK							
					0022	R 01 002	000	000	MW Interest (Oct 2025)					566.00	0.00	
													Receipt Total:	\$566.00	\$0.00	
													Deposit Total:	\$3,555,641.34	\$0.00	
1501	0022	MW														
Recovery Grant (FY25 - FINAL)																
		5474	Credit	A	10/31/25		Wire	1	MDE (MMB SWIFT PMTS)							
					0022	R 01 042	000	367	Recovery Grant (FY25 - FIN					48,345.20	0.00	
													Receipt Total:	\$48,345.20	\$0.00	
MA/IEP (10/7/25)																
		5485	Credit	A	10/31/25		Wire	1	MDE (MMB SWIFT PMTS)							
					0022	R 01 002	000	372	MA/IEP (10/7/25)					90.98	0.00	
													Receipt Total:	\$90.98	\$0.00	

SMART Finance

Receipt Listing Report with Detail by Deposit

Deposit Co	Bank Batch	Rct No	Receipt Type	Receipt St	Date	Check No	Pmt Type	Grp	Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
1501	0022	MW	Credit	A	10/31/25		Wire	1		MDE (MMB SWIFT PMTS)						
IDEASPPYS (10/15/25)	5486		0022	R	01	002	000	000	211	IDEASPPYS (10/15/25)-FY26				712,705.94	0.00	0.00
			0022	R	01	002	000	000	213	IDEASPPYS (10/15/25)-FY26				8,300.34	0.00	0.00
			0022	R	01	002	000	000	360	IDEASPPYS (10/15/25)-FY26				54,919.48	0.00	0.00
			0022	R	01	002	000	000	370	FY26 CYBER SECURITY GR.				60,000.00	0.00	0.00
														Receipt Total:	\$835,925.76	\$0.00
FNS Reimbursement (Sept 2025)	5487		Credit	A	10/31/25		Wire	1		MDE (MMB SWIFT PMTS)						
			0022	R	02	002	000	000	471	FNS Reimbursement (Sept 2)				16,201.68	0.00	0.00
			0022	R	02	002	000	000	471	FNS Reimbursement (Sept 2)				3,313.98	0.00	0.00
			0022	R	02	002	000	000	472	FNS Reimbursement (Sept 2)				59,504.48	0.00	0.00
			0022	R	02	002	000	000	476	FNS Reimbursement (Sept 2)				22,520.66	0.00	0.00
			0022	R	02	002	000	000	471	FNS Reimbursement (Sept 2)				539.70	0.00	0.00
			0022	R	02	002	000	000	300	FNS Reimbursement (Sept 2)				19,430.20	0.00	0.00
			0022	R	02	002	000	000	300	FNS Reimbursement (Sept 2)				98,277.76	0.00	0.00
			0022	R	02	002	000	000	300	FNS Reimbursement (Sept 2)				172.20	0.00	0.00
														Receipt Total:	\$219,960.66	\$0.00
ELSA-PATHWAYS (10/23/25)	5516		Credit	A	10/31/25		Wire	1		MDE (MMB SWIFT PMTS)						
			0022	R	04	002	000	000	337	ELSA-PATHWAYS (10/23/25)				5,986.51	0.00	0.00
														Receipt Total:	\$5,986.51	\$0.00
MDE Payment (10/31/25)	5534		Credit	A	10/31/25		Wire	1		MDE (MMB SWIFT PMTS)						
			0022	R	01	002	000	000	211	IDEASPPYS (10/30/25)**FY21				773,358.35	0.00	0.00
			0022	R	01	002	000	000	401	MEGS REIMB #1 (10/30/25)				30,911.80	0.00	0.00
			0022	R	01	002	000	000	414	MEGS REIMB #1 (10/30/25)				3,045.50	0.00	0.00
			0022	R	01	002	000	000	420	MEGS REIMB #1 (10/30/25)				2,613.75	0.00	0.00
			0022	R	01	002	000	000	422	MEGS REIMB #1 (10/30/25)				2,590.44	0.00	0.00
			0022	R	04	002	000	000	360	IDEASPPYS (10/30/25)**FY21				54,917.29	0.00	0.00
			0022	R	04	002	000	000	322	IDEASPPYS (10/30/25)**FY21				2,834.11	0.00	0.00
			0022	R	07	002	000	000	317	IDEASPPYS (10/30/25)**FY21				281.78	0.00	0.00
			0022	R	07	002	000	000	234	IDEASPPYS (10/30/25)**FY21				2,443.96	0.00	0.00
			0022	R	07	002	000	000	258	IDEASPPYS (10/30/25)**FY21				32,690.20	0.00	0.00
			0022	R	07	002	000	000	229	IDEASPPYS (10/30/25)**FY21				9.35	0.00	0.00
			0022	R	07	002	000	000	317	IDEASPPYS (10/30/25)**FY21				2,250.57	0.00	0.00
														Receipt Total:	\$907,947.10	\$0.00

SMART Finance Receipt Listing Report with Detail by Deposit

Deposit Co	Bank Batch	Rct No	Receipt Type	Receipt St	Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
1501	0022 MW	5549	Credit A	10/31/25	0022 R 01 002 000 000 092	0000	Wire 1	MSDLAF	MSDLAF Liquid (Oct 2025)				2,499.70	\$2,499.70	\$0.00
													Receipt Total:		0.00
													Receipt Total:	\$32,733.12	\$0.00
													Deposit Total:	\$2,053,489.03	\$0.00
1502	0022 MW	5546	Credit A	10/31/25	0022 R 01 002 000 000 092	0000	Wire 1	MIDWEST BANK	Midwest ICS (Oct 2025)				1,087.55	\$1,087.55	\$0.00
													Receipt Total:		0.00
													Deposit Total:	\$1,087.55	\$0.00
1503	0022 MW	5547	Credit A	10/31/25	0022 R 01 002 000 000 092	0000	Wire 1	BREMER BANK	Bremer MM Interest (10/19/25)				133.09	\$133.09	\$0.00
													Receipt Total:		0.00
													Deposit Total:	\$205.94	\$0.00
													Report Total:	\$5,610,423.86	\$0.00

SMART Finance
Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void	Amount
MW		15211		Wire	1	1114		BIX PRODUCE		No	Yes	No	10/03/2025	1,879.08
MW		15212		Wire	1	1270		DETROIT LAKES DISPOSAL		No	Yes	No	10/03/2025	4,971.67
MW		15213		Wire	1	1328		EMC INSURANCE COMPANIES		No	Yes	No	10/03/2025	20,553.24
MW		15214		Wire	1	1922		PERFORMANCE FOODSERVICE		No	Yes	No	10/03/2025	1,665.44
MW		15215		Wire	1	1970		QUADJENT LEASING USA, INC.		No	Yes	No	10/03/2025	333.39
MW		15216		Wire	1	2226		UPPER LAKES FOODS, INC.		No	Yes	No	10/03/2025	9,165.21
MW		15217		Wire	2	3065		METLIFE		No	Yes	No	10/03/2025	6,856.62
MW		15347		Wire	2	2293		INTERNAL REVENUE SERVICE		No	Yes	No	10/14/2025	165.66
MW		15357		Wire	2	2293		INTERNAL REVENUE SERVICE		No	Yes	No	10/15/2025	214,244.25
MW		15358		Wire	2	2294		MN DEPT OF REVENUE -PAYROLL TAXE		No	Yes	No	10/15/2025	34,718.59
MW		15359		Wire	2	2308		MINNESOTA STATE RETIREMENT SYS		No	Yes	No	10/15/2025	14,230.28
MW		15360		Wire	2	2312		AVIBEN		No	Yes	No	10/15/2025	40,678.00
MW		15361		Wire	1	3510		BREMER BANK CC		No	Yes	No	10/16/2025	22,644.36
MW		15368		Wire	1	1202		CITY OF DETROIT LAKES		No	Yes	No	10/16/2025	728.05
MW		15369		Wire	1	1368	REMIT	FIRST DAKOTA INDEMNITY COMPANY		No	Yes	No	10/16/2025	8,480.00
MW		15370		Wire	1	1922		PERFORMANCE FOODSERVICE		No	Yes	No	10/16/2025	2,899.71
MW		15371		Wire	1	2388		MN DEPT OF REVENUE -SALES TAX		No	Yes	No	10/16/2025	1,473.00
MW		15480		Wire	1	1114		BIX PRODUCE		No	Yes	No	10/23/2025	10,671.02
MW		15481		Wire	1	1202		CITY OF DETROIT LAKES		No	Yes	No	10/23/2025	9,849.27
MW		15482		Wire	1	1202		CITY OF DETROIT LAKES		No	Yes	No	10/23/2025	837.90
MW		15483		Wire	1	1202		CITY OF DETROIT LAKES		No	Yes	No	10/23/2025	25,455.43
MW		15484		Wire	1	1202		CITY OF DETROIT LAKES		No	Yes	No	10/23/2025	219.19
MW		15485		Wire	1	1202		CITY OF DETROIT LAKES		No	Yes	No	10/23/2025	713.85
MW		15486		Wire	1	1757		MINNESOTA ENERGY RESOURCES		No	Yes	No	10/23/2025	49.62
MW		15487		Wire	1	1757		MINNESOTA ENERGY RESOURCES		No	Yes	No	10/23/2025	304.59
MW		15488		Wire	1	1757		MINNESOTA ENERGY RESOURCES		No	Yes	No	10/23/2025	49.39
MW		15489		Wire	1	1757		MINNESOTA ENERGY RESOURCES		No	Yes	No	10/23/2025	125.97
MW		15490		Wire	1	1757		MINNESOTA ENERGY RESOURCES		No	Yes	No	10/23/2025	2,411.92
MW		15491		Wire	1	1757		MINNESOTA ENERGY RESOURCES		No	Yes	No	10/23/2025	41.93
MW		15492		Wire	1	1757		MINNESOTA ENERGY RESOURCES		No	Yes	No	10/23/2025	738.47
MW		15493		Wire	1	1757		MINNESOTA ENERGY RESOURCES		No	Yes	No	10/23/2025	53.56
MW		15494		Wire	1	1922		PERFORMANCE FOODSERVICE		No	Yes	No	10/23/2025	7,579.90
MW		15495		Wire	1	2226		UPPER LAKES FOODS, INC.		No	Yes	No	10/23/2025	19,988.29
MW		15496		Wire	1	2232		VERIZON WIRELESS		No	Yes	No	10/23/2025	555.78
MW		15497		Wire	1	2232		VERIZON WIRELESS		No	Yes	No	10/23/2025	640.93
MW		15498		Wire	1	2942		SYSCO NORTH DAKOTA, INC		No	Yes	No	10/23/2025	16,230.82
MW		15499		Wire	1	3094		MIDCO COMMUNICATIONS		No	Yes	No	10/23/2025	60.00

SMART Finance
Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
MW		15500		Wire	1	3094	MIDCO COMMUNICATIONS		No	Yes	No	10/23/2025	60.00
MW		15501		Wire	1	3094	MIDCO COMMUNICATIONS		No	Yes	No	10/23/2025	60.00
MW		15502		Wire	1	3094	MIDCO COMMUNICATIONS		No	Yes	No	10/23/2025	660.12
MW		15503		Wire	1	3094	MIDCO COMMUNICATIONS		No	Yes	No	10/23/2025	60.00
MW		15504		Wire	1	3094	MIDCO COMMUNICATIONS		No	Yes	No	10/23/2025	60.00
MW		15505		Wire	1	3094	MIDCO COMMUNICATIONS		No	Yes	No	10/23/2025	60.00
MW		15506		Wire	1	3094	MIDCO COMMUNICATIONS		No	Yes	No	10/23/2025	60.00
MW		15507		Wire	1	3811	MARCO		No	Yes	No	10/23/2025	6,798.61
MW		15508		Wire	1	1039	AMAZON		No	Yes	No	10/24/2025	14,504.66
MW		15509		Wire	2	2290	WEX HEALTH INC - HSA/FLEX		No	Yes	No	10/24/2025	16,856.50
MW		15510		Wire	2	2295	PUBLIC EMPLOYEES RETIREMENT ASSO.		No	Yes	No	10/24/2025	48,339.04
MW		15511		Wire	2	2296	MN TEACHERS RETIREMENT ASSOC.		No	Yes	No	10/24/2025	135,560.26
MW		15512		Wire	1	1068	ARVIG COMMUNICATION SYSTEMS		No	Yes	No	10/29/2025	123.95
MW		15513		Wire	1	1068	ARVIG COMMUNICATION SYSTEMS		No	Yes	No	10/29/2025	567.85
MW		15514		Wire	1	1202	CITY OF DETROIT LAKES		No	Yes	No	10/29/2025	135.39
MW		15515		Wire	1	1202	CITY OF DETROIT LAKES		No	Yes	No	10/29/2025	1,160.02
MW		15516		Wire	1	1202	CITY OF DETROIT LAKES		No	Yes	No	10/29/2025	1,395.95
MW		15517		Wire	1	1202	CITY OF DETROIT LAKES		No	Yes	No	10/29/2025	259.62
MW		15518		Wire	1	1202	CITY OF DETROIT LAKES		No	Yes	No	10/29/2025	548.27
MW		15519		Wire	1	1202	CITY OF DETROIT LAKES		No	Yes	No	10/29/2025	28,078.77
MW		15520		Wire	1	1211	LAKES COMMUNITY COOPERATIVE		No	Yes	No	10/29/2025	3,641.04
MW		15521		Wire	1	1216	CONSTELLATION NEW ENERGY GAS D		No	Yes	No	10/29/2025	1,567.14
MW		15522		Wire	1	1757	MINNESOTA ENERGY RESOURCES		No	Yes	No	10/29/2025	287.15
MW		15523		Wire	1	1757	MINNESOTA ENERGY RESOURCES		No	Yes	No	10/29/2025	978.93
MW		15524		Wire	1	1922	PERFORMANCE FOODSERVICE		No	Yes	No	10/29/2025	3,523.71
MW		15525		Wire	1	1969	QUADIENT FINANCE (POSTAGE)		No	Yes	No	10/29/2025	1,000.00
MW		15526		Wire	1	2226	UPPER LAKES FOODS, INC.		No	Yes	No	10/29/2025	3,822.36
MW		15527		Wire	1	3086	USPS.COM		No	Yes	No	10/29/2025	69.70
MW		15528		Wire	1	3751	ARBTERSPTS LLC		No	Yes	No	10/29/2025	50,000.00
MW		15534		Wire	2	2285	AMERICAN FAMILY LIFE ASSURANCE CO		No	Yes	No	10/30/2025	331.12
MW		15535		Wire	2	2293	INTERNAL REVENUE SERVICE		No	Yes	No	10/30/2025	262,723.69
MW		15536		Wire	2	2294	MN DEPT OF REVENUE -PAYROLL TAXE		No	Yes	No	10/30/2025	43,426.14
MW		15537		Wire	2	2308	MINNESOTA STATE RETIREMENT SYS		No	Yes	No	10/30/2025	14,192.78
MW		15538		Wire	2	2312	AVIBEN		No	Yes	No	10/30/2025	40,723.00
MW		15548		Wire	2	2293	INTERNAL REVENUE SERVICE		No	Yes	No	10/31/2025	252.08
MW		15549		Wire	2	2294	MN DEPT OF REVENUE -PAYROLL TAXE		No	No	No	10/31/2025	51.79
MW		15550		Wire	2	2296	MN TEACHERS RETIREMENT ASSOC.		No	Yes	No	10/31/2025	223.62

SMART Finance
Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
MW		15551		Wire	2	2290	WEX HEALTH INC - HSA/FLEX		No	Yes	No	10/30/2025	16,406.50
MW		15552		Wire	2	2295	PUBLIC EMPLOYEES RETIREMENT ASSO		No	Yes	No	10/30/2025	47,979.21
MW		15553		Wire	2	2296	MN TEACHERS RETIREMENT ASSOC.		No	Yes	No	10/30/2025	148,074.07
MW		15554		Wire	1	1114	BIX PRODUCE		No	Yes	No	10/31/2025	4,462.37
MW		15555		Wire	1	2226	UPPER LAKES FOODS, INC.		No	Yes	No	10/31/2025	10,723.47
MW		15556		Wire	1	2390	AUTHORIZE.NET GATEWAY BILLING		No	Yes	No	10/31/2025	10.00
MW		15557		Wire	1	2393	REVTRAK		No	Yes	No	10/31/2025	29.95
MW		15558		Wire	1	2394	TRANSFIRST AFFINETY		No	Yes	No	10/31/2025	351.70
MW		15559		Wire	1	2489	WEX HEALTH INC		No	Yes	No	10/31/2025	497.50
MW		15560		Wire	1	2489	WEX HEALTH INC		No	Yes	No	10/31/2025	1,847.24
MW		15561		Wire	1	3507	ARUX SOFTWARE, INC		No	Yes	No	10/31/2025	299.00
MW		15562		Wire	2	3065	METLIFE		No	Yes	No	10/31/2025	7,154.39
MW		15563		Wire	2	3757	HEALTH PARTNERS, INC		No	Yes	No	10/31/2025	314,930.70

Bank Total: \$1,717,193.74

Report Total: \$1,717,193.74

SMART Finance
Check Register by Bank and Check

Check Number: 0-2147483647 Payment Date: 10/01/2025-10/31/2025 Period: 0-999999999

Batch	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Pmt/Void Date	Amount
MW		15202	710870	Check	1	1049		ANDERSON COACH OF FRAZEE, INC.	Yes	Yes	No	10/03/2025	32,065.05
		15206	710871	Check	1	2484	REMIT	CALVIN AND ANNE SCHOW	Yes	Yes	No	10/03/2025	9,748.25
		15207	710872	Check	1	2896		FOUR HILLS FARMS INC	Yes	No	No	10/03/2025	4,879.00
		15205	710873	Check	1	2410		LAKEVIEW GREENHOUSES	Yes	Yes	No	10/03/2025	283.20
		15210	710874	Check	1	3565		LITTLE ELBOW FARM, LLC	Yes	Yes	No	10/03/2025	280.00
		15208	710875	Check	1	3061		MOEN, ANDY	Yes	Yes	No	10/03/2025	170.00
		15203	710876	Check	1	1891		OLANDER BUS SERVICE INC.	Yes	Yes	No	10/03/2025	209,078.50
		15209	710877	Check	1	3543		ROY, MORGAN	Yes	Yes	No	10/03/2025	170.00
		15204	710878	Check	1	2063		SCHULTZ BUS COMPANY	Yes	Yes	No	10/03/2025	108,487.92
		15218	710879	Check	1	1035		ALLIANCE PEST PROTECTION	Yes	Yes	No	10/13/2025	155.00
		15219	710880	Check	1	1056		APPLE COMPUTER, INC.	Yes	Yes	No	10/13/2025	1,656.90
		15220	710881	Check	1	1067		ARVIG	Yes	Yes	No	10/13/2025	1,440.00
		15221	710882	Check	1	1076		AUTO VALUE DETROIT LAKES	Yes	Yes	No	10/13/2025	561.60
		15303	710883	Check	1	2317		AVIBEN LLC	Yes	Yes	No	10/13/2025	418.86
		15319	710884	Check	1	3193		BADLANDS DISTRIBUTION INC	Yes	Yes	No	10/13/2025	578.36
		15222	710885	Check	1	1081		BARBERG, JENNIFER	Yes	Yes	No	10/13/2025	628.87
		15224	710886	Check	1	1121		BLUE 84 SPIRIT	Yes	Yes	No	10/13/2025	3,033.50
		15225	710887	Check	1	1141		BRAINPOP LLC	Yes	Yes	No	10/13/2025	7,290.00
		15317	710888	Check	1	3123		BREAKOUT EDU INC	Yes	Yes	No	10/13/2025	99.00
		15226	710889	Check	1	1143		BRENCO CORP.	Yes	Yes	No	10/13/2025	1,195.80
		15227	710890	Check	1	1151		BRUSHMARKS SIGN	Yes	Yes	No	10/13/2025	48.00
		15228	710891	Check	1	1152		BSN SPORTS	Yes	Yes	No	10/13/2025	242.54
		15322	710892	Check	1	3367		CASAS	Yes	No	No	10/13/2025	2,825.00
		15337	710893	Check	1	3828		CASSAVANT, JILL	Yes	Yes	No	10/13/2025	84.55
		15230	710894	Check	1	1183		CAULFIELD STUDIO	Yes	Yes	No	10/13/2025	1,910.00
		15231	710895	Check	1	1185		CDW-G	Yes	Yes	No	10/13/2025	4,640.00
		15232	710896	Check	1	1192		CENTRAL MARKET	Yes	Yes	No	10/13/2025	240.73
		15338	710897	Check	1	3829		CLARK, FRANCES	Yes	No	No	10/13/2025	200.00
		15336	710898	Check	1	3824		CLASSY CAKES	Yes	Yes	No	10/13/2025	348.00
		15233	710899	Check	1	1208	REMIT	COLE PAPERS	Yes	Yes	No	10/13/2025	2,808.86
		15234	710900	Check	1	1214		CONNECT INTERIORS	Yes	Yes	No	10/13/2025	26,233.39
		15235	710901	Check	1	1231		CULINEX	Yes	Yes	No	10/13/2025	1,937.31
		15223	710902	Check	1	1107		CWIKLACE HARDWARE	Yes	Yes	No	10/13/2025	185.11
		15236	710903	Check	1	1244		DACOTAH PAPER COMPANY	Yes	Yes	No	10/13/2025	1,587.99
		15335	710904	Check	1	3821		DAGGET WRECKER SERVICE INC.	Yes	Yes	No	10/13/2025	1,020.06
		15237	710905	Check	1	1253		DAVID B. KNOFF CONSTRUCTION	Yes	Yes	No	10/13/2025	6,900.00
		15239	710906	Check	1	1291		DL REGIONAL CHAMBER OF COMMERCE	Yes	No	No	10/13/2025	100.00
		15240	710907	Check	1	1305		EAST SIDE JERSEY DAIRY ESJD	Yes	Yes	No	10/13/2025	9,193.58
		15315	710908	Check	1	2718	REMIT	ECKROTH MUSIC	Yes	Yes	No	10/13/2025	3,546.90

SMART Finance
Check Register by Bank and Check

Check Number: 0-2147483647 Payment Date: 10/01/2025-10/31/2025 Period: 0-999999999

Batch	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Pmt/Void	Amount
MW		15241	710909	Check	1	1336	P.T.	ESSENTIA HEALTH	Yes	Yes	No	10/13/2025	1,218.75
		15312	710910	Check	1	2518	REMIT	FOLLET SOFTWARE LLC	Yes	Yes	No	10/13/2025	543.36
		15242	710911	Check	1	1386		FORUM COMMUNICATIONS COMPANY	Yes	Yes	No	10/13/2025	173.89
		15243	710912	Check	1	1387		FORUM COMMUNICATIONS PRINTING	Yes	Yes	No	10/13/2025	3,534.97
		15244	710913	Check	1	1400		G & R CONTROLS, INC.	Yes	Yes	No	10/13/2025	13,424.64
		15324	710914	Check	1	3554		GAME ONE	Yes	Yes	No	10/13/2025	1,823.06
		15245	710915	Check	1	1408		GENERAL PARTS LLC	Yes	Yes	No	10/13/2025	270.95
		15318	710916	Check	1	3168		GIMKIT	Yes	No	No	10/13/2025	650.00
		15246	710917	Check	1	1416		GIVEN, RIKKI	Yes	Yes	No	10/13/2025	62.50
		15309	710918	Check	1	2475		GOODRICH, JACK	Yes	Yes	No	10/13/2025	50.05
		15247	710919	Check	1	1421		GOPHER SPORT	Yes	Yes	No	10/13/2025	1,150.11
		15248	710920	Check	1	1426		GRAINGER, INC.	Yes	Yes	No	10/13/2025	2,217.02
		15313	710921	Check	1	2547		GRIMCO INC.	Yes	Yes	No	10/13/2025	706.28
		15249	710922	Check	1	1475		HENRY SCHEIN INC.	Yes	Yes	No	10/13/2025	1,746.56
		15250	710923	Check	1	1479		HERO'S TIMING	Yes	Yes	No	10/13/2025	1,793.00
		15308	710924	Check	1	2413		HEUER, CASSIE	Yes	Yes	No	10/13/2025	591.92
		15304	710925	Check	1	2318	REMIT	HIKEHOPPERS LLC	Yes	No	No	10/13/2025	6,000.00
		15251	710926	Check	1	1485		HILDI INC.	Yes	Yes	No	10/13/2025	650.00
		15252	710927	Check	1	1487		HILLYARD / HUTCHINSON	Yes	Yes	No	10/13/2025	7,077.31
		15253	710928	Check	1	1490	REMIT	HOBART SALES & SERVICE	Yes	Yes	No	10/13/2025	1,005.30
		15325	710929	Check	1	3556		HUNGRY CUTTERS, LLC	Yes	Yes	No	10/13/2025	41.97
		15307	710930	Check	1	2409	REMIT	HUT AMERICAN GROUP LLC	Yes	Yes	No	10/13/2025	2,131.01
		15254	710931	Check	1	1567		IXL LEARNING	Yes	Yes	No	10/13/2025	5,375.00
		15339	710932	Check	1	3830		JERRY'S REPAIR, INC.	Yes	Yes	No	10/13/2025	1,035.04
		15255	710933	Check	1	1593		JOHN KOOPMANN	Yes	Yes	No	10/13/2025	601.02
		15332	710934	Check	1	3812		JTM PROVISIONS CO. INC.	Yes	Yes	No	10/13/2025	6,374.12
		15306	710935	Check	1	2369		KUTA SOFTWARE LLC	Yes	Yes	No	10/13/2025	784.00
		15256	710936	Check	1	1638	REMIT	L&M FLEET SUPPLY, INC.	Yes	No	No	10/13/2025	481.91
		15257	710937	Check	1	1648		LAKER LOCKER	Yes	Yes	No	10/13/2025	445.50
		15258	710938	Check	1	1658		LAKESHORE LEARNING MATERIALS	Yes	Yes	No	10/13/2025	982.17
		15259	710939	Check	1	1673		LEIGHTON BROADCASTING	Yes	Yes	No	10/13/2025	269.00
		15326	710940	Check	1	3566		LESSONPIX, INC.	Yes	Yes	No	10/13/2025	648.00
		15320	710941	Check	1	3295		LONGWEEKEND SPORTSWEAR	Yes	Yes	No	10/13/2025	616.00
		15229	710942	Check	1	1168	MACS	MAC'S HARDWARE	Yes	Yes	No	10/13/2025	163.64
		15301	710943	Check	1	2303		MARCO TECHNOLOGIES, LLC NW7128	Yes	Yes	No	10/13/2025	2,252.66
		15260	710944	Check	1	1707		MARK'S ELECTRIC INC.	Yes	Yes	No	10/13/2025	807.81
		15314	710945	Check	1	2598		MATT'S MOBILE DIESEL SERVICE	Yes	Yes	No	10/13/2025	1,816.00
		15262	710946	Check	1	1732		MEDCO SUPPLY CO.	Yes	Yes	No	10/13/2025	3,304.85
		15263	710947	Check	1	1736		MENARDS - DETROIT LAKES	Yes	Yes	No	10/13/2025	3,565.12

SMART Finance
Check Register by Bank and Check

Check Number: 0-2147483647 Payment Date: 10/01/2025-10/31/2025 Period: 0-999999999

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												Date	
MW		15264	710948	Check	1	1739	REMIT	METROPOLITAN MECHANICAL CONTR	Yes	Yes	No	10/13/2025	9,840.80
		15265	710949	Check	1	1743		MID CENTRAL DOOR COMPANY	Yes	Yes	No	10/13/2025	4,517.85
		15266	710950	Check	1	1745		MIDWEST BUS PARTS	Yes	Yes	No	10/13/2025	37.85
		15267	710951	Check	1	1749		MIGUEL'S	Yes	No	No	10/13/2025	200.00
		15268	710952	Check	1	1764		MINNKOTA RECYCLING	Yes	Yes	No	10/13/2025	294.00
		15238	710953	Check	1	1263		MN DEPARTMENT OF HUMAN SERVICE	Yes	Yes	No	10/13/2025	405.00
		15305	710954	Check	1	2321		MN FFA REGION 1 SECRETARY/TREAS	Yes	No	No	10/13/2025	370.00
		15269	710955	Check	1	1787		MN STATE COMMUNITY & TECHNICAL	Yes	Yes	No	10/13/2025	15,060.00
		15276	710956	Check	1	1866		MUSCATELL GMC	Yes	Yes	No	10/13/2025	107.64
		15270	710957	Check	1	1831	REMIT	NAPA CENTRAL	Yes	Yes	No	10/13/2025	39.60
		15272	710958	Check	1	1833	REMIT	NASCO EDUCATION	Yes	Yes	No	10/13/2025	206.40
		15273	710959	Check	1	1840		NATIONAL FOOD GROUP, INC	Yes	Yes	No	10/13/2025	7,056.65
		15280	710960	Check	1	1917	REMIT	NCS PEARSON INC	Yes	Yes	No	10/13/2025	1,178.84
		15274	710961	Check	1	1850		NERESON AUTOMOTIVE INC.	Yes	Yes	No	10/13/2025	2,283.57
		15275	710962	Check	1	1851		NEUMANN INSULATION CO. INC	Yes	Yes	No	10/13/2025	800.00
		15323	710963	Check	1	3476		NORTH DAKOTA ELITE, LLC	Yes	Yes	No	10/13/2025	900.00
		15321	710964	Check	1	3343		NORTHERN MN ROBOTICS CONFERENI	Yes	No	No	10/13/2025	150.00
		15277	710965	Check	1	1901		OTIS ELEVATOR COMPANY	Yes	Yes	No	10/13/2025	375.00
		15278	710966	Check	1	1907		PAN-O-GOLD BAKING CO.	Yes	Yes	No	10/13/2025	1,573.75
		15279	710967	Check	1	1908		PAPA MURPHY'S	Yes	Yes	No	10/13/2025	747.00
		15281	710968	Check	1	1920		PEPSICO BEVERAGE SALES LLC	Yes	Yes	No	10/13/2025	1,753.91
		15282	710969	Check	1	1923		PERHAM BOYS BASKETBALL	Yes	Yes	No	10/13/2025	260.00
		15283	710970	Check	1	1943		POPPLERS MUSIC STORE	Yes	Yes	No	10/13/2025	1,149.08
		15284	710971	Check	1	1951		PRECISION PRINTING	Yes	Yes	No	10/13/2025	1,279.07
		15285	710972	Check	1	1954		PREMIUM WATERS, INC.	Yes	Yes	No	10/13/2025	1,626.86
		15271	710973	Check	1	1832	REMIT	PYE-BARKER & SAFETY, LLC	Yes	Yes	No	10/13/2025	2,000.00
		15340	710974	Check	1	3831		RAMETTE, JAMES	Yes	Yes	No	10/13/2025	130.00
		15287	710975	Check	1	1978		RAMSEY FLOORING, INC.	Yes	Yes	No	10/13/2025	155.40
		15286	710976	Check	1	1976		RAMSEY, BRITTON	Yes	No	No	10/13/2025	155.06
		15288	710977	Check	1	1980		RDO EQUIPMENT CO.	Yes	Yes	No	10/13/2025	2,761.99
		15302	710978	Check	1	2306		REGION 1	Yes	Yes	No	10/13/2025	9,140.13
		15289	710979	Check	1	2003		RIFTON EQUIPMENT	Yes	Yes	No	10/13/2025	3,990.00
		15311	710980	Check	1	2497		S & G DISTRIBUTIONS	Yes	Yes	No	10/13/2025	50.00
		15291	710982	Check	1	2042		SCHMITT DIRECTOR CENTER	Yes	Yes	No	10/13/2025	419.00
		15330	710983	Check	1	3799	REMIT	SCHOOLSTATUS, LLC	Yes	Yes	No	10/13/2025	730.00
		15292	710984	Check	1	2079		SHI INTERNATIONAL CORP.	Yes	Yes	No	10/13/2025	16,742.62
		15328	710985	Check	1	3580		SNACKS PLUS VENDING	Yes	Yes	No	10/13/2025	510.00
		15290	710986	Check	1	2018		SQUIRES, WALDSPURGER & MACE, P.	Yes	Yes	No	10/13/2025	868.00
		15293	710987	Check	1	2139		SUMMIT FIRE PROTECTION	Yes	Yes	No	10/13/2025	1,992.67

SMART Finance
Check Register by Bank and Check

Check Number: 0-2147483647 Payment Date: 10/01/2025-10/31/2025 Period: 0-999999999

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MW		15327	710988	Check	1	3570		SYHealing	Yes	Yes	No	10/13/2025	8,750.00
		15294	710989	Check	1	2164		TEACHER SYNERGY, LLC	Yes	Yes	No	10/13/2025	39.00
		15316	710990	Check	1	2872	REMIT	THE MATH LEARNING CENTER	Yes	Yes	No	10/13/2025	100.00
		15333	710991	Check	1	3813		THE SENSORY PATH INC.	Yes	Yes	No	10/13/2025	405.00
		15329	710992	Check	1	3758		TR INDUSTRIES	Yes	Yes	No	10/13/2025	2,219.00
		15295	710993	Check	1	2196		TRAINING ROOM, INC.	Yes	Yes	No	10/13/2025	1,737.78
		15296	710994	Check	1	2203		TROPHY HOUSE	Yes	Yes	No	10/13/2025	1,112.62
		15297	710995	Check	1	2207		TWEETON REFRIGERATION, INC.	Yes	Yes	No	10/13/2025	4,629.95
		15261	710996	Check	1	1719		U.S. MATH RECOVERY COUNCIL	Yes	Yes	No	10/13/2025	869.00
		15298	710997	Check	1	2225		UNRUH, GREGORY	Yes	Yes	No	10/13/2025	236.28
		15341	710998	Check	1	3833		UTECHT, RACHAEL	Yes	No	No	10/13/2025	265.96
		15342	710999	Check	1	3834		VAL VOIGT FINE ART LLC	Yes	Yes	No	10/13/2025	650.00
		15331	711000	Check	1	3806		VIKING COCA COLA BOTTLING CO.	Yes	Yes	No	10/13/2025	4,489.15
		15310	711001	Check	1	2485		VISTAR	Yes	Yes	No	10/13/2025	1,056.57
		15334	711002	Check	1	3816		WAUBUN STEEL	Yes	Yes	No	10/13/2025	200.00
		15299	711003	Check	1	2252		WEBBER FAMILY MOTORS	Yes	Yes	No	10/13/2025	60.26
		15300	711004	Check	1	2281	REMIT	ZANER BLOSER	Yes	Yes	No	10/13/2025	2,048.75
		15346	711005	Check	1	2953		INTERMEDIATE DISTRICT 287	Yes	Yes	No	10/13/2025	137.08
		15344	711006	Check	1	1734		MEEKER & WRIGHT SPECIAL ED. CO	Yes	Yes	No	10/13/2025	14,601.99
		15345	711007	Check	1	1917	REMIT	NCS PEARSON INC	Yes	Yes	No	10/13/2025	211.16
		15349	711008	Check	2	2287		AFSCME COUNCIL 65	Yes	No	No	10/15/2025	315.93
		15351	711009	Check	2	2309		D. L. ATHLETIC FOUNDATION	Yes	No	No	10/15/2025	110.00
		15354	711010	Check	2	2330		D.L. EDUCATION MINNESOTA (PARA)	Yes	No	No	10/15/2025	606.98
		15352	711011	Check	2	2310		D.L. PUBLIC EDUC FOUNDATION	Yes	No	No	10/15/2025	30.00
		15348	711012	Check	2	2286		MINNESOTA CHILD SUPPORT	Yes	No	No	10/15/2025	795.40
		15355	711013	Check	2	2363		MN SCHOOL EMPLOYEES ASSOC.	Yes	No	No	10/15/2025	185.13
		15356	711014	Check	2	3839		STENGER & STENGER P.C.	Yes	Yes	No	10/15/2025	124.10
		15353	711015	Check	2	2328		SUPPORT PAYMENT CLEARINGHOUSE	Yes	No	No	10/15/2025	335.91
		15350	711016	Check	2	2292		UNITED WAY OF BECKER COUNTY	Yes	No	No	10/15/2025	72.00
		15367	711017	Check	1	3841		BREHM, DAWN	Yes	Yes	No	10/16/2025	515.13
		15363	711018	Check	1	2484	REMIT	CALVIN AND ANNE SCHOW	Yes	No	No	10/16/2025	2,280.00
		15364	711019	Check	1	3012		GRAND FORKS PUBLIC SCHOOLS	Yes	Yes	No	10/16/2025	300.00
		15365	711020	Check	1	3218		HAMMER, KENNETH	Yes	Yes	No	10/16/2025	352.50
		15362	711021	Check	1	2410		LAKEVIEW GREENHOUSES	Yes	No	No	10/16/2025	217.20
		15366	711022	Check	1	3565		LITTLE ELBOW FARM, LLC	Yes	Yes	No	10/16/2025	572.00
		15451	711023	Check	1	2796	REMIT	AED SUPERSTORE	Yes	No	No	10/27/2025	100.00
		15372	711024	Check	1	1035		ALLIANCE PEST PROTECTION	Yes	No	No	10/27/2025	160.00
		15472	711025	Check	1	3845		ANDERSON, BECKETT	Yes	No	No	10/27/2025	90.00
		15373	711026	Check	1	1072	REMIT	ASL INTERPRETING SERVICES, INC	Yes	No	No	10/27/2025	178.00

SMART Finance
Check Register by Bank and Check

Check Number: 0-2147483647 Payment Date: 10/01/2025-10/31/2025 Period: 0-999999999

Batch	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Pmt/Void Date	Amount
MW		15374	711027	Check	1	1076		AUTO VALUE DETROIT LAKES	Yes	No	No	10/27/2025	120.48
		15375	711028	Check	1	1091		BECKER COUNTY ENVIRONMENTAL	Yes	No	No	10/27/2025	486.25
		15376	711029	Check	1	1121		BLUE 84 SPIRIT	Yes	No	No	10/27/2025	3,555.00
		15377	711030	Check	1	1126		BMSI	Yes	No	No	10/27/2025	1,528.27
		15378	711031	Check	1	1143		BRENCO CORP.	Yes	No	No	10/27/2025	424.00
		15470	711032	Check	1	3843		BRIC	Yes	No	No	10/27/2025	50.00
		15379	711033	Check	1	1152		BSN SPORTS	Yes	No	No	10/27/2025	230.99
		15381	711034	Check	1	1183		CAULFIELD STUDIO	Yes	No	No	10/27/2025	750.00
		15382	711035	Check	1	1192		CENTRAL MARKET	Yes	No	No	10/27/2025	208.51
		15456	711036	Check	1	3155	REMIT	CENTRAL MCGOWAN, INC.	Yes	No	No	10/27/2025	81.35
		15383	711037	Check	1	1202		CITY OF DETROIT LAKES	Yes	No	No	10/27/2025	137,733.00
		15384	711038	Check	1	1236		CUSTOM INK	Yes	No	No	10/27/2025	575.82
		15385	711039	Check	1	1244		DACOTAH PAPER COMPANY	Yes	No	No	10/27/2025	1,504.56
		15459	711040	Check	1	3400	REMIT	DAVIS EQUIPMENT CORPORATION	Yes	No	No	10/27/2025	140.62
		15386	711041	Check	1	1293		DL TRAVEL BASKETBALL	Yes	No	No	10/27/2025	150.00
		15387	711042	Check	1	1300		DRIVEWAY SERVICE	Yes	No	No	10/27/2025	387.50
		15388	711043	Check	1	1305		EAST SIDE JERSEY DAIRY ESJD	Yes	No	No	10/27/2025	5,046.38
		15389	711044	Check	1	1307		EASTMAN FENCE AND SONS LLC	Yes	No	No	10/27/2025	3,740.00
		15390	711045	Check	1	1320		EIDE BAILLY LLP	Yes	No	No	10/27/2025	33,127.50
		15391	711046	Check	1	1336	P.T.	ESSENTIA HEALTH	Yes	No	No	10/27/2025	2,943.75
		15473	711047	Check	1	3846		FLUGEL, MARCUS	Yes	No	No	10/27/2025	30.00
		15474	711048	Check	1	3847		FLUGEL, MASON	Yes	No	No	10/27/2025	90.00
		15392	711049	Check	1	1395		FRONTLINE TECHNOLOGIES GROUP;	Yes	No	No	10/27/2025	2,872.13
		15463	711050	Check	1	3554		GAME ONE	Yes	No	No	10/27/2025	2,111.58
		15453	711051	Check	1	2806		GEORGAKOPOULOS, TESS	Yes	No	No	10/27/2025	35.00
		15393	711052	Check	1	1409		GERRELL'S SPORT CENTER	Yes	No	No	10/27/2025	4,500.00
		15394	711053	Check	1	1416		GIVEN, RIKKI	Yes	No	No	10/27/2025	75.00
		15395	711054	Check	1	1421		GOPHER SPORT	Yes	No	No	10/27/2025	263.90
		15396	711055	Check	1	1426		GRAINGER, INC.	Yes	No	No	10/27/2025	272.05
		15397	711056	Check	1	1432		GREEN'S PLUMBING & MODERN HEATII	Yes	No	No	10/27/2025	12,486.20
		15398	711057	Check	1	1457		HAWKINS, INC.	Yes	No	No	10/27/2025	1,470.69
		15399	711058	Check	1	1481		HERZOG ROOFING, INC.	Yes	No	No	10/27/2025	675.00
		15400	711059	Check	1	1487		HILLYARD / HUTCHINSON	Yes	No	No	10/27/2025	4,695.08
		15401	711060	Check	1	1490	REMIT	HOBART SALES & SERVICE	Yes	No	No	10/27/2025	683.65
		15402	711061	Check	1	1516		HUB 41	Yes	No	No	10/27/2025	2,000.00
		15446	711062	Check	1	2409	REMIT	HUT AMERICAN GROUP LLC	Yes	No	No	10/27/2025	424.37
		15403	711063	Check	1	1529		ICS CONSULTING, LLC-138006	Yes	No	No	10/27/2025	5,265.00
		15404	711064	Check	1	1551		INDEPENDENT EMERGENCY SERVICES	Yes	No	No	10/27/2025	53.85
		15405	711065	Check	1	1563		INTERQUEST DETECTION CANINES	Yes	No	No	10/27/2025	1,020.00

SMART Finance

Check Register by Bank and Check

Check Number: 0-2147483647 Payment Date: 10/01/2025-10/31/2025 Period: 0-999999999

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MW		15406	711066	Check	1	1601		JOHNSON CONTROLS	Yes	No	No	10/27/2025	2,593.95
		15407	711067	Check	1	1638	REMIT	L&M FLEET SUPPLY, INC.	Yes	No	No	10/27/2025	162.45
		15467	711068	Check	1	3778		LAKE BROS CARPET & DUCT CLEANIN	Yes	No	No	10/27/2025	549.00
		15408	711069	Check	1	1648		LAKER LOCKER	Yes	No	No	10/27/2025	925.00
		15409	711070	Check	1	1656		LAKES SPORT SHOP	Yes	No	No	10/27/2025	1,000.00
		15410	711071	Check	1	1658		LAKESHORE LEARNING MATERIALS	Yes	No	No	10/27/2025	28.66
		15460	711072	Check	1	3402		LAMB GARAGE DOOR SERVICE	Yes	No	No	10/27/2025	142.00
		15462	711073	Check	1	3524		LAUX, LINDSEY	Yes	No	No	10/27/2025	324.00
		15471	711074	Check	1	3844		LEONHARD, GABRIEL	Yes	No	No	10/27/2025	500.00
		15411	711075	Check	1	1690		MAAE	Yes	No	No	10/27/2025	527.00
		15412	711076	Check	1	1695		MAC KIN EDUCATION RESOURCES	Yes	No	No	10/27/2025	100.21
		15380	711077	Check	1	1168	MACS	MAC'S HARDWARE	Yes	No	No	10/27/2025	33.98
		15443	711078	Check	1	2303		MARCO TECHNOLOGIES, LLC NW7128	Yes	No	No	10/27/2025	106.71
		15440	711079	Check	1	2244		MARK MY WORDS LLC	Yes	No	No	10/27/2025	1,709.91
		15413	711080	Check	1	1707		MARK'S ELECTRIC INC.	Yes	No	No	10/27/2025	468.90
		15450	711081	Check	1	2598		MATT'S MOBILE DIESEL SERVICE	Yes	No	No	10/27/2025	1,086.00
		15414	711082	Check	1	1723		MCARTHUR TILE COMPANY	Yes	No	No	10/27/2025	435.00
		15415	711083	Check	1	1736		MENARDS - DETROIT LAKES	Yes	No	No	10/27/2025	892.58
		15416	711084	Check	1	1745		MIDWEST BUS PARTS	Yes	No	No	10/27/2025	35.18
		15466	711085	Check	1	3704		MISSION FILTRATION	Yes	No	No	10/27/2025	2,316.34
		15449	711086	Check	1	2539		MIN ASSOCIATION OF STUDENT LEAL	Yes	No	No	10/27/2025	85.00
		15444	711087	Check	1	2353		MIN DEPT OF EMPLOYMENT & ECONOM	Yes	No	No	10/27/2025	191,594.36
		15417	711088	Check	1	1787		MIN STATE COMMUNITY & TECHNICAL	Yes	No	No	10/27/2025	82,060.60
		15458	711089	Check	1	3397		MOORE, LUCINDA	Yes	No	No	10/27/2025	680.00
		15447	711090	Check	1	2420	REMIT	MRI SOFTWARE LLC	Yes	No	No	10/27/2025	18.00
		15419	711091	Check	1	1839		NATIONAL FFA ORGANIZATION	Yes	No	No	10/27/2025	810.00
		15423	711092	Check	1	1917	REMIT	NCS PEARSON INC	Yes	No	No	10/27/2025	20.90
		15464	711093	Check	1	3667		NELSON, SANFORD	Yes	No	No	10/27/2025	98.00
		15420	711094	Check	1	1853		NEWLING ASPHALT SERVICES	Yes	No	No	10/27/2025	4,262.00
		15457	711095	Check	1	3274		OFF SZN MEDIA	Yes	No	No	10/27/2025	1,225.00
		15469	711096	Check	1	3842		OLSON, SARAH	Yes	No	No	10/27/2025	150.00
		15421	711097	Check	1	1907		PAN-O-GOLD BAKING CO.	Yes	No	No	10/27/2025	524.68
		15422	711098	Check	1	1908		PAPA MURPHY'S	Yes	No	No	10/27/2025	587.00
		15424	711099	Check	1	1920		PEPSICO BEVERAGE SALES LLC	Yes	No	No	10/27/2025	505.89
		15425	711100	Check	1	1936		PLANK ROAD PUBLISHING, INC.	Yes	No	No	10/27/2025	193.90
		15426	711101	Check	1	1943		POPPLERS MUSIC STORE	Yes	No	No	10/27/2025	285.95
		15427	711102	Check	1	1951		PRECISION PRINTING	Yes	No	No	10/27/2025	443.75
		15428	711103	Check	1	1954		PREMIUM WATERS, INC.	Yes	No	No	10/27/2025	80.69
		15418	711104	Check	1	1832	REMIT	PYE-BARKER & SAFETY, LLC	Yes	No	No	10/27/2025	857.00

SMART Finance
Check Register by Bank and Check

Check Number: 0-2147483647 Payment Date: 10/01/2025-10/31/2025 Period: 0-999999999

Batch	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Pmt/Void Date	Amount
MW		15461	711105	Check	1	3504		RAMSEY, CHRISTY	Yes	No	No	10/27/2025	1,178.44
		15429	711106	Check	1	1980		RDO EQUIPMENT CO.	Yes	No	No	10/27/2025	329.93
		15430	711107	Check	1	1986		REDWOOD TOXICOLOGY LABORATO	Yes	No	No	10/27/2025	8.46
		15431	711108	Check	1	1996		RENNEBERG HARDWOODS	Yes	No	No	10/27/2025	1,051.00
		15448	711109	Check	1	2442		SAZAMA, JEFFREY	Yes	No	No	10/27/2025	352.00
		15433	711110	Check	1	2036		SCAN AIR FILTER, INC.	Yes	No	No	10/27/2025	663.95
		15434	711111	Check	1	2074		SEPTIC VAC	Yes	Yes	No	10/27/2025	350.00
		15435	711112	Check	1	2079		SHI INTERNATIONAL CORP.	Yes	No	No	10/27/2025	3,005.94
		15432	711113	Check	1	2018		SQUIRES, WALDSPURGER & MACE, P.	Yes	No	No	10/27/2025	924.00
		15436	711114	Check	1	2128		STELLER HUMAN SERVICES, INC.	Yes	No	No	10/27/2025	46,308.00
		15437	711115	Check	1	2139		SUMMIT FIRE PROTECTION	Yes	No	No	10/27/2025	241.00
		15454	711116	Check	1	2872	REMIT	THE MATH LEARNING CENTER	Yes	No	No	10/27/2025	50.00
		15455	711117	Check	1	3137		THE MINNESOTA CHEMICAL CO.	Yes	No	No	10/27/2025	830.00
		15438	711118	Check	1	2203		TROPHY HOUSE	Yes	Yes	No	10/27/2025	4,632.50
		15439	711119	Check	1	2207		TWEETON REFRIGERATION, INC.	Yes	No	No	10/27/2025	375.52
		15445	711120	Check	1	2404		VAVE, SAILASA	Yes	Yes	No	10/27/2025	640.00
		15468	711121	Check	1	3806		VIKING COCA COLA BOTTLING CO.	Yes	No	No	10/27/2025	2,230.50
		15441	711122	Check	1	2252		WEBBER FAMILY MOTORS	Yes	No	No	10/27/2025	287.99
		15465	711123	Check	1	3697		WEITZEL, BLAKE	Yes	No	No	10/27/2025	125.36
		15442	711124	Check	1	2258		WEST MUSIC COMPANY	Yes	No	No	10/27/2025	348.68
		15452	711125	Check	1	2797		WOOD FIRE FOODS, LLC	Yes	No	No	10/27/2025	600.00
		15477	711126	Check	1	2484	REMIT	WOOD FIRE FOODS, LLC	Yes	No	No	10/23/2025	2,021.50
		15475	711127	Check	1	1176		CALVIN AND ANNE SCHOW	Yes	Yes	No	10/23/2025	125.00
		15479	711128	Check	1	3266		CARRIER, JOSEPH	Yes	No	No	10/23/2025	200.00
		15478	711129	Check	1	3218		EAST GRAND FORKS HIGH SCHOOL	Yes	No	No	10/23/2025	372.50
		15476	711130	Check	1	2410		HAMMER, KENNETH	Yes	Yes	No	10/23/2025	187.50
		15531	711131	Check	1	2484	REMIT	LAKEVIEW GREENHOUSES	Yes	No	No	10/29/2025	1,179.25
		15530	711132	Check	1	2410		CALVIN AND ANNE SCHOW	Yes	No	No	10/29/2025	112.50
		15532	711133	Check	1	3565		LAKEVIEW GREENHOUSES	Yes	No	No	10/29/2025	375.50
		15533	711134	Check	2	2288		LITTLE ELBOW FARM, LLC	Yes	No	No	10/29/2025	4,737.76
		15529	711135	Check	1	1859		MADISON NATIONAL LIFE INSURANCE	Yes	Yes	No	10/29/2025	50.00
		15540	711136	Check	2	2287		NIELSEN, ROBERT	Yes	No	No	10/29/2025	315.93
		15542	711137	Check	2	2309		AFSCME COUNCIL 65	Yes	No	No	10/30/2025	110.00
		15546	711138	Check	2	2330		D. L. ATHLETIC FOUNDATION	Yes	No	No	10/30/2025	636.20
		15545	711139	Check	2	2329		D.L. EDUCATION MINNESOTA (PAPA)	Yes	No	No	10/30/2025	18,811.86
		15543	711140	Check	2	2310		D.L. EDUCATION MINNESOTA (TEACHE	Yes	No	No	10/30/2025	30.00
		15539	711141	Check	2	2286		D.L. PUBLIC EDUC FOUNDATION	Yes	No	No	10/30/2025	795.40
		15547	711142	Check	2	2363		MINNESOTA CHILD SUPPORT	Yes	No	No	10/30/2025	177.22
		15544	711143	Check	2	2328		MN SCHOOL EMPLOYEES ASSOC.	Yes	No	No	10/30/2025	335.91
				Check	2	2328		SUPPORT PAYMENT CLEARINGHOUSE	Yes	No	No	10/30/2025	

Check Register by Bank and Check

Check Number: 0-2147483647 Payment Date: 10/01/2025-10/31/2025 Period: 0-999999999

Batch	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Pmt/Void Date	Amount
MW	15541	711144	711144	Check	2	2292		UNITED WAY OF BECKER COUNTY	Yes	No	No	10/30/2025	72.00
	15564	711145	711145	Check	1	1544	HS	PARK RAPIDS HIGH SCHOOL	Yes	No	No	10/31/2025	100.00
Bank Total: MW													\$1,291,180.26
Report Total:													\$1,291,180.26

PERSONNEL AGENDA

November 24, 2025

1) **Resignations:**

Maggy Doll– Head Girls Track Coach, effective August 19, 2025.

Vera Ferch– Roosevelt Special Education Para, effective October 31, 2025.

Nichole Harty– Middle School Food Service, effective October 31, 2025.

Mackenzie Hoffman– Roosevelt Family & Child Interventionist, effective December 31, 2025.

Mike Hoganson– 7th grade Girls Basketball Coach, effective November 6, 2025.

Shirley Janu– ABE Instructor, effective October 30, 2025.

Matt Jenson– Winter Speed and Strength Coach, effective October 30, 2025.

Rachel Kohler– Middle School Special Education Para, effective December 12, 2025.

Laura Kramer– High School Special Education Para, effective November 4, 2025.

Brianna Nims– ECFE/School Readiness Assistant, effective November 18, 2025.

Shelby Rasmussen– Rossman Special Ed Para, effective December 5, 2025.

Abi Voz– Rossman Special Ed Para, effective December 10, 2025.

2) **Retirements:**

Lloyd Alexander– Rossman Head Custodian, effective November 19, 2025.

4) **Appointments:**

Isabelle Blahut– Roosevelt ECFE/ School Readiness Educational Assistant, at the rate of \$17.35 per hour, working 37.5 hours per week, effective December 1, 2025.

Marissa Cooper– Food Service Worker, at the rate of \$17.75 per hour, working 17.5 hours per week, effective November 7, 2025.

Beth Larson– Rossman Special Education Teacher, at the rate of MA+30 Step 7 or a contract amount of \$65,484 per year, effective March 02, 2026.

Natalie Neal– High School Winter Speed and Strength Coach, at the rate of \$3,151.61 per season, effective November 10, 2025.

Brian Nelson– Roosevelt .4 Para/Noon Duty, at the rate of \$17.35 per hour, working 4 hours per day, effective November 12, 2025.

Mark Tumberg– Evening Head Custodian, at the rate of \$24.96 per hour plus \$1.00 per hour differential pay, working 40 hours per week, effective December 1, 2025.

Ella Ullrich– Rossman Laker Kids Assistant, at the rate of \$17.40 per hour, working 12.5 hours per week, effective November 3, 2025.

Cindy Weber– Rossman American Indian Education Assistant, at the rate of \$17.70 per hour working 35 hours per week, effective November 12, 2025. *pending HQ*

5) **Amended Assignment:**

6) **Leave of Absence:**

Charlie Daniel– is requesting a leave of absence from April 4 2026 through July 24, 2026.

Sheyenne Hirsch– is requesting a leave of absence from February 14, 2026 through May 09, 2026.

Angela Johnson– is requesting a leave of absence from December 3, 2025 through January 5, 2026.

7) **Sixth Period Pay**

Date Adopted: 8/11/03	File Number: Detroit Lakes Policy - 501
Date Revised: 5/10/04, 08/10/2009, 07/10/2013; 3/28/2022, <u>11/24/25</u>	

501 SCHOOL WEAPONS POLICY

[Note: School districts are required by statute to have a policy addressing these issues. ATTENTION: This policy incorporates certain provisions of the Minnesota Citizens' Personal Protection Act (often referred to as the "conceal and carry" law).]

I. PURPOSE

The purpose of this policy is to assure a safe school environment for students, staff and the public.

II. GENERAL STATEMENT OF POLICY

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

III. DEFINITIONS

A. "Dangerous Weapon" means any firearm, whether loaded or unloaded, or any device designed as a weapon and capable of producing death or great bodily harm, any combustible or flammable liquid or other device or instrumentality that, in the manner it is used or intended to be used, is calculated or likely to produce death or great bodily harm, or any fire that is used to produce death or great bodily harm. As used in this definition, "flammable liquid" means any liquid having a flash point below 100 degrees Fahrenheit and having a vapor pressure not exceeding 40 pounds per square inch (absolute) at 100 degrees Fahrenheit but does not include intoxicating liquor. As used in this subdivision, "combustible liquid" is a liquid having a flash point at or above 100 degrees Fahrenheit.

B. "Possession" means having a weapon on one's person or in an area subject to one's control in a school location.

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

D. "Weapon"

1. A "weapon" means any object, device or instrument designed as a weapon or through its use is capable of threatening or producing bodily harm or which may be used to inflict self-injury including, but not limited to, any firearm, whether loaded or unloaded; airguns; pellet guns; BB guns; all knives; blades; clubs; metal knuckles; numchucks; throwing stars; explosives; fireworks; mace and other propellants; stunguns; ammunition; poisons; chains; arrows; and objects that have been modified to serve as a weapon.

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

3. No person shall use articles designed for other purposes (i.e., lasers or laser pointers, belts, combs, pencils, files, scissors, etc.), to inflict bodily harm and/or intimidate and such use will be treated as the possession and use of a weapon.

[NOTE: In June 2025, MSBA organized these definitions in alphabetical order.]

A. "Weapon"

~~1. A "weapon" means any object, device or instrument designed as a weapon or through its use is capable of threatening or producing bodily harm or which may be used to inflict self injury including, but not limited to, any firearm, whether loaded or unloaded; air guns; pellet guns; BB guns; all knives; blades; clubs; metal knuckles; num chuks; throwing stars; explosives; fireworks; mace and other propellants; stun guns; ammunition; poisons; chains; arrows; and objects that have been modified to serve as a weapon.~~

~~2. No person shall possess, use, or distribute any object, device or instrument having the appearance of a weapon and such objects, devices or instruments shall be treated as weapons including, but not limited to, weapons listed above which are broken or non-functional, look alike guns; toy guns; and any object that is a facsimile of a real weapon.~~

~~3. No person shall use articles designed for other purposes (i.e., lasers or laser pointers, belts, combs, pencils, files, scissors, etc.), to inflict bodily harm and/or intimidate and such use will be treated as the possession and use of a weapon.~~

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

~~C. "Possession" means having a weapon on one's person or in an area subject to one's control in a school location.~~

~~D. "Dangerous Weapon" means any firearm, whether loaded or unloaded, or any device designed as a weapon and capable of producing death or great bodily harm, any combustible or flammable liquid or other device or instrumentality that, in the manner it is used or intended to be used, is calculated or likely to produce death or great bodily harm, or any fire that is used to produce death or great bodily harm. As used in this definition, "flammable liquid" means any liquid having a flash point below 100 degrees Fahrenheit and having a vapor pressure not exceeding 40 pounds per square inch (absolute) at 100 degrees Fahrenheit but does not include intoxicating liquor. As used in this subdivision, "combustible liquid" is a liquid having a flash point at or above 100 degrees Fahrenheit.~~

IV. EXCEPTIONS

A. A student who finds a weapon on the way to school or in a school location, or a student who discovers that he or she accidentally has a weapon in his or her possession, and takes the weapon immediately to the principal's office shall not be considered to possess a weapon. If it would be impractical or dangerous to take the weapon to the principal's office, a student shall not be considered to possess a weapon if he or she immediately turns the weapon over to an administrator, teacher or head coach or immediately notifies an administrator, teacher or head coach of the weapon's location.

B. It shall not be a violation of this policy if a nonstudent (or student where specified) falls within one of the following categories:

1. active licensed peace officers;
2. military personnel, or students or nonstudents participating in military training, who are on duty performing official duties;
3. persons authorized to carry a pistol under Minnesota Statutes, section 624.714, while in a motor vehicle or outside of a motor vehicle for the purpose of directly placing a firearm in, or retrieving it from, the trunk or rear area of the vehicle;
4. persons who keep or store in a motor vehicle pistols in accordance with Minnesota Statutes, 624.714 or 624.715, or other firearms in accordance with Minnesota Statutes, section 97B.045;
 - a. Section 624.714 specifies procedures and standards for obtaining pistol permits and penalties for the failure to do so. Section 624.715 defines an exception to the pistol permit requirements for "antique firearms which are carried or possessed as curiosities or for their historical significance or value."
 - b. Section 97B.045 generally provides that a firearm may not be transported in a motor vehicle unless it is (1) unloaded and in a gun case without any portion of the firearm exposed; (2) unloaded and in the closed trunk; or (3) a handgun carried in compliance with Sections 624.714 and 624.715.
5. firearm safety or marksmanship courses or activities for students or nonstudents conducted on school property;
6. possession of dangerous weapons, BB guns, or replica firearms by a ceremonial color guard;
7. a gun or knife show held on school property;

8. possession of dangerous weapons, BB guns, or replica firearms with written permission of the principal or other person having general control and supervision of the school or the director of a child care center; or

9. persons who are on unimproved property owned or leased by a child care center, school or school district unless the person knows that a student is currently present on the land for a school-related activity.

[Note: Nothing prevents a school district from being more stringent in its weapons policy with respect to students and school district employees than the criminal law, except that the school district may not prohibit the lawful carry or possession of firearms in a parking facility or parking area. Although some school districts may choose to incorporate all of the exceptions to the criminal law, other school districts may choose either not to incorporate some or all of the exceptions or to further limit them. For example, a school district may choose to require written permission from the superintendent, not just a principal, for someone to possess a dangerous weapon in a school location. This would impose a more stringent requirement than the exceptions to the general prohibition of having a weapon on school grounds set forth in Minnesota Statutes, section 609.66, Subdivision 1d (f) listed in Section IV.B. above. However, a school district may not regulate firearms, ammunition, or their respective components, when possessed or carried by nonstudents or nonemployees, in a manner that is inconsistent with Minnesota Statutes section 609.66, Subdivision 1d.]

C. Policy Application to Instructional Equipment/Tools

While the school district does not allow the possession, use or distribution of weapons by students or nonstudents, such a position is not meant to interfere with instruction or the use of appropriate equipment and tools by students or nonstudents. Such equipment and tools, when properly possessed, used, and stored, shall not be considered in violation of the rule against the possession, use or distribution of weapons. However, when authorized instructional and work equipment and tools are used in a potentially dangerous or threatening manner, such possession and use will be treated as the possession and use of a weapon.

D. Firearms in School Parking Lots and Parking Facilities

A school district may not prohibit the lawful carry or possession of firearms in a school parking lot or parking facility. For purposes of this policy, the "lawful" carry or possession of a firearm in a school parking lot or parking facility is specifically limited to nonstudent permit-holders authorized under Minnesota Statutes, section 624.714, to carry a pistol in the interior of a vehicle or outside the motor vehicle for the purpose of directly placing a firearm in, or retrieving it from, the trunk or rear area of the vehicle. Any possession or carry of a firearm beyond the immediate vicinity of a permit-holder's vehicle shall constitute a violation of this policy.

V. CONSEQUENCES FOR STUDENT WEAPON POSSESSION / USE / DISTRIBUTION

A. The school district does not allow the possession, use or distribution of weapons by students. Consequently, the minimum consequence for students willfully possessing, using or distributing weapons shall include:

1. immediate out-of-school suspension;
2. confiscation of the weapon;
3. immediate notification of police;

4. parent or guardian notification; and
5. recommendation to the superintendent of dismissal for a period of time not to exceed one year.

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

C. The building principal shall, as soon as practicable, refer to the criminal justice or juvenile delinquency system, as appropriate, a student who brings a firearm to school unlawfully.

D. Administrative Discretion

While the school district does not allow the possession, use or distribution of weapons by students, the superintendent may use discretion in determining whether, under the circumstances, a course of action other than the minimum consequences specified above is warranted. If so, other appropriate action may be taken, including consideration of a recommendation for lesser discipline.

VI. CONSEQUENCES FOR WEAPON POSSESSION/USE/DISTRIBUTION BY NONSTUDENTS

A. Employees

1. An employee who violates the terms of this policy is subject to disciplinary action, including nonrenewal, suspension, or discharge as deemed appropriate by the school board.

2. Sanctions against employees, including nonrenewal, suspension, or discharge shall be pursuant to and in accordance with applicable statutory authority, collective bargaining agreements, and school district policies.

3. When an employee violates the weapons policy, law enforcement may be notified, as appropriate.

[Note: An employer may establish policies that restrict the carry or possession of firearms by its employees while acting in the course and scope of employment. Employment-related sanctions may be invoked for a violation. Thus, for example, reasonable limitations may be imposed on the method of storing firearms by permit-holding employees while at work or performing employment-related duties. Reasonable limitations may include requiring firearms to have trigger locks and to be stored in a locked container or locked compartment of the vehicle.]

B. Other Nonstudents

1. Any member of the public who violates this policy shall be informed of the policy and asked to leave the school location. Depending on the circumstances, the person may be barred from future entry to school locations. In addition, if the person is a student in another school district, that school district may be contacted concerning the policy violation.

2. If appropriate, law enforcement will be notified of the policy violation by the member of the public and may be asked to provide an escort to remove the member of the public from the school location.

VII. REPORTS OF DANGEROUS WEAPON AND ACTIVE SHOOTER INCIDENTS IN SCHOOL ZONES

A. The school district must electronically report to the Commissioner of [the Minnesota Department of Education](#) ("[Commissioner](#)") incidents involving the use or possession of a dangerous weapon in school zones, as required under Minnesota Statutes, section 121A.06.

B. The school district must electronically file an after-action review report for active shooter incidents and active shooter threats to the Minnesota Fusion Center as required under Minnesota Statutes, section 121A.06.

1. "Active shooter incident" means an event involving an armed individual or individuals on campus or an armed assailant in the immediate vicinity of the school.

2. "Active shooter threat" means a real or perceived threat that an active shooter incident will occur.

[NOTE: The 2025 Minnesota legislature enacted the addition to 2.c (Session Law Chapter 35)].

Legal References: Minn. Stat. § 97B.045 (Transportation of Firearms)
Minn. Stat. § 121A.05 (Referral to Police)
Minn. Stat. § 121A.06 (Reports of Dangerous Weapon Incidents in School Zones)
Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)
Minn. Stat. § 121A.44 (Expulsion for Possession of Firearm)
Minn. Stat. § 152.01, subd. 14(a) (Definition of a School Zone)
Minn. Stat. § 609.02, subd. 6 (Definition of Dangerous Weapon)

Minn. Stat. § 609.605 (Trespass)
Minn. Stat. § 609.66 (Dangerous Weapons)
Minn. Stat. § 624.714 (Carrying of Weapons without Permit; Penalties)
Minn. Stat. § 624.715 (Exemptions; Antiques and Ornaments)
18 U.S.C. § 921 (Definition of Firearm)
In re C.R.M., 611 N.W.2d 802 (Minn. 2000)
In re A.D., 883 N.W.2d 251 (Minn.2016)

Cross References: MSBA/MASA Model Policy 403 (Discipline, Suspension and Dismissal of School District Employees)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 525 (Violence Prevention)
MSBA/MASA Model Policy 903 (Visitors to School District Buildings and Sites)

Date Adopted: 06/13/88	File Number: Detroit Lakes Policy - 503
Date Revised: 01/12/98 07/25/22, <u>11/24/25</u>	

503 - STUDENT ATTENDANCE

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

I. PURPOSE

A. The school board believes that regular school attendance is directly related to success in academic work, benefits students socially, provides opportunities for important communications between teachers and students, and establishes regular habits of dependability important to the future of the student. The purpose of this policy is to encourage regular school attendance. It is intended to be positive and not punitive.

B. This policy also recognizes that class attendance is a joint responsibility to be shared by the student, parent or guardian, teacher, and administrators. This policy will assist students in attending class.

II. GENERAL STATEMENT OF POLICY

A. Responsibilities

1. Student’s Responsibility

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

2. Parent or Guardian’s Responsibility

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

3. Teacher’s Responsibility

It is the teacher’s responsibility to take daily attendance and to maintain accurate attendance

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

4. Administrator's Responsibility

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

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

B. Attendance Procedures

Attendance procedures shall be presented to the school board for review and approval. When approved by the school board, the attendance procedures will be included ~~as an addendum~~ in each school's student handbook to this policy.

1. Excused Absences

a. To be considered an excused absence, the student's parent or legal guardian may be asked to verify, in writing, the reason for the student's absence from school. A note from a physician or a licensed mental health professional stating that the student cannot attend school is a valid excuse.

b. The following reasons shall be sufficient to constitute excused absences:

- (1) Illness.
- (2) Serious illness in the student's immediate family.
- (3) A death or funeral in the student's immediate family or of a close friend or relative.
- (4) Medical, dental, or orthodontic treatment, or a counseling appointment.

- (5) Court appearances occasioned by family or personal action.
- (6) Religious instruction not to exceed three hours in any week.
- (7) Physical emergency conditions such as fire, flood, storm, etc.
- (8) Official school field trip or other school-sponsored outing.
- (9) Removal of a student pursuant to a suspension. Suspensions are to be handled as excused absences and students will be permitted to complete make-up work.
- (10) Family emergencies.
- (11) Active duty in any military branch of the United States.
- (12) A student's condition that requires ongoing treatment for a mental health diagnosis.
- (13) College visits approved by administration (2 days per year; must notify DLHS in writing before the absence).

[Note: State law provides that a school board may include other exemptions in the school district's attendance policy. See Minn. Stat. § 120A.22, Subd. 12. When considering whether to add other exemptions, school boards should consider the intent of the compulsory attendance law, which recognizes the educational value of regular attendance and class participation, and whether the proposed exemption is consistent with the intent of the law.]

c. Consequences of Excused Absences

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

2. Unexcused Absences

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

- (1) Truancy. An absence by a student which was not approved by the parent and/or the school district.
- (2) Any absence in which the student failed to comply with any reporting requirements of the

school district's attendance procedures.

(3) Work at home.

(4) Work at a business, except under a school-sponsored work release program.

~~(5) — Vacations with family.~~

~~(6) — Absences resulting from cumulated unexcused tardies (_____ tardies equal one unexcused absence).~~

~~(57)~~ Any other absence not included under the attendance procedures set out in this policy.

b. Consequences of Unexcused Absences

(1) Absences resulting from official suspension will be handled in accordance with the Pupil Fair Dismissal Act, ~~Minnesota Statutes, sections §§~~ 121A.40-121A.56.

(2) Days during which a student is suspended from school shall not be counted in a student's total cumulated unexcused absences.

(3) In cases of recurring unexcused absences, the administration may also request the county attorney to file a petition with the juvenile court, pursuant to Minnesota statutes.

(4) Students with unexcused absences shall be subject to discipline in the following manner:

~~(a) — From the first through the _____ cumulated unexcused absence in a [quarter or semester] the student will not be allowed to make up work missed due to such absence.~~

~~(a**b**) After the 3rd _____ cumulated unexcused absence in a [quarter or semester], a student could be referred to Becker County Human Services. parent or guardian will be notified by certified mail that his or her child is nearing a total of _____ unexcused absences and that, after the _____ unexcused absence, the student's grade shall be reduced by one increment for each unexcused absence thereafter.~~

~~(b**e**) After such notification, the student or his or her parent or guardian may, within a reasonable time, request a conference with school officials regarding the student's absences and the prescribed discipline. The notification will state that the school strongly urges the student's parent or guardian to request such a conference.~~

~~(d) — After _____ cumulative unexcused absences in a [quarter or semester] the teacher will reduce the student's letter grade by one increment for each unexcused absence thereafter (i.e. A to A-). However, prior to reducing the student's grade, an administrative conference must be held among the principal, student, and parent.~~

~~(ce) Detroit Lakes Public Schools After _____ cumulated unexcused absences in a [quarter or semester], the administration may impose the loss of academic credit in the class or classes from which the student has been absent due to unexcused absences. However, prior to loss of credit, an administrative conference must be held among the principal, student, and parent.~~

~~(f) — If the result of a grade reduction or loss of credit has the effect of an expulsion, the school district will follow the procedures set forth in the Pupil Fair Dismissal Act, Minnesota Statutes, sections §§ 121A.40-121A.56.~~

C. Tardiness

1. Definition: Students are expected to be in their assigned area at designated times. Failure to do so constitutes tardiness.

2. Procedures for Reporting Tardiness

- a. Students tardy at the start of school must report to the school office for an admission slip.
- b. Tardiness between periods will be handled by the teacher.

3. Excused Tardiness

Valid excuses for tardiness are:

- a. Illness.
- b. Serious illness in the student's immediate family.
- c. A death or funeral in the student's immediate family or of a close friend or relative.
- d. Medical, dental, orthodontic, or mental health treatment.
- e. Court appearances occasioned by family or personal action.
- f. Physical emergency conditions such as fire, flood, storm, etc.
- g. Any tardiness for which the student has been excused in writing by an administrator or faculty member.

4. Unexcused Tardiness

- a. An unexcused tardiness is failing to be in an assigned area at the designated time class period commences without a valid excuse.
- b. Consequences of tardiness may include detention. ~~after _____ unexcused tardies. In~~

~~addition _____ unexcused tardies are equivalent to one unexcused absence.~~

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

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

III. RELIGIOUS OBSERVANCE ACCOMMODATION

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

IVH. DISSEMINATION OF POLICY

A. Copies of this policy shall be made available to all students and parents at the commencement of each school year. This policy shall also be available upon request in each principal's office.

B. The school district will provide annual notice to parents of the school district's policy relating to a student's absence from school for religious observance.

IV. REQUIRED REPORTING

A. Continuing Truant

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

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

B. Reporting Responsibility

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

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

[Note: Where services and procedures under Minn. Stat. Ch. 260A are available within the school district, the following provisions should also be included in the policy.]

C. Habitual Truant

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

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

Legal References: Minn. Stat. § 129A.05 (Definitions)
Minn. Stat. § 120.22 (Compulsory Instruction)
Minn. Stat. § 120A.24 (Reporting)
Minn. Stat. § 120A.26 (Enforcement and Prosecution)
Minn. Stat. § 120A.34 (Violations; Penalties)
Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)
Minn. Stat. § 260A.02 (Definitions)
Minn. Stat. § 260A.03 (Notice to Parent or Guardian when Child is Continuing Truant).
Minn. Stat § 260C.007, Subd. 19 (Habitual Truant Defined)
Minn. Stat. § 260C.201 (Dispositions; Children in Need of Protection or Services or Neglected and in Foster Care)
Goss v. Lopez, 419 U.S. 565, 95 S.Ct. 729 (1975)
Slocum v. Holton Board of Education, 429 N.W.2d 607 (Mich. App. Ct. 1988)
Campbell v. Board of Education of New Milford, 475 A.2d 289 (Conn. 1984)
Hamer v. Board of Education of Township High School District No. 113, 66 Ill. App.3d 7, 383 N.E.2d 231 (1978)
Gutierrez v. School District R-1, 585 P.2d 935 (Co. Ct. App. 1978)
Knight v. Board of Education, 38 Ill. App. 3d 603, N.E.2d 299 (1976)
Dorsey v. Bale, 521 S.W.2d 76 (Ky. 1975)

Cross References: MSBA Model Policy 506 (Student Discipline)

Date Adopted: 01/12/98	File Number: Detroit Lakes Policy - 507
Date Revised: 05/13/02; 4/25/22, 09/25/23, <u>11/24/25</u>	

507 - CORPORAL PUNISHMENT AND PRONE RESTRAINT

[Note: The provisions of this policy substantially reflect statutory requirements. The revisions in this model policy incorporate legislative changes enacted throughout the 2024 Minnesota legislative session. School boards may have adopted some revisions in the spring, when the first set of laws were enacted.]

I. PURPOSE

The purpose of this policy is to describe limitations on use of corporal punishment and prone restraint upon a students.

II. GENERAL STATEMENT OF POLICY

No employee or agent of the school district shall inflict corporal punishment or use prone restraint upon a student.

III. DEFINITIONS

1. "Corporal punishment" means conduct involving:

a. hitting or spanking a person with or without an object; or

b. unreasonable physical force that causes bodily harm or substantial emotional harm.

2. "Employee or agent of the district" does not include a school resource officer as defined in Minnesota Statutes, section 626.8482, subdivision 1, paragraph (c).

32. "Prone restraint" means placing a child in a face-down position.

IV. PROHIBITIONS

1. An employee or agent of a district shall not inflict corporal punishment or cause corporal punishment to be inflicted upon a pupil to reform unacceptable conduct or as a penalty for unacceptable conduct.

2. ~~An employee of the district shall not use prone restraint. An employee or agent of a district, including a school resource officer, security personnel, or police officer contracted with a district, shall not use prone restraint.~~

3. An employee or agent of a district, ~~including a school resource officer, security personnel, or police officer contracted with a district,~~ shall not inflict any form of physical holding that restricts or impairs a pupil's ability to breathe; restricts or impairs a pupil's ability to communicate distress; places pressure or weight on a pupil's head, throat, neck, chest, lungs, sternum, diaphragm, back, or abdomen; or results in straddling a pupil's torso.

4. Conduct that violates this Article is not a crime under Minnesota Statutes, section 645.241, but may be a crime under Minnesota Statutes, chapter 609 if the conduct violates a provision of Minnesota Statutes, chapter 609. Conduct that violates IV.1 above is not per se corporal punishment under the statute. Nothing in this Minnesota Statutes, section 121A.58 or 125A.0941 precludes the use of reasonable force under Minnesota Statutes, section 121A.582. The use of reasonable force as set forth in Section V does not authorize conduct prohibited pursuant to Minnesota Statutes, section 125A.0942.

V. REASONABLE FORCEEXCEPTIONS

1. Reasonable force may be used upon or toward the person of another without the other's consent when the following circumstance exists or the actor reasonably believes it to exist:

a. when used by a teacher, school principal, school employee, school bus driver, or other agent of the school in the exercise of lawful authority, to restrain a child or pupil to prevent bodily harm or death to the child, pupil, or another.

2. Reasonable force may be used upon or toward the person or a child without the child's consent when the following circumstance exists or the actor reasonably believes it to exist:

a. when used by a teacher, school principal, school employee, school bus driver, other agent of the district, or other member of the instructional, support, or supervisory staff of a public school upon or toward a child or pupil when necessary to restrain the child or pupil to prevent bodily harm or death to the child, pupil. Nothing in Minnesota Statutes, section 609.379 limits any other authorization to use reasonable force including but not limited to authorizations under Minnesota Statutes, section 121A.582, subdivision 1, and section 609.06, subdivision 1.

3. A teacher or school principal may use reasonable force under the conditions set forth in Policy 506 (Student Discipline)

[NOTE: These revisions reflect 2024 legislative changes and are reformatted to enhance readability.]

VI. VIOLATION

Employees who violate the provisions of this policy shall be subject to disciplinary action as appropriate. Any such disciplinary action shall be made pursuant to and in accordance with applicable statutory authority, collective bargaining agreements and school district policies. Violation of this policy may also result in civil or criminal liability for the employee.

Legal References: Minn. Stat. § 121A.58 (Corporal Punishment)
Minn. Stat. § 121A.582 (Student Discipline; Reasonable Force)
Minn. Stat. § 123B.25 (Legal Actions against districts and teachers)
Minn. Stat. § 125A.0941 (Definitions)
Minn. Stat. § 125A.0942 (Standards for Restrictive Procedures)

Minn. Stat. § 609.06 ~~Subd. 1 (6)(7)~~ (Authorized use of force)
Minn. Stat. § 609.379 (Permitted Actions)
Minn. Stat. § 626.8482 (School Resource Officers; Duties; Training; Model Policy)
Minn. Stat. § 645.241 (Punishment for Prohibited Acts)

Cross References: MSBA Model Policy 403 (Discipline, Suspension and Dismissal of School District Employees)
MSBA/MASA Model Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)
MSBA/MASA Model Policy 415 (Mandated Reporting of Maltreatment of Vulnerable Adults)
MSBA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 507.5 (School Resource Officers)

DATE: November 10, 2025

TO: Mark Jenson, Superintendent and Board of Education

FROM: Jason Kuehn, Director of Finance and Operations

SUBJECT: **Construction Management Services Agreement - Rossman Building Exterior LTFM Project**

The proposed professional service agreement with ICS is for the construction management services for upcoming Long-Term Facilities Maintenance (LTFM) improvement project at Rossman Elementary School.

Services will be provided to assist with the design and pre-construction phase, including the coordination of the bidding process. Additionally, services will continue through the construction and post-construction phase of the project through final closeout.

Administration recommends approval of the agreement.

cc: Colin Gedrose



A LEGENCE Company

Professional Service Agreement for:
Comprehensive Project Representation
and Management Services



October 23, 2025



Table of Contents

Introduction	2
I. Project Overview	3
II. Design and Pre-Construction Phase	4
III. Construction and Post-Construction Phase	4
IIII. Basis of Compensation	5
Appendices	
A General Conditions	
B Rate Schedule	
C Signature Page	

October 23, 2025

Jason Kuehn
Director of Finance and Operations
Detroit Lakes Public Schools
702 Lake Avenue
Detroit Lakes, MN 56501

Re: Owner Representative and Project Management Service

Dear Mr. Kuehn:

At your request, ICS Consulting, Inc. is pleased to provide you with this professional service agreement to provide Owner Representation and Project Management Services on behalf of the District for the upcoming improvements projects based on the following understanding of the overall project scope and timeline of a district facilities project:

Rossman Elementary School

- Replace 1951 Addition West facing windows
- Replace 1951 Addition Northwest facing windows and EIFS above windows
- Replace 1951 Addition Northeast facing windows and EIFS above windows
- Remove and infill glass block at roof level windows
- Provide Tuckpointing and caulking in 1951 and 1965 exterior
- Provide an alternate bid to replace 1965 addition East facing windows and EIFS above.
- Work to be completed summer of 2026.

We would be happy to discuss this proposal with you for any clarity and understanding when you see appropriate. Thank you for your consideration and we look forward to partnering with the Detroit Lakes School District.

Sincerely,



Lori Christensen, PE
ICS/Account Executive



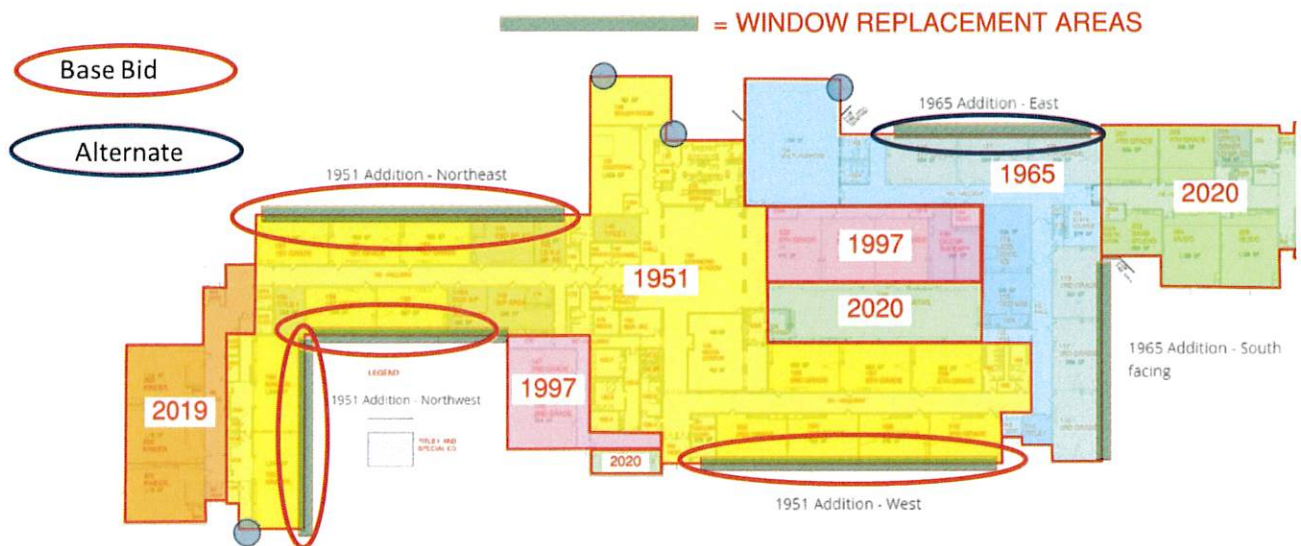
PROJECT OVERVIEW

Rossman Elementary School

Project Scope of work:

- Replace 1951 Addition West facing windows
- Replace 1951 Addition Northwest facing windows and EIFS above windows*
- Replace 1951 Addition Northeast facing windows and EIFS above windows*
- Remove and infill glass block at roof level windows
- Provide Tuckpointing and caulking in 1951 and 1965 exterior
- Provide an alternate bid to replace 1965 addition East facing windows and EIFS above.

* EIFS replacement above windows may be bid as an alternative. Design team and District will determine during project design.



Project Schedule:

- Design Phase – Fall 2025
- Public Bidding Phase – Winter 2026
- Construction Phase – Summer 2026

Project Budget Estimate utilizing LTFM dollars:

- Base Bid Construction Cost estimate with contingency: \$278,160 (includes EIFS)
- Alternate Bid Construction Cost estimate with contingency: \$36,940



- Design and Project Management Fees: \$53,600
- Total: \$368,700

DESIGN AND PRE-CONSTRUCTION

Upon approval, we will work collaboratively with district administration to further review and evaluate the proposed improvement scopes, budgets, and timelines for the roofing project at Rossman Elementary School. Design and pre-construction services shall include the following:

- Explore all options for consideration to meet standards and qualifying projects in accordance with the Minnesota Department of Education.
- Provide all required submittals to the Department of Education and the State of Minnesota.
- On-going interaction and coordination with district staff.
- Develop construction documents or request for proposals as needed for projects to be bid per state statute.
- Develop the overall project schedule and phasing.
- Cost estimating and overall budget development, including updates at each phase of the design process.
- Review of design documents and public bidding coordination and scope issues.
- Facilitation of a pre-bid walk-thru(s).
- Coordination of bidding process and award process(es) for all work scopes including post-bid analysis and contract award process.

CONSTRUCTION & POST-CONSTRUCTION PHASE SERVICES

Upon approval of project construction, ICS will continue in its role as an extension of and advocate for the district, working on the district's behalf to manage, coordinate all aspects of the construction phases of the overall effort. ICS will provide comprehensive services including procurement/bid and award activities, coordination of pre-construction activities, budget tracking, project-related documentation and communications reporting, construction phase oversight and management, and related close-out and warranty activities. A summary of related services includes:

- On-going interaction and coordination with district staff.

- Develop and administer owner construction contract(s) for the projects.
- Coordination of on-site trade contractor work and project-related activities
- Processing and tracking of project-related communications including RFP's, RFI's, CO's etc.
- Interface with on-site trade contractors and design team for resolution of on-going construction-related issues.
- Bi-weekly onsite visit to review contract progress and quality control.
- On-going project budget tracking and accounting on behalf of the District.
- Coordination of final punch-list and final closeout completion by trade contractors for the projects.
- Coordination of all close-out needs.
- Facilitation of an 11-month walk-thru.

BASIS OF COMPENSATION

Our total compensation for project related professional services described above during design, pre-construction, construction, and post construction are proposed as a lump sum fixed fee equivalent to \$53,600.

Billings

The actual amount billed for ICS's services on a monthly basis will be based on ICS's estimate of the proportion of total services completed during the billing period on a percentage of completion methodology.

Reimbursables

Reimbursable expenses will be billed on a direct basis and will include such items as travel, reproduction of reports, drawings, specifications, bidding documents, safety, and similar project-related items. Site Services are included in lump sum fee. General conditions will be budgeted as part of construction. Any general conditions items provided and/or procured through the ICS team during the construction phase as directed by the Owner will also be billed as a reimbursable (i.e., construction trailer, temporary barricades, etc.) at a cost plus 0% administrative fee.



Appendix A

General Conditions



General Conditions

The word "Consultant" refers to ICS Consulting, Inc., the company with which the Owner is contracting. "Owner" is our client. The Agreement with you, the client, is comprised of this Agreement, the Master Service Agreement and accompanying project fee letter.

1. Scope of Work and Duration of Services

Consultant will furnish and perform the services specified in Consultant's Master Service Agreement (the "Agreement"). If any portion of the proposal is inconsistent with this Agreement, this Agreement shall control.

The commencement date for basic services shall be the date of approval of this agreement.

Consultant's obligation to perform the Services shall terminate upon completion of the 1-year statutory warranty period for the project or upon completion of all specified services described in Fee Letter unless mutually agreed upon to extend the services by both parties.

2. General Provisions

In addition to the Agreement, Consultant and Owner agree as follows:

A. Right of Access

Unless otherwise agreed in writing, Owner will furnish Consultant with right-of-access to the Site and accurate information necessary to conduct the Services, as requested by Consultant.

B. Confidential & Proprietary Information

The Consultant and Owner agree not to disclose to others or use any confidential or proprietary information or trade secrets of the other, which may become known to each prior to, during or after the performance of this Agreement without the prior written consent of the other. "Confidential or propriety information" and "trade secrets" shall mean any information about the other which is neither publicly known nor legally accessible to the other parties from third parties. Prior to the disclosure of any such confidential or proprietary information or trade secrets, each shall obtain the written approval of the other. Neither Owner nor Consultant shall use the specification or other

materials produced under this Agreement for any purpose beyond the scope of this project, without prior written agreement of the other.

C. Quality

Consultant warrants that the Services it performs under this Agreement will be performed with the care and skill ordinarily exercised by reputable members of its profession practicing under similar conditions during the period of this Agreement and in the same or similar locality.

2. Payment for Services

- A. Invoices will be submitted monthly for services performed during the previous month.
- B. Payments will be considered due and payable 30 days from the date of the associated invoice. If payments are not received upon becoming due and payable, interest may be assessed on the outstanding balance at a rate of the US Bank Reference Rate plus 5%, with interest accruing beginning 30 days from the original date of the invoice.

3. Indemnity & Insurance

A. Indemnity

Consultant agrees, to the fullest extent permitted by law, to indemnify and hold harmless Owner, its agents, and employees, from all claims, losses, costs, and damages arising in any way out of Consultant's performance of work under this agreement, but only to the extent caused in whole or in part by negligent acts or omissions or intentional fault on the part of the consultant, regardless of whether such claim, loss, cost, or damage is caused in part by the Owner.

Owner agrees, to the fullest extent permitted by law, to indemnify and hold harmless Consultant, its agents, and employees, from all claims, losses, costs, and damages arising in any way out of Owner's performance of work under this agreement, but only to the extent caused in whole or in part by negligent acts or omissions or intentional fault on the part of the Owner, regardless of whether such claim, loss, cost, or damage is caused in part by the Consultant.

B. Insurance

Insurance Provided by Consultant. Before the start of its work, the Consultant shall procure and maintain in force coverage and limits of insurance for its own negligence as follows:

COVERAGES	LIMITS OF LIABILITY
Workers' Compensation, including Employer's Liability Insurance	Statutory
Comprehensive General Bodily Injury Liability Insurance, including Contractual	\$1,000,000
Comprehensive General Property Damage Liability Insurance, including Contractual	\$1,000,000 Per Claim \$2,000,000 Aggregate
Comprehensive Automobile Injury Liability Insurance	\$500,000 Per Claim \$500,000 Aggregate
Comprehensive Automobile Property Damage Liability Insurance	\$500,000
Professional Liability Insurance	\$5,000,000 Per Claim \$5,000,000 Aggregate

4. Limitations on Liability

- A. The obligations of the Owner under this Agreement do not constitute personal obligations of Owner or its directors, officers, or agents. Consultant will look solely to Owner's assets for satisfaction of any liability in respect of this Agreement and will not seek recourse against the directors, officers or agents of Owner or any of their personal assets for such satisfaction, unless there is a written agreement which makes an individual personally liable, executed by that individual. The provisions of this Paragraph 4 are not intended to relieve Owner from the performance of its obligations under this Agreement, but only to limit personal liability in the case of recovery of judgment. They do not limit Consultant's rights to obtain injunctive relief and specific performance or to maintain any other action not involving the personal liability of Owner or its directors, officers, or agents.
- B. In any event, the financial liability of the Consultant for any alleged breach of this Contract, or for any tort committed in performance of this contract, shall not exceed 25% of the total contract amount due to Consultant as payment to it for services performed under this Contract.
- C. ICS shall not be responsible for the acts or omissions of any consultant, contractor or any subcontractor, supplier or other individuals or entities performing design and/or



furnishing any portions of the work. ICS shall not be responsible for the failure of any Contractor to perform or furnish the work in accordance with the Contract Documents.

5. **Assignment**

This Agreement shall not be assigned by Consultant without prior written consent of the Owner.

6. **Authorities for Action**

Owner designates a responsible employee for administration and coordination of the work. Consultant designates a responsible employee to act on its behalf in any matter under this Agreement. Either party may designate in writing one or more persons to act on its behalf in any manner under this Agreement, provided notice is given according to the provisions set forth in Paragraph 8 below.

7. **Independent Contractor**

It is specifically understood and agreed that at all times pertinent to this Agreement, Consultant shall be an independent Contractor and shall not be considered an employee of the Owner.

8. **Notices**

Any notice under this Agreement shall be in writing and shall be deemed to be properly given when delivered to an officer of Owner or Consultant or upon receipt by the other party, when mailed by registered or certified mail, postage prepaid, return receipt requested.

Either party shall have the right to designate by notice, in the manner set forth above, a different address to which notices are to be mailed.

9. **Applicable Law**

This Agreement shall be governed by and construed under the laws of the State of Minnesota.

10. **Extent of Agreement**

This Agreement represents the entire Agreement between Owner and Consultant, and supersedes all prior obligations, representations, or agreements, either written or oral. This Agreement may be amended only by written instrument, dated, and executed by both Owner and Consultant.

11. Termination

This Agreement may be terminated for proper cause by either party upon thirty (30) days written notice to the other party. Upon termination, Consultant will deliver to Owner or its designee all records, documents or materials in its possession or control of Consultant which relate to the Project and for which payment has been received. If Services have been prepared for, or performed, for which payment has not been received as of the date of termination, Owner shall be entitled to purchase the products of those Services, such as records, materials, and documents, for the consideration due therefore under this Agreement. If Owner does not purchase the products of these Services, Owner remains liable to Consultant for any incurred but unpaid charges for Services performed.

12. Hazardous Materials

It is acknowledged by both parties that ICS Consulting, Inc.'s scope of services does not include any services related to asbestos, hazardous, or toxic materials that may be encountered or found to be present at or in areas adjacent to the site. Any such materials that are encountered shall be immediately brought to the attention of the owner, who will be solely responsible for any required abatement and/or removal of the materials in full compliance with applicable laws and regulations.

Appendix B

Rate Schedule

<u>Description</u>	<u>Rate per hour</u>
Construction Executive	\$185.00
Project Director	\$155.00
Safety Director	\$140.00
Senior Project Manager	\$145.00
Project Manager	\$135.00
General Superintendent	\$145.00
Site Superintendent	\$130.00
Project Engineer	\$100.00
Clerical / Accounting	\$75.00

Appendix C

Signature Page

Detroit Lakes Public Schools
Professional Service Agreement
October 23, 2025

Proposal Terms

Terms are continual with termination executed as noted in General Conditions.

Signature includes acceptance of attached proposal, fee schedule, and general conditions.

Authorization to Proceed

We appreciate the opportunity to present this proposal for Comprehensive Project Representation and Management Services. Please sign and return this document to our office. Upon receipt of a signed copy, a fully executed original copy will be forwarded back to you for your records. We will begin the project at the time of signature acceptance of this proposal.

* * *

Please proceed according to the above stated terms, attached general conditions and the proposal.

For Detroit Lakes Public Schools:

For ICS Consulting, Inc.

Date

Date

Printed Name

Printed Name

Authorized Signature

Authorized Signature

DATE: November 10, 2025

TO: Mark Jenson, Superintendent and Board of Education

FROM: Jason Kuehn, Director of Finance and Operations

SUBJECT: **Sanford Donation Agreement Amendment**

Beginning in 2019, the District entered into a donation agreement with Sanford that corresponded to the Sports Medicine Agreement. The original agreement was for 10 years and totaled \$200,000.00 split over annual installments of \$20,000.00

The attached amendment to the agreement is to adjust the term to extend through June 30, 2036 and increase the annual installments to \$30,000.00 beginning on July 1, 2026. Both the amendment to the agreement and original agreement are included for reference.

Administration and Finance Committee recommends approval of the amended agreement.

cc: Rob Nielsen
Jill Walter

FIRST AMENDMENT TO DONATION AGREEMENT

THIS FIRST AMENDMENT TO DONATION AGREEMENT (the "Amendment"), made and entered into as of the November 1, 2025 (the "Effective Date"), is by and between Detroit Lakes Independent School District #22 ("Detroit Lakes") and Sanford Medical Center Fargo ("Sanford").

WHEREAS, the parties entered into that certain Donation Agreement dated December 10, 2018 (the "Agreement"); and

WHEREAS, the parties wish to extend the term of the Agreement and update several provisions contained therein.

NOW, THEREFORE, the parties hereby agree as follows:

1. The provisions of Paragraph 1 shall be deleted and shall be replaced by the following:

The term of this Agreement shall commence on January 1, 2019 and shall continue through and until June 30, 2036.

2. The provisions of Paragraph 2 shall be deleted and shall be replaced by the following:

During the term of this agreement, Sanford agrees to make contributions to Detroit Lakes, pursuant to the schedule set forth on Exhibit A, as follows:

- Seven annual contributions of \$20,000 each; and
- Ten annual contributions of \$30,000 each.

The foregoing contributions shall collectively hereafter be the "Contributions." Each installation is subject to the following conditions precedent:

(i) Sports Medicine Agreement. Detroit Lakes and Sanford (or one of its corporate subsidiaries) shall enter into a Sports Medicine Agreement contemporaneously herewith, and said agreement shall remain in full force and effect during the term of this Agreement; and

(ii) Board Approval. The Board of Trustees of Sanford authorizing said annual contributions during such year; and

(iii) Formal Evaluation. The parties agree to formally evaluate the Detroit Lakes/Sanford relationship at least annually, with such evaluation to be attended by Detroit Lakes Athletic Director and Sanford's Senior Public Affairs Specialist

and/or their designees or invitees. The meeting will include discussions regarding the terms and conditions of this Agreement; and

(iv) Annual Statements from Detroit Lakes. Detroit Lakes will send an annual invoice statement to Sanford thirty (30) days prior to the payment dates set forth on Exhibit A. All statements shall be addressed as follows:

Sanford Medical Center Fargo
PO Box 5039
2301 E. 60th Street North
Sioux Falls, SD 57117-5039
Attn: Treasurer

3. The provisions of Paragraph 3 shall be deleted and shall be replaced by the following:

The parties acknowledge and agree that Detroit Lakes may utilize the Original Contributions, in its sole discretion, as it desires, and the Additional Contributions shall be used to enhance the student experience through the academics and activities of the school district.

4. The Exhibit A attached to the Agreement shall be deleted and replaced in its entirety by the Exhibit A attached hereto.

IN WITNESS WHEREOF, the parties have executed this Amendment as of the Effective Date.

DETROIT LAKES INDEPENDENT SCHOOL
DISTRICT #22

By _____
Its _____

SANFORD MEDICAL CENTER FARGO

By _____
Its _____

EXHIBIT A

Contributions

Date	Contribution
July 1, 2019	\$20,000
July 1, 2020	\$20,000
July 1, 2021	\$20,000
July 1, 2022	\$20,000
July 1, 2023	\$20,000
July 1, 2024	\$20,000
July 1, 2025	\$20,000
July 1, 2026	\$30,000
July 1, 2027	\$30,000
July 1, 2028	\$30,000
July 1, 2029	\$30,000
July 1, 2030	\$30,000
July 1, 2031	\$30,000
July 1, 2032	\$30,000
July 1, 2033	\$30,000
July 1, 2034	\$30,000
July 1, 2035	\$30,000

DONATION AGREEMENT

THIS DONATION AGREEMENT, made and entered into as of the 10th day of December, 2018, is by and between DETROIT LAKES INDEPENDENT SCHOOL DISTRICT #22 ("Detroit Lakes") and SANFORD MEDICAL CENTER FARGO ("Sanford").

Recitals:

WHEREAS, School is a school system in Detroit Lakes, Minnesota; and

WHEREAS, Sanford is a medical facility in Fargo, North Dakota; and

WHEREAS, Sanford desires to support the Detroit Lakes, Minnesota community through a donation to Detroit Lakes as set forth in this Agreement; and

WHEREAS, in connection with such donation, the parties desire to explore other opportunities for the mutual benefit of all parties involved and to explore the possibility for deeper relationships.

NOW, THEREFORE, in consideration of the mutual covenants and premises contained herein, the parties hereto agree as follows:

1. The term of this Agreement shall commence on January 1, 2019 through and until June 30, 2029.

2. During the term of this Agreement, Sanford desires to make a contribution to Detroit Lakes in the amount of \$200,000, with annual installments of \$20,000 to be made pursuant to the schedule set forth on Exhibit A attached hereto (collectively, the "Contributions"). Each installment is subject to the following conditions precedent:

- (i) Sports Medicine Agreement. Detroit Lakes and Sanford shall have a Sports Medicine Agreement in full force and effect during the term of this Agreement.
- (ii) Board Approval. The Board of Trustees of Sanford authorizing said annual contributions during such year; and
- (iii) Formal Evaluation. The parties agree to formally evaluate the Detroit Lakes/Sanford relationship at least annually, such evaluation to be attended by Detroit Lakes' Athletic Director or designee and a Sanford-designated executive and/or their designees or invitees. The meeting will include discussions regarding the terms and conditions of this Agreement; and

- (iv) Annual Statements from Detroit Lakes. Detroit Lakes will send an annual invoice statement to Sanford thirty (30) days prior to the payment dates set forth above. All statements shall be addressed as follows:

Sanford Medical Center Fargo
PO Box 5039
2301 E. 60th Street North
Sioux Falls, SD 57117-5039
Attn: Treasurer

3. The parties acknowledge and agree that Detroit Lakes may utilize the Contributions, in its sole discretion, as it desires.

4. Detroit Lakes hereby covenants and agrees that Sanford shall have, and Detroit Lakes irrevocably transfers, sets over and assigns to Sanford, exclusive "Health Care Presence" advertising and signage recognition at all Detroit Lakes High School and Middle School campuses, such advertising and signage to be mutually agreed by the parties. For purposes of this Agreement. For purposes of this Agreement, "Health Care Presence" shall include, but not be limited to, businesses and/or entities that operate a hospital and/or clinic, which provide any health care services of any kind including, without limitation, a clinic such as a "walkup", "rapid care", or "urgent care" clinic, which provide health care services and/or for the provision of dialysis, physical therapy, chiropractic care, occupational therapy, occupational health, oral surgery, audiology, psychiatry, dietetics, optometry, ophthalmology, laser surgery, plastic surgery, maxillofacial surgery services, the sale of health care accessories, the sale or operation of health care plans, weight loss management, pharmacy, and/or athletic training, sports science, athletic enhancement or strength conditioning services. Detroit Lakes hereby agrees, covenants and promises during the term of this Agreement that it shall not, without the prior written consent of Sanford, which consent may be granted or withheld in the exercise of Sanford's sole discretion, directly or indirectly sell or lease, or solicit or market to sell or lease, or permit any naming or other advertising in any medium in, on or from any Detroit Lakes High School or Middle School campus in violation of Sanford's exclusive Health Care Presence. Detroit Lakes acknowledges that at the time of the execution of this Agreement, no agreements or informal arrangements exist that would conflict with Sanford's exclusive advertising and/or signage rights as set forth in this Section. In addition, Detroit Lakes covenants and agrees to include said exclusive Health Care Presence requirement in each of its facility use agreements or leases at the Detroit Lakes High School and Middle Schools. Sanford may, upon the written request of Detroit Lakes and in the exercise of Sanford's sole discretion, waive the foregoing advertising rights on an event-specific basis.

5. Detroit Lakes agrees to indemnify and hold harmless Sanford and its parent, subsidiaries and affiliates, together with the respective trustees, officers, directors, agents and employees of each, from any and all loss, damage or claims arising out of the use by Detroit Lakes of the Contributions, any breach of this Agreement by Detroit Lakes, or the acts or omissions of Detroit Lakes, or its agents, contractors, servants, employees, or licensees.

6. Any publicity concerning the Contributions in this Agreement shall be made jointly by the parties to this Agreement and shall be subject to their mutual consent. Except for disclosure to financial, accounting and legal advisors and consultants, the terms of this

Agreement shall not be disclosed by any of the parties without the prior express written consent of the other party.

7. Nothing herein contained shall be construed to place the parties in a relationship of partners or joint venturers and no party shall have the power to obligate or bind the others in any manner whatsoever.

8. Sanford may, without the necessity of consent, assign or transfer its rights or obligations under this Agreement to its parent, subsidiary or affiliate corporation or entity, any corporation resulting in the consolidation or merger of Sanford into or with any other entity, or any person, firm, entity or corporation acquiring all or substantially all of Sanford's assets. Detroit Lakes may not assign this Agreement without the prior written consent of Sanford and such consent may be granted or withheld in Sanford's sole discretion.

9. Except as otherwise provided in this Agreement, this Agreement may be amended, changed, altered or terminated only with the written consent of each of the parties hereto.

10. In the event that any provision of this Agreement shall be held to be invalid or unenforceable by any court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision hereof.

11. This Agreement shall inure to the benefit of and be binding upon the parties hereto and their respective successors and assigns.

12. Each party shall be responsible for its own costs incurred in connection with the transactions to be undertaken under this Agreement.

IN WITNESS WHEREOF, the parties hereto have set their hands as of the day and year first above written.

DETROIT LAKES INDEPENDENT
SCHOOL DISTRICT #22

By 
Its BOARD CHAIR

SANFORD MEDICAL CENTER FARGO


By 
Its VP Operations Fargo Network

EXHIBIT A

Contributions

<u>July 1st</u> , 2019	\$20,000
<u>July 1st</u> , 2020	\$20,000
<u>July 1st</u> , 2021	\$20,000
<u>July 1st</u> , 2022	\$20,000
<u>July 1st</u> , 2023	\$20,000
<u>July 1st</u> , 2024	\$20,000
<u>July 1st</u> , 2025	\$20,000
<u>July 1st</u> , 2026	\$20,000
<u>July 1st</u> , 2027	\$20,000
<u>July 1st</u> , 2028	\$20,000

DATE: November 10, 2025

TO: Mark Jenson, Superintendent and Board of Education

FROM: Jason Kuehn, Director of Finance and Operations

SUBJECT: **Becker County Health Early Childhood Screening Service Agreement**

We are updating our agreement with Becker County Community Health to account for a change related to the completion of Early Childhood Screenings for children between the ages of 3-6 years. The new agreement will increase the age limit from age 5 to age 6 for students completing a check-up. The price for a check-up will remain at \$70.00. These costs are budgeted annually and are funded through aid provided by the State of Minnesota.

Administration recommends approval.

Becker County Public Health Services

712 Minnesota Avenue

Detroit Lakes, MN 56501

Phone: 218-847-5628 Fax: 218-847-6738



Public Health
Prevent. Promote. Protect.

Becker County

CONTRACT FOR SERVICE

DETROIT LAKES PUBLIC SCHOOLS AND BECKER COUNTY PUBLIC HEALTH

Engagement, Detroit Lakes Public Schools enters into agreement with Becker
County Public Health

Whereas, Becker County Public Health completes the Child & Teen
Check-Ups/Early Childhood Screenings:
Specific Ages: 3 years through 6 years
Rate: \$70.00 per child that is not active on Medical Assistance.
Required paperwork will be given to Detroit Lakes school as check-
ups are completed.

Whereas, Detroit Lakes Public schools will send letters to the parents
informing them their child's Child & Teen Check-Up/Early Childhood
screenings is due and the parent/guardian should contact Becker
County Public Health to schedule.

Term of Agreement, The term of this agreement will remain in full force and effect.
Parties to this agreement can request to withdraw with a written
60-day notice.

Signed: _____
Chairman, Becker County Public Health Date

Signed: _____
Chairman, Detroit Lakes School District Date

“AN EQUAL OPPORTUNITY EMPLOYER”

DETROIT LAKES
LAKERS



2025 Winter Coaches

Girls Basketball:

Rob Flint: Head Coach
Luke Karlgaard: Assistant Coach
Kris Swenson: JV Coach
Marcus Okeson: 9th Grade Coach
McKenzie Oistad: Middle School Coach
Tyler Fode: Middle School Coach
Garrett Jensen: Middle School Coach

Boys Basketball:

Brett Maass: Head Coach
Austin Dodd: Assistant Coach
Braeden Hogie: JV Coach
Brett Braseth: 9th Grade Coach
Grant Pederson: Volunteer
Keith Eckhoff: 7th Grade Coach
Garrett Jensen: 7th Grade Coach
Roger Stroh: 8th Grade Coach
Nick Alton: 8th Grade Coach

Wrestling:

Taylor Nein: Head Coach
Casey Berntson: Assistant Coach
Nate Weber: Middle School Coach
Mikel Renteria: Middle School Coach
Volunteers: James Huwe, Cole Weber, Blake Weber,
Sarah Linn, Nash Bettenhausen

Swimming:

Mike Avant: Head Coach
Bobbi Jo Koons: Assistant Coach

Gymnastics:

Leesa Lindgaard: Head Coach
Steve Zazmo: Head Coach
Emma Disse: Volunteer

Nordic Ski:

Dan Josephson: Head Coach
Kellie Wolf: Assistant Coach
Volunteers: Nikki Caulfield, Zach Foltz, Jim Ziegler

Dance:

Britton Ramsey: Head Coach
Maddy Ramsey: Assistant Coach
Julie Wake: Middle School Coach
Kaitlin Wake: Middle School Coach
Lily Anderson: Volunteer

Robotics:

Christin Mohr: Head Coach
Volunteers: Matt Mohr, Anna Fingalson, Jerrod
Fingalson, Drake Halver, Dawn Eklund

One Act Play:

Nikki Caulfield: Director

Boys Hockey:

Ben Noah: Head Coach
Mike Miller: Assistant Coach
Jordan Fields: JV Coach
Cody Einerson: JV Coach
JTanner Lane: Volunteer

Girls Hockey:

Gretchen Norby: Head Coach
Jeff Norby: Assistant Coach
Rich Johnson: JV Coach
Volunteers: Ally Nielsen, Kora Torkelson

Speech:

Jennifer Burnside: Head Coach
Madison Hagen: Assistant Coach

Speed & Strength:

Mack Jones: Coordinator
Natalie Neal: Coach



Lakes Country Service Cooperative
1001 E. Mt. Faith
Fergus Falls, MN 56537
Jeremy Kovash, Executive Director

Services Agreement

This "Agreement" is entered into this 1st day of July 1, 2025 ("Effective Date") between Lakes Country Service Cooperative, a public corporation ("LCSC"), and the Detroit Lakes Public Schools.

For good and valuable consideration, the parties agree as follows:

1. **Service.** Detroit Lakes Public Schools agrees to purchase from LCSC, and LCSC agrees to perform on behalf of Detroit Lakes Public Schools, the following "Service":
Provide direct mental health support to students.

2. **LCSC's Responsibilities:**

In furtherance of performing the Services, and in addition to any other obligations described herein, LCSC shall:

LCSC is responsible for providing mental health support to students. Responsibilities include;

- Provide direct mental health support to students and supervision of existing district mental health practitioners, if needed.
- Provide adequate, timely, and appropriate supervision to identified existing district mental health practitioners in collaboration with district administration.
- Identify emotional, behavioral, and psychological needs.
- Collaborate with teachers and families to gather relevant information.
- Provide one-on-one counseling for students experiencing emotional or behavioral challenges.
- Facilitate group therapy sessions when needed on topics such as anxiety, anger management, grief, or social skills.
- Use evidence-based practices and culturally responsive methods.
- Work closely with teachers, administrators, school nurses, and special education teams.
- Provide consultation and support to school staff regarding student mental health and behavior.
- Maintain accurate, confidential records of assessments, sessions, and interventions.
- Track student progress and outcomes.
- Comply with all legal and ethical standards, including FERPA and HIPAA where applicable.

3. **Detroit Lakes Public Schools's Responsibilities:**

Detroit Lakes Public Schools leadership will be responsible for giving general direction to LCSC and providing goals and the mission to assure LCSC is meeting expectations.

4. **Payment.** Detroit Lakes Public Schools agrees to pay LCSC for the Services as follows:

- \$35,463 will be charged to all invoices issued to Detroit Lakes Public Schools.

The annual Service cost may be adjusted based on an increase or decrease in costs. Notification of a price adjustment will be sent by LCSC 90 days prior to any adjustment.

Fees for Services provided by LCSC in addition to those falling within the scope of the Service shall be paid according to LCSC standard fees. Fees not covered by this Agreement will be billed separately. LCSC will obtain prior approval from Detroit Lakes Public Schools before initiating additional billable services.

5. **Term.** The Service under this Agreement will begin July 1, 2025 and continue through June 30, 2026. Either party may terminate this Agreement early, effective as of the end of Detroit Lakes Public Schools's fiscal

year, upon not less than 90-days notice given in writing prior to the end of a fiscal year.

6. Law Governing. This Agreement shall be governed by and construed in accordance with the laws of the State of Minnesota.
 7. Insurance. LCSC agrees to hold and maintain general liability insurance specific to the duties of its employees providing the Service. Detroit Lakes Public Schools agrees to maintain general liability insurance and insurance necessary to cover claims related to the Service. Nothing in this Agreement shall constitute a waiver by either party of any statutory limitations, exclusions, or exceptions on liability.
 8. Risk Management Arrangements. It is recognized that LCSC is a cooperative and is providing the Service as a function which otherwise would be provided by Minnesota Department of Education employees. The parties recognize that LCSC's liability for claims relating to the Service should be limited to any available insurance coverage and in any event to an amount not exceeding certain Service payments made, within the limits in this Section. The following arrangements are in furtherance of the foregoing:
 - a. Indemnity. Detroit Lakes Public Schools agrees to indemnify and hold LCSC and its employees, agents or representatives harmless from all claims, demands, or liability, including attorney's fees, and related expenses, which arise out of or are in any manner connected with the Service, this Agreement, or Detroit Lakes Public Schools's operations,
 - b. Standard of Performance; Disclaimer. LCSC makes no warranties, representations, or guarantees expressed or implied, regarding the service or performance hereunder, and all such are hereby disclaimed by LCSC and waived by Minnesota Department of Education, including but not limited to any implied warranties of merchantability and fitness for a particular purpose. The service will be provided and accepted on an "as is" "where is" basis, without recourse against LCSC.
 - c. Limitation of Liability. In no event shall LCSC ever be liable to Detroit Lakes Public Schools or any third party, directly or indirectly, for any sum greater than the total amount of fees for service actually paid to and received by LCSC in the six (6) month period immediately preceding any determination of liability. All other provisions of law, equity, or this agreement or any other document notwithstanding, this and any available insurance is the exclusive remedy available to district, and is in lieu of all other remedies available at law, in equity or otherwise. The foregoing does not, and shall not be construed or deemed to, create any circumstance, express or implied, under which LCSC may be liable to Detroit Lakes Public Schools, and shall not subvert the indemnity, release and other clauses in this Agreement for the benefit of LCSC.
- The provisions of this Section i) shall apply regardless of whether matters are based on breach of warranty, breach of contract, negligence, strict liability, tort, or any other legal theory, ii) shall apply to all matters, whether claimed by or through Detroit Lakes Public Schools or by or through third parties, including any students, employees, and governmental or regulatory agencies, and iii) shall survive the termination of the Agreement.
9. No Waiver. Nothing herein shall be construed to waive or limit any immunity from, or limitation on, liability available to either party, whether set forth in Minnesota Statutes Chapter 466 (Tort Liability, Political Subdivisions) or otherwise.
 10. Modification. This writing contains the entire agreement between the parties and no alterations, variations, modifications, or waivers of the provisions of this agreement are valid unless reduced to writing, signed by both LCSC and Detroit Lakes Public Schools, and attached hereto.
 11. Severability. The provisions of this Agreement shall be deemed severable. If any part of this Agreement is rendered void, invalid, or otherwise unenforceable, such rendering shall not affect the validity and enforceability of the remainder of this Agreement.

IN WITNESS WHEREOF, Parties hereto have executed this agreement this 1st day of July, 2025.

Detroit Lakes Public Schools Rep.

LAKES COUNTRY SERVICE COOPERATIVE

By: _____
Authorized Official

By: _____
Executive Director

Date: _____

Date: _____

October 12, 2025 Policy Committee Report

The following policies were reviewed and recommended to be reviewed as stated below. Policy 511 was tabled and set for further review at upcoming work session.

Policy 509- Enrollment of Nonresident Students

Statutory changes, largely dealing with Pre school

Policy 510-School Activities and Eligibility

No Changes

Policy 511- Student Fundraising

No action taken, tabled to be reviewed at upcoming work session

Policy 512- School Sponsored Publications and Activities

One section deleted to follow state statutes

Policy 513- Student Promotion, Retention, and Program Design

Legal reference changes only

Policy 514- Bullying Prohibition Policy

No significant changes. Some verbiage per MSBA recommendations and identifying building administrators as persons to receive reports of Prohibited contact

Policy 515- Protection of Privacy of Pupil Records

Updated to current statutes

Policy 516- Student Medication and Telehealth

Due to statutes rewritten

Policy 516.5- Overdose Medication

No Change

Policy 517- Student Recruiting

No Change

Date Adopted: 01/12/98	File Number: Detroit Lakes Policy - 509
Date Revised: 02/09/04, 2/12/18, 2/11/19, 4/25/22, 09/25/23, <u>12/15/25</u>	

509 - ENROLLMENT OF NONRESIDENT STUDENTS

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

I. PURPOSE

The school district desires to participate in the Enrollment Options Program (Open Enrollment) established by Minn. Stat. §124D.03. The purpose of this policy is to set forth the application and exclusion procedures used by the school district in making said determination.

II. GENERAL STATEMENT OF POLICY

The school board adopts specific standards for acceptance and rejection of Open Enrollment applications.

III. OPEN ENROLLMENT PROCESS

A. Open Enrollment applications will be approved provided that acceptance of the application will not exceed the capacity of a program, excluding special education services; class; grade level; or school building as established by school board resolution and provided that::

1. space is available for the applicant under enrollment cap standards established by school board policy or another directive; and
2. in considering the capacity of a grade level, the school district may only limit the enrollment of nonresident students to a number not less than the lessor of: (a) one percent of the total enrollment at each grade level in the school district; or (b) the number of school district resident students at that grade level enrolled in a nonresident school district in accordance with Minn. Stat. § 124D.03.
3. the applicant is not otherwise excluded by action of the school district because of previous conduct in another school district.

B. If the school district limits enrollment of nonresident students pursuant to this section, the district shall report to the Commissioner of the Minnesota Department of Education (MDE) by July 15 on the number of nonresident pupils denied admission due to the pupils.

C. The parent of a student with a disability not yet enrolled in kindergarten and not open enrolled in a nonresident district may elect, in the same manner as the parent of a resident student with a disability, a school in the nonresident district where the child is enrolled in a Head Start program or a licensed child care setting in the nonresident district, provided the child can be served in the same setting as other children in the nonresident district with the same level of disability.

Under this paragraph, parents must demonstrate enrollment in a community preschool or childcare setting.

[NOTE: MDE states: "There is no standard set for how parents must demonstrate enrollment in a community preschool or childcare setting. We recommend a written policy for this process." A district may choose to insert applicable local provisions here.]

D. A nonresident preschool aged child with a disability open enrolled in the district may be required to open enroll for kindergarten.

[NOTE: MDE offers the following recommendation: "the non-resident district may elect to allow the child's enrollment status to continue without completing another application. We recommend that districts create policies around this election which must be non-discriminatory and in writing." A district may choose to insert applicable local provisions here.]

IV. BASIS FOR DECISIONS

A. Standards that may be used for rejection of application.

In addition to the provisions of Paragraph II.A., the school district may refuse to allow a pupil who is expelled under Minn. Stat. § 121A.45 to enroll during the term of the expulsion if the student was expelled for:

1. possessing a dangerous weapon, including a weapon, device, instruments, material, or substance, animate or inanimate, that is used for, or is readily capable of, causing death or serious bodily injury, except that such term does not include a pocket knife with a blade less than two and one-half inches in length, at school or a school function;
2. possessing or using an illegal drug at school or a school function;
3. selling or soliciting the sale of a controlled substance while at school or a school function; or
4. committing a third-degree assault involving assaulting another and inflicting substantial bodily harm.

BC. Standards that may not be used for rejection of application.

The school district may not use the following standards in determining whether to accept or reject an application for open enrollment:

1. previous academic achievement of a student;
2. athletic or extracurricular ability of a student;
3. disabling conditions of a student;
4. a student's proficiency in the English language;
5. the student's district of residence except where the district of residence is directly included in an enrollment options strategy included in an approved achievement and integration program; or

6. previous disciplinary proceedings involving the student. This shall not preclude the school district from proceeding with exclusion as set out in Section F of this policy.

CD. Application.

The student and parent or guardian must complete and submit "General Statewide Enrollment Options Application for K-12 and Early Childhood Special Education (or the Statewide Enrollment Options Application for State-funded Voluntary Prekindergarten (VPK) or ~~School Readiness Plus (SRP)~~ Application if applicable) developed by MDE and available on its website.

The school district may require a nonresident student enrolled in a program under Minnesota Statutes, section 125A.13, or in a preschool program, except for a program under Minnesota Statutes, section 124D.151 ~~or Laws 2017, First Special Session chapter 5, article 8, section 9,~~ to follow the application procedures under this subdivision to enroll in kindergarten. A district must allow a nonresident student enrolled in a program under Minnesota Statutes, section 124D.151 ~~or Laws 2017, First Special Session chapter 5, article 8, section 9,~~ to remain enrolled in the district when the student enters kindergarten without submitting annual or periodic applications, unless the district terminates the student's enrollment under subdivision 12

The school district shall notify the parent or guardian in writing by February 15 or within ninety (90) days for applications submitted after January 15 in the case of achievement and integration district transfers whether the application has been accepted or rejected. If an application is rejected, the district must state in the notification the reason for rejection. The parent or guardian must notify the nonresident district by March 1 or within ten (10) business days whether the pupil intends to enroll in the nonresident district.

DE. Lotteries.

If a school district has more applications than available seats at a specific grade level, it must hold an impartial lottery following the January 15 deadline to determine which students will receive seats. The district must give priority to enrolling siblings of currently enrolled students, students whose applications are related to an approved integration and achievement plan, children of school ~~districts~~district's staff, and students residing in that part of a municipality (a statutory or home rule charter city or town) where:

1. the student's resident district does not operate a school building;
2. the municipality is located partially or fully within the boundaries of at least five school districts;
3. the nonresident district in which the student seeks to enroll operates one or more school buildings within the municipality; and
4. no other nonresident, independent, special, or common school district operates a school building within the municipality.

The process for the school district lottery must be established by school board policy and posted on the school district's website.

EF. Exclusion.

1. Administrator's initial determination. If a school district administrator knows or has reason to believe that an applicant has engaged in conduct that has subjected or could subject the applicant to expulsion or exclusion under law or school district policy, the administrator will transmit the application to the superintendent with a recommendation of whether exclusion proceedings should be initiated.
2. Superintendent's review. The superintendent may make further inquiries. If the superintendent determines that the applicant should be admitted, he or she will notify the applicant and the school board chair. If the superintendent determines that the applicant should be excluded, the superintendent will notify the applicant and determine whether the applicant wishes to continue the application process. Although an application may not be rejected based on previous disciplinary proceedings, the school district reserves the right to initiate exclusion procedures pursuant to the Minnesota Pupil Fair Dismissal Act as warranted on a case-by-case basis.

FG. Termination of Enrollment.

1. The school district may terminate the enrollment of a nonresident student enrolled under an enrollment options program pursuant to Minn. Stat. § 124D.03 or 124D.08 at the end of a school year if the student meets the definition of a habitual truant, the student has been provided appropriate services for truancy under Minn. Ch. 260A, and the student's case has been referred to juvenile court. A "habitual truant" is a child under 17 years of age who is absent from attendance at school without lawful excuse for seven school days in a school year if the child is in elementary school or for one or more class periods on seven school days in a school year if the child is in middle school, junior high school, or high school, or a child who is 17 years of age who is absent from attendance at school without lawful excuse for one or more class periods on seven school days in a school year and who has not lawfully withdrawn from school under Minn. Stat. § 120A.22, Subd. 8.
2. The school district may also terminate the enrollment of a nonresident student over 17 years of age if the student is absent without lawful excuse for one or more periods on 15 school days and has not lawfully withdrawn from school under Minn. Stat. § 120A.22, Subd. 8.
3. A student who has not applied for and been accepted for open enrollment pursuant to this policy and does not otherwise meet the residency requirements for enrollment may be terminated from enrollment and removed from school. Prior to removal from school, the school district will send to the student's parents a written notice of the school district's belief that the student is not a resident of the school district. The notice shall include the facts upon which the belief is based and notice to the parents of their opportunity to provide documentary evidence, in person or in writing, of residency to the superintendent or the superintendent's designee. The superintendent or the superintendent's designee will make the final determination as to the residency status of the student.

GH. Notwithstanding the requirement that an application must be approved by the board of the nonresident district, a student who has been enrolled in a district, who is identified as homeless, and whose parent or legal guardian moves to another district, or who is placed in foster care in another school district, may continue to enroll in the nonresident district without the approval of the board of the nonresident district. The approval of the board of the student's resident district is not required.

Legal Reference: Minn. Stat. § 120A.22, Subd. 3(e) (Residency Determined)
Minn. Stat. § 120A.22, Subd. 8 (Withdrawal from School)
Minn. Stat. § 121A.40-121A.56 (Pupil Fair Dismissal Act)
Minn. Stat. §124D.03 (Enrollment Options Program)
Minn. Stat. § 124D.08 (School Board Approval to Enroll in Nonresident District)
Minn. Stat. § 124D.68 (High School Graduation Incentives Program)
Minn. Stat. § Ch. 260A (Truancy)
Minn. Stat. § 260C.007, Subd. 19 (Habitual Truant Defined)
Minn. Op. Atty. Gen. 169-f (August 13, 1986)
Indep. Sch. Dist. No. 623 v. Minn. Dept. of Educ., Co. No. A05-361, 2005
WL 3111963 (Minn. Ct. App. 2005) (unpublished)
18 U.S.C. 930, para. (g)(2) (Definitions of weapon)
Minn. Stat. § 124D.151 (Voluntary Prekindergarten Program)
Minn. Stat. § 125A.13 (School of Parents' Choice)

Cross References: MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 517 (Student Recruiting)
MSBA Service Manual, Chapter 5, Various Educational Programs

Date Adopted: 07/14/86	File Number: Detroit Lakes Policy - 510
Date Revised: 08/12/02, 09/02/2008, 05/23/22	Date Reviewed: 11/24/25

510 - SCHOOL ACTIVITIES AND ELIGIBILITY

I. PURPOSE

The purpose of this policy is to impart to students, employees, and the community the school district's policy related to the student activity program.

Detroit Lakes Public Schools firmly believes that involvement in activities plays a significant role in the academic, social, and emotional development of students. We view the "field of competition" -whether it is a field, court, rink, stage, or theater-as an extension of the classroom. As Education based activities our goal is to make our teams/activities as competitive as possible, but our purpose is to instill positive values and important skills that will contribute to success later in life.

Laker Activities strive to develop young adults who are respectful, responsible, committed teammates who will go on to be "Champions In Life."

II. GENERAL STATEMENT OF POLICY

School activities provide additional opportunities for students to pursue special interests that contribute to their physical, mental, and emotional well-being. They are of secondary importance in relation to the formal instructional program; however, they complement the instructional program in providing students with additional opportunities for growth and development.

III. RESPONSIBILITY

- A. The school board expects all students who participate in school-sponsored activities to represent the school and community in a responsible manner. All rules pertaining to student conduct and student discipline extend to school activities.
- B. The school board expects all spectators at school sponsored activities, including parents, employees, and other members of the public, to behave in an appropriate manner at those activities. Students and employees may be subject to discipline and parents and other spectators may be subject to sanctions for engaging in misbehavior or inappropriate, illegal, or unsportsmanlike behavior at these activities or events.
- C. The Activities Director shall be responsible for disseminating information needed to inform students, parents, staff, and the community of the opportunities available within the school activity program and the rules of participation.

- D. Those students who participate in Minnesota State High School League (MSHSL) activities must also abide by the league rules. Those employees who conduct MSHSL activities shall be responsible for familiarizing students and parents with all applicable rules, penalties, and opportunities.
- E. The Activities Director shall be responsible for conducting an annual evaluation of school activity programs and presenting the results and any recommendations to the school board.
- F. The school board will ensure that any funds raised for extracurricular activities will be spent only on extracurricular activities.

Legal References: Minn. Stat. 123B.49 (Extracurricular Activities; Insurance)

Cross References: MSBA/MASA Model Policy 503 (Student Attendance)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 713 (Student Activity Accounting)

Date Adopted: 01/12/98	File Number: Detroit Lakes Policy - 512
Date Revised: 8/11/03, 08/10/2009, 05/23/22, <u>12/15/25</u>	

512 - SCHOOL SPONSORED STUDENT PUBLICATIONS AND ACTIVITIES

I. PURPOSE

The purpose of this policy is to protect students' rights to free speech in production of official school publications and activities while at the same time balancing the school district's role in supervising student publications and the operation of public schools.

II. GENERAL STATEMENT OF POLICY

~~*[Note: A school district generally will wish to reserve a forum it sponsors for its intended purpose in light of the special characteristics of the school environment. By doing so, the school district will have more authority/editorial control over student expression in such a forum. Sponsorship alone may not be enough, however. If the exercise of control is challenged, courts will examine factors such as whether the school district's purpose in creating the forum was educational, whether school officials supervised the publication or activity and exercised editorial control over the contents, whether the materials were produced as part of the curriculum, and whether students received grades and academic credit for the publication or activity. If a forum is reserved, regulation of student expression as in Section IV.B. of this policy will be permissible. If a forum is not reserved, but rather is opened for public communication by tradition or designation, then only the limited regulation of speech as described in Section IV.A. of this policy will be permissible.]*~~

~~A. The school district may exercise editorial control over the style and content of student expressions in school-sponsored publications and activities.~~

~~B.A.~~ Expressions and representations made by students in school-sponsored publications and activities is not an expression of official school district policy. Faculty advisors shall supervise student writers to ensure compliance with the law and school district policies.

C. Students who believe their right to free expression has been unreasonably restricted in an official student publication or activity may seek review of the decision by the building principal. The principal shall issue a decision no later than three (3) school days after review is requested.

1. Students producing official school publications and activities shall be under the supervision of a faculty advisor and the school principal. Official publications and activities shall be subject to the guidelines set forth below.
2. Official school publications may be distributed at reasonable times and locations.

III. DEFINITIONS

- A. "Distribution" means circulation or dissemination of material by means of handing out free copies, selling or offering copies for sale, accepting donations for copies, posting or displaying material, or placing materials in internal staff or student mailboxes.
- B. "Official school publications" means school newspapers, yearbooks, material produced in communication, journalism or other writing classes as a part of the curriculum.
- C. "Obscene to minors" means:
 - 1. The Material appeals to the prurient interest of minors of the age to whom distribution is requested;
 - 2. The material, taken as a whole, lacks serious literary, artistic, political, or scientific value for minors.
- D. "Minor" means any person under the age of eighteen (18).
- E. "Material and substantial disruption" of a normal school activity means:
 - 1. Where the normal school activity is an educational program of the school district for which student attendance is compulsory, "material and substantial disruption" is defined as any disruption which interferes with or impedes the implementation of that program.
 - 2. Where the normal school activity is voluntary in nature (including, without limitation, school athletic events, school plays and concerts, and lunch periods) "material and substantial disruption" is defined as student rioting, unlawful seizures of property, conduct inappropriate to the event, participation in a school boycott, demonstration, sit-in, stand-in, walk-out, or other related forms of activity.

In order for expression to be considered disruptive, there must exist specific facts upon which the likelihood of disruption can be forecast, including past experience in the school, current events influencing student activities and behavior, and instances of actual or threatened disruption relating to the written material in question.
- F. "School activities" means any activity of students sponsored by the school including, but not limited to, classroom work, library activities, physical education classes, official assemblies and other similar gatherings, school athletic contests, band concerts, school plays and other theatrical productions, and in-school lunch periods.
- G. "Libelous" is a false and unprivileged statement about a specific individual that tends to harm the individual's reputation or to lower that individual in the esteem of the community.
- H. "Student media adviser" means a qualified teacher, as defined in Minnesota Statutes, section 122A.16, that the school district employs, appoints, or designates to supervise student journalists or provide instruction relating to school-sponsored media.

IV. GUIDELINES

A. Expression in an official school publication or school-sponsored activity is prohibited when the material is:

- (1) obscene to minors;
- (2) libelous or slanderous;
- (3) advertises or promotes any product or service not permitted for minors by law;
- (4) encourages students to commit illegal acts or violate school regulations or substantially disrupts the orderly operation of school or school activities;
- (5) expresses or advocates sexual, racial, or religious harassment or violence or prejudice;
- (6) is distributed or displayed in violation of time, place and manner regulations.

B. Expression in an official school publication or school-sponsored activity is subject to editorial control by the school district over the style and content so long as the school district's actions are reasonably related to legitimate pedagogical concerns. These may include, but are not limited to, the following:

1. assuring that participants learn whatever lessons the activity is designed to teach;
2. assuring that readers or listeners are not exposed to material that may be inappropriate for their level of maturity;
3. assuring that the views of the individual speaker are not erroneously attributed to the school;
4. assuring that the school is not associated with any position other than neutrality on matters of political controversy;
5. assuring that the sponsored student speech cannot reasonably be perceived to advocate conduct otherwise inconsistent with the shared values of a civilized social order;
6. assuring that the school is not associated with expression that is, for example, ungrammatical, poorly written, inadequately researched, biased or prejudiced, vulgar or profane, or unsuitable for immature audiences.

C. Time, Place and Manner of Distribution

Students shall be permitted to distribute written materials at school as follows:

1. Time

Distribution shall be limited to the hours before the school day begins, during lunch hour and after school is dismissed.

2. Place

Written materials may be distributed in locations so as not to interfere with the normal flow of traffic within the school hallways, walkways, entry ways, and

parking lots. Distribution shall not impede entrance to or exit from school premises in any way.

3. Manner

No one shall induce or coerce a student or staff member to accept a student publication.

V. POSTING

The school district must adopt a student journalist policy consistent with Minnesota Statutes, section 121A.80 and post it on the district website.

Legal References: U.S. Const., amend. I
Hazelwood School District v. Kuhlmeier, 484 U.S. 260 108 S.Ct. 562, 98 L.Ed. 2d 592 (1988)
Bystrom v. Fridley High School, I.D.S. No. 14, 822 F.2d 747 (8th Cir. 1987)
Morse v. Frederick, 551 U.S. 393, 127 S.Ct. 2618, 168 L.Ed. 2d 290 (2007)

Cross References: MSBA/MASA Model Policy 505 (Distribution of Nonschool-Sponsored Materials on School Premise by Students and Employees)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 904 (Distribution of Materials on School District Property by Nonschool Persons)

Date Adopted: 09/12/88	File Number: Detroit Lakes Policy - MSBA-513
Date Revised: 2/9/04, 06/27/22, 09/25/23, <u>12/15/25</u>	

513 - STUDENT PROMOTION, RETENTION, AND PROGRAM DESIGN

I. PURPOSE

The purpose of this policy is to provide guidance to professional staff, parents, and students regarding student promotion, retention, and program design.

II. GENERAL STATEMENT OF POLICY

The school board expects all students to achieve at an acceptable level of proficiency. Parental assistance, tutorial and remedial programs, counseling, and other appropriate services shall be coordinated and utilized to the greatest extent possible to help students succeed in school.

A. Promotion

Students who achieve at levels deemed acceptable by local and state standards shall be promoted to the next grade level at the completion of each school year.

B. Retention

Retention of a student may be considered when professional staff and parents feel that it is in the best interest of the student. Physical development, maturity, and emotional factors shall be considered, as well as scholastic achievement. The superintendent's decision shall be final.

C. Program Design

1. The superintendent, with participation of the professional staff and parents, shall develop and implement programs to challenge students that are consistent with the needs of students at every level. A process to assess and evaluate students for program assignment shall be developed in coordination with such programs. Opportunities for special programs and placement outside of the school district shall also be developed as additional options. All programs will be aligned with creating the World's Best Workforce.
2. The school district may identify students, locally develop programs and services addressing instructional and affective needs, provide staff development, and evaluate programs to provide gifted and talented students with challenging and appropriate educational programs and services.
3. The school district must adopt guidelines for assessing and identifying students for participation in gifted and talented programs and services consistent with Minnesota Statutes, section 120B.11. The guidelines should include the use of:
 - a. Multiple objective criteria; and

- b. Assessments and procedures that are valid and reliable, fair, and based on current theory and research. Assessments and procedures should be sensitive to under-represented groups, including, but not limited to, low-income, minority, twice-exceptional, and English learners.
- 4. The school district must adopt procedures for the academic acceleration of gifted and talented students. These procedures will include how the school district will:
 - a. Assess a student’s readiness and motivation for acceleration; and
 - b. Match the level, complexity, and pace of the curriculum to a student to achieve the best type of academic acceleration for that student.
- 5. The school district must adopt procedures consistent with Minnesota Statutes, section 124D.02 for early admission to kindergarten or first grade of gifted or talented learners consistent with Minnesota Statutes, section 120B.11 subdivision 2, clause (2). The procedures must be sensitive to under-represented groups.

Legal References: [Minn. Stat. § 120B.11 \(School District Process for Reviewing Curriculum, Instruction, and Student Achievement Goals; Striving for Comprehensive Achievement and Civic Readiness\)](#)

_____ [Minn. Stat. § 120B.15 \(Gifted and Talented Programs\)](#)

_____ [Minn. Stat. § 123B.143, Subd. 1 \(Superintendents\)](#)

_____ [Minn. Stat. § 124D.02 \(School Board Powers; Enrollment\)](#)

Cross References: MSBA/MASA Model Policy 613 (Graduation Requirements)
 MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)
 MSBA/MASA Model Policy 615 Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)
~~MSBA/MASA Model Policy 617 (School District Insurance of Preparatory and High School Standards)~~
 MSBA/MASA Model Policy 618 (Assessment of Standard Achievement)
 MSBA/MASA Model Policy 620 (Credit for Learning)

Date Adopted: 04/13/2009	File Number: Detroit Lakes Policy - 514
Date Revised: 12/13/2010, 07/14/2014, 8/11/2014; 12/21/2020, 09/26/22, 10/23/23, <u>12/15/25</u>	

514 BULLYING PROHIBITION POLICY

[Note: School districts are required by statute to have a policy addressing bullying.]

I. PURPOSE

A safe and civil environment is needed for students to learn and attain high academic standards and to promote healthy human relationships. Bullying, like other violent or disruptive behavior, is conduct that interferes with students' ability to learn and/or a teachers' ability to educate students in a safe environment. The school district cannot monitor the activities of students at all times and eliminate all incidents of bullying between students, particularly when students are not under the direct supervision of school personnel. However, to the extent such conduct affects the educational environment of the school district and the rights and welfare of its students and is within the control of the school district in its normal operations, the school district intends to prevent bullying and to take action to investigate, respond to, and to remediate and discipline those acts of bullying which have not been successfully prevented. The purpose of this policy is to assist the school district in its goal of preventing and responding to acts of bullying, intimidation, violence, reprisal, retaliation, and other similar disruptive and detrimental behavior.

II. GENERAL STATEMENT OF POLICY

A. An act of bullying, by either an individual student or a group of students, is expressly prohibited;

1. on the school premises, at the school functions or activities, on the school transportation;
2. by the use of electronic technology and communications on the school premises, during the school functions or activities, on the school transportation, or on the school computers, networks, forums, and mailing lists; or
3. by use of electronic technology and communications off the school premises to the extent such use substantially and materially disrupts student learning or the school environment.

B. A school-aged child who voluntarily participates in a public school activity, such as a co-curricular or extracurricular activity, is subject to the policy provisions applicable to the public school students participating in the activity.

C. This policy applies not only to students who directly engage in an act of bullying but also to students who, by their indirect behavior, condone or support another student's act of bullying. This policy also applies to any student whose conduct at any time or in any place constitutes bullying or other prohibited conduct that interferes with or obstructs the mission or operations of the school district or the safety or welfare of the student or other students, or materially and substantially interferes with a student's educational opportunities or performance or ability to participate in school functions or activities or receive school benefits, services, or privileges. This policy also applies to an act of cyberbullying regardless of whether such act is committed on or off school district property and/or with or without the use of school district resources. This policy also applies to sexual exploitation.

D. Malicious and sadistic conduct involving race, color, creed, national origin, sex, age, marital status, status with regard to public assistance, disability, religions, sexual harassment, and sexual

orientation and gender identity as defined in Minnesota Statutes, chapter 363A is prohibited. This prohibition applies to students, independent contractors, teachers, administrators, and other school personnel.

Malicious and Sadistic conduct and sexual exploitation by a school district or school staff member, independent contractor, or enrolled student against a staff member, independent contractor, or student that occurs as described in Article II.A above is prohibited.

E. No teacher, administrator, volunteer, contractor, or other employee of the school district shall permit, condone, or tolerate bullying.

F. Apparent permission or consent by a student being bullied does not lessen or negate the prohibitions contained in this policy.

G. Retaliation against a victim, good faith reporter, or a witness of bullying is prohibited.

H. False accusations or reports of bullying against another student are prohibited.

I. A person who engages in an act of bullying, reprisal, retaliation, or false reporting of bullying or permits, condones, or tolerates bullying shall be subject to discipline or other remedial responses for that act in accordance with school district's policies and procedures, including the school district's discipline policy (See MSBA/MASA Model Policy 506). The school district may take into account the following factors:

1. The developmental ages and maturity levels of the parties involved;
2. The levels of harm, surrounding circumstances, and nature of the behavior;
3. Past incidences or past or continuing patterns of behavior;
4. The relationship between the parties involved; and
5. The context in which the alleged incidents occurred.

Consequences for students who commit prohibited acts of bullying may range from remedial responses, restore to practice, or positive behavioral interventions up to and including suspension and/or expulsion. The school district shall employ research-based developmentally appropriate best practices that include preventative and remedial measures and effective discipline for deterring violations of this policy, apply throughout the school district, and foster student, parent, and community participation.

Consequences for employees who permit, condone, or tolerate bullying or engage in an act of reprisal or intentional false reporting of bullying may result in disciplinary action up to and including termination or discharge.

Consequences for other individuals engaging in prohibited acts of bullying may include, but not be limited to, exclusion from school district property and events.

J. The school district will act to investigate all complaints of bullying reported to the school district and will discipline or take appropriate action against any student, teacher, administrator, volunteer, contractor, or other employee of the school district who is found to have violated this policy.

III. DEFINITIONS

For purposes of this policy, the definitions included in this section apply.

A. "Bullying" means intimidating, threatening, abusive, or harming conduct that is objectively offensive and:

1. an actual or perceived imbalance of power exists between the student engaging in the prohibited

conduct and the target of the prohibited conduct, and the conduct is repeated or forms a pattern; or

2. materially and substantially interferes with a student's educational opportunities or performance or ability to participate in school functions or activities or receive school benefits, services, or privileges.

The term, "bullying," specifically includes cyberbullying malicious and sadistic conduct.

B. "Cyberbullying means bullying using technology or other electronic communication, including, but not limited to, a transfer of a sign, signal, writing, image, sound, or data, including a post on a social network Internet website or forum, transmitted through a computer, cell phone, or other electronic device. The term applies to prohibited conduct which occurs on school premises, on school district property, at school functions or activities, on school transportation, or on school computers, networks, forums, and mailing lists, or off school premises to the extent that it substantially and materially disrupts student learning or the school environment.

C. "Immediately" means as soon as possible but in no event longer than 24 hours.

D. "Intimidating, threatening, abusive or harming conduct" means, but is not limited to, conduct that does the following:

1. Causes physical harm to a student or a student's property or causes a student to be in reasonable fear of harm to person or property;

2. Under Minnesota common law, violates a student's reasonable expectation of privacy, defames a student, or constitutes intentional infliction of emotional distress against a student; or

3. Is directed at any student or students, including those based on a person's actual or perceived race, ethnicity, color, creed, religion, national origin, immigration status, sex, marital status, familial status, socioeconomic status, physical appearance, sexual orientation including gender identity and expression, academic status related to student performance, disability, or status with regard to public assistance, age or any additional characteristic defined in the Minnesota Human Rights Act (MHRA). However, prohibited conduct need not be based on any particular characteristic defined in this paragraph or the MHRA.

E. "Malicious and sadistic conduct" means creating a hostile learning environment by acting with the intent to cause harm by intentionally injuring another without just cause or reason or engaging in extreme or excessive cruelty or delighting in cruelty.

F. "On school premises, on school district property, at school functions or activities, or on school transportation" means all school district buildings, school grounds, and school property or property immediately adjacent to school grounds, school bus stops, school buses, school vehicles, school contracted vehicles, or any other vehicles approved for school district purposes, the area of entrance or departure from school grounds, premises, or events, and all school-related functions, school-sponsored activities, events, or trips. School district property also may mean a student's walking route to or from school for purposes of attending school or school-related functions, activities, or events. While prohibiting bullying at these locations and events, the school district does not represent that it will provide supervision or assume liability at these locations and events.

G. "Prohibited conduct" means bullying, cyberbullying, malicious and sadistic conduct, sexual exploitation, or retaliation or reprisal for asserting, alleging, reporting, or providing information about such conduct or knowingly making a false report about prohibited conduct.

H. "Remedial response" means a measure to stop and correct prohibited conduct, prevent prohibited conduct from recurring, and protect, support, and intervene on behalf of a student who is the target or victim of prohibited conduct.

I. "Student" means a student enrolled in a public school or a charter school.

IV. REPORTING PROCEDURE

A. Any student who believes he or she has been the target or victim of bullying or any person with knowledge or belief of conduct that may constitute bullying or prohibited conduct under this policy shall report the alleged acts immediately to an appropriate school district official designated by this policy. A person may report bullying anonymously. However, the school district may not rely solely on an anonymous report to determine discipline or other remedial responses.

B. The school district encourages the reporting party or complainant to use the report form available from the principal or building supervisor of each building or available in the school district office, but oral reports shall be considered complaints as well.

C. The building principal, the principal's designee, or the building supervisor (hereinafter "building report taker") is the person responsible for receiving reports of bullying or other prohibited conduct at the building level. Any person may report bullying or other prohibited conduct directly to a school district human rights officer or the superintendent. If the complaint involves the building report taker, the complaint shall be made or filed directly with the superintendent or the school district human rights officer by the reporting party or complainant.

The building report taker shall ensure that this policy and its procedures, practices, consequences, and sanctions are fairly and fully implemented and shall serve as the primary contact on policy and procedural matters. The building report taker or a third party designated by the school district shall be responsible for the investigation. The building report taker shall provide information about available community resources to the target or victim of the bullying or other prohibited conduct, the perpetrator, and other affected individuals as appropriate.

D. A teacher, school administrator, volunteer, contractor, or other school employee shall be particularly alert to possible situations, circumstances, or events that might include bullying. Any such person who witnesses, observes, receives a report of, or has other knowledge or belief of conduct that may constitute bullying or other prohibited conduct shall make reasonable efforts to address and resolve the bullying or prohibited conduct and shall inform the building report taker immediately. School district personnel who fail to inform the building report taker of conduct that may constitute bullying or other prohibited conduct or who fail to make reasonable efforts to address and resolve the bullying or prohibited conduct in a timely manner may be subject to disciplinary action.

E. Reports of bullying or other prohibited conduct are classified as private educational and/or personnel data and/or confidential investigative data and will not be disclosed except as permitted by law. The building report taker, in conjunction with the responsible authority, shall be responsible for keeping and regulating access to any report of bullying and the record of any resulting investigation.

F. Submission of a good faith complaint or report of bullying or other prohibited conduct will not affect the complainant's or reporter's future employment, grades, work assignments, or educational or work environment.

G. The school district will respect the privacy of the complainant(s), the individual(s) against whom the complaint is filed, and the witnesses as much as possible, consistent with the school district's obligation to investigate, take appropriate action, and comply with any legal disclosure obligations.

V. SCHOOL DISTRICT ACTION

A. Within three school days receipt of a complaint or report of bullying or other prohibited conduct, the school district shall undertake or authorize an investigation by the building report taker or third party designated by the school district.

B. The building report taker or other appropriate school district officials may take immediate steps, at their discretion, to protect the target or victim of the bullying or other prohibited conduct, the complainant, the reporter, and students or others, pending completion of an investigation of bullying or other prohibited conduct, consistent with applicable law.

C. The alleged perpetrator of the bullying or other prohibited conduct shall be allowed the opportunity to present a defense during the investigation or prior to the imposition of discipline or other

remedial responses.

D. Upon completion of the investigation that determines that bullying or other prohibited conduct has occurred, the school district will take appropriate action. Such action may include, but is not limited to, restore to practice, warning, suspension, exclusion, expulsion, transfer, remediation, termination, or discharge. Disciplinary consequences will be sufficiently severe to try to deter violations and to appropriately discipline prohibited conduct. Remedial responses to the bullying or other prohibited conduct shall be tailored to the particular incident and nature of the conduct and the student's developmental age and behavioral history. ~~shall be tailored to the particular incident and nature of the conduct and shall take into account the factors specified in Section II. F of this policy.~~ School district action taken for violation of this policy will be consistent with the requirements of applicable collective bargaining agreements; applicable statutory authority, including the Minnesota Pupil Fair Dismissal Act; the student discipline policy (See MSBA/MASA Model Policy 506) and other applicable school district policies; and applicable regulations.

[NOTE: The language added above appears in Minnesota Statutes, section 121A.031.]

E. The school district is not authorized to disclose to a victim private educational or personnel data regarding an alleged perpetrator who is a student or employee of the school district. School officials will notify the parent(s) or guardian(s) of students who are targets of bullying or other prohibited conduct and the parent(s) or guardian(s) of alleged perpetrators of bullying or other prohibited conduct who have been involved in a reported and confirmed bullying incident of the remedial or disciplinary action taken, to the extent permitted by law. For purposes of notification presumed under this paragraph, a parent or legal guardian may designate in writing to the school another individual to be notified of the prohibited conduct.

[NOTE: The 2025 Minnesota legislature added the final sentence to Minnesota Statutes, section 121A.031.]

F. In order to prevent or respond to bullying or other prohibited conduct committed by or directed against a child with a disability, the school district shall, when determined appropriate by the child's individualized education program (IEP) team or Section 504 team, allow the child's IEP or Section 504 plan to be drafted to address the skills and proficiencies the child needs as a result of the child's disability to allow the child to respond to or not to engage in bullying or other prohibited conduct.

VI. RETALIATION OR REPRISAL

The school district will discipline or take appropriate action against any student, teacher, administrator, volunteer, contractor, or other employee of the school district who commits an act of reprisal or who retaliates against any person who asserts, alleges, or makes a good faith report of alleged bullying or prohibited conduct, who provides information about bullying or prohibited conduct, who testifies, assists, or participates in an investigation of alleged bullying or prohibited conduct, or who testifies, assists, or participates in a proceeding or hearing relating to such bullying or prohibited conduct. Retaliation includes, but is not limited to, any form of intimidation, reprisal, harassment, or intentional disparate treatment. Disciplinary consequences will be sufficiently severe to deter violations and to appropriately discipline the individual(s) who engage in the prohibited conduct. ~~Remedial responses to the prohibited conduct shall be tailored to the particular incident and nature of the conduct and shall take into account the factors specified in Section II. F. of this policy.~~

VII. TRAINING AND EDUCATION

A. The school district shall discuss this policy with school personnel and volunteers and provide appropriate training to the school district personnel regarding this policy. The school district shall establish a training cycle for school personnel to occur during a period not to exceed every three school years. Newly employed school personnel must receive the training within the first year of their employment with the school district. The school district or a school administrator may accelerate the

training cycle or provide additional training based on a particular need or circumstance. This policy shall be included in employee handbooks, training materials, and publications on school rules, procedures, and standards of conduct, which materials shall also be used to publicize this policy.

B. The school district shall require ongoing professional development, consistent with Minnesota Statutes section 122.60, to build the skills of all school personnel who regularly interact with students to identify, prevent, and appropriately address bullying and other prohibited conduct. Such professional development includes, but is not limited to, the following:

1. Developmentally appropriate strategies both to prevent and immediately and effectively intervene to stop prohibited conduct;
2. The complex dynamics affecting a perpetrator, target, and witness to prohibited conduct;
3. Research on prohibited conduct, including specific categories of students at risk for perpetrating or being the target or victim of bullying or other prohibited conduct in school;
4. The incidence and nature of cyberbullying; and
5. Internet safety and cyberbullying.

C. The school district annually will provide education and information to students regarding bullying, including information regarding this school district policy prohibiting bullying, the harmful effects of bullying, and other applicable initiatives to prevent bullying and other prohibited conduct.

D. The administration of the school district is directed to implement programs and other initiatives to prevent bullying, to respond to bullying in a manner that does not stigmatize the target or victim, and to make resources or referrals to resources available to targets or victims of bullying.

E. The administration is encouraged to provide developmentally appropriate instruction and is directed to review programmatic instruction to determine if adjustments are necessary to help students identify and prevent or reduce bullying and other prohibited conduct, to value diversity in school and society, to develop and improve students' knowledge and skills for solving problems, managing conflict, engaging in civil discourse, and recognizing, responding to, and reporting bullying or other prohibited conduct, and to make effective prevention and intervention programs available to students.

The administration must establish strategies for creating a positive school climate and use evidence-based social-emotional learning to prevent and reduce discrimination and other improper conduct.

The administration is encouraged, to the extent practicable, to take such actions as it may deem appropriate to accomplish the following:

1. Engage all students in creating a safe and supportive school environment;
2. Partner with parents and other community members to develop and implement prevention and intervention programs;
3. Engage all students and adults in integrating education, intervention, and other remedial responses into the school environment;
4. Train student bystanders to intervene in and report incidents of bullying and other prohibited conduct to the schools' primary contact person;
5. Teach students to advocate for themselves and others;
6. Prevent inappropriate referrals to special education of students who may engage in bullying or other prohibited conduct; and
7. Foster student collaborations that, in turn, foster a safe and supportive school climate.

F. The school district may implement violence prevention and character development education programs to prevent or reduce policy violations. Such programs may offer instruction on character education including, but not limited to, character qualities such as attentiveness, truthfulness, respect for authority, diligence, gratefulness, self-discipline, patience, forgiveness, respect for others, peacemaking, and resourcefulness.

G. The school district shall inform affected students and their parents of rights they may have under state and federal data practices laws to obtain access to data related to an incident and their right to contest the accuracy or completeness of the data. The school district may accomplish this requirement by inclusion of all or applicable parts of its protection and privacy of pupil records policy (See MSBA/MASA Model Policy 515) in the student handbook.

VIII. NOTICE

A. The school district will give annual notice of this policy to students, parents or guardians, and staff, and this policy shall appear in the student handbook.

B. This policy must be conspicuously posted throughout each school building, in the administrative offices of the school district, and in the office of each school.

C. This policy must be distributed to each school district or school employee and independent contractor at the time of hiring or contracting. D. Notice of the rights and responsibilities of students and their parents under this policy must be included in the student discipline policy (See MSBA/MASA Model Policy 506) distributed to parents at the beginning of each school year.

E. This policy shall be available to all parents and other school community members in an electronic format in the language appearing on the school district's or a school's website.

F. Each school must develop a process for discussing this policy with students, parents of students, independent contractors, and school employees.

FG The school district shall provide an electronic copy of its most recently amended policy to the Commissioner of Education.

H. The school district designates the building administrator as the primary contact person in the school building to receive reports of prohibited conduct

IX. POLICY REVIEW

To the extent practicable, the school board shall, on a cycle consistent with other school district policies, review and revise this policy. The policy shall be made consistent with Minnesota Statutes, sections 121A.031 and 121A.0312 and other applicable law. Revisions shall be made in consultation with students, parents, and community organizations.

Legal References:

Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)

Minn. Stat. § 120A.05, Subds. 9, 11, 13, and 17 (Definitions of)

Minn. Stat. § 120B.232 (Character Development Education)

Minn. Stat. § 121A.03 (Model Policy)

Minn. Stat. § 121A.031 (School Student Bullying Policy)

Minn. Stat. § 121A.0312 (Malicious and Sadistic Conduct)

Minn. Stat. § 121A.0311 (Notice of the Rights and Responsibilities of Students and Parents under the Safe and Supportive Minnesota Schools Act)

Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)

Minn. Stat. § 121A.69 (Hazing Policy)

Minn. Stat. Ch. 124E (Charter Schools)

Minn. Stat. Ch. 363A (Minnesota Human Rights Act)
20 U.S.C. § 1232g *et seq.* (Family Educational Rights and Privacy Act)
34 C.F.R. §§ 99.1 - 99.67 (Family Educational Rights and Privacy)

Cross References: MSBA/MASA Model Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)
MSBA/MASA Model Policy 413 (Harassment and Violence)
MSBA/MASA Model Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)
MSBA/MASA Model Policy 415 (Mandated Reporting of Maltreatment of Vulnerable Adults)
MSBA/MASA Model Policy 423 (Employee-Student Relationships)
MSBA/MASA Model Policy 501 (School Weapons Policy)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 507 (Corporal Punishment)
MSBA/MASA Model Policy 515 (Protection and Privacy of Pupil Records)
MSBA/MASA Model Policy 521 (Student Disability Nondiscrimination)
MSBA/MASA Model Policy 522 (Title IX Sex Nondiscrimination Policy)
MSBA/MASA Model Policy 524 (Internet Acceptable Use and Safety Policy)
MSBA/MASA Model Policy 525 (Violence Prevention)
MSBA/MASA Model Policy 526 (Hazing Prohibition)
MSBA/MASA Model Policy 529 (Staff Notification of Violent Behavior by Students)
MSBA/MASA Model Policy 709 (Student Transportation Safety Policy)
MSBA/MASA Model Policy 711 (Video Recording on School Buses)
MSBA/MASA Model Policy 712 (Video Surveillance Other Than on Buses)

Date Adopted: 04/19/93	File Number: Detroit Lakes Policy - 515
Date Revised: 08/14/00; 05/13/02; 07/12/04; 01/10/05; 05/15/06; 11/13/17,06/27/22. <u>12/15/25</u>	

515 - PROTECTION AND PRIVACY OF PUPIL RECORDS

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

I. PURPOSE

The school district recognizes its responsibility in regard to the collection, maintenance and dissemination of pupil records and the protection of the privacy rights of students as provided in federal law and state statutes.

II. GENERAL STATEMENT OF POLICY

The following procedures and policies regarding the protection and privacy of parents and students are adopted by the school district, pursuant to the requirements of 20 U.S.C. § 1232g, *et seq.*, (Family Educational Rights and Privacy Act (FERPA)) 34 C.F.R. Part 99 and consistent with the requirements of the Minnesota Government Data Practices Act, Minnesota Statutes Chapter 13, and Minnesota Rules Parts 1205.0100-1205.2000.

III. DEFINITIONS

A. Authorized Representative

“Authorized representative” means any entity or individual designated by the school district, state, or an agency headed by an official of the Comptroller of the United States, the Attorney General of the United States, the Secretary of the U.S. Department of Education, or state and local educational authorities to conduct, with respect to federal or state supported education programs, any audit or evaluation or any compliance or enforcement activity in connection with federal legal requirements that relate to these programs.

B. Biometric Record

“Biometric record,” as referred to in “Personally Identifiable,” means a record of one or more measurable biological or behavioral characteristics that can be used for automated recognition of an individual (e.g., fingerprints, retina and iris patterns, voice prints, DNA sequence, facial characteristics, and handwriting).

C. Dates of Attendance

“Dates of attendance”, as referred to in “Directory Information,” means the period of time during which a student attends or attended a school or schools in the school district, including attendance in person or by paper correspondence, videoconference, satellite, Internet, or other electronic information and telecommunications technologies for students who are not in the classroom, and including the period during which a student is working under a work-study program. The term does not include specific daily records of a student’s attendance at a school or schools in the school district.

D. Directory Information

“Directory information” means information contained in an education record of a student that would not generally be considered harmful or an invasion of privacy if disclosed. It includes, but is not limited to the student’s name; address; telephone listing; electronic mail address; photograph; date and place of birth; major field of study; dates of attendance; grade level; enrollment status (i.e. full-time or part-time); participation in officially recognized activities and sports; weight and height of members of athletic teams; degrees; honors and awards received; and the most recent educational agency or institution attended. It also includes the name, address and telephone number of the student’s parent(s). Directory information does not include:

1. A student’s social security number;
2. A student’s identification number (ID), or user ID, or other unique personal identifier used by a student for purposes of accessing or communicating in electronic systems if the identifier may be used to access education records without use of one or more factors that authenticate the student’s identity such as a personal identification number (PIN), password, or other-factor known or possessed only by the authorized user;
3. A student ID or other unique personal identifier that is displayed on a student ID badge if the identifier can be used to gain access to educational records when used in conjunction with one or more factors that authenticate the student’s identity, such as a PIN, password, or other factor known or possessed only by the student;
4. personally identifiable data which references religion, race, color, social position, or nationality; or
5. data collected from nonpublic school students, other than those who receive shared time educational services, unless written consent is given by the student’s parent or guardian.

[Note: This definition includes all of the types of information specifically referenced by state and federal law as directory information. A school district may choose not to designate some or all of the enumerated information as directory information. A school district also may add to the list of directory information, as long as the added data is not information that generally would be deemed as an invasion of privacy or information that references the student’s religion, race, color, social position, or nationality. Federal law now allows a school district to specify that the disclosure of directory information will be limited to specific parties, for specific purposes, or both. The identity of those parties and/or purposes should be identified. To the extent a school district adds these restrictions, it must then limit its directory information disclosures to those individuals and/or purposes specified in this public notice. Procedures to address how these restrictions will be enforced by the school district are advised. Designation of directory information is an important policy decision for the local school board who must balance not only the privacy interests of the student against public disclosure but also the additional administrative requirements such restrictions on disclosures will place on the school district.]

E. Education Records

1. What constitutes "education records." Education records means those records that are: (1) directly related to a student; and (2) maintained by the school district or by a party acting for the school district.
2. What does not constitute education records. The term "education records" does not include:
 - a. Records of instructional personnel that are:
 - (1) kept in the sole possession of the maker of the record;
 - (2) used only as a personal memory aid;
 - (3) not accessible or revealed to any other individual except a temporary substitute teacher; and
 - (4) destroyed at the end of the school year.
 - b. Records of a law enforcement unit of the school district, provided education records maintained by the school district are not disclosed to the unit, and the law enforcement records are:
 - (1) maintained separately from education records;
 - (2) maintained solely for law enforcement purposes; and
 - (3) disclosed only to law enforcement officials of the same jurisdiction.
 - c. Records relating to an individual, including a student, who is employed by the school district which:
 - (1) are made and maintained in the normal course of business;
 - (2) relate exclusively to the individual in that individual's capacity as an employee; and
 - (3) are not available for use for any other purpose.

However, records relating to an individual in attendance at the school district who is employed as a result of his or her status as a student are education records.
 - d. Records relating to an eligible student, or a student attending an institution of postsecondary education, that are:
 - (1) made or maintained by a physician, psychiatrist, psychologist or other recognized professional or paraprofessional acting in his or her professional or paraprofessional capacity or assisting in that capacity;
 - (2) made, maintained, or used only in connection with the provision of treatment to the student; and

(3) disclosed only to individuals providing the treatment; provided that the records can be personally reviewed by a physician or other appropriate professional of the student's choice. For the purpose of this definition, "treatment" does not include remedial educational activities or activities that are a part of the program of instruction within the school district.

e. Records created or received by the school district after an individual is no longer a student at the school district and that are not directly related to the individual's attendance as a student.

f. Grades on peer-related papers before the papers are collected and recorded by the teacher.

F. Eligible Student

"Eligible student" means a student who has attained eighteen (18) years of age or is attending an institution of postsecondary education.

G. Juvenile Justice System.

"Juvenile justice system" includes criminal justice agencies and the judiciary when involved in juvenile justice activities.

H. Legitimate Educational Interest

"Legitimate educational interest" includes an interest directly related to classroom instruction, teaching, student achievement and progress, discipline of a student, student health and welfare, and the ability to respond to a request for education data. It includes a person's need to know in order to:

1. Perform an administrative task required in the school or employee's contract or position description approved by the school board;
2. Perform a supervisory or instructional task directly related to the student's education;
3. Perform a service or benefit for the student or the student's family such as health care, counseling, student job placement, or student financial aid; or
4. Perform a task directly related to responding to a request for data.

I. Parent

"Parent" means a parent of a student and includes a natural parent, a guardian, or an individual acting as a parent of the student in the absence of a parent or guardian. The school district may presume the parent has the authority to exercise the rights provided herein, unless it has been provided with evidence that there is a state law or court order governing such matters as marriage dissolution, separation or child custody, or a legally binding instrument which provides to the contrary.

J. Personally Identifiable

"Personally identifiable" means that the data or information includes, but is not limited to: (a) a student's name; (b) the name of the student's parent or other

family member; (c) the address of the student or student's family; (d) a personal identifier such as the student's social security number or student number or biometric record; (e) other indirect identifiers, such as the student's date of birth, place of birth, and mother's maiden name; (f) other information that, alone or in combination, is linked or linkable to a specific student that would allow a reasonable person in the school community, who does not have personal knowledge of the relevant circumstances, to identify the student with reasonable certainty; or (g) information requested by a person who the school district reasonably believes knows the identity of the student to whom the education record relates.

K. Record

"Record" means any information or data recorded in any way including, but not limited to, handwriting, print, computer media, video or audio tape, film, microfilm and microfiche.

L. Responsible Authority

"Responsible authority" means Superintendent of Schools.

M. Student

"Student" includes any individual who is or has been in attendance, enrolled or registered at the school district and regarding whom the school district maintains education records. Student also includes applicants for enrollment or registration at the school district and individuals who receive shared time educational services from the school district.

N. School Official

"School official" includes: (a) a person duly elected to the school board; (b) a person employed by the school board in an administrative, supervisory, instructional or other professional position; (c) a person employed by the school board as a temporary substitute in a professional position for the period of his or her performance as a substitute; and (d) a person employed by, or under contract to, the school board to perform a special task such as a secretary, a clerk, a public information officer or data practices compliance official, an attorney, or an auditor for the period of his or her performance as an employee or contractor.

[Note: School districts may wish to reference police liaison officers in the definition of a "school official." Depending on the circumstances of the relationship, this may be added in subpart (d) of the definition or in a new subpart (e). Caution should be used to ensure that police liaison officers are considered "school officials" only when performing duties as a police liaison officer and that they are trained as to their obligations pursuant to this policy. Consultation with the school district's legal counsel is recommended.]

O. Summary Data

"Summary data" means statistical records and reports derived from data on individuals but in which individuals are not identified and from which neither their identities nor any other characteristic that could uniquely identify the individual is ascertainable.

P. Other Terms and Phrases

All other terms and phrases shall be defined in accordance with applicable state and federal law or ordinary customary usage.

IV. GENERAL CLASSIFICATION

State law provides that all data collected, created, received, or maintained by a school district are public unless classified by state or federal law as not public or private or confidential. State law classifies all data on individuals maintained by a school district which relates to a student as private data on individuals. This data may not be disclosed to parties other than the parent or eligible student without consent, except pursuant to a valid court order, certain state statutes authorizing access, and the provisions of FERPA and the regulations promulgated thereunder.

V. STATEMENT OF RIGHTS

A. Rights of Parents and Eligible Students

Parents and eligible students have the following rights under this policy:

1. The right to inspect and review the student's education records;
2. The right to request the amendment of the student's education records to ensure that they are not inaccurate, misleading or otherwise in violation of the student's privacy or other rights;
3. The right to consent to disclosures of personally identifiable information contained in the student's education records, except to the extent that such consent is not required for disclosure pursuant to this policy, state or federal law, or the regulations promulgated thereunder;
4. The right to refuse release of names, addresses, and home telephone numbers of students in grades 11 and 12 to military recruiting officers and post-secondary educational institutions;
5. The right to file a complaint with the U.S. Department of Education concerning alleged failures by the school district to comply with the federal law and the regulations promulgated thereunder;
6. The right to be informed about rights under the federal law; and

The right to obtain a copy of this policy at the location set forth in Section XXI. of this policy.

B. Eligible Students

All rights and protections given to parents under this policy transfer to the student when he or she reaches eighteen (18) years of age or enrolls in an institution of postsecondary education. The student then becomes an "eligible student." However, the parents of an eligible student who is also a "dependent student" are entitled to gain access to the education records of such student without first obtaining the consent of the student. In addition, parents of an eligible student may be given access to education records in connection with a health or safety emergency if the disclosure meets the conditions of any provision set forth in 34 C.F.R. § 99.31 (a).

B. Students with a Disability

The school district shall follow 34 C.F.R. §§ 300.610-300.617 with regard to the privacy, notice, access, record keeping and accuracy of information related to students with a disability.

VI. DISCLOSURE OF EDUCATION RECORDS

A. Consent Required for Disclosure

1. The school district shall obtain a signed and dated written informed consent of the parent of a student or the eligible student before disclosing personally identifiable information from the education records of the student, except as provided herein.
2. The written consent required by this subdivision must be signed and dated by the parent of the student or the eligible student giving the consent and shall include:
 - a. a specification of the records to be disclosed;
 - b. the purpose or purposes of the disclosure;
 - c. the party or class of parties to whom the disclosure may be made;
 - d. the consequences of giving informed consent; and
 - e. if appropriate, a termination date for the consent.
3. When a disclosure is made under this subdivision:
 - a. if the parent or eligible student so requests, the school district shall provide him or her with a copy of the records disclosed; and
 - b. if the parent of a student who is not an eligible student so requests, the school district shall provide the student with a copy of the records disclosed.
4. A signed and dated written consent may include a record and signature in electronic form that:
 - a. identifies and authenticates a particular person as the source of the electronic consent; and
 - b. indicates such person's approval of the information contained in the electronic consent.
5. If the responsible authority seeks an individual's informed consent to the release of private data to an insurer or the authorized representative of an insurer, informed consent shall not be deemed to have been given unless the statement is:
 - a. in plain language;
 - b. dated;

- c. specific in designating the particular persons or agencies the data subject is authorizing to disclose information about the data subject;
- d. specific as to the nature of the information the subject is authorizing to be disclosed;
- e. specific as to the persons or agencies to whom the subject is authorizing information to be disclosed;
- f. specific as to the purpose or purposes for which the information may be used by any of the parties named in Clause e. above, both at the time of the disclosure and at any time in the future; and
- g. specific as to its expiration date which should be within a reasonable time, not to exceed one year except in the case of authorizations given in connection with applications for: (i) life insurance or non-cancellable or guaranteed renewable health insurance and identified as such, two years after the date of the policy, or (ii) medical assistance under Minnesota Statutes Chapter 256B or Minnesota Care under Minnesota Statutes Chapter 256L, which shall be ongoing during all terms of eligibility, for individualized education program health-related services provided by a school district that are subject to third party reimbursement.

6. Eligible Student Consent

Whenever a student has attained eighteen (18) years of age or is attending an institution of postsecondary education, the rights accorded to and the consent required of the parent of the student shall thereafter only be accorded to and required of the eligible student, except as provided in Section V. of this policy.

B. Prior Consent for Disclosure Not Required

The school district may disclose personally identifiable information from the education records of a student without the written consent of the parent of the student or the eligible student unless otherwise provided herein, if the disclosure is:

- 1. To other school officials, including teachers, within the school district whom the school district determines have a legitimate educational interest in such records;
- 2. To a contractor, consultant, volunteer, or other party to whom the school district has outsourced institutional services or functions provided that the outside party:
 - a. Performs an institutional service or function for which the school district would otherwise use employees;
 - b. Is under the direct control of the school district with respect to the use and maintenance of education records; and
 - c. Will not disclose the information to any other party without the prior consent of the parent or eligible student and uses the

information only for the purposes for which the disclosure was made.

3. To officials of other schools, school districts, or post-secondary educational institutions in which the student seeks or intends to enroll, or is already enrolled, as long as the disclosure is for purposes related to the student's enrollment or transfer. The records shall include information about disciplinary action taken as a result of any incident in which the student possessed or used a dangerous weapon, and with proper annual notice (see Section XIX.), suspension and expulsion information pursuant to section 7917 of the federal Every Student Succeeds Act, 20 U.S.C. § 7917, and, if applicable, data regarding a student's history of violent behavior. The records also shall include a copy of any probable cause notice or any disposition or court order under Minnesota Statutes section 260B.171, unless the data are required to be destroyed under Minnesota Statutes section 120A.22, subdivision 7(c) or section 121A.75. On request, the school district will provide the parent or eligible student with a copy of the education records that have been transferred and provide an opportunity for a hearing to challenge the content of those records in accordance with the Section XV. of this policy;
4. To authorized representatives of the Comptroller General of the United States, the Attorney General of the United States, the Secretary of the U.S. Department of Education, or the Commissioner of the State Department of Education or his or her representative, subject to the conditions relative to such disclosure provided under federal law;
5. In connection with financial aid for which a student has applied or has received, if the information is necessary for such purposes as to:
 - a. determine eligibility for the aid;
 - b. determine the amount of the aid;
 - c. determine conditions for the aid; or
 - d. enforce the terms and conditions of the aid.

"Financial aid" for purposes of this provision means a payment of funds provided to an individual or a payment in kind of tangible or intangible property to the individual that is conditioned on the individual's attendance at an educational agency or institution;

6. To state and local officials or authorities to whom such information is specifically allowed to be reported or disclosed pursuant to state statute adopted:
 - a. before November 19, 1974 if the allowed reporting or disclosure concerns the juvenile justice system and such system's ability to effectively serve the student whose records are released; or
 - b. after November 19, 1974, if the reporting or disclosure allowed by state statute concerns the juvenile justice system and the system's ability to effectively serve, prior to adjudication, the student whose records are released, provided the officials and authorities to whom the records are disclosed certify in writing to the school district that the data will not be disclosed to any other party, except as provided by state law, without the prior written consent

of the parent of the student. At a minimum, the school district shall disclose the following information to the juvenile justice system under this paragraph: a student's full name, home address, telephone number, and date of birth; a student's school schedule, attendance record, and photographs, if any; and parents' names, home addresses, and telephone numbers.

7. To organizations conducting studies for or on behalf of educational agencies or institutions for the purpose of developing, validating or administering predictive tests, administering student aid programs, or improving instruction; provided that the studies are conducted in a manner which does not permit the personal identification of parents or students by individuals other than representatives of the organization who have a legitimate interest in the information, the information is destroyed when no longer needed for the purposes for which the study was conducted, and the school district enters into a written agreement with the organization that: (a) specifies the purpose, scope, and duration of the study or studies and the information to be disclosed; (b) requires the organization to use personally identifiable information from education records only to meet the purpose or purposes of the study as stated in written agreement; (c) requires the organization to conduct the study in a manner that does not permit personal identification of parents and students by anyone other than representatives of the organization with legitimate interests; and (d) requires the organization to destroy all personally identifiable information when information is no longer needed for the purpose for which the study was conducted and specifies the time period in which the information must be destroyed. For purposes of this provision, the term, "organizations" includes, but is not limited to, federal, state and local agencies and independent organizations. In the event the Department of Education determines that a third party outside of the school district to whom information is disclosed violates this provision, the school district may not allow that third party access to personally identifiable information from education records for at least five (5) years;
8. To accrediting organizations in order to carry out their accrediting functions;
9. To parents of a student eighteen (18) years of age or older if the student is a dependent of the parents for income tax purposes;
10. To comply with a judicial order or lawfully issued subpoena, provided, however, that the school district makes a reasonable effort to notify the parent or eligible student of the order or subpoena in advance of compliance therewith so that the parent or eligible student may seek protective action, unless the disclosure is in compliance with a federal grand jury subpoena, or any other subpoena issued for law enforcement purposes, and the court or other issuing agency has ordered that the existence or the contents of the subpoena or the information furnished in response to the subpoena to not be disclosed, or the disclosure is in compliance with an ex parte court order obtained by the United States Attorney General (or designee not lower than an Assistant Attorney General) concerning investigations or prosecutions of an offense listed in 18 U.S.C. § 2332b(g)(5)(B), an act of domestic or international terrorism as defined in 18 U.S.C. § 2331, or a parent is a party to a court proceeding involving child abuse and neglect or dependency matters, and the order is issued in the context of the proceeding. If the school district initiates legal action against a parent

or student it may disclose to the court, without a court order or subpoena, the education records of the student that are relevant for the school district to proceed with legal action as a plaintiff. Also, if a parent or eligible student initiates a legal action against the school district, the school district may disclose to the court, without a court order or subpoena, the student's education records that are relevant for the school district to defend itself;

11. To appropriate parties, including parents of an eligible student, in connection with an emergency if knowledge of the information is necessary to protect the health, including the mental health, or safety of the student or other individuals. The decision is to be based upon information available at the time the threat occurs that indicates that there is an articulable and significant threat to the health or safety of a student or other individuals. In making a determination whether to disclose information under this section, the school district may take into account the totality of the circumstances pertaining to a threat and may disclose information from education records to any person whose knowledge of the information is necessary to protect the health or safety of the student or other students. A record of this disclosure must be maintained pursuant to Section XIII.E. of this policy. In addition, an educational agency or institution may include in the education records of a student appropriate information concerning disciplinary action taken against the student for conduct that posed a significant risk to the safety or well-being of that student, other students, or other members of the school community. This information may be disclosed to teachers and school officials within the school district and/or teachers and school officials in other schools who have legitimate educational interests in the behavior of the student;
12. To the juvenile justice system if information about the behavior of a student who poses a risk of harm is reasonably necessary to protect the health or safety of the student or other individuals;
13. Information the school district has designated as "directory information" pursuant to Section VII. of this policy;
14. To military recruiting officers and post-secondary educational institutions pursuant to Section XI. of this policy;
15. To the parent of a student who is not an eligible student or to the student himself or herself;
16. To appropriate health authorities to the extent necessary to administer immunization programs and for bona fide epidemiologic investigations which the commissioner of health determines are necessary to prevent disease or disability to individuals in the public educational agency or institution in which the investigation is being conducted;
17. To volunteers who are determined to have a legitimate educational interest in the data and who are conducting activities and events sponsored by or endorsed by the educational agency or institution for students or former students;
18. To the juvenile justice system, on written request that certifies that the information will not be disclosed to any other person except as authorized by law without the written consent of the parent of the student:

- a. the following information about a student must be disclosed: a student's full name, home address, telephone number, date of birth; a student's school schedule, daily attendance record, and photographs, if any; and any parents' names, home addresses, and telephone numbers;
- b. the existence of the following information about a student, not the actual data or other information contained in the student's education record, may be disclosed provided that a request for access must be submitted on the statutory form and it must contain an explanation of why access to the information is necessary to serve the student: (1) use of a controlled substance, alcohol or tobacco; (2) assaultive or threatening conduct that could result in dismissal from school under the Pupil Fair Dismissal Act; (3) possession or use of weapons or look-alike weapons; (4) theft; or (5) vandalism or other damage to property. Prior to releasing this information, the principal or chief administrative officer of a school who receives such a request must, to the extent permitted by federal law, notify the student's parent or guardian by certified mail of the request to disclose information. If the student's parent or guardian notifies the school official of an objection to the disclosure within ten (10) days of receiving certified notice, the school official must not disclose the information and instead must inform the requesting member of the juvenile justice system of the objection. If no objection from the parent or guardian is received within fourteen (14) days, the school official must respond to the request for information.

The written requests of the juvenile justice system member(s), as well as a record of any release, must be maintained in the student's file;

19. To the principal where the student attends and to any counselor directly supervising or reporting on the behavior or progress of the student if it is information from a disposition order received by a superintendent under Minnesota Statutes section 260B.171, subdivision 3. The principal must notify the counselor immediately and must place the disposition order in the student's permanent education record. The principal also must notify immediately any teacher or administrator who directly supervises or reports on the behavior or progress of the student whom the principal believes needs the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. The principal may also notify other school district employees, substitutes, and volunteers who are in direct contact with the student if the principal determines that these individuals need the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect others persons from needless vulnerability. Such notices from the principal must identify the student, outline the offense, and describe any conditions of probation about which the school must provide information if this information is provided in the disposition order. Disposition order information received is private educational data received for the limited purpose of serving the educational needs of the student and protecting students and staff. The information may not be further disseminated by the counselor, teacher, administrator, staff member, substitute, or volunteer except as necessary to serve the student, to protect students and staff, or as otherwise required by law, and only to the student or the student's parent or guardian;

20. To the principal where the student attends if it is information from a peace officer's record of children received by a superintendent under Minnesota Statutes section 260B.171, subdivision 5. The principal must place the information in the student's educational record. The principal also must notify immediately any teacher, counselor, or administrator directly supervising the student whom the principal believes needs the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. The principal may also notify other district employees, substitutes, and volunteers who are in direct contact with the student if the principal determines that these individuals need the information to work with the student in an appropriate manner, to avoid being needlessly vulnerable, or to protect other persons from needless vulnerability. Such notices from the principal must identify the student and describe the alleged offense if this information is provided in the peace officer's notice. Peace officer's record information received is private educational data received for the limited purpose of serving the educational needs of the student and protecting students and staff. The information must not be further disseminated by the counselor, teacher administrator, staff member, substitute, or volunteer except to communicate with the student or the student's parent or guardian as necessary to serve the student, to protect students and staff, or as otherwise required by law.

The principal must delete the peace officer's record from the student's education record, destroy the data, and make reasonable efforts to notify any teacher, counselor, staff member, administrator, substitute, or volunteer who received information from the peace officer's record if the county attorney determines not to proceed with a petition or directs the student into a diversion or mediation program or if a juvenile court makes a decision on a petition and the county attorney or juvenile court notifies the superintendent of such action;

21. To the Secretary of Agriculture, or authorized representative from the Food and Nutrition Service or contractors acting on behalf of the Food and Nutrition Service, for the purposes of conducting program monitoring, evaluations, and performance measurements of state and local educational and other agencies and institutions receiving funding or providing benefits of one or more programs authorized under the National School Lunch Act or the Child Nutrition Act of 1966 for which the results will be reported in an aggregate form that does not identify any individual, on the conditions that: (a) any data collected shall be protected in a manner that will not permit the personal identification of students and their parents by other than the authorized representatives of the Secretary; and (b) any personally identifiable data shall be destroyed when the data are no longer needed for program monitoring, evaluations, and performance measurements; or

22. To an agency caseworker or other representative of a State or local child welfare agency, or tribal organization (as defined in 25 U.S.C. § 5304), who has the right to access a student's case plan, as defined and determined by the State or tribal organization, when such agency or organization is legally responsible, in accordance with State or tribal law, for the care and protection of the student, provided that the education records, or the personally identifiable information contained in such records, of the student will not be disclosed by such agency or organization, except to an individual or entity engaged in addressing the student's education needs and authorized by such agency or

organization to receive such disclosure and such disclosure is consistent with the State or tribal laws applicable to protecting the confidentiality of a student's education records.

23. When requested, and in accordance with requirements for parental consent in 34 Code of Federal Regulations, section 300.622(b)(2), and part 99, educational agencies or institutions may share personal student contact information and directory information for students served in special education with postsecondary transition planning and services under Minnesota Statutes, section 125A.08, paragraph (b), clause (1), whether public or private, with the Minnesota Department of Employment and Economic Development, as required for coordination of services to students with disabilities under Minnesota Statutes, sections 125A.08, paragraph (b), clause (1); 125A.023; and 125A.027.

[NOTE: The 2025 Minnesota legislature amended Minnesota Statutes, section 13.32, subdivision 5, to include this update.]

22.

C. Nonpublic School Students

The school district may disclose personally identifiable information from the education records of a nonpublic school student, other than a student who receives shared time educational services, without the written consent of the parent of the student or the eligible student unless otherwise provided herein, if the disclosure is:

1. Pursuant to a valid court order;
2. Pursuant to a statute specifically authorizing access to the private data; or
3. To appropriate health authorities to the extent necessary to administer immunization programs and for bona fide epidemiological investigations which the commissioner of health determines are necessary to prevent disease or disability to individuals in the public educational agency or institution in which the investigation is being conducted.

VII. RELEASE OF DIRECTORY INFORMATION

A. Educational Data

1. Educational data designated as directory information is public data on individuals to the extent required under federal law. Directory information must be designated pursuant to the provisions of:

a. Minnesota Statutes, section 13.32, subdivision 5; and

b. 20 United States Code, section 1232g, and 34 Code of Federal Regulations, section 99.37, which were in effect on January 3, 2012.

2. The school district may not designate a student's home address, telephone number, email address, or other personal contact information as directory information under Minnesota Statutes, section 13.32.

3. A parent's personal contact information must be treated as private data on individuals regardless of whether that contact information was previously designated as or treated as directory information under Minnesota Statutes, section 13.32, subdivision 2.

4. When requested, the school district must share personal contact information and directory information, whether public or private, with the Minnesota Department of Education, as required for federal reporting purposes.

B. Former Students

Unless a former student validly opted out of the release of directory information while the student was in attendance and has not rescinded the opt out request at any time, the school district may disclose directory information from the education records generated by it regarding the former student without meeting the requirements of Paragraph C. of this section. In addition, under an explicit exclusion from the definition of an "education record," the school district may release records that only contain information about an individual obtained after he or she is no longer a student at the school district and that are not directly related to the individual's attendance as a student (e.g., a student's activities as an alumnus of the school district).

C. Present Students and Parents

The school district may disclose directory information from the education records of a student and information regarding parents without prior written consent of the parent of the student or eligible student, except as provided herein.

1. When conducting the directory information designation and notice process required by federal law, the school district shall give parents and students notice of the right to refuse to let the district designate specified data about the student as directory information.

2. The school district shall give annual notice by any means that are reasonably likely to inform the parents and eligible students of:

a. the types of personally identifiable information regarding students and/or parents that the school district has designated as directory information;

b. the parent's or eligible student's right to refuse to let the school district designate any or all of those types of information about the student and/or the parent as directory information; and

c. the period of time in which a parent or eligible student has to notify the school district in writing that he or she does not want any or all of those types of information about the student and/or the parent designated as directory information.

[NOTE: Federal law allows a school district to specify that the disclosure of directory information will be limited to specific parties, for specific purposes, or both. If the school district chooses to impose these limitations, it is advisable to add a new paragraph VII.C.3. that specifies that disclosures of directory information will be limited to specific parties and/or for specific purposes and identify those parties and/or purposes.]

To the extent a school district adds these restrictions, it must then limit its directory information disclosures to those individuals and/or purposes specified in this public notice. Procedures to address how these restrictions will be enforced by the school district are advised. This is an important policy decision for the local school board which must balance not only the privacy interests of the student against public disclosure, but also the additional administrative requirements such restrictions will place on the school district.]

3. Allow a reasonable period of time after such notice has been given for a parent or eligible student to inform the school district in writing that any or all of the information so designated should not be disclosed without the parent's or eligible student's prior written consent, except as provided in Section VI. of this policy.

4. A parent or eligible student may not opt out of the directory information disclosures to:

a. prevent the school district from disclosing or requiring the student to disclose the student's name, ID, or school district e-mail address in a class in which the student is enrolled; or

b. prevent the school district from requiring a student to wear, to display publicly, or to disclose a student ID card or badge that exhibits information that may be designated as directory information and that has been properly designated by the school district as directory information.

5. The school district shall not disclose or confirm directory information without meeting the written consent requirements contained in Section VI.A. of this policy if a student's social security number or other non-directory information is used alone or in combination with other data elements to identify or help identify the student or the student's records.

D. Procedure for Obtaining Nondisclosure of Directory Information

The parent's or eligible student's written notice shall be directed to the responsible authority and shall include the following:

1. Name of the student and/or parent, as appropriate;

2. Home address;

3. School presently attended by student;

4. Parent's legal relationship to student, if applicable; and

5. Specific categories of directory information to be made not public without the parent's or eligible student's prior written consent, which shall only be applicable for that school year.

E. Duration

The designation of any information as directory information about a student or parents will remain in effect for the remainder of the school year unless the parent or eligible student provides the written notifications provided herein.

A. Classification

~~_____ Directory information is public except as provided herein.~~

B. Former Students

~~_____ Unless a former student validly opted out of the release of directory information while the student was in attendance and has not rescinded the opt out request at any time, the school district may disclose directory information from the education records generated by it regarding the former student without meeting the requirements of Paragraph C. of this section. In addition, under an explicit exclusion from the definition of an "education record," the school district may release records that only contain information about an individual obtained after he or she is no longer a student at the school district and that are not directly related to the individual's attendance as a student (e.g., a student's activities as an alumnus of the school district).~~

C. Present Students and Parents

~~_____ The school district may disclose directory information from the education records of a student and information regarding parents without prior written consent of the parent of the student or eligible student, except as provided herein. Prior to such disclosure the school district shall:~~

- ~~_____ 1. _____ Annually give public notice by any means that are reasonably likely to inform the parents and eligible students of:~~
 - ~~_____ a. _____ the types of personally identifiable information regarding students and/or parents that the school district has designated as directory information;~~
 - ~~_____ b. _____ the parent's or eligible student's right to refuse to let the school district designate any or all of those types of information about the student and/or the parent as directory information; and~~

- ~~c. the period of time in which a parent or eligible student has to notify the school district in writing that he or she does not want any or all of those types of information about the student and/or the parent designated as directory information.~~

~~[Note: Federal law allows a school district to specify that the disclosure of directory information will be limited to specific parties, for specific purposes, or both. If the school district chooses to impose these limitations, it is advisable to add a new paragraph VII.C1.d. that specifies that disclosures of directory information will be limited to specific parties and/or for specific purposes and identify those parties and/or purposes. To the extent a school district adds these restrictions, it must then limit its directory information disclosures to those individuals and/or purposes specified in this public notice. Procedures to address how these restrictions will be enforced by the school district are advised. This is an important policy decision for the local school board which must balance not only the privacy interests of the student against public disclosure, but also the additional administrative requirements such restrictions will place on the school district.]~~

- ~~2. Allow a reasonable period of time after such notice has been given for a parent or eligible student to inform the school district, in writing, that any or all of the information so designated should not be disclosed without the parent's or eligible student's prior written consent, except as provided in Section VI. of this policy.~~

- ~~3. A parent or eligible student may not opt out of the directory information disclosures to:~~

- ~~a. prevent the school district from disclosing or requiring the student to disclose the student's name, ID, or school district e-mail address in a class in which the student is enrolled; or~~
- ~~b. prevent the school district from requiring a student to wear, to display publicly, or to disclose a student ID card or badge that exhibits information that may be designated as directory information and that has been properly designated by the school district as directory information.~~

- ~~4. The school district shall not disclose or confirm directory information without meeting the written consent requirements contained in Section VI.A. of this policy if a student's social security number or other non-directory information is used alone or in combination with other data elements to identify or help identify the student or the student's records.~~

~~D. Procedure for Obtaining Nondisclosure of Directory Information~~

~~The parent's or eligible student's written notice shall be directed to the responsible authority and shall include the following:~~

- ~~1. Name of the student and/or parent, as appropriate;~~
- ~~2. Home address;~~
- ~~3. School presently attended by student;~~

~~4. Parent's legal relationship to student, if applicable; and~~

~~5. Specific categories of directory information to be made not public without the parent's or eligible student's prior written consent, which shall only be applicable for that school year.~~

~~E. Duration~~

~~The designation of any information as directory information about a student or parents will remain in effect for the remainder of the school year unless the parent or eligible student provides the written notifications provided herein.~~

VIII. DISCLOSURE OF PRIVATE RECORDS

A. Private Records

For the purposes herein, education records are records which are classified as private data on individuals by state law and which are accessible only to the student who is the subject of the data and the student's parent if the student is not an eligible student. The school district may not disclose private records or their contents except as summary data, or except as provided in Section VI. of this policy, without the prior written consent of the parent or the eligible student. The school district will use reasonable methods to identify and authenticate the identity of parents, students, school officials, and any other party to whom personally identifiable information from education records is disclosed.

B. Private Records Not Accessible to Parent

In certain cases, state law intends, and clearly provides, that certain information contained in the education records of the school district pertaining to a student be accessible to the student alone, and to the parent only under special circumstances, if at all.

1. The responsible authority may deny access to private data by a parent when a minor student who is the subject of that data requests that the responsible authority deny such access. The minor student's request must be submitted in writing setting forth the reasons for denying access to the parent and must be signed by the minor. Upon receipt of such request the responsible authority shall determine if honoring the request to deny the parent access would be in the best interest of the minor data subject. In making this determination the responsible authority shall consider the following factors:
 - a. whether the minor is of sufficient age and maturity to be able to explain the reasons for and understand the consequences of the request to deny access;
 - b. whether the personal situation of the minor is such that denying parental access may protect the minor data subject from physical or emotional harm;
 - c. whether there are grounds for believing that the minor data subject's reasons for precluding parental access are reasonably accurate;
 - d. whether the data in question is of such a nature that disclosure of it to the parent may lead to physical or emotional harm to the minor data subject; and

- e. whether the data concerns medical, dental or other health services provided pursuant to Minnesota Statutes sections 144.341-144.347, in which case the data may be released only if the failure to inform the parent would seriously jeopardize the health of the minor.

C. Private Records Not Accessible to Student

Students shall not be entitled to access to private data concerning financial records and statements of the student's parent or any information contained therein.

D. Military-Connected Youth Identifier

When a school district updates its enrollment forms in the ordinary course of business, the school district must include a box on the enrollment form to allow students to self-identify as a military-connected youth. For purposes of this section, a "military-connected youth" means having an immediate family member including a parent or sibling, who is currently in the armed forces either as a reservist or on active duty or has recently retired from the armed forces. Data collected under this provision is private data on individuals, but summary data may be published by the Department of Education.

IX. DISCLOSURE OF CONFIDENTIAL RECORDS

A. Confidential Records

Confidential records are those records and data contained therein which are made not public by state or federal law, and which are inaccessible to the student and the student's parents or an eligible student.

B. Reports Under the Maltreatment of Minors Reporting Act

Pursuant to Minnesota Statutes Chapter 260E, written copies of reports pertaining to a neglected and/or physically and/or sexually abused child shall be accessible only to the appropriate welfare and law enforcement agencies. In respect to other parties, such data shall be confidential and will not be made available to the parent or the subject individual by the school district. The subject individual, however, may obtain a copy of the report from either the local welfare agency, county sheriff or the local police department subject to the provisions of Minnesota Statutes Chapter 260E.

Regardless of whether a written report is made under Minnesota Statutes Chapter 260E as soon as practicable after a school receives information regarding an incident that may constitute maltreatment of a child in a school facility, the school shall inform the parent, legal guardian, or custodian of the child that an incident occurred that may constitute maltreatment of the child, when the incident occurred, and the nature of the conduct that may constitute maltreatment.

C. Investigative Data

Data collected by the school district as part of an active investigation undertaken for the purpose of the commencement or defense of pending civil legal action, or are retained in anticipation of a pending civil legal action are classified as protected nonpublic data in the case of data not on individuals, and confidential data in the case of data on individuals.

1. The school district may make any data classified as protected nonpublic or confidential pursuant to this subdivision accessible to any person, agency or the public if the school district determines that such access will aid the law enforcement process, promote public health or safety, or dispel widespread rumor or unrest.
2. A complainant has access to a statement he or she provided to the school district.
3. Parents or eligible students may have access to investigative data of which the student is the subject, but only to the extent the data is not inextricably intertwined with data about other school district students, school district employees, and/or attorney data as defined in Minnesota Statutes section 13.393.
4. Once a civil investigation becomes inactive, civil investigative data becomes public unless the release of the data would jeopardize another pending civil legal action, except for those portions of such data that are classified as not public data under state or federal law. Any civil investigative data presented as evidence in court or made part of a court record shall be public. For purposes of this provision, a civil investigation becomes inactive upon the occurrence of any of the following events:
 - a. a decision by the school district, or by the chief attorney for the school district, not to pursue the civil legal action. However, such investigation may subsequently become active if the school district or its attorney decides to renew the civil legal action;
 - b. the expiration of the time to file a complaint under the statute of limitations or agreement applicable to the civil legal action; or
 - c. the exhaustion or expiration of rights of appeal by either party to the civil legal action.
5. A "pending civil legal action" for purposes of this subdivision is defined as including, but not limited to, judicial, administrative or arbitration proceedings.

D. Chemical Abuse Records

To the extent the school district maintains records of the identity, diagnosis, prognosis, or treatment of any student which are maintained in connection with the performance of any drug abuse prevention function conducted, regulated, or directly or indirectly assisted by any department or agency of the United States, such records are classified as confidential and shall be disclosed only for the purposes and under the circumstances expressly authorized by law.

X. DISCLOSURE OF SCHOOL RECORDS PRIOR TO EXCLUSION OR EXPULSION HEARING

At a reasonable time prior to any exclusion or expulsion hearing, the student and the student's parent or guardian or representative shall be given access to all school district records pertaining to the student, including any tests or reports upon which the action proposed by the school district may be based, pursuant to the Minnesota Pupil Fair Dismissal Act, Minnesota Statutes section 121A.40, *et. seq.*

XI. DISCLOSURE OF DATA TO MILITARY RECRUITING OFFICERS AND POST-SECONDARY EDUCATIONAL INSTITUTIONS

- A. The school district will release the names, addresses, electronic mail address (which shall be the electronic mail addresses provided by the school district, if available, that may be released to military recruiting officers only), and home telephone numbers of students in grades 11 and 12 to military recruiting officers and post-secondary educational institutions within sixty (60) days after the date of the request unless a parent or eligible student has refused in writing to release this data pursuant to Paragraph C, below.
- B. Data released to military recruiting officers under this provision:
 - 1. may be used only for the purpose of providing information to students about military service, state and federal veterans' education benefits, and other career and educational opportunities provided by the military;
 - 2. cannot be further disseminated to any other person except personnel of the recruiting services of the armed forces; and
 - 3.
 - 4. copying fees shall not be imposed.
- C. A parent or eligible student has the right to refuse the release of the name, address, electronic mail addresses (which shall be the electronic mail addresses provided by the school, if available, that may be released to military recruiting officers only) or home telephone number to military recruiting officers and post-secondary educational institutions. To refuse the release of the above information to military recruiting officers and post-secondary educational institutions, a parent or eligible student must notify the high school principal in writing by September 15 of each year. The written request must include the following information:
 - 1. Name of student and parent, as appropriate;
 - 2. Home address;
 - 3. Student's grade level;
 - 4. School presently attended by student;
 - 5. Parent's legal relationship to student, if applicable;
 - 6. Specific category or categories of information which are not to be released to military recruiting officers and post-secondary educational institutions; and
 - 7. Specific category or categories of information which are not to be released to the public, including military recruiting officers and post-secondary educational institutions.
- D. Annually, the school district will provide public notice by any means that are reasonably likely to inform the parents and eligible students of their rights to refuse to release names, addresses, and home phone numbers of students in grades 11 and 12 without prior consent.

- E. A parent or eligible student's refusal to release the above information to military recruiting officers and post-secondary educational institutions does not affect the school district's release of directory information to the rest of the public, which includes military recruiting officers and post-secondary educational institutions. In order to make any directory information about a student private, the procedures contained in Section VII. of this policy also must be followed. Accordingly, to the extent the school district has designated the name, address, home phone number, and grade level of students as directory information, absent a request from a parent or eligible student not to release such data, this information will be public data and accessible to members of the public, including military recruiting officers and post-secondary educational institutions.

XII. LIMITS ON REDISCLOSURE

A. Re-disclosure

Consistent with the requirements herein, the school district may only disclose personally identifiable information from the education records of a student on the condition that the party to whom the information is to be disclosed will not disclose the information to any other party without the prior written consent of the parent of the student or the eligible student, except that the officers, employees, and agents of any party receiving personally identifiable information under this section may use the information, but only for the purposes for which the disclosure was made.

B. Re-disclosure Not Prohibited

1. Subdivision A. of this section does not prevent the school district from disclosing personally identifiable information under Section VI. of this policy with the understanding that the party receiving the information may make further disclosures of the information on behalf of the school district provided:
 - a. The disclosures meet the requirements of Section VI. of this policy; and
 - b. The school district has complied with the recordkeeping requirements of Section XIII. of this policy.
2. Subdivision A. of this section does not apply to disclosures made pursuant to court orders or lawfully issued subpoenas or litigation, to disclosures of directory information, to disclosures to a parent or student, or to parents of dependent students, or to disclosures concerning sex offenders and other individuals required to register under 42 U.S.C. § 14071. However, the school district must provide the notification required in Section XII.D. of this policy if a re-disclosure is made based upon a court order or lawfully issued subpoena.

[Note: 42 U.S.C. § 14071 was repealed. School districts should retain this statutory reference, however, as it remains a reference in FERPA and the Minnesota Government Data Practices Act and still may apply to individuals required to register prior to the repeal of this law.]

C. Classification of Disclosed Data

The information disclosed shall retain the same classification in the hands of the party receiving it as it had in the hands of the school district.

D. Notification

The school district shall, inform the party to whom a disclosure is made of the requirements set forth in this section, except for disclosures made pursuant to court orders or lawfully issued subpoenas, disclosure of directory information under Section VII. of this policy, disclosures to a parent or student, or disclosures to parents of a dependent student. In the event that the Family Policy Compliance Office determines that a state or local educational authority, a federal agency headed by an official listed in 34 C.F.R. § 99.31(a)(3), or an authorized representative of a state or local educational authority or a federal agency headed by an official listed in § 99.31(a)(3), or a third party outside of the school district improperly re-discloses personally identifiable information from education records or fails to provide notification required under this section of this policy, the school district may not allow that third party access to personally identifiable information from education records for at least five (5) years.

XIII. RESPONSIBLE AUTHORITY; RECORD SECURITY; AND RECORD KEEPING

A. Responsible Authority

The responsible authority shall be responsible for the maintenance and security of student records.

B. Record security

The principal of each school subject to the supervision and control of the responsible authority shall be the records manager of the school, and shall have the duty of maintaining and securing the privacy and/or confidentiality of student records.

C. Plan for Securing Student Records

The building principal shall submit to the responsible authority a written plan for securing students records by September 1 of each school year. The written plan shall contain the following information:

1. A description of records maintained;
2. Titles and addresses of person(s) responsible for the security of student records;
3. Location of student records, by category, in the buildings;
4. Means of securing student records; and
5. Procedures for access and disclosure.

D. Review of Written Plan for Securing Student Records

The responsible authority shall review the plans submitted pursuant to Paragraph C. of this section for compliance with the law, this policy and the various administrative policies of the school district. The responsible authority shall then promulgate a chart incorporating the provisions of Paragraph C. which shall be attached to and become a part of this policy.

E. Record Keeping

1. The principal shall, for each request for and each disclosure of personally identifiable information from the education records of a student, maintain a record, with the education records of the student, that indicates:
 - a. the parties who have requested or received personally identifiable information from the education records of the student;
 - b. the legitimate interests these parties had in requesting or obtaining the information; and
 - c. The names of the state and local educational authorities and federal officials and agencies listed in Section VI.B.4. of this policy that may make further disclosures of personally identifiable information from the student's education records without consent.

2. In the event the school district discloses personally identifiable information from an education record of a student pursuant to Section XII.B. of this policy, the record of disclosure required under this section shall also include:
 - a. the names of the additional parties to which the receiving party may disclose the information on behalf of the school district;
 - b. the legitimate interests under Section VI. of this policy which each of the additional parties has in requesting or obtaining the information; and
 - c. a copy of the record of further disclosures maintained by a state or local educational authority or federal official or agency listed in Section VI.B.4. of this policy in accordance with 34 C.F.R. § 99.32 and to whom the school district disclosed information from an education record. The school district shall request a copy of the record of further disclosures from a state or local educational authority or federal official or agency to whom education records were disclosed upon a request from a parent or eligible student to review the record of requests for disclosure.

3. Section XIII.E.1. does not apply to requests by or disclosure to a parent of a student or an eligible student, disclosures pursuant to the written consent of a parent of a student or an eligible student, requests by or disclosures to other school officials under Section VI.B.1. of this policy, to requests for disclosures of directory information under Section VII. of this policy, or to a party seeking or receiving the records as directed by a federal grand jury or other law enforcement subpoena and the issuing court or agency has ordered that the existence or the contents of the subpoena or the information provided in response to the subpoena not be disclosed or as directed by an ex parte court order obtained by the United States Attorney General (or designee not lower than an Assistant Attorney General) concerning investigations or prosecutions of an offense listed in 18. U.S.C. § 2332b(g)(5)(B) or an act of domestic or international terrorism.

[Note: While Section XIII.E.1. does not apply to requests for or disclosures of directory information under Section VII. of this policy, to the extent the school district chooses to limit the disclosure of directory information to specific parties, for specific purposes, or both, it is advisable that records be kept to identify the party to whom the disclosure was made and/or purpose for the disclosure.]

4. The record of requests of disclosures may be inspected by:
 - a. the parent of the student or the eligible student;
 - b. the school official or his or her assistants who are responsible for the custody of the records; and
 - c. the parties authorized by law to audit the recordkeeping procedures of the school district.
5. The school district shall record the following information when it discloses personally identifiable information from education records under the health or safety emergency exception:
 - a. the articulable and significant threat to the health or safety of a student or other individual that formed the basis for the disclosure; and
 - b. the parties to whom the school district disclosed the information.
6. The record of requests and disclosures shall be maintained with the education records of the student as long as the school district maintains the student's education records.

XIV. RIGHT TO INSPECT AND REVIEW EDUCATION RECORDS

A. Parent of a Student, an Eligible Student or the Parent of an Eligible Student Who is Also a Dependent Student

The school district shall permit the parent of a student, an eligible student, or the parent of an eligible student who is also a dependent student who is or has been in attendance in the school district to inspect or review the education records of the student, except those records which are made confidential by state or federal law or as otherwise provided in the Section VIII. of this policy.

B. Response to Request for Access

The school district shall respond to any request pursuant to Subdivision A. of this section immediately, if possible, or within ten (10) days of the date of the request, excluding Saturdays, Sundays and legal holidays.

C. Right to Inspect and Review

The right to inspect and review education records under Subdivision A. of this section includes:

1. The right to a response from the school district to reasonable requests for explanations and interpretations of records; and
2. If circumstances effectively prevent the parent or eligible student from exercising the right to inspect and review the education records, the

school district shall provide the parent or eligible student with a copy of the records requested or make other arrangements for the parent or eligible student to inspect and review the requested records.

3. Nothing in this policy shall be construed as limiting the frequency of inspection of the education records of a student with a disability by the student's parent or guardian or by the student upon the student reaching the age of majority.

D. Form of Request

Parents or eligible students shall submit to the school district a written request to inspect education records which identify as precisely as possible the record or records he or she wishes to inspect.

E. Collection of Student Records

If a student's education records are maintained in more than one location, the responsible authority may collect copies of the records or the records themselves from the various locations so they may be inspected at one site. However, if the parent or eligible student wishes to inspect these records where they are maintained, the school district shall attempt to accommodate those wishes. The parent or eligible student shall be notified of the time and place where the records may be inspected.

F. Records Containing Information on More Than One Student

If the education records of a student contain information on more than one student, the parent or eligible student may inspect and review or be informed of only the specific information which pertains to that student.

G. Authority to Inspect or Review

The school district may presume that either parent of the student has authority to inspect or review the education records of a student unless the school district has been provided with evidence that there is a legally binding instrument or a state law or court order governing such matters as marriage dissolution, separation or custody which provides to the contrary.

H. Fees for Copies of Records

1. The school district shall charge a reasonable fee for providing photocopies or printed copies of records unless printing a copy is the only method to provide for the inspection of data. In determining the amount of the reasonable fee, the school district shall consider the following:
 - a. the cost of materials, including paper, used to provide the copies;
 - b. the cost of the labor required to prepare the copies;
 - c. any schedule of standard copying charges established by the school district in its normal course of operations;
 - d. any special costs necessary to produce such copies from machine-based record-keeping systems, including but not limited to computers and microfilm systems; and

- e. mailing costs.
- 2. If 100 or fewer pages of black and white, letter or legal size paper copies are requested, actual costs shall not be used, and instead, the charge shall be no more than 25 cents for each page copied.
- 3. The cost of providing copies shall be borne by the parent or eligible student.
- 4. The responsible authority, however, may not impose a fee for a copy of an education record made for a parent or eligible student if doing so would effectively prevent or, in the case of a student with a disability, impair the parent or eligible student from exercising their right to inspect or review the student's education records.

XV. REQUEST TO AMEND RECORDS; PROCEDURES TO CHALLENGE DATA

A. Request to Amend Education Records

The parent of a student or an eligible student who believes that information contained in the education records of the student is inaccurate, misleading, or violates the privacy rights of the student may request that the school district amend those records.

- 1. The request shall be in writing, shall identify the item the requestor believes to be inaccurate, misleading, or in violation of the privacy or other rights of the student, shall state the reason for this belief, and shall specify the correction the requestor wishes the school district to make. The request shall be signed and dated by the requestor.
- 2. The school district shall decide whether to amend the education records of the student in accordance with the request within thirty (30) days after receiving the request.
- 3. If the school district decides to refuse to amend the education records of the student in accordance with the request, it shall inform the parent of the student or the eligible student of the refusal and advise the parent or eligible student of the right to a hearing under Subdivision B. of this section.

B. Right to a Hearing

If the school district refuses to amend the education records of a student, the school district, on request, shall provide an opportunity for a hearing in order to challenge the content of the student's education records to ensure that information in the education records of the student is not inaccurate, misleading, or otherwise in violation of the privacy or other rights of the student. A hearing shall be conducted in accordance with Subdivision C. of this section.

- 1. If, as a result of the hearing, the school district decides that the information is inaccurate, misleading, or otherwise in violation of the privacy or other rights of the student, it shall amend the education records of the student accordingly and so inform the parent of the student or the eligible student in writing.
- 2. If, as a result of the hearing, the school district decides that the information is not inaccurate, misleading, or otherwise in violation of

the privacy or other rights of the student, it shall inform the parent or eligible student of the right to place a statement in the record commenting on the contested information in the record or stating why he or she disagrees with the decision of the school district, or both.

3. Any statement placed in the education records of the student under Subdivision B. of this section shall:
 - a. be maintained by the school district as part of the education records of the student so long as the record or contested portion thereof is maintained by the school district; and
 - b. if the education records of the student or the contested portion thereof is disclosed by the school district to any party, the explanation shall also be disclosed to that party.

C. Conduct of Hearing

1. The hearing shall be held within a reasonable period of time after the school district has received the request, and the parent of the student or the eligible student shall be given notice of the date, place, and time reasonably in advance of the hearing.
2. The hearing may be conducted by any individual, including an official of the school district who does not have a direct interest in the outcome of the hearing. The school board attorney shall be in attendance to present the school board's position and advise the designated hearing officer on legal and evidentiary matters.
3. The parent of the student or eligible student shall be afforded a full and fair opportunity for hearing to present evidence relative to the issues raised under Subdivisions A. and B. of this section and may be assisted or represented by individuals of his or her choice at his or her own expense, including an attorney.
4. The school district shall make a decision in writing within a reasonable period of time after the conclusion of the hearing. The decision shall be based solely on evidence presented at the hearing and shall include a summary of evidence and reasons for the decision.

D. Appeal

The final decision of the designated hearing officer may be appealed in accordance with the applicable provisions of the Minnesota Statutes Chapter 14 relating to contested cases.

XVI. PROBLEMS ACCESSING DATA

- A. The data practices compliance official is the designated employee to whom persons may direct questions or concerns regarding problems in obtaining access to data or other data practices problems.
- B. Data practices compliance official means Superintendent of Schools Mark Jenson.
- C. Any request by an individual with a disability for reasonable modifications of the school district's policies or procedures for purposes of accessing records shall be made to the data practices compliance official.

XVII. COMPLAINTS FOR NONCOMPLIANCE WITH FERPA

A. Where to File Complaints

Complaints regarding alleged violations of rights accorded parents and eligible students by FERPA, and the rules promulgated thereunder, shall be submitted in writing to the U.S. Department of Education, Student Privacy Policy Office, 400 Maryland Avenue S.W., Washington, D.C. 20202-8520.

B. Content of Complaint

A complaint filed pursuant to this section must contain specific allegations of fact giving reasonable cause to believe that a violation of FERPA and the rules promulgated thereunder has occurred.

XVIII. WAIVER

A parent or eligible student may waive any of his or her rights provided herein pursuant to FERPA. A waiver shall not be valid unless in writing and signed by the parent or eligible student. The school district may not require such a waiver.

XIX. ANNUAL NOTIFICATION OF RIGHTS

A. Contents of Notice

The school district shall give parents of students currently in attendance and eligible students currently in attendance annual notice by such means as are reasonably likely to inform the parents and eligible students of the following:

1. That the parent or eligible student has a right to inspect and review the student's education records and the procedure for inspecting and reviewing education records;
2. That the parent or eligible student has a right to seek amendment of the student's education records to ensure that those records are not inaccurate, misleading, or otherwise in violation of the student's privacy or other rights and the procedure for requesting amendment of records;
3. That the parent or eligible student has a right to consent to disclosures of personally identifiable information contained in the student's education records, except to the extent that federal and state law and the regulations promulgated thereunder authorize disclosure without consent;
4. That the parent or eligible student has a right to file a complaint with the U.S. Department of Education regarding an alleged failure by the school district to comply with the requirements of FERPA and the rules promulgated thereunder;
5. The criteria for determining who constitutes a school official and what constitutes a legitimate educational interest for purposes of disclosing education records to other school officials whom the school district has determined to have legitimate educational interests; and
6. That the school district forwards education records on request to a school in which a student seeks or intends to enroll or is already enrolled as long as the disclosure is for purposes related to the student's enrollment or transfer and that such records may include

suspension and expulsion records pursuant to the federal Every Student Succeeds Act and, if applicable, a student's history of violent behavior.

B. Notification to Parents of Students Having a Primary Home Language Other Than English

The school district shall provide for the need to effectively notify parents of students identified as having a primary or home language other than English.

C. Notification to Parents or Eligible Students Who are Disabled

The school district shall provide for the need to effectively notify parents or eligible students identified as disabled.

XX. DESTRUCTION AND RETENTION OF RECORDS

Destruction and retention of records by the school district shall be controlled by state and federal law.

XIX. COPIES OF POLICY

Copies of this policy may be obtained by parents and eligible students at the office of the superintendent.

Legal References:

Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)
Minn. Stat. § 13.393 (Attorneys)
Minn. Stat. Ch. 14 (Administrative Procedures Act)
Minn. Stat. § 120A.22 (Compulsory Attendance)
Minn. Stat. § 121A.40-121A.56 (The Pupil Fair Dismissal Act)
Minn. Stat. § 121A.75 (Receipt of Records; Sharing)
Minn. Stat. § 127A.852 (Military-Connected Youth Identifier)
Minn. Stat. § 144.341144.347 (Consent of Minors for Health Services)
Minn. Stat. Ch. 256B (Medical Assistance for Needy Persons)
Minn. Stat. Ch. 256L (MinnesotaCare)
Minn. Stat. § 260B.171, subds. 3 and 5 (Disposition Order and Peace Officer Records of Children)
Minn. Stat. Ch. 260E (Reporting of Maltreatment of Minors)
Minn. Stat. § 363A.42 (Public Records; Accessibility)

Minn. Rules Parts. 1205.01001205.2000 (Data Practices)
10 U.S.C. § 503(b) and (c) (Enlistments: Recruiting Campaigns; Compilation of Directory Information)
18 U.S.C. § 2331 (Definitions)
18 U.S.C. § 2332b (Acts of Terrorism Transcending National Boundaries)
20 U.S.C. § 1232g *et. seq.* (Family Educational Rights and Privacy Act)
20 U.S.C. § 6301 *et. seq.* (Every Student Succeeds Act)
20 U.S.C. § 7908 (Armed Forces Recruiting Information)
25 U.S.C. § 5304 (Definitions – Tribal Organization)
26 U.S.C §§ 151 and 152 (Internal Revenue Code)
42 U.S.C. § 1711 *et seq.* (Child Nutrition Act)
42 U.S.C. § 1751 *et seq.* (Richard B. Russell National School Lunch Act)
34 C.F.R. §§ 99.199.67 (Family Educational Rights and Privacy)
34 C.F.R. § 300.610-300.627 (Confidentiality of Information)
42 C.F.R. § 2.1 *et seq.* (Confidentiality of Drug Abuse Patient)

Records)

Gonzaga University v. Doe, 536 U.S. 273 309 (2002)

Cross References:

MSBA/MASA Model Policy 414 (Mandated Reporting of Child Neglect or Physical or Sexual Abuse)

MSBA/MASA Model Policy 417 (Chemical Use and Abuse)

MSBA/MASA Model Policy 506 (Student Discipline)

MSBA/MASA Model Policy 519 (Interviews of Students by Outside Agencies)

MSBA/MASA Model Policy 520 (Student Surveys)

MSBA/MASA Model Policy 711 (Video Recording on School Buses)

MSBA/MASA Model Policy 722 (Public Data Request)

MSBA/MASA Model Policy 906 (Community Notification of Predatory Offenders)

MSBA School Law Bulletin "I" (School Records Privacy Access to Data)

Date Adopted: 01/12/98	File Number: Detroit Lakes Policy - 516
Date Revised: 02/09/04; 01/10/05; 05/15/06; 03/10/2014, 2/28/23, <u>12/15/25</u>	

516 - STUDENT MEDICATION AND TELEHEALTH

[Note: The necessary provisions for complying with Minn. Stat. §§ 121A.22, Administration of Drugs and Medicine, 121A.221, Possession and Use of Asthma Inhalers by Asthmatic Students, and 121A.222, Possession and Use of Nonprescription Pain Relievers by Secondary Students are included in this policy. The statutes do not regulate administration of drugs and medicine for students age 18 and over or other nonprescription medications. Please note that §121A.22 does not require school districts to apply the administration of medication rule to drugs or medicine used off school grounds, drugs or medicines used in connection with athletics or extra-curricular activities, and drugs and medicines that are used in connection with activities that occur before or after the regular school day.]

I. PURPOSE

The purpose of this policy is to set forth the provisions that must be followed when administering nonemergency medication or performing medical treatments or procedures to students at school.

II. GENERAL STATEMENT OF POLICY

The school district acknowledges that some students may require prescribed drugs, medication, or medical treatments or procedures during the school day. The school district's licensed school nurse, trained health clerk, principal, or teacher will administer prescribed medications or perform medical treatments or procedures in accordance with law and school district procedures.

III. DRUG AND MEDICATION REQUIREMENTS

[NOTE: The June 2024 Model Policy 516 revisions included insertion of headings and rearrangement of paragraphs so that similar content is grouped together. School boards can choose whether to make these revisions.]

A. Administration of Drugs and Medicine

1. The administration of medication or drugs at school requires a completed signed request from the student's parent. An oral request must be reduced to writing within two school days, provided that the school district may rely on an oral request until a written request is received.

2. Drugs and medicine subject to Minnesota Statutes, 121A.22 must be administered, to the extent possible, according to school board procedures that must be developed in consultation with:

a. with a licensed nurse, in a district that employs a licensed nurse under Minnesota Statutes, section 148.171;

b. with a licensed school nurse, in a district that employs a licensed school nurse licensed under Minnesota Rules, part 8710.6100;

c. with a public or private health-related organization, in a district that contracts with a public or private health or health-related organization, according to Minnesota Statutes, 121A.21; or

d. with the appropriate party, in a district that has an arrangement approved by the Commissioner of the Minnesota Department of Education, according to Minnesota Statutes, 121A.21.

[NOTE: Paragraph III.A.2 had appeared in a different spot in previous versions of this model policy. In June 2024, the paragraph is located here and is updated to reflect 2024 legislative changes.]

3. Exclusions

[Note: The provisions of III.A.3 are optional. The school board may choose to include or exclude any of the provisions specified. These exclusions appeared in previous versions of this model policy.]

The provisions on administration of drugs and medicine above do not apply to drugs or medicine that are:

a. purchased without a prescription;

b. used by a pupil who is 18 years old or older;

c. _____ used in connection with services for which a minor may give effective consent;

d. _____ used in situations in which, in the judgment of the school personnel, including a licensed nurse, who are present or available, the risk to the pupil's life or health is of such a nature that drugs or medicine should be given without delay;

e. _____ used off the school grounds;

f. _____ used in connection with athletics or extracurricular activities;

g. _____ used in connection with activities that occur before or after the regular school day;

h. _____ provided or administered by a public health agency to prevent or control an illness or a disease outbreak as provided under Minnesota law;

i. _____ prescription asthma or reactive airway disease medications can be self-administered by a student with an asthma inhaler if:

(1) _____ the school district has received a written authorization each school year from the pupil's parent permitting the student to self-administer the medication;

(2) _____ the inhaler is properly labeled for that student; and

(3) _____ the parent has not requested school personnel to administer the medication to the student.

In a school that does not have a school nurse or school nursing services, the student's parent or guardian must submit written verification from

the prescribing professional which documents that an assessment of the student's knowledge and skills to safely possess and use an asthma inhaler in a school setting has been completed.

If the school district employs a school nurse or provides school nursing services under another arrangement, the school nurse or other appropriate party must assess the student's knowledge and skills to safely possess and use an asthma inhaler in a school setting and enter into the student's school health record a plan to implement safe possession and use of asthma inhalers.

j. epinephrine delivery systems auto-injectors, consistent with Minnesota Statutes, section 121A.2205, if the parent and prescribing medical professional annually inform the pupil's school in writing that

(1) the pupil may possess the epinephrine or

(2) the pupil is unable to possess the epinephrine and requires immediate access to epinephrine delivery systems auto-injectors that the parent provides properly labeled to the school for the pupil as needed.

[NOTE: The 2025 Minnesota legislature replaced "auto-injectors" with "delivery systems" in Minnesota Statutes, sections 121A.22, 121A.2205, and 121A.2207.]

k. For the purposes of Minnesota Statutes, 121A.22, special health treatments and health functions, such as catheterization, tracheostomy suctioning, and gastrostomy feedings, do not constitute administration of drugs or medicine.

l. Emergency health procedures, including emergency administration of drugs and medicine are not subject to this policy.

B. Prescription Medication

1. An "Administering Prescription Medications" form must be completed annually (once per school year) and/or when a change in the prescription or requirements for administration occurs. Prescription medication as used in this policy does not include any form of medical cannabis as defined in Minnesota Statutes, section 152.22, subdivision 6.

2. Prescription medication must come to school in the original container labeled for the student by a pharmacist in accordance with law and must be administered in a manner consistent with the instructions on the label.

3. The school nurse may request to receive further information about the prescription, if needed, prior to administration of the substance.

4. Prescription medications are not to be carried by the student, but will be left with the appropriate school district personnel. Exceptions to this requirement are: prescription asthma medications self-administered with an inhaler (See Paragraph III.A.3(i) above), and medications administered as noted in a written agreement between the school district and the parent or as specified in an IEP (individualized education program), Section 504 plan, or IHP (individual health plan).

5. The school must be notified immediately by the parent or student 18 years old or older in writing of any change in the student's prescription medication administration. A new medical authorization or container label with new pharmacy instructions shall be required immediately as well.

6. The school nurse, or other designated person, shall be responsible for the filing of the Administering Prescription Medications form in the health records section of the student file. The school nurse, or other designated person, shall be responsible for providing a copy of such form to the principal and to other personnel designated to administer the medication.

7. For drugs or medicine used by children with a disability, administration may be as provided in the IEP, Section 504 plan or IHP.

[NOTE: This paragraph is moved to Paragraph III.A.3 above, where it is updated to reflect 2024 legislative changes.]

8. If the administration of a drug or medication described in this section requires the school district to store the drug or medication, the parent or legal guardian must inform the school if the drug or medication is a controlled substance. For a drug or medication that is not a controlled substance, the request must include a provision designating the school district as an authorized entity to transport the drug or medication for the purpose of destruction if any unused drug or medication remains in the possession of school personnel. For a drug or medication that is a controlled substance, the request must specify that the parent or legal guardian is required to retrieve the drug or controlled substance when requested by the school.

[NOTE: Starting in June 2024, the exceptions appear under Article III.A.3 above.]

C. Nonprescription Medication

A secondary student may possess and use nonprescription pain relief in a manner consistent with the labeling, if the school district has received written authorization from the student's parent or guardian permitting the student to self-administer the medication. The parent or guardian must submit written authorization for the student to self-administer the medication each school year. The school district may revoke a student's privilege to possess and use nonprescription pain relievers if the school district determines that the student is abusing the privilege. This provision does not apply to the possession or use of any drug or product containing ephedrine or pseudoephedrine as its sole active ingredient or as one of its active ingredients. Except as stated in this paragraph, only prescription medications are governed by this policy.

[NOTE: School districts should consult with licensed medical and nursing personnel to address whether nonprescription medications will be allowed at elementary schools and whether and under what conditions school personnel will participate in storing or administering nonprescription medications.]

D. Possession and Use of Epinephrine Delivery Systems Auto-Injectors

1. Definitions

a. "Administer" means the direct application of an epinephrine delivery system to the body of an individual.

b. "Epinephrine delivery system" means a medication product approved by the United States Food and Drug Administration that automatically delivers a single, premeasured dose of epinephrine to prevent or treat a life-threatening allergic reaction.

c. "School" means a public school under Minnesota Statutes, section 120A.22, subdivision 4, or a nonpublic school, excluding a home school, under section 120A.22, subdivision 4, that is subject to the federal Americans with Disabilities Act.

2. At the start of each school year or at the time a student enrolls in school, whichever is first, a student's parent, school staff, including those responsible for student health care, and the prescribing medical professional must develop and implement an individualized written health plan for a student who is prescribed epinephrine auto-injectors/delivery systems that enables the student to:

a1. possess epinephrine delivery systems auto-injectors; or

b2. if the parent and prescribing medical professional determine the student is unable to possess the epinephrine, have immediate access to epinephrine delivery systems auto-injectors in close proximity to the student at all times during the instructional day.

For the purposes of this policy, "instructional day" is outlined in each building's student handbook for each student contact day.

[NOTE: Minnesota law states that "the school board of the school district must define instructional day for the purposes of Minnesota Statutes, 121A.2205." A sample definition appears above. School districts can create a definition that fits their circumstances.]

The plan must designate the school staff responsible for implementing the student's health plan, including recognizing anaphylaxis and administering epinephrine auto-injectors/delivery systems when required, consistent with state law. This health plan may be included in a student's Section 504 plan.

Districts and schools may obtain and possess epinephrine auto-injectorsdelivery systems to be maintained and administered by school personnel, including a licensed nurse, to a student or other individual if, in good faith, it is determined that person is experiencing anaphylaxis regardless of whether the student or other individual has a prescription for an epinephrine delivery system.auto-injector. The administration of an epinephrine delivery systemauto-injector in accordance with Minnesota Statutes, section 121A.2207 is not the practice of medicine.

Effective July 1, 2024, registered nurses may administer epinephrine auto-injectorsdelivery systems in a school setting according to a condition-specific protocol as authorized under Minnesota Statutes, section 148.235, subdivision 8. Notwithstanding any limitation in Minnesota Statutes, sections 148.171 to 148.285, licensed practical nurses may administer epinephrine auto-injectorsdelivery systems in a school setting according to a condition-specific protocol that does not reference a specific patient and that specifies the circumstances under which the epinephrine delivery systemauto-injector is to be administered, when caring for a patient whose condition falls within the protocol.

[NOTE: The paragraph above was signed into law in May 2024. It is new model policy language.]

A district or school may enter into arrangements with manufacturers of epinephrine auto-injectorsdelivery systems to obtain epinephrine auto-injectorsdelivery systems at fair-market, free, or reduced prices. A third party, other than a manufacturer or supplier, may pay for a school's supply of epinephrine auto-injectorsdelivery systems.

The Commissioner of the Minnesota Department of Health must provide a district or school with a standing order for distribution of epinephrine delivery systems under Minnesota Statutes, sections 148.235, subdivision 8 and 151.37, subdivision 2.

[NOTE: The 2025 Minnesota legislature amended Minnesota Statutes, section 121A.2207 to include the changes above.]

E. Sunscreen

A student may possess and apply a topical sunscreen product during the school day while on school property or at a school-sponsored event without a prescription, physician's note, or other documentation from a licensed health care professional. School personnel are not required to provide sunscreen or assist students in applying sunscreen.

F. Procedure regarding unclaimed drugs or medications.

1. The school district has adopted the following procedure for the collection and transport of any unclaimed or abandoned prescription drugs or medications remaining in the possession of school personnel in accordance with this policy. Before the transportation of any prescription drug or medication under this policy, the school district shall make a reasonable attempt to return the unused prescription drug or medication to the student's parent or legal guardian. Transportation of unclaimed or unused prescription drugs or medications will occur at least annually, but may occur more frequently at the discretion of the school district.

2. If the unclaimed or abandoned prescription drug is not a controlled substance as defined under Minnesota Statutes, section 152.01, subdivision 4, or is an over-the-counter medication, the school district will either designate an individual who shall be responsible for transporting the drug or medication to a designated drop-off box or collection site or request that a law enforcement agency transport the drug or medication to a drop-off box or collection site on behalf of the school district.

3. If the unclaimed or abandoned prescription drug is a controlled substance as defined in Minnesota Statutes, section 152.01, subdivision 4, the school district or school personnel is prohibited from transporting the prescription drug to a drop-off box or collection site for prescription drugs identified under this paragraph. The school district must request that a law enforcement agency transport the prescription drug or medication to a collection bin that complies with Drug Enforcement Agency regulations, or if a site is not available, under the agency's procedure for transporting drugs.

IV. ACCESS TO SPACE FOR MENTAL HEALTH CARE THROUGH TELEHEALTH

A. Beginning October 1, 2024, to the extent space is available, the school district must provide an enrolled secondary school student with access during regular school hours, and to the extent staff is available, before or after the school day on days when students receive instruction at school, to space at the school site that a student may use to receive mental health care through telehealth from a student's licensed mental health provider. A secondary school must develop a plan with procedures to receive requests for access to the space.

B. The space must provide a student privacy to receive mental health care.

C. A student may use a school-issued device to receive mental health care through telehealth if such use is consistent with the district or school policy governing acceptable use of the school-issued device.

D. A school may require a student requesting access to space under this section to submit to the school a signed and dated consent from the student's parent or guardian, or from the student if the student is age 16 or older, authorizing the student's licensed mental health provider to release information from the student's health record that is requested by the school to confirm the student is currently receiving mental health care from the provider. Such a consent is valid for the school year in which it is submitted.

[NOTE: The Minnesota legislature enacted Article IV in the spring 2024.]

- ~~A. The administration of prescription medication, drugs, and medical treatments or procedures requires a completed signed medical authorization from the student's parent/guardian. An oral request must be reduced to writing within two school days, provided that the school district may rely on an oral request until a written request is received.~~
- ~~B. An "Administering Prescription Medications" form must be completed annually (once per school year) and/or when a change in the prescription or requirements for administration occurs.~~
- ~~C. Prescription medication must come to school in the original container labeled for the student by a pharmacist in accordance with law, and must be administered in a manner consistent with the instructions on the label.~~
- ~~D. The school nurse may request to receive further information about the prescription, if needed, prior to administration of the substance.~~
- ~~E. Prescription medications are not to be carried by the student, but will be left with the appropriate school district personnel. Exceptions to this requirement are: prescription asthma medications self-administered with an inhaler (See Part J.5. below), and medications administered as noted in a written agreement between the school district and the parent or as specified in an IEP (individualized education program), Section 504 plan or IHP (individual health plan).~~
- ~~F. The school must be notified immediately by the parent or student 18 years old or older in writing of any change in the student's prescription medication administration. A new medical authorization or container label with new pharmacy instructions shall be required immediately as well.~~
- ~~G. For drugs or medicine used by children with a disability, administration may be as provided in the IEP, Section 504 plan or IHP.~~
- ~~H. The District will obtain and possess Narcan (naloxone) to be maintained and administered by trained school staff to a student or other individual if it is determined in good faith that person is experiencing an opioid overdose.
 - ~~1. Minnesota Statute (604A.04) "Good Samaritan Overdose Protection" allows for "A person who is not a healthcare professional who acts in good faith in administering an opiate antagonist to another person whom the person~~~~

~~believes in good faith to be suffering an opioid overdose is immune from criminal prosecution for the act and is not liable for any civil damages for acts or omissions resulting from the act."~~

~~2. In accordance with this statute, the individual who is seeking assistance and the individual who is experiencing an overdose have a limited immunity from prosecution.~~

~~3. The District will obtain a standing order for Narcan (naloxone) by a licensed medical prescriber and update as needed.~~

~~4. Stock Narcan (naloxone) will be clearly labeled and stored in a secured location that is accessible by trained staff.~~

~~5. Health Services and School Administration will identify appropriate staff to be trained annually at each school site.~~

~~I. The school nurse, or other designated person, shall be responsible for the filing of the Administering Prescription Medications form in the health records section of the student file. The school nurse, or other designated person, shall be responsible for providing a copy of such form to the principal and to other personnel designated to administer the medication.~~

~~J. Procedures for administration of drugs and medicine at school and school activities shall be developed in consultation with a school nurse, a licensed school nurse, or a public or private health organization or other appropriate party (if appropriately contracted by the school district under Minn. Stat. § 121A.21). The school district administration shall submit these procedures and any additional guidelines and procedures necessary to implement this policy to the school board for approval. Upon approval by the school board, such guidelines and procedures shall be an addendum to this policy.~~

~~K. Specific Exceptions:~~

~~1. Special health treatments and health functions such as catheterization, tracheostomy suctioning, and gastrostomy feedings do not constitute administration of drugs and medicine;~~

~~2. Emergency health procedures, including emergency administration of drugs and medicine are not subject to this policy;~~

~~3. Drugs or medicine provided or administered by a public health agency to prevent or control an illness or a disease outbreak are not governed by this policy;~~

~~4. Drugs or medicines used at school in connection with services for which a minor may give effective consent are not governed by this policy;~~

~~5. Drugs or medicines that are prescription asthma or reactive airway disease medications can be self-administered by a student with an asthma inhaler if:~~

~~a. the school district has received a written authorization from the pupil's parent permitting the student to self-administer the medication;~~

~~b. the inhaler is properly labeled for that student; and~~

~~c. the parent has not requested school personnel to administer the medication to the student.~~

~~The parent must submit written authorization for the student to self-administer the medication each school year. In a school that does not have a school nurse or school nursing services, the student's parent or guardian must submit written verification from the prescribing professional which documents that an assessment of the student's knowledge and skills to safely possess and use an asthma inhaler in a school setting has been completed.~~

~~If the School District employs a school nurse or provides school nursing services under another arrangement, the school nurse or other appropriate party must assess the student's knowledge and skills to safely possess and~~

~~use an asthma inhaler in a school setting and enter into the student's school health record a plan to implement safe possession and use of asthma inhalers;~~

~~6. Medications:~~

- ~~a. that are used off school grounds;~~
- ~~b. that are used in connection with athletics or extracurricular activities; or~~
- ~~c. that are used in connection with activities that occur before or after the regular school day~~

~~are not governed by this policy.~~

~~[Note: The provisions of paragraph 6 are optional and the school board may choose to include or exclude any of the provisions specified.]~~

~~7. Nonprescription Medication. A secondary student may possess and use nonprescription pain relief in a manner consistent with the labeling, if the school district has received a written authorization from the student's parent or guardian permitting the student to self-administer the medication. The parent or guardian must submit written authorization for the student to self-administer the medication each school year. The school district may revoke a student's privilege to possess and use nonprescription pain relievers if the school district determines that the student is abusing the privilege. This provision does not apply to the possession or use of any drug or product containing ephedrine or pseudoephedrine as its sole active ingredient or as one of its active ingredients. Except as stated in this paragraph, only prescription medications are governed by this policy.~~

~~[Note: School districts should consult with licensed medical and nursing personnel to address whether nonprescription medications will be allowed at elementary schools and whether and under what conditions school personnel will participate in storing or administering nonprescription medications.]~~

~~8. At the start of each school year or at the time a student enrolls in school, whichever is first, a student's parent, school staff, including those responsible for student health care, and the prescribing medical professional must develop and implement an individualized written health plan for a student who is prescribed epinephrine auto-injectors that enables the student to:~~

- ~~a. possess epinephrine auto-injectors; or~~
- ~~b. if the parent and prescribing medical professional determine the student is unable to possess the epinephrine, have immediate access to epinephrine auto-injectors in close proximity to the student at all times during the instructional day.~~

~~The plan must designate the school staff responsible for implementing the student's health plan, including recognizing anaphylaxis and administering epinephrine auto-injectors when required, consistent with state law. This health plan may be included in a student's § 504 plan.~~

~~L. "Parent" for students 18 years old or older is the student.~~

~~M. Districts and schools may obtain and possess epinephrine auto-injectors to be maintained and administered by school personnel to a student or other individual if, in good faith, it is determined that person is experiencing anaphylaxis regardless of whether the student or other individual has a prescription for an epinephrine auto-injector. The administration of an epinephrine auto-injector in accordance with this section is not the practice of medicine.~~

~~A district or school may enter into arrangements with manufacturers of epinephrine auto-injectors to obtain epinephrine auto-injectors at fair-market, free, or reduced prices. A third party, other than a manufacturer or supplier, may pay for a school's supply of epinephrine auto-injectors.~~

Legal References: Minn. Stat. § 13.32 (Student Health Data)
Minn. Stat. § 121A.21 (Hiring of Health Personnel)
Minn. Stat. § 121A.22 (Administration of Drugs and Medicine)
Minn. Stat. § 121A.221 (Possession and Use of Asthma Inhalers by Asthmatic Students)
Minn. Stat. § 121A.222 (Possession and Use of Nonprescription Pain Relievers by Secondary Students)
Minn. Stat. § 121A.2205 (Possession and Use of Epinephrine ~~Delivery Systems~~Auto-Injectors; Model Policy)
Minn. Stat. § 121A.2207 (Life-Threatening Allergies in Schools; Stock Supply of Epinephrine ~~DX~~Delivery SystemsAuto-Injectors)
Minn. Stat. § 151.212 (Label of Prescription Drug Containers)
20 U.S.C. § 1400 *et seq.* (Individuals with Disabilities Education Improvement Act of 2004)
29 U.S.C. § 794 *et seq.* (Rehabilitation Act of 1973, § 504)

Cross References: MSBA/MASA Model Policy 418 (Drug-Free Workplace/Drug Free School)

Date Adopted: 08/28/23	File Number: Detroit Lakes Policy - 516.5
Date Revised:	Date Reviewed: 11/24/25

516.5 OVERDOSE MEDICATION

[Note: The 2023 Minnesota legislature enacted legislation requiring school districts to maintain a supply of opiate antagonists. School districts and their employees are legally permitted to purchase, store, and administer Naloxone (Narcan) in response to an opiate overdose in schools and those who do assist with such administration are immune from civil liability as well as exempt from criminal prosecution from possession, use, etc. of medication. The provisions of this policy outline the requirements of the law with respect to the use of Naloxone (Narcan) in schools.]

I. PURPOSE

As a means of enhancing the health and safety of its students, staff and visitors, the school district will acquire, administer, and store doses of an opiate antagonist, specifically Naloxone (Narcan)[i], and administration devices or kits for emergency use to assist a student, staff member, or other individual believed or suspected to be experiencing an opioid overdose on school district property during the school day or at school district activities.

II. GENERAL STATEMENT OF POLICY

The school board authorizes school district administration to obtain and possess opioid overdose reversal medication, such as Naloxone, to be maintained and administered to a student or other individual by trained school staff if the staff member determines in good faith that the person to whom the medication is administered is experiencing an opioid overdose. Authorization for obtaining, possessing and administering Naloxone or similar permissible medications under this policy are contingent upon: 1) the continued validity of state and federal law that permit a person who is not a healthcare professional to dispense an opiate antagonist to the school district and its employees by law; 2) that the school district and its staff are immune from criminal prosecution and not otherwise liable for civil damages for administering the opiate antagonist to another person who the staff member believes in good faith to be suffering from a drug overdose; and 3) the availability of funding either from outside sources or as approved by the school board to obtain and administer opioid overdose reversal medication.

III. DEFINITIONS

A. “Drug-related overdose” means an acute condition, including mania, hysteria, extreme physical illness, respiratory depression or coma, resulting from the consumption or use of a controlled substance, or another substance with which a controlled substance was combined, and

that a layperson would reasonably believe to be a drug overdose that requires immediate medical assistance.

B. “Naloxone Coordinator” is a school district staff person or administrator appointed to monitor adherence to protocols outlined in this policy and referenced procedures. The Naloxone Coordinator is responsible for building-level administration and management of Opiate Antagonist medications and supplies. The school district’s Naloxone Coordinator is [insert title of staff person appointed as coordinator].

C. “Opiate” means any dangerous substance having an addiction forming or addiction sustaining liability similar to morphine or being capable of conversion into a drug having such addiction forming or addiction sustaining liability.

D. “Opiate Antagonist” means naloxone hydrochloride (“Naloxone”) or any similarly acting drug approved by the federal Food and Drug Administration for the treatment of a drug overdose.

E. “Standing Order” means directions from the school district’s medical provider that sets forth how to house and administer Naloxone or other Opiate Antagonist medications to students, staff members or other individuals believed or suspected to be experiencing an opioid overdose. This Standing Order should include the following information:

1. Administration type
2. Dosage
3. Date of issuance
4. Signature of the authorized provider

IV. GENERAL STATEMENT OF POLICY AND RESPONSIBILITIES

A. The school district must maintain a supply of opiate antagonists at each school site to be administered in compliance with Minnesota law. Each school building must have two doses of nasal naloxone available on-site.

[Note: The Minnesota Department of Education offered guidance regarding the meaning of “school site.” If a school site includes multiple buildings, the two-dose requirement applies to buildings used for instruction. It does not apply to administrative buildings, facility buildings, ice arenas, and similar buildings not used for instruction.]

B. A licensed physician, a licensed advanced practice registered nurse authorized to prescribe drugs pursuant to Minnesota Statutes, section 148.235, or a licensed physician assistant may authorize a nurse or other personnel employed by, or under contract with, a public school may be authorized to administer opiate antagonists as defined under Minnesota Statutes, section 604A.04, subdivision 1.

C. A licensed practical nurse is authorized to possess and administer an opiate antagonist in a school setting notwithstanding Minnesota Statutes, 148.235, subdivisions 8 and 9.

D. **District Collaborative Planning and Implementation Team**

To the extent Naloxone is obtained for use consistent with this policy, the school district will establish a district-wide collaborative planning and implementation team (“District Planning Team”) who will oversee the general development and operations related to the use of opiate antagonist Naloxone and regularly report to the school board as to its activities.

1. The District Planning Team will include the Naloxone Coordinator and may include the superintendent (or designee), school nurse, public health experts, first responders, student or family representatives, and community partners who will be assigned to the Team by the superintendent or designee or solicited as volunteers by the superintendent.

2. The District Planning Team, through the Naloxone Coordinator, will obtain a protocol or Standing Order from a licensed medical prescriber for the use of Naloxone or other Opiate Antagonist by school district staff in all school facilities and activities and will update or renew the protocol or Standing Order annually or as otherwise required. A copy of the protocol or Standing Order will be maintained in the office of the Naloxone Coordinator.

3. The District Planning Team will develop district-wide guidelines and procedures and determine the form(s) of Naloxone to be used within the school district (nasal, auto injector, manual injector) and the method and manner of arranging for the financing and purchasing, storage and use of Naloxone to be approved by the school board. Once approved by the school board, these guidelines and procedures will be attached and incorporated into this policy. At a minimum, these guidelines and procedures will:

a. Ensure that when Naloxone is administered, school district employees must activate the community emergency response system (911) to ensure additional medical support due to the limited temporary effect of Naloxone and the continued need of recipients of additional medical care;

b. Require school district employees to contact a school district healthcare professional to obtain medical assistance for the recipient of the Naloxone, if possible, pending arrival of emergency personnel;

c. Direct school district employees to make immediate attempts to determine if the recipient is a minor and, if so, locate the identity of the parent or guardian of the minor and

ensure contact with that parent or guardian is made as soon as possible after administration of the Naloxone for the purpose of informing the parent or guardian of the actions that have been taken; and

d. Require school district staff to inform the building administrator or other administrator overseeing an event or activity of the administration of Naloxone, as well as the Naloxone Coordinator, after taking necessary immediate emergency steps.

4. The District Planning Team will determine the type and method of annual training, identify staff members at each school site to be trained and coordinate the implementation of the training with the assistance of the Naloxone Coordinator.

E. Site Planning Teams

1. In consultation with the District Planning Team, the administrator at each school site may establish, in the manner the superintendent or Naloxone Coordinator deems appropriate, a Site Planning Team within the school site.

2. The Site Planning Team will be responsible for the coordination and implementation of this policy, district-wide guidelines and procedures within the school site and will develop and implement any specific guidelines and procedure for the storage and use of Naloxone within the school site in a manner consistent with this policy and district wide procedures and guidelines.

F. School District Staff

School district staff members will be responsible for attending all required training pertaining to the policy, procedures and guidelines for the storage and use of Naloxone and performing any assigned responsibilities pursuant to the guidelines and procedures.

V. NALOXONE STORAGE

A. The Site Planning Team will select numerous Naloxone storage locations within the school site and outside the school site when activities are conducted off school grounds (i.e., transportation services, field trips, etc.).

[Note: School districts may decide that Naloxone will not be sent on field trips, transportation or activities that occur outside of the typical school day or off school property and may modify this statement accordingly. If Naloxone is provided during these auxiliary activities, schools should ensure that it is only provided if there is an available trained staff member

to administer it and that the medication can be safely and legally stored and transported.]

B. The selected storage locations of Naloxone will be classified as non-public “security information” as the school board has determined that the disclosure of this data to the general public would be likely to substantially jeopardize the security of the medication that could be subject to theft, tampering, and improper use. Therefore, the identity of the storage locations will be shared only with those school district staff members whom the District Planning Team or Site Team have determined need access to this information to aid public health and safety as determined in the procedures and guidelines.

C. Stock Naloxone will be clearly labeled, monitored for expiration dates, and stored in a secured location that is accessible by trained staff as set forth in paragraph V.B.

VI. Privacy Protections

The school district will maintain the privacy of students and staff related to the administration of Naloxone as required by law.

**Legal References: Minn. Stat. § 13.32 (Educational Data)
Minn. Stat. § 13.43 (Personnel Data)
Minn. Stat. § 13.37 (General Nonpublic Data)
Minn. Stat. § 121A.21 (School Health Services)
Minn. Stat. § 121A.22 (Administration of Drugs and Medicine)
Minn. Stat. § 121A.224 (Opiate Antagonists)
Minn. Stat. § 144.344 (Emergency Treatment)
Minn. Stat. § 148.235 (Prescribing Drugs and Therapeutic Devices)
Minn. Stat. § 151.37 (Legend Drugs; Who May Prescribe, Possess)
Minn. Stat. § 152.01 (Definitions)
Minn. Stat. § 152.02 (Schedules of Controlled Substances)
Minn. Stat. § 604A.01 (Good Samaritan Law)
Minn. Stat. § 604A.015 (School Bus Driver Immunity from Liability)
Minn. Stat. § 604A.04 (Good Samaritan Overdose Prevention)
Minn. Stat. § 604A.05 (Good Samaritan Overdose Medical Assistance)
Minn. R. Pt. 6800.4220 (Schedule II Controlled Substances)
20 U.S.C. § 1232g (Family Educational and Privacy Rights)**

**Cross Reference: MSBA/MASA Model Policy 516 (Student Medication)
Minnesota Department of Health Toolkit on the Administration of Naloxone**

[i] Naloxone is the medication that reverses an opioid overdose. Narcan® is the brand name for the intranasal applicator (nasal spray) form of naloxone. Naloxone usually refers to an intramuscular (IN+M) naloxone form that comes in a vial and is administered with a syringe, normally dispensed as an “IM kit.”

Date Adopted: 01/12/98	File Number: Detroit Lakes Policy - 517
Date Revised: 01/11/99	Date Reviewed: 11/24/25

517 - STUDENT RECRUITING

I. PURPOSE

The purpose of this policy is to prevent school district employees from exerting undue influence for purposes of securing or retaining the attendance of a student in a school.

II. GENERAL STATEMENT OF POLICY

- A. It is the policy of the school district to encourage employees to make available to all interested people information regarding the school district, its schools, programs, policies, and procedures. The purpose of such activity is to assist in the process of fully informed decision making regarding school enrollment and to enhance the visibility and image of the school district.
- B. At the same time, the school district recognizes that the scope of such activity is limited by statutory authority and bylaws of the Minnesota State High School League. Accordingly, it shall be a violation of this policy for employees to exert undue influence for purposes of securing or retaining the attendance of a student in a school or to compete with another school district for the enrollment of students.
- C. Employees are further prohibited from encouraging others to engage in such conduct on behalf of the school district.

III. DEFINITION

- A. The terms “undue influence” or “competing for enrollment” shall include initiating any oral or written contact with a student from another school district who participates in a school-sponsored sport or activity which solicits the student’s transfer to participate in a sport or activity.
- B. The terms shall also include the awarding of tuition, allowance for board and/or room, allowance for transportation, priority in assignments of jobs, cash or gifts in

any form, or any other privilege or consideration if not similarly available to all students.

IV. PROCEDURES

- A. The school board shall adopt, by resolution, specific standards for acceptance and rejection of applications for open enrollment. Standards may include the capacity of a program, class, school building, or the statutory limits to nonresident enrollment in a particular grade level. Standards may not include previous academic achievement, athletic or other extracurricular ability, disabling conditions, proficiency in the English language, previous disciplinary proceedings, or the student's district of residence.

- B. Employees who violate the provisions of the policy shall be subject to disciplinary action as appropriate. Any such disciplinary action shall be made pursuant to and in accordance with applicable statutory authority, collective bargaining agreements, school district policies, and the bylaws of the Minnesota High School League, as applicable.

Legal References: Minn. Stat. § 120.062 (Enrollment Options Program)
Minn. State High School League Bylaws

Cross References: MSBA/MASA Model Policy 509 (Enrollment of Nonresident Students)
MSBA Service Manual Chapter 6, District Education Program (A-6: Enrollment Options Program)

School Board Meeting Agenda Memorandum



Kylie Johnson, HR Director
Detroit Lakes Public Schools
kyliejohnson@detlakes.k12.mn.us

DATE: November 24, 2025
TO: Board of Education
FROM: District Bargaining Committee - Board Members: Mickey Okeson
Administrators: Mark Jenson (Supt), Jason Kuehn (Finance Director), Kylie Johnson (HR Director)
SUBJECT: **2025-27 Detroit Lakes Special Education Administrators Association (DLSEAA) Settlement**

The district bargaining committee for contract negotiations is recommending the approval of the DLSEAA Master Agreement for 2025-2027. DLSEAA ratified the tentative agreement on October 22, 2025.

Financial Improvements:

- Salary Schedule:
 - 2025-26: \$3,500 annual salary increase
 - 2026-27: \$3,500 annual salary increase

- Increase to the district's annual contribution to HCSP: 2025-26: \$4,800
- Increase to the district's annual contribution to HCSP: 2025-26: \$5,100

Total 2-year Package Increase: 5.5%, \$20,272.

The district bargaining committee recommends approval of this agreement



November 21, 2025

To the Board of
Independent School District No. 22
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, 2025, and have issued our report thereon November 21, 2025. 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*

As communicated in our letter dated July 10, 2025, 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. 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 system of internal control over financial reporting. Accordingly, as part of our audit, we considered the system of internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

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 findings regarding significant control deficiencies over financial reporting and material weaknesses, and other matters noted during our audit in a separate letter to you dated November 21, 2025.

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.

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 discussed in Notes 1 and 10 to the financial statements, the District has changed accounting policies related to accounting for compensated absences to adopt the provisions of Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. Accordingly, the accounting change has been retrospectively applied to the financial statements beginning July 1, 2024. 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.

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.

Management's estimate of the compensated absences liability is based on the guidance contained in Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. This is a significant estimate due to the expanded definition of what is considered a compensated absence and the types of leave offered by the District and the historical data utilized as assumptions within the calculation.

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 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. There were no uncorrected misstatements identified as a result of our audit procedures.

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. As described in Notes 1 and 10 to the financial statements, due to the adoption of GASB Statement No. 101, *Compensated Absences*, the District restated opening balances as of July 1, 2024. The purpose of the paragraph is to draw attention to the disclosures for the adoption of the standards update. We have included an emphasis of matter in our report regarding this restatement. We did not modify our opinion related to this matter.

Representations Requested from Management

We have requested certain written representations from management which are included in the management representation letter dated November 21, 2025.

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 operating 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.

A handwritten signature in cursive script that reads "Eide Sallie LLP".

Fargo, North Dakota

Financial Statements
June 30, 2025

Independent School District No. 22
Detroit Lakes Public Schools

School Board and Administration Listing I

Independent Auditor’s Report II

Management's Discussion and Analysis VI

Basic Financial Statements

Government-Wide Financial Statements

Statement of Net Position 1

Statement of Activities 2

Fund Financial Statements

Balance Sheet 3

Reconciliation of the Balance Sheet to the Statement of Net Position 4

Statement of Revenues, Expenditures, and Changes in Fund Balances 5

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the
Statement of Activities 6

Statement of Revenues, Expenditures and Changes in Fund Balances – Budget to Actual – General Fund 7

Fiduciary Fund

Statement of Fiduciary Net Position 8

Statement of Changes in Fiduciary Net Position 9

Notes to Financial Statements 10

Required Supplementary Information

Schedule of Changes in the District’s Total OPEB Liability and Related Ratios 46

Notes to the Schedule of Changes in the District’s Total OPEB Liability and Related Ratios 47

Schedule of Employer’s Share of Net Pension Liability 49

Schedule of Employer’s Contributions 50

Notes to the Schedule of Employer’s Share of Net Pension Liability and Schedule of Employer’s
Contributions 51

Combining and Individual Fund Schedules

General Fund

Schedule of Changes in UFARS Fund Balances 59

Nonmajor Governmental Funds

Combining Balance Sheet 60

Combining Schedule of Revenues, Expenditures and Changes in Fund Balance 61

Other Supplementary Information

Uniform Financial Accounting and Reporting Standards Compliance Table 62

Additional Reports

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..... 64

Independent Auditor’s Report on *Minnesota Legal Compliance* 66

Schedule of Findings and Responses 67

Independent School District No. 22
Detroit Lakes Public Schools
School Board and Administration
June 30, 2025

Name	Position	Term Expires
School Board		
John Steffl	Chairperson	2028
Mary Rotter	Vice Chairperson	2026
Julie Smith-Yliniemi	Clerk	2028
Michelle Okeson	Treasurer	2026
Michael Walther	Director	2028
Sanford Nelson	Director	2026

Administration

Mark Jenson	Superintendent
Jason Kuehn	Director of Finance and Operations



Independent Auditor's Report

The School Board of
Independent School District No. 22
Detroit Lakes Public Schools
Detroit Lakes, Minnesota

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 22, Detroit Lakes Public Schools ("the District"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 22, Detroit Lakes Public Schools, as of June 30, 2025, and the respective changes in financial position, and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Adoption of New Accounting Standard

As discussed in Notes 1 and 10 to the financial statements, the District has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*, for the year ended June 30, 2025. Accordingly, a restatement has been made to the governmental activities net position as of July 1, 2024 to restate beginning net position. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis; schedule of changes in the District's total OPEB liability and related ratios; schedule of employer's share of net pension liability; and schedule of employer's contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The schedule of changes in UFARS fund balances - general fund; combining balance sheet - nonmajor governmental funds; combining schedule of revenues, expenditures and changes in fund balance - nonmajor governmental funds; uniform financial accounting and reporting standards compliance table are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the schedule of changes in UFARS fund balances - general fund; combining balance sheet - nonmajor governmental funds; combining schedule of revenues, expenditures and changes in fund balance - nonmajor governmental funds; and uniform financial accounting and reporting standards compliance table are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the school board and administration listing but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 21, 2025, on our consideration of the District’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District’s internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with the Legal Compliance Audit Guide prepared by the Office of the State Auditor pursuant to Minn. Stat. §6.65, we have also issued a report dated November 21, 2025, on our consideration of the District’s compliance with aspects of the provisions of the Minnesota Legal Compliance Audit Guide for School Districts. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing, and not directed primarily toward obtaining knowledge of noncompliance. That report is an integral part of procedures performed in accordance with Office of the State Auditor’s Minnesota Legal Compliance Audit Guide for School Districts in considering the District’s compliance with certain regulatory requirements pursuant to Minn. Stat. §6.65.



Fargo, North Dakota
November 21, 2025

This section of Detroit Lakes Public Schools – Independent School District No. 22's annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2025. Please read it in conjunction with the District's financial statements, which immediately follow this section.

Financial Highlights

Key financial highlights for the 2024-2025 fiscal year include the following:

- *General Fund 01* – The overall revenues were \$44,407,382 while the overall expenditures were \$44,806,009. These, along with net other financing sources of \$138,340, decreased the fund balance by \$260,287.
- *Food Service Fund 02* – The overall revenues were \$2,470,121 while the overall expenditures were \$2,308,456. These, increased the fund balance by \$162,129.
- *Community Service Fund 04* – The overall revenues were \$1,341,451 while the overall expenditures were \$1,345,789. These decreased the fund balance by \$4,338.
- *Debt Service Fund 07* – The overall revenues were \$4,759,387 while the overall expenditures were \$4,706,458. These increased the fund balance by \$52,929.

Overview of the Financial Statements

Government-Wide Statements

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the District's net position and how they have changed. Net position - the difference between the District's assets and deferred outflows of resources, and liabilities and deferred inflows of resources - are one way to measure the District's financial health or position.

- Over time, increases or decreases in the District's net position is an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the District you need to consider additional non-financial factors such as changes in the District's property tax base and the condition of school buildings and other facilities.

In the government-wide financial statement the District's activities are shown in one category:

- *Governmental Activities* – All of the District's basic services are included here, such as regular and special education, transportation, administration, food service, and community education. Property taxes and state aids finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's funds—focusing on its most significant or “major” funds—not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by State law and by bond covenants.
- The District establishes other funds to control and manage money for particular purposes (e.g., repaying its long-term debts) or to show that it is properly using revenues (e.g., federal grants).

The District has two kinds of funds:

- *Governmental Funds* – All of the District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information following the governmental funds statements that explains the relationship (or differences) between them.
- *Fiduciary Funds* – The District is the trustee, or fiduciary, for assets that belong to others. The District is responsible for ensuring that the assets reported in these funds are used only by those to whom the assets belong.

Financial Analysis of the District as a Whole

Net Position

The District's combined net position was \$13,452,721 on June 30, 2025.

Statement of Net Position
 June 30, 2025 and 2024

	2025	2024*
Assets		
Current assets	\$ 27,082,563	\$ 27,089,681
Capital assets	77,564,132	79,382,260
Total assets	104,646,695	106,471,941
Deferred Outflows of Resources	6,166,600	7,103,512
Liabilities		
Other liabilities	1,970,205	2,371,935
Long-term liabilities	77,305,205	84,089,206
Total liabilities	79,275,410	86,461,141
Deferred Inflows of Resources	18,085,164	12,376,915
Net Position		
Net investment in capital assets	28,080,399	26,292,405
Restricted for specific purposes	5,300,225	4,890,512
Unrestricted	(19,927,903)	(16,445,520)
Total net position	\$ 13,452,721	\$ 14,737,397

* Effective July 1, 2024, the District adopted provisions of GASB Statement No. 101, *Compensated Absences*. As a result of this change in accounting principle, it was not appropriate for the District to restate prior-period information for earlier periods than those presented in the basic financial statements. Therefore, information for the year ended June 30, 2024 was not restated. See Note 10 to the financial statements for further information on the change in accounting principle.

Changes in Net Position – The District's total revenues were approximately \$53.0 million for the year ended June 30, 2025. Property taxes and state formula aid accounted for 91.7% of total revenue for the year. Another 4.9% came from program revenues.

Independent School District No. 22
 Detroit Lakes Public Schools
 Management's Discussion and Analysis
 Year Ended June 30, 2025

The total cost of all programs and services was approximately \$50.0 million. The District's expenses are predominantly related to educating and caring for students. The purely administrative activities of the District accounted for just 4.8% of total costs.

The total revenues exceeded expenses, increasing the net position by approximately \$3.0 million for fiscal year 2025.

Statement of Activities
 Years Ended June 30, 2025 and 2024

	2025	2024*
Revenues		
Program revenues		
Charges for service	\$ 1,884,249	\$ 2,024,374
Operating grants and contributions	699,437	826,761
General		
Property taxes	9,335,305	9,036,518
Aids and payments from state and other	39,256,375	39,900,899
Miscellaneous revenues	1,817,261	1,191,027
Total revenues	52,992,627	52,979,579
Expenses		
Administration	2,422,144	2,328,672
District support services	1,497,662	1,504,016
Regular instruction	16,902,289	14,657,167
Vocational instruction	1,268,956	1,180,607
Special education instruction	8,574,687	8,177,309
Community education and services	1,328,542	1,384,272
Instructional support services	2,152,747	2,707,825
Pupil support services	7,693,303	7,415,732
Sites and buildings	6,407,648	5,802,261
Fiscal and other fixed-cost programs	1,779,722	1,893,605
Total expenses	50,027,700	47,051,466
Change in Net Position	2,964,927	5,928,113
Net Position - Beginning, as previously reported	14,737,397	8,809,284
Adjustments (Note 10)	(4,249,603)	-
Net Position - Beginning, as restated	10,487,794	8,809,284
Net Position - Ending	\$ 13,452,721	\$ 14,737,397

* Effective July 1, 2024, the District adopted provisions of GASB Statement No. 101, *Compensated Absences*. As a result of this change in accounting principle, it was not appropriate for the District to restate prior-period information for earlier periods than those presented in the basic financial statements. Therefore, information for the year ended June 30, 2024 was not restated. See Note 10 to the financial statements for further information on the change in accounting principle.

Independent School District No. 22
 Detroit Lakes Public Schools
 Management's Discussion and Analysis
 Year Ended June 30, 2025

General Fund

The General Fund includes the primary operations of the District in providing educational services to students from kindergarten through grade 12, including pupil transportation activities, buildings and grounds, and capital outlay projects.

The following schedule presents a summary of General Fund Revenues.

	Year Ended June 30,		Amount of Increase (Decrease)	Percent Increase (Decrease)
	2025	2024		
Local Property Taxes	\$ 4,585,694	\$ 4,246,712	\$ 338,982	8.0%
Other Local Sources	2,808,131	2,197,686	610,445	27.8%
State Sources	34,987,699	34,417,226	570,473	1.7%
Federal Sources	1,926,088	3,404,540	(1,478,452)	-43.4%
Miscellaneous	99,770	66,430	33,340	50.2%
Total general fund revenues	\$ 44,407,382	\$ 44,332,594	\$ 74,788	0.2%

Total General Fund revenue increased by \$74,788 or 0.2% from the previous year. Basic general education revenue is determined by a state per student funding formula and consists of an equalized mix of property tax and state aid revenue. The mix of property tax and state aid can change significantly from year to year without any net change on revenue. Federal sources decreased from previous years as a result of spending and reimbursement of COVID-19 pandemic relief funding in the prior year. Other local sources increased due to an insurance settlement agreement.

The following schedule presents a summary of General Fund expenditures.

	Year Ended June 30,		Amount of Increase (Decrease)	Percent Increase (Decrease)
	2025	2024		
Salaries and Benefits	\$ 33,826,189	\$ 32,179,125	\$ 1,647,064	5.1%
Purchased Services	7,195,738	6,611,285	584,453	8.8%
Supplies and Materials	1,795,018	1,943,230	(148,212)	-7.6%
Capital Expenditures	1,240,646	1,601,178	(360,532)	-22.5%
Other Expenditures	748,418	1,028,631	(280,213)	-27.2%
Total general fund expenditures	\$ 44,806,009	\$ 43,363,449	\$ 1,442,560	3.3%

Total General Fund expenditures increased by \$1,442,560 or 3.3% from the previous year. The majority of the increase related to salaries and benefits for negotiated wage and benefit increases. The District saw an increase in purchased services due to increased transportation and maintenance costs in 2025. The District also had a decrease in capital expenditures as the District had less building and technology infrastructure upgrades in 2025.

General Fund Budgetary Highlights

The District's general fund results when compared to the final budget are:

- Actual revenues were \$171,627 less than budget, primarily due to lower federal aid than expected.
- Actual expenditures were \$243,713 less than budget, primarily due to unfilled positions that were budgeted for.

Other Non-Major Funds

The Food Service Fund incurred a current year surplus of \$162,129. The Community Service Fund incurred a current year deficit of \$4,338. From the standpoint of maintaining current operating expenditures within the range of annual revenue, the Community Service Fund and Food Service Fund continue to operate on a sound financial basis.

Capital Assets

By the end of fiscal year 2025, the District had invested approximately \$109.2 million in a broad range of capital assets, including school buildings, athletic facilities, computer and audio-visual equipment, and school vehicles. Total depreciation/amortization expense for the year was \$3,105,089. Note 4 presents the detail of the District's capital assets.

Capital Assets Governmental Activities
 June 30, 2025 and 2024

	2025	2024
Land	\$ 720,909	\$ 720,909
Construction in Progress	234,663	406,983
Buildings and Improvements	95,184,724	94,365,978
Land Improvements	4,810,406	4,701,697
Equipment	6,052,758	5,647,627
Right-to-Use Leased Assets	2,185,169	2,159,492
Accumulated Depreciation/Amortization	(31,624,497)	(28,620,426)
Total capital assets	\$ 77,564,132	\$ 79,382,260

Long-Term Liabilities

At year end the District had \$54,117,737 of long term debt, excluding pension and OPEB liabilities. This consisted of bonded indebtedness of \$45,875,000, unamortized bond premiums of \$2,229,997, direct borrowing payable of \$274,755, leases payable of \$1,103,981, and compensated absences of \$4,634,004. Note 6 presents the detail of the District's long-term debt. Note 5 presents the details of the District's leases. The District has \$1,526,430 in liabilities for other postemployment benefits. See Note 7 for further information on OPEB obligations. The District has \$21,661,038 in net pension liability at June 30, 2025. See Note 8 for further information on pensions.

Factors Bearing on the District's Future

With the exception of voter-approved excess operating referendum, the District is dependent on the State of Minnesota for its revenue authority. The state did allocate additional resources to school districts at a much greater level in the next two years than has been seen for quite some time. However, with the continuing uncertainty of funding sustainability, the District will continue to monitor its spending to remain fiscally responsible.

Contacting the District's Financial Management

This financial report is designed to provide the District's citizens, taxpayers, customers and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have any questions about this report or would like additional information, contact the Business Office, Independent School District No. 22, Detroit Lakes, Minnesota.

Independent School District No. 22
 Detroit Lakes Public Schools
 Statement of Net Position
 June 30, 2025

Assets	
Cash and investments	\$ 18,075,860
Receivables	
Current property taxes	4,644,535
Delinquent property taxes	52,196
Accounts	110,429
Due from other governmental units	4,093,367
Prepaid items	16,283
Inventories	89,893
	<u>27,082,563</u>
Capital assets	
Capital assets not being depreciated	
Land	720,909
Construction in progress	234,663
Capital assets, net of accumulated depreciation/amortization	
Buildings and improvements	70,653,909
Land improvements	2,622,699
Equipment	2,296,311
Right-to-use leased assets	1,035,641
	<u>77,564,132</u>
Total capital assets	<u>77,564,132</u>
Total assets	<u>104,646,695</u>
Deferred Outflows of Resources	
Other postemployment benefits	338,401
Pension plans	5,828,199
	<u>6,166,600</u>
Total deferred inflows of resources	<u>6,166,600</u>
Liabilities	
Accounts payable	516,931
Due to other governmental units	84,599
Salaries payable	675,329
Accrued interest payable	693,346
Long-term liabilities	
Due within one year - other than pensions and OPEB	8,371,639
Due in more than one year - other than pensions and OPEB	45,746,098
Due in more than one year - other postemployment benefits	1,526,430
Due in more than one year - net pension liability	21,661,038
	<u>79,275,410</u>
Total liabilities	<u>79,275,410</u>
Deferred Inflows of Resources	
Property taxes levied for subsequent year	9,602,231
Other postemployment benefits	389,141
Pension plans	8,093,792
	<u>18,085,164</u>
Total deferred inflows of resources	<u>18,085,164</u>
Net Position	
Net investment in capital assets	28,080,399
Restricted for specific purposes	5,300,225
Unrestricted	(19,927,903)
	<u>(19,927,903)</u>
Total net position	<u>\$ 13,452,721</u>

Independent School District No. 22
 Detroit Lakes Public Schools
 Statement of Activities
 Year Ended June 30, 2025

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities					
Administration	\$ 2,422,144	\$ -	\$ -	\$ -	\$ (2,422,144)
District support services	1,497,662	4,131	-	-	(1,493,531)
Regular instruction	16,902,289	832,783	-	-	(16,069,506)
Vocational instruction	1,268,956	42,202	-	-	(1,226,754)
Special education instruction	8,574,687	176,448	-	-	(8,398,239)
Community education and services	1,328,542	494,116	604,698	-	(229,728)
Instructional support services	2,152,747	-	-	-	(2,152,747)
Pupil support services	7,693,303	334,569	11,656	-	(7,347,078)
Sites and buildings	6,407,648	-	83,083	-	(6,324,565)
Fiscal and other fixed-cost programs	1,779,722	-	-	-	(1,779,722)
Total governmental activities	\$ 50,027,700	\$ 1,884,249	\$ 699,437	\$ -	(47,444,014)
General Revenues					
Property taxes, levied for general purposes					4,587,871
Property taxes, levied for community education and services					242,005
Property taxes, levied for debt service					4,505,429
Aids and payments from state sources					36,074,462
Aids and payments from federal sources					3,095,840
County apportionment					86,073
Unrestricted investment earnings					831,980
Proceeds on disposal of property and equipment					12,109
Miscellaneous revenues					973,172
Total general revenues					50,408,941
Change in Net Position					2,964,927
Net Position - Beginning, as previously reported					14,737,397
Adjustments (Note 10)					(4,249,603)
Net Position - Beginning, as restated					10,487,794
Net Position - Ending					\$ 13,452,721

Independent School District No. 22
 Detroit Lakes Public Schools
 Governmental Funds
 Balance Sheet
 June 30, 2025

	General	Debt Service	Other Governmental Funds	Totals
Assets				
Cash and investments	\$ 12,779,283	\$ 3,350,373	\$ 1,946,204	\$ 18,075,860
Receivables				
Current property taxes	2,271,762	2,263,257	109,516	4,644,535
Delinquent property taxes	25,358	25,528	1,310	52,196
Accounts	102,559	-	7,870	110,429
Due from other governmental units	3,918,616	25,396	149,355	4,093,367
Prepaid items	16,283	-	-	16,283
Inventories	19,857	-	70,036	89,893
	<u>19,133,718</u>	<u>5,664,554</u>	<u>2,284,291</u>	<u>27,082,563</u>
Total assets	\$ 19,133,718	\$ 5,664,554	\$ 2,284,291	\$ 27,082,563
Liabilities				
Accounts payable	\$ 452,220	\$ -	\$ 64,711	\$ 516,931
Due to other governmental units	84,599	-	-	84,599
Salaries payable	636,884	-	38,445	675,329
	<u>1,173,703</u>	<u>-</u>	<u>103,156</u>	<u>1,276,859</u>
Total liabilities	1,173,703	-	103,156	1,276,859
Deferred Inflows of Resources				
Unavailable revenue-property taxes	25,358	25,528	1,310	52,196
Property taxes levied for subsequent year	4,604,436	4,742,601	255,194	9,602,231
	<u>4,629,794</u>	<u>4,768,129</u>	<u>256,504</u>	<u>9,654,427</u>
Total deferred inflows of resources	4,629,794	4,768,129	256,504	9,654,427
Fund Balance				
Nonspendable	36,140	-	70,036	106,176
Restricted	3,215,713	896,425	1,854,595	5,966,733
Committed	2,169,414	-	-	2,169,414
Assigned	1,552,640	-	-	1,552,640
Unassigned	6,356,314	-	-	6,356,314
	<u>13,330,221</u>	<u>896,425</u>	<u>1,924,631</u>	<u>16,151,277</u>
Total fund balance	13,330,221	896,425	1,924,631	16,151,277
Total liabilities, deferred inflows of resources, and fund balance	\$ 19,133,718	\$ 5,664,554	\$ 2,284,291	\$ 27,082,563

Independent School District No. 22
Detroit Lakes Public Schools
Reconciliation of the Balance Sheet to the Statement of Net Position
June 30, 2025

Total Fund Balances - Governmental Funds	\$ 16,151,277
Amounts Reported for Governmental Activities in The Statement of Net Position is Different Because:	
Capital assets used in governmental activities are not financial resources, and, therefore, are not reported as assets in the governmental funds.	77,564,132
Accrued interest payable for long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.	(693,346)
Delinquent property taxes are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.	52,196
Deferred outflows and inflows of resources related to pension and OPEB plans are applicable to future periods and, therefore, are not reported in the funds.	(2,316,333)
Long-term liabilities, including bonds payable, leases, direct borrowing payable, bond premiums, compensated absences, other post-employment benefits, and pension liabilities are not due and payable in the current period and, therefore are not reported in the funds.	<u>(77,305,205)</u>
Total Net Position - Governmental Activities	<u>\$ 13,452,721</u>

Independent School District No. 22
 Detroit Lakes Public Schools
 Statement of Revenues, Expenditures, and Changes in Fund Balances
 Year Ended June 30, 2025

	General	Debt Service	Other Governmental Funds	Totals
Revenues				
Local property tax levies	\$ 4,585,694	\$ 4,505,429	\$ 242,005	\$ 9,333,128
Other local and county sources	1,976,151	-	794,003	2,770,154
Investment earnings	831,980	-	-	831,980
State sources	34,987,699	253,958	1,500,095	36,741,752
Federal sources	1,926,088	-	1,201,607	3,127,695
Sales and other conversion of assets	99,770	-	73,862	173,632
Total revenues	44,407,382	4,759,387	3,811,572	52,978,341
Expenditures				
Current				
Administration	2,294,311	-	-	2,294,311
District support services	1,612,194	-	-	1,612,194
Regular instruction	17,497,187	-	-	17,497,187
Vocational instruction	1,250,395	-	-	1,250,395
Special education instruction	8,578,125	-	-	8,578,125
Community education and service	-	-	1,310,349	1,310,349
Instructional support services	1,857,696	-	-	1,857,696
Pupil support services	5,269,133	-	2,271,520	7,540,653
Sites and buildings	4,293,276	-	-	4,293,276
Fiscal and other fixed cost programs	219,492	6,677	-	226,169
Debt service				
Principal	643,145	2,900,000	-	3,543,145
Interest	50,409	1,799,781	-	1,850,190
Capital outlay	1,240,646	-	72,376	1,313,022
Total expenditures	44,806,009	4,706,458	3,654,245	53,166,712
Excess (Deficiency) of Revenues Over (Under) Expenditures	(398,627)	52,929	157,327	(188,371)
Other Financing Sources				
Sale of property	11,645	-	464	12,109
Leases (as lessee)	126,695	-	-	126,695
Total other financing sources	138,340	-	464	138,804
Net Change in Fund Balance	(260,287)	52,929	157,791	(49,567)
Fund Balance, Beginning of Year	13,590,508	843,496	1,766,840	16,200,844
Fund Balance, End of Year	\$ 13,330,221	\$ 896,425	\$ 1,924,631	\$ 16,151,277

Independent School District No. 22
 Detroit Lakes Public Schools
 Reconciliation of the Statement of Revenues, Expenditures,
 and Changes in Fund Balances to the Statement of Activities
 Year Ended June 30, 2025

Net Change in Fund Balances - Total Governmental Funds \$ (49,567)

Amounts Reported for Governmental Activities in the Statement of Activities Are Different Because:

Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities the cost of capital assets is allocated over their estimated useful lives as depreciation/amortization expense.

Capital outlay	1,286,961
Depreciation/amortization expense	(3,105,089)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	2,177
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In the statement of activities, compensated absences are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used.	(259,989)
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In the statement of activities, OPEB liabilities are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used.	58,706
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In the statement of activities, the cost of pension benefits earned net of employee contributions is reported as pension expense. In the governmental funds, however, the contributions are reported as an expense.	1,369,043
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The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.	3,662,685
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Change in Net Position of Governmental Activities	\$ 2,964,927
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Independent School District No. 22

Detroit Lakes Public Schools

Statement of Revenues, Expenditures and Changes in Fund Balances – Budget to Actual – General Fund
Year Ended June 30, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues				
Local property tax levies	\$ 4,699,121	\$ 4,699,121	\$ 4,585,694	\$ (113,427)
Other local and county sources	1,150,194	1,762,694	1,976,151	213,457
Investment earnings	550,000	700,000	831,980	131,980
State sources	35,036,138	35,065,987	34,987,699	(78,288)
Federal sources	2,410,000	2,301,207	1,926,088	(375,119)
Sales and other conversion of assets	40,000	50,000	99,770	49,770
	<u>43,885,453</u>	<u>44,579,009</u>	<u>44,407,382</u>	<u>(171,627)</u>
Total revenues				
Expenditures				
Current				
Administration	2,345,642	2,367,947	2,294,311	73,636
District support services	1,871,110	1,679,525	1,612,194	67,331
Regular instruction	18,241,137	18,456,009	17,497,187	958,822
Vocational instruction	1,265,844	1,363,194	1,250,395	112,799
Special education instruction	8,128,171	8,670,662	8,578,125	92,537
Instructional support services	1,903,918	1,799,530	1,857,696	(58,166)
Pupil support services	4,723,675	5,301,290	5,269,133	32,157
Sites and buildings	4,161,300	4,215,050	4,293,276	(78,226)
Fiscal and other fixed cost programs	235,000	235,000	219,492	15,508
Debt Service				
Principal	275,000	275,000	643,145	(368,145)
Interest	-	-	50,409	(50,409)
Capital outlay	667,000	686,515	1,240,646	(554,131)
	<u>43,817,797</u>	<u>45,049,722</u>	<u>44,806,009</u>	<u>243,713</u>
Total expenditures				
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	67,656	(470,713)	(398,627)	72,086
Other Financing Sources				
Sale of property	-	20,000	11,645	(8,355)
Leases (as lessee)	-	-	126,695	126,695
	<u>-</u>	<u>20,000</u>	<u>138,340</u>	<u>118,340</u>
Total other financing sources				
Net Change in Fund Balance	<u>\$ 67,656</u>	<u>\$ (450,713)</u>	(260,287)	<u>\$ 190,426</u>
Fund Balance, Beginning of Year			<u>13,590,508</u>	
Fund Balance, End of Year			<u>\$ 13,330,221</u>	

Independent School District No. 22
Detroit Lakes Public Schools
Statement of Fiduciary Net Position
June 30, 2025

	<u>Custodial Funds</u>
Assets	
Cash and cash equivalents	<u>\$ 14,493</u>
Liabilities	
Accounts payable	<u>\$ 164</u>
Net Position	
Unrestricted	<u>14,329</u>
Total liabilities and net position	<u>\$ 14,493</u>

Independent School District No. 22
Detroit Lakes Public Schools
Statement of Changes in Fiduciary Net Position
Year Ended June 30, 2025

	Custodial Funds
Additions	<u>\$ 14,590</u>
Deductions	<u>14,231</u>
Net Change in Net Position	359
Net Position, Beginning of Year	<u>13,970</u>
Net Position, End of Year	<u><u>\$ 14,329</u></u>

Note 1 - Summary of Significant Accounting Policies

A. Organization

Independent School District No. 22, Detroit Lakes Public Schools, Detroit Lakes, Minnesota (“the District”) was formed and operates pursuant to applicable Minnesota laws and statutes. The District is governed by a School Board elected by voters of the District. The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

B. Reporting Entity

The accompanying financial statements include all funds, departments, agencies, boards, commissions, and other organizations that comprise the District, along with any component units.

Component units are legally separate entities for which the District (primary government) is financially accountable, or for which the exclusion of the component unit would render the financial statements of the primary government misleading. The criteria used to determine if the primary government is financially accountable for a component unit include whether or not the primary government appoints the voting majority of the potential component unit’s governing body, is able to impose its will on the potential component unit, is in a relationship of financial burden or benefit with the potential component unit, or is fiscally depended upon by the potential component unit.

Based on these criteria, there are no organizations considered to be component units of the District.

C. Government-Wide Financial Statement Presentation

The government-wide financial statements (Statement of Net Position and Statement of Activities) display information about the reporting government as a whole. These statements include all the financial activities of the District, except for the fiduciary funds. The fiduciary fund is reported in the Statement of Fiduciary Net Position at the fund financial statement level. Generally, the effect of interfund activity has been removed from the government-wide financial statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other internally directed revenues are reported as general revenues.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are generally recognized as revenues in the fiscal year for which they are levied, except for amounts advance recognized in accordance with a statutory “tax shift” described later in these notes. Grants and similar items are recognized when all eligibility requirements imposed by the provider have been met.

The District applies restricted resources first when an expense is incurred for which both restricted and unrestricted resources are available. For capital assets that can be specifically identified with, or allocated to functional areas, depreciation expense is included as a direct expense in the functional areas that utilize the related capital assets. Interest on long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

D. Fund Financial Statement Presentation

Major individual governmental funds are reported as separate columns in the fund financial statements. Aggregated information for the remaining nonmajor governmental funds is reported in a single column in the fund financial statements.

The fiduciary fund is presented in the fiduciary fund financial statement. The District has one type of fiduciary fund, the custodial fund. Since, by definition, fiduciary fund assets are being held for the benefit of a third party and cannot be used for activities or obligations of the District, this fund is excluded from the government-wide statements.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this basis of accounting transactions are recorded in the following manner:

Revenue Recognition – Revenue is recognized when it becomes measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the District generally considers revenues to be available if they are collected within 60 days after year-end. Grants and similar items are recognized when all eligibility requirements imposed by the provider have been met. State revenue is recognized in the year to which it applies according to Minnesota Statutes. Federal revenue is recorded in the year in which the related expenditure is made. Proceeds of long-term debt and acquisitions under capital leases are reported as other financing sources.

Recording of Expenditures – Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service principal and interest expenditures on general long-term debt, including lease liabilities, as well as expenditures related to compensated absences, severance, postemployment benefits, and pensions, are recognized later based on specific accounting rules applicable to each, generally when payment is due. General capital asset acquisitions, including entering into contracts giving the District the right to use leased assets, are reported as expenditures in the governmental funds. Issuance of long-term debt and financing through leases are reported as other financing sources.

The fiduciary fund financial statement is reported using the economic resources measurement focus and the accrual basis of accounting as described earlier in these notes.

Description of Funds

The existence of the various district funds has been established by the Minnesota Department of Education. Each fund is accounted for as an independent entity. Descriptions of the funds included in this report are as follows:

Major Governmental Funds

General Fund – The general fund is used to account for all financial resources except those required to be accounted for in another fund. It includes the general operations and pupil transportation activities of the District, as well as the capital related activities such as maintenance of facilities, equipment purchases, and health and safety projects. The District’s Student Activity Funds are under board control and are reported in the general fund.

Debt Service Fund – The debt service fund is used to account for the accumulation of resources for, and payment of, general obligation bond principal, interest, and related costs.

Nonmajor Governmental Funds

Food Service Fund – The food service fund is used to account for food service revenues and expenditures.

Community Service Fund – The community service fund is used to account for services provided to residents in the areas of recreation, civic activities, nonpublic pupils, adult or early childhood programs, extended day programs, or other similar services.

Fiduciary Fund

Custodial Fund – The custodial fund is a fiduciary fund used to administer resources received and held by the District as trustee for others. The custodial fund is used for District events in which the District has no administrative involvement.

E. Other Significant Accounting Policies

Budgeting

An operating budget is adopted by July 1 of each fiscal year for all governmental funds on the same modified accrual basis used to reflect actual revenues and expenditures. The superintendent is authorized to transfer budget amounts within line items; however, supplemental appropriations that amend total appropriations of any fund require a board resolution. Reported budgeted amounts are as originally adopted or as amended by board resolution. Unencumbered appropriations lapse at year-end.

Cash and Investments

Cash balances for all district funds are pooled and invested to the extent available in various investment instruments as authorized by state statutes. Earnings from such investments are allocated to each of the funds based on the fund's average monthly cash and cash equivalents balance. Funds that incur a deficit balance in pooled cash and cash equivalents during the year are charged interest.

Deposits and investments include money market accounts, government securities, deposits, certificates of deposit and monies deposited with the Minnesota School District Liquid Asset Fund (MSDLAF), and are stated at fair value. Fair value is the price that would be received to sell the investment in an orderly transaction at year end.

The District has an approved investment policy in place to ensure compliance with state laws relating to investments, and to guarantee that investments meet certain primary criteria.

Receivables

Amounts are shown net of any allowance for uncollectibles. No allowances for uncollectibles have been recorded. The only receivables not expected to be fully collected within one year are property taxes receivable.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Inventories

Inventories are recorded using the consumption method of accounting and consist of purchased food, supplies, and surplus commodities received from the federal government. Food and supply purchases are recorded at invoice cost, computed on a first-in, first-out method. Surplus commodities are stated at standardized costs, as determined by the U.S. Department of Agriculture.

Property Taxes

The majority of district revenue is determined annually by statutory funding formulas. The total revenue allowed by these formulas is allocated between property taxes and state aids by the Legislature based on education funding priorities.

Generally, property taxes are recognized as revenue by the District in the fiscal year that begins midway through the calendar year in which the tax levy is collectible. To help balance the state budget, the Minnesota Legislature utilizes a tool referred to as the "tax shift," which periodically changes the District's recognition of property tax revenue. The tax shift advance recognizes cash collected for the subsequent year's levy as current year revenue, allowing the state to reduce the amount of aid paid to the District. The remaining portion of the taxes collectible in 2025 is recorded as deferred inflows of resources (property taxes levied for subsequent year).

Property tax levies are certified to the County Auditor in December of each year for collection from taxpayers in May and October of the following calendar year. In Minnesota, counties act as collection agents for all property taxes. The county spreads all levies over taxable property. Such taxes become a lien on property on the following January 1. The county general remits taxes to the District at periodic intervals as they are collected. A portion of the property taxes levied is paid by the State of Minnesota through various tax credits, which are included in revenue from state sources in the financial statements.

Current property taxes receivable is the uncollected portion of the taxes levied in 2024 and collectible in 2025. This levy is offset with a deferred inflow of resources for property taxes levied for a subsequent year. Delinquent taxes receivable includes the past six years' uncollected taxes. Delinquent taxes have been offset by a deferred inflow of resources for delinquent taxes not received within 60 days after year-end in the fund financial statements.

Capital Assets

Capital assets are capitalized at historical cost, or estimated historical cost for assets where actual historic cost is not available. Donated capital assets are recorded at acquisition value at the date of donation. Acquisition value is the price that would have been paid to acquire an asset with equivalent service potential on the date of the donation. The District maintains a threshold level of \$10,000 or more for capitalizing capital assets. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets are recorded in the government-wide financial statements, but are not reported in the fund financial statements. Capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public school purposes by the District, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 3 to 50 years. Land and construction in progress are not depreciated.

The District does not possess any material amounts of infrastructure capital assets. Items such as sidewalks and other land improvements are considered to be part of the cost of buildings or other improvable property.

Right to use leased assets are recognized at the lease commencement date and represent the District's right to use an underlying asset for the lease term. Right to use leased assets are measured at the initial value of the lease liability plus any payments made to the lessor before commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term, plus any indirect costs necessary to place the lease asset into service. Right to use leased assets are amortized over the shorter of the lease term or useful life of the underlying asset using the straight-line method. The amortization period varies from 2 to 15 years.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Lease liabilities represent the District's obligation to make lease payments arising from the lease. Lease liabilities are recognized at the lease commencement date based on the present value of future lease payments expected to be made during the lease term. The present value of lease payments are discounted based on a borrowing rate determined by the District.

Compensated Absences Payable

The District recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled (for example paid in cash to the employee or payment to an employee flex spending account) during or upon separation from employment. Based on the criteria listed, three types of leave qualify for liability recognition for compensated absences - vacation, sick leave, and personal leave. The liability for compensated absences is reported as incurred in the government-wide financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

Vacation – The District compensates substantially all full-time employees upon termination of employment for unused vacation up to a maximum. As of June 30, 2025, this amount did not exceed a normal year's accumulation. In the fund financial statements, the expenditure for vacation pay is recognized when payment is made, and a liability is recorded only for amounts payable in the current period. In the district-wide statements, vacation expense is recognized as earned and a liability is recorded for all earned vacation pay.

Sick Leave – The District’s policy permits employees to accumulate earned but unused sick leave. All sick leave lapses when employees leave the employ of the District and, upon separation from service, no monetary obligation exists. However, a liability for estimated value of sick leave that will be used by employees as time off is included in the liability for compensated absences.

Personal Leave – The District’s policy permits employees to accumulate earned but unused personal leave. All sick leave lapses when employees leave the employ of the District and, upon separation from service, no monetary obligation exists. However, a liability for estimated value of sick leave that will be used by employees as time off is included in the liability for compensated absences.

Postemployment Benefits Other Than Pensions (OPEB)

Under the provisions of the various employee and union contracts, the District provides certain postemployment benefits other than pensions to eligible retirees. These OPEB obligations are funded on a pay-as-you-go basis. The total OPEB liability, deferred outflows/inflows of resources, and OPEB expense were actuarially determined in accordance with GASB Statement No. 75. Additional information can be found in Note 7.

Pensions

For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and the Teachers Retirement Association (TRA) and additions to/deductions from PERA’s and TRA’s fiduciary net position have been determined on the same basis as they are reported by PERA and TRA. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

TRA has a special funding situation created by direct aid contributions made by the State of Minnesota, City of Minneapolis and Minneapolis School District. This direct aid is a result of the Minneapolis Teachers Retirement Fund Association merger into TRA in 2006. A second direct aid source is from the State of Minnesota for the merger of the Duluth Teacher’s Retirement Fund Association (DTRFA) in 2015. Additional information can be found in Note 8.

Deferred Outflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then.

The District has two items that qualify for reporting in this category on the government-wide statement of net position. Deferred outflows of resources related to other postemployment benefits consists of various estimate differences and contributions made to the plan subsequent to the measurement date that will be recognized as expenditures in future years. Deferred outflows of resources related to pension plans consists of various estimate differences and contributions made to the plan subsequent to the measurement date that will be recognized as expenses in future years.

Deferred Inflows of Resources

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time.

The District has three types of items that qualify for reporting in this category. The first item, unavailable revenue from property taxes, arises under a modified accrual basis of accounting and is reported only in the Governmental Funds Balance Sheet. Delinquent property taxes not collected within 60 days of year-end are deferred and recognized as an inflow of resources in the governmental funds in the period the amounts become available. The second item is property taxes levied for subsequent years, which represent property taxes received or reported as a receivable before the period for which the taxes are levied, and is reported as a deferred inflow of resources in both the government-wide statement of net position and the governmental funds balance sheet. Property taxes levied for subsequent years are deferred and recognized as an inflow of resources in the government-wide financial statements in the year for which they are levied and in the governmental fund financial statements during the year for which they are levied, if available. The third item is deferred inflows related to pension and OPEB plans as a result of various estimate differences that will be recognized as expenses in future years, reported in the government-wide statement of net position.

Net Position

Net position represents the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources in the District's government-wide financial statements. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any long-term debt attributable to the acquisition, construction, or improvement of those assets. Restricted net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Unrestricted net position is the net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

Sometimes the District will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Fund Balance

In governmental fund types, the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called “fund balance.” The District’s governmental funds report the following categories of fund balance, based on the nature of any limitations requiring the use of resources for specific purposes.

- Nonspendable fund balance amounts are comprised of funds that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. They include items that are inherently unspendable, such as, but not limited to, inventories, prepaid items, long-term receivables, non-financial assets held for resale, or the permanent principal of endowment funds.
- Restricted fund balance amounts are comprised of funds that have legally enforceable constraints placed on their use that either are externally imposed by resource providers or creditors (such as through debt covenants), grantors, contributors, voters, or laws or regulations of other governments, or are imposed by law through constitutional provisions or enabling legislation.
- Committed fund balance amounts are comprised of unrestricted funds used for specific purposes pursuant to constraints imposed by formal action of the school board and that remain binding unless removed by the school board by subsequent formal action. The formal action to commit a fund balance must occur prior to fiscal year end; however, the specific amounts actually committed can be determined in the subsequent fiscal year. A majority vote of the school board is required to commit a fund balance to a specific purpose and subsequently to remove or change any constraint so adopted by the board. A committed fund balance cannot be a negative number.
- Assigned fund balance amounts are comprised of unrestricted funds constrained by the school district’s intent that they be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. In funds other than the general fund, the assigned fund balance represents the remaining amount that is not restricted or committed. The assigned fund balance category will cover the portion of a fund balance that reflects the school district’s intended use of those resources. The action to assign a fund balance may be taken after the end of the fiscal year. The school board, by majority vote, may assign fund balances to be used for specific purposes when appropriate. An appropriation of an existing fund balance to eliminate a projected budgetary deficit in the subsequent year’s budget in an amount no greater than the projected excess of expected expenditures over expected revenues satisfies the criteria to be classified as an assignment of fund balance. The board also delegates the power to assign fund balances to the following: the Finance Committee. Assignments so made shall be reported to the school board on a monthly basis, either separately or as part of ongoing reporting by the assigning party if other than the school board. An assigned fund balance cannot be a negative number.

- Unassigned fund balance amounts are the residual amounts in the general fund not reported in any other classification. Unassigned amounts in the general fund are technically available for expenditure for any purpose. The general fund is the only fund that can report a positive unassigned fund balance. Other funds would report a negative unassigned fund balance should the total of nonspendable, restricted, and committed fund balances exceed the total net resources of that fund.

If resources from more than one fund balance classification could be spent, the school district will strive to spend resources from fund balance classifications in the following order (first to last): unassigned, assigned, committed, restricted. The School District will strive to maintain an Unassigned General Fund Balance in the range of 15% to 25% of the annual Statutory Operating Debt (SOD) expenditures calculated by Minnesota Department of Education.

Risk Management

The District is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and workers' compensation for which the District carries commercial insurance. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. There were no significant reductions in the District's insurance coverage in fiscal year 2025.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Adoption of New Accounting Standard

As of July 1, 2024, the District adopted GASB Statement No. 101, *Compensated Absences*. The provisions of this standard modernize the types of leave that are considered a compensated absence and provides guidance for a consistent recognition and measurement of the compensated absence liability. The effect of the implementation of this standard on beginning net position is disclosed in Note 10.

As of July 1, 2024, the District adopted GASB Statement No. 102, *Certain Risk Disclosures*, which requires management to evaluate whether there are risks related to a government's vulnerabilities due to certain concentrations or constraints that require disclosure. There was no effect of the implementation of this standard on disclosures during the year.

Note 2 - Deposits and Investments

Deposits

In accordance with applicable Minnesota Statutes, the District maintains deposits at depository banks authorized by the District's School Board. All such depositories are members of the Federal Reserve System.

The following is considered the most significant risk associated with deposits:

Custodial Credit Risk – In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may be lost.

Minnesota Statutes require that all deposits be protected by federal deposit insurance, corporate surety bond, or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by federal deposit insurance or corporate surety bonds. Authorized collateral includes treasury bills, notes, and bonds; issues of U.S. government agencies; general obligations rated "A" or better; revenue obligations rated "AA" or better; irrevocable standard letters of credit issued by the Federal Home Loan Bank; and certificates of deposit. Minnesota Statutes require that securities pledged as collateral be held in safekeeping in a restricted account at the Federal Reserve Bank or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral.

At June 30, 2025, all deposits were insured or collateralized by securities held by the District's agent in the District's name.

Concentration of Credit Risk – The District maintains its cash in bank deposit accounts which exceed federally insured limits. Accounts are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per depositor, per insured bank for each account ownership category. At June 30, 2025, the District had approximately \$881,000 in excess of FDIC insured limits that were appropriately collateralized.

Investments

The following are considered the most significant risks associated with investments:

Credit Risk - Investments – Minnesota Statutes authorize the District to invest in obligations of the U.S. Treasury, agencies and instrumentalities, bankers' acceptances, certain repurchase agreements and commercial paper rated A-1 by Standard & Poor's Corporation or P-1 by Moody's Commercial Paper Record.

Custodial Credit Risk - Investments – The investment in the Minnesota School District Liquid Asset Fund is not subject to the credit risk classifications as noted in paragraph 9 of GASB Statement No. 40.

Interest Rate Risk - Investments – The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

Independent School District No. 22
 Detroit Lakes Public Schools
 Notes to Financial Statements
 June 30, 2025

The following table presents the District's investments held at fair value:

Type	Level 1	Level 2	Level 3
Government securities	\$ 5,508,528	\$ -	\$ -

The following table presents the District's deposit and investment balances at June 30, 2025:

Type	Fair Value	Investment Maturities (in Years)		
		N/A	< 1	1 - 5
Cash and Cash Equivalents				
Minnesota School				
District Liquid Asset Fund	\$ 8,044,521	\$ 8,044,521	\$ -	\$ -
Deposits	1,676,685	1,676,685	-	-
Money market	354,560	354,560	-	-
Certificates of deposit	2,506,059	-	2,001,669	504,390
Investments				
Government securities	5,508,528	-	1,195,860	4,312,668
	<u>\$ 18,090,353</u>	<u>\$ 10,075,766</u>	<u>\$ 3,197,529</u>	<u>\$ 4,817,058</u>

The Minnesota School District Liquid Asset Fund is an external investment pool not registered with the Securities and Exchange Commission (SEC) that follows the same regulatory rules of the SEC under rule 2a7. The fair value of the position in the pool is the same as the value of the pool's shares.

Deposits and investments are included on the basic financial statements as follows:

Cash and Cash Equivalents - Statement of Net Position	\$ 18,075,860
Cash and Cash Equivalents - Fiduciary Fund	<u>14,493</u>
	<u>\$ 18,090,353</u>

Note 3 - Due from Other Governmental Units

Amounts receivable from other governments as of June 30, 2025, include:

Fund	Federal	State	Total
Major Funds			
General	\$ 79,402	\$ 3,839,214	\$ 3,918,616
Debt service	-	25,396	25,396
Non-major Funds	95,340	54,015	149,355
	<u>\$ 174,742</u>	<u>\$ 3,918,625</u>	<u>\$ 4,093,367</u>

Note 4 - Capital Assets

Capital asset activity for the year ended June 30, 2025 is as follows:

	Balance July 1, 2024	Additions	Deletions	Balance June 30, 2025
Capital Assets Not Being Depreciated/Amortized				
Land	\$ 720,909	\$ -	\$ -	\$ 720,909
Construction in progress	406,983	572,698	745,018	234,663
Total capital assets, not being depreciated/amortized	1,127,892	572,698	745,018	955,572
Capital Assets Being Depreciated/Amortized				
Buildings and improvements	94,365,978	818,746	-	95,184,724
Equipment	5,647,627	405,131	-	6,052,758
Land improvements	4,701,697	108,709	-	4,810,406
Right-to-use leased assets	2,159,492	126,695	101,018	2,185,169
Total capital assets being depreciated/amortized	106,874,794	1,459,281	101,018	108,233,057
Less Accumulated Depreciation/Amortization for				
Buildings and improvements	22,615,403	1,915,412	-	24,530,815
Equipment	3,155,180	601,267	-	3,756,447
Land improvements	1,974,180	213,527	-	2,187,707
Right-to-use leased assets	875,663	374,883	101,018	1,149,528
Total accumulated depreciation/amortization	28,620,426	3,105,089	101,018	31,624,497
Net capital assets, depreciated/amortized	78,254,368	(1,645,808)	-	76,608,560
Total capital assets, net	\$ 79,382,260	\$ (1,073,110)	\$ 745,018	\$ 77,564,132

Depreciation/amortization expense for the year ended June 30, 2025 was charged to the following functions/programs:

District support services	\$ 2,895
Regular instruction	41,403
Instructional support services	54,537
Pupil support services	106,874
Sites and buildings	2,899,380
Total depreciation/amortization expense	\$ 3,105,089

Note 5 - Leases Payable

The District has entered into lease agreements as lessee for the acquisition and use of various athletic facilities, classroom and kitchen space, and technology equipment. As of June 30, 2025, the value of the lease liabilities was \$1,103,981. The District is required to make principal and interest payments through June 2036 with interest rates varying from 3.5%-3.75%.

The future principal and interest lease payments as of June 30, 2025, are as follows:

<u>Years Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>
2026	\$ 233,208	\$ 38,288
2027	89,310	30,023
2028	93,507	26,827
2029	96,500	23,500
2030	75,958	20,042
2031-2035	421,961	58,039
2036	93,537	2,462
	<u>\$ 1,103,981</u>	<u>\$ 199,181</u>

Note 6 - Long-Term Liabilities

Changes in long-term liabilities during the year ended June 30, 2025 are as follows:

	<u>Balance July 1, 2024, as Restated</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2025</u>	<u>Due Within One Year</u>
Bonds payable	\$ 48,775,000	\$ -	\$ 2,900,000	\$ 45,875,000	\$ 3,040,000
Unamortized bond premium	2,419,669	-	189,672	2,229,997	189,672
Direct borrowings	549,509	-	274,754	274,755	274,755
Leases	1,345,677	126,695	368,391	1,103,981	233,208
Compensated absences*	4,374,015	259,989	-	4,634,004	4,634,004
	<u>\$ 57,463,870</u>	<u>\$ 386,684</u>	<u>\$ 3,732,817</u>	<u>\$ 54,117,737</u>	<u>\$ 8,371,639</u>

*Change in compensated absences is presented as the net change for the year.

Bonds Payable

Following is a summary of bonds payable as of June 30, 2025:

<u>Bond Description</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Original Principal</u>	<u>Outstanding Balance</u>
General Obligation Abatement Bonds, Series 2018A	2033	3.00%	\$ 4,725,000	\$ 2,935,000
General Obligation School Building Bonds, Series 2019A	2039	3.00-4.00%	47,445,000	37,940,000
General Obligation Facilities Maintenance Bonds, Series 2020A	2035	2.00-4.00%	3,940,000	3,375,000
General Obligation School Building Bonds, Series 2022A	2028	5.00%	2,435,000	<u>1,625,000</u>
				<u>\$ 45,875,000</u>

The bonds are general obligations of the District for which the full faith and credit and unlimited taxing powers of the district are pledged. Bond principal and interest payments are made by the debt service fund.

Direct Borrowings

During a prior year, the District entered into a direct borrowing agreement to finance upgrades to technology infrastructure. The agreement bears an interest rate of 0% and calls for annual payments of principal through June 2026.

Following is a summary of direct borrowing payable as of June 30, 2025:

<u>Direct Borrowing Description</u>	<u>Final Maturity</u>	<u>Interest Rate</u>	<u>Original Principal</u>	<u>Outstanding Balance</u>
Cisco Technology Infrastructure	2026	0.00%	\$ 1,373,774	<u>\$ 274,755</u>

At June 30, 2025, the total cost of the asset was \$1,373,774, with accumulated depreciation of \$961,642. Principal payments for direct borrowings are made out of the general fund.

Leases Payable

Leases payable consists of long-term lease agreements as described in Note 5. Payments are made from the general fund.

Compensated Absences

Compensated absences consists of estimated future use of sick and personal leave and accumulated vacation leave as discussed in Note 1. These expenditures are paid out of the general fund.

Remaining principal and interest payments on bonds and direct borrowings are as follows:

Years Ending June 30,	Bonds Payable		Direct Borrowing Payable		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2026	\$ 3,040,000	\$ 1,634,031	\$ 274,755	\$ -	\$ 3,314,755	\$ 1,634,031
2027	3,205,000	1,588,181	-	-	3,205,000	1,588,181
2028	3,350,000	1,445,706	-	-	3,350,000	1,445,706
2029	2,905,000	1,298,456	-	-	2,905,000	1,298,456
2030	3,005,000	1,065,031	-	-	3,005,000	1,065,031
2031-2035	13,445,000	3,740,356	-	-	13,445,000	3,740,356
2036-2039	16,925,000	962,734	-	-	16,925,000	962,734
	<u>\$ 45,875,000</u>	<u>\$ 11,734,495</u>	<u>\$ 274,755</u>	<u>\$ -</u>	<u>\$ 46,149,755</u>	<u>\$ 11,734,495</u>

Note 7 - Other Post-Employment Benefits

A. Plan Description

The Independent School District No. 22 other post-employment benefits plan is a defined benefit OPEB plan that provides a single employer defined benefit health care plan to eligible retirees. This plan covers active and retired employees who have reached age 55, with teachers, principals and superintendent needing at least 3 years of service and all other district employees needing 5 years of service. Benefit provisions are established through negotiations between the District and the union representing District employees and are renegotiated at the end of each contract period. Medical coverage is administered by Gravie. The plan does not issue a publicly available financial report. No assets are accumulated in a trust.

B. Benefits Provided

The contract groups have access to other post-retirement benefits of blended medical premiums of \$639 for single and \$1,707 for family coverage. The implicit rate subsidy is only until Medicare eligibility. There are no subsidized post-employment medical, dental, or life insurance benefits, except for one participant with a special agreement to receive a lump sum of \$21,000 less accumulated District matching contributions paid to an HRA upon retirement.

C. Employees Covered by Benefit Terms

At the valuation date of July 1, 2023, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefit Payments	18
Inactive Employees Entitled to but Not yet Receiving Benefit Payments	-
Active Employees	390
	408

D. Total OPEB Liability

The District’s total OPEB liability of \$1,526,430 was measured as of July 1, 2024, and was determined by an actuarial valuation of July 1, 2023.

E. Actuarial Assumptions

The total OPEB liability in the July 1, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50 percent
Salary Increases	Service graded table
Discount Rate	4.10 percent
Healthcare Cost Trend Rates	6.25 percent, grading to 5.00 percent over 5 years, then to 4.00 percent over the next 48 years
Retiree Plan Participation	
Pre-65 subsidy available	100%
Pre-65 subsidy not available	40%
Percent of Married Retirees Electing Spouse Coverage	
Spouse subsidy available	N/A
Spouse subsidy not available	15%

Since the plan is not funded by an irrevocable trust, the discount rate is equal to the 20-Year Municipal Bond Yield.

Mortality rates were based on Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale.

The actuarial assumptions used in the July 1, 2023, valuation were based on inputs from a variety of published sources of historical and projected future financial data.

The actuarial assumptions used in the July 1, 2023, valuation were based on inputs from a variety of published sources of historical and projected future financial data. The rates for teachers, principals and the superintendent are based on the Teacher Retirement Association of Minnesota actuarial experience study for the period July 1, 2014 through June 30, 2018 and a study of economic assumptions dated November 2017. The rates for other employees are based on the Public Employees Retirement Association of Minnesota most recent six-year experience study for the General Employees Plan completed in 2019 and the inflation assumption.

Since the previous valuation dated July 1, 2021, the following changes have been made:

- The health care trend rates were changed to better anticipate short and long-term medical increases.
- The mortality tables were updated from the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with Mp-2020 Generational Improvement Scale to the Pub-2010. Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale.
- The inflation rate was changed from 2.00% to 2.50%.
- The discount rate was changed from 2.10% to 4.10%.

F. Changes in the Total OPEB Liability

Balance at June 30, 2024	\$ 1,506,448
Changes from the Prior Year	
Service cost	121,695
Interest cost	60,638
Assumption changes	(14,312)
Benefit payments	<u>(148,039)</u>
Total Net Changes	<u>19,982</u>
Balance at June 30, 2025	<u><u>\$ 1,526,430</u></u>

The measurement date of the OPEB liability was July 1, 2024; the date of the actuarial valuation on which the total OPEB liability is based was July 1, 2023.

G. Sensitivity of the Total OPEB Liability to Changes in Discount Rate and the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate of one percentage point lower and one percentage point higher than the current discount rate:

	<u>1% Decrease in Discount Rate</u>	<u>Discount Rate</u>	<u>1% Increase in Discount Rate</u>
Discount Rate	3.10%	4.10%	5.10%
Total OPEB Liability	\$ 1,616,366	\$ 1,526,430	\$ 1,440,109

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a healthcare cost trend of one percentage point lower and one percentage point higher than the current healthcare cost trend rates:

	<u>1% Decrease in Healthcare Trend Rate</u>	<u>Selected Healthcare Trend Rate</u>	<u>1% Increase in Healthcare Trend Rate</u>
Medical Trend Rate	5.25%, decreasing to 4.00% over 5 years then to 3.00% over the next 48 years	6.25%, decreasing to 5.00% over 5 years then to 4.00% over the next 48 years	7.25%, decreasing to 6.00% over 5 years then to 5.00% over the next 48 years
Total OPEB Liability	\$ 1,373,010	\$ 1,526,430	\$ 1,707,525

H. OPEB Expense and Deferred Outflows and Inflows of Resources Related to OPEB

For the year ended June 30, 2025, the District recognized OPEB expense of \$106,701. At June 30, 2025, the District reported deferred outflows and inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Liability losses/gains	\$ 136,110	\$ 133,738
Assumption changes	36,853	255,403
Employer contributions made after the measurement date	165,438	-
	<u>\$ 338,401</u>	<u>\$ 389,141</u>

The \$165,438 reported as deferred outflows of resources related to OPEB resulting from the District's contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2026.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expenses as follows:

Years Ended June 30,	OPEB Expense Amount
2026	\$ (75,627)
2027	(48,477)
2028	(55,272)
2029	(26,018)
2030	(8,742)
Thereafter	(2,042)

Note 8 - Defined Benefit Pension Plans

Substantially all employees of the District are required by state law to belong to defined benefit, multi-employer, cost-sharing pension plans administered by the Public Employees' Retirement Association (PERA) or the Teachers' Retirement Association (TRA), both of which are administered on a state-wide basis.

For the year ended June 30, 2025, the District reported its proportionate share of deferred outflows of resources, net pension liabilities, deferred inflows of resources, and pension expense for each of the plans as follows:

	Deferred Outflows of Resources	Net Pension Liability	Deferred Inflows of Resources	Pension Expense
PERA	\$ 801,413	\$ 2,750,579	\$ 1,901,903	\$ 154,628
TRA	5,026,786	18,910,459	6,191,889	1,195,695
Total all plans	\$ 5,828,199	\$ 21,661,038	\$ 8,093,792	\$ 1,350,323

Disclosures relating to these plans are as follows:

Public Employees Retirement Association (PERA)

A. Plan Descriptions

The District participates in the General Employees Retirement Plan, a cost-sharing multiple-employer defined benefit pension plan administered by the Public Employees Retirement Association of Minnesota (PERA). These plan provisions are established and administered according to Minnesota Statutes chapters 353, 353D, 353E, 353G, and 356. Minnesota Statutes chapter 356 defines the plan's financial reporting requirements. The General Employees Retirement Plan is a tax qualified plan under Section 401(a) of the Internal Revenue Code.

Membership in the General Plan includes employees of counties, cities, townships, schools in non-certified positions, and other governmental entities whose revenues are derived from taxation, fees, or assessments. Plan membership is required for any employee who is expected to earn more than \$425 in a month, unless the employee meets exclusion criteria.

B. Benefits Provided

PERA provides retirement, disability, and death benefits. Benefit provisions are established by state statute and can only be modified by the state Legislature. Vested, terminated employees who are entitled to benefits, but are not receiving them yet, are bound by the provisions in effect at the time they last terminated their public service. When a member is "vested," they have earned enough service credit to receive a lifetime monthly benefit after leaving public service and reaching an eligible retirement age. Members who retire at or over their Social Security full retirement age with at least one year of service qualify for a retirement benefit.

General Employees Plan requires three years of service to vest. Benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for General Plan members. Members hired prior to July 1, 1989, receive the higher of the Step or Level formulas. Only the Level formula is used for members hired after June 30, 1989. Only the Level formula is used for members hired after June 30, 1989. Under the Step formula, General Plan members receive 1.2 percent of the highest average salary for each of the first 10 years of service and 1.7 percent for each additional year. Under the Level formula, General Plan members receive 1.7 percent of highest average salary for all years of service. For members hired prior to July 1, 1989 a full retirement benefit is available when age plus years of service equal 90 and normal retirement age is 65. Members can receive a reduced requirement benefit as early as age 55 if they have three or more years of service. Early retirement benefits are reduced by .25 percent for each month under age 65. Members with 30 or more years of service can retire at any age with a reduction of .25 percent for each month the member is younger than age 62. The Level formula allows General Plan members to receive a full retirement benefit at age 65 if they were first hired before July 1, 1989 or at age 66 if they were hired on or after July 1, 1989. Early retirement begins at age 55 with an actuarial reduction applied to the benefit.

Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50 percent of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1 percent and a maximum of 1.5 percent. The 2024 annual increase was 1.5 percent. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a prorated increase.

C. Contributions

Minnesota Statutes chapters 353, 353E, 353G, and 356 set the rates for employer and employee contributions. Contribution rates can only be modified by the state Legislature.

Coordinated Plan members were required to contribute 6.50 percent of their annual covered salary in fiscal year 2025 and the District was required to contribute 7.50 percent for Coordinated Plan members. The District's contributions to the General Employees Fund for the year ended June 30, 2025, were \$481,391. The District's contributions were equal to the required contributions as set by state statute.

D. Pension Costs

At June 30, 2025, the District reported a liability of \$2,750,579 for its proportionate share of the General Employees Fund's net pension liability. The District's net pension liability reflected a reduction due to the State of Minnesota's contribution of \$16 million. The State of Minnesota is considered a non-employer contributing entity and the state's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the District totaled \$71,124.

District's proportionate share of net pension liability	\$ 2,750,579
State of Minnesota's proportionate share of the net pension liability associated with the District	71,124
Total	\$ 2,821,703

The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportionate share of the net pension liability was based on the District's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2023, through June 30, 2024, relative to the total employer contributions received from all of PERA's participating employers. The District's proportionate share was 0.0744 percent at the end of the measurement period and 0.0734 percent for the beginning of the period.

For the year ended June 30, 2025, the District recognized pension expense of \$154,628 for its proportionate share of the General Employees Plan's pension expense. In addition, the District recognized \$1,907 as grant revenue for its proportionate share of the State of Minnesota's pension expense for the annual \$16 million contribution.

During the plan year ended June 30, 2024, the State of Minnesota contributed \$170.1 million to the General Employees Fund. The State of Minnesota is not included as a non-employer contributing entity in the General Employees Plan pension allocation schedules for the \$170.1 million in direct state aid because this contribution was not considered to meet the definition of a special funding situation. The District recognized \$9,077 for the year ended June 30, 2025, as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota’s on-behalf contributions to the General Employees Fund.

At June 30, 2025 the District reported its proportionate share of the General Employees Plan’s deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 257,958	\$ -
Changes in actuarial assumptions	13,646	1,030,812
Net collective difference between projected and actual Investment earnings	-	783,970
Change in proportion	48,418	87,121
Contributions paid to PERA subsequent to the measurement date	<u>481,391</u>	<u>-</u>
Total	<u>\$ 801,413</u>	<u>\$ 1,901,903</u>

The \$481,391 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Years Ended June 30,</u>	<u>Pension Expense Amount</u>
2026	\$ (884,557)
2027	(164,721)
2028	(321,787)
2029	(210,816)

E. Long-Term Expected Return on Investment

The State Board of Investment, which manages the investments of PERA, prepares an analysis of the reasonableness on a regular basis of the long-term expected rate of return using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce an expected long-term rate of return by weighting the expected future rates of return by the target asset allocation percentages. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocations	Long-Term Expected Real Rate of Return
Domestic equity	33.5%	5.10%
International equity	16.5%	5.30%
Fixed income	25.0%	0.75%
Private markets	25.0%	5.90%
	<u>100.0%</u>	

F. Actuarial Methods and Assumptions

The total pension liability was determined by an actuarial valuation as of June 30, 2024, using the entry age normal actuarial cost method. The long-term rate of return on pension plan investments used to determine the total liability is 7%. The 7% assumption is based on a review of inflation and investment return assumptions from a number of national investment consulting firms. The review provided a range of investment return rates considered reasonable by the actuary. An investment return of 7% is within that range.

Inflation is assumed to be 2.25 percent for the General Employees Plan.

Benefit increases after retirement are assumed to be 1.25 percent for the General Employees Plan.

Salary growth assumptions in the General Employees Plan range in annual increments from 10.25 percent after one year of service to 3.0 percent after 27 years of service.

Mortality rates for the General Employees Plan are based on the Pub-2010 General Employee Mortality Table. The table is adjusted slightly to fit PERA's experience.

Actuarial assumptions for the General Employees Plan are reviewed every four years. The General Employees Plan was last reviewed in 2022. The assumption changes were adopted by the board and became effective with the July 1, 2023 actuarial valuation.

The following changes in actuarial assumptions and plan provisions occurred in 2024:

Changes in Actuarial Assumptions:

- Rates of merit and seniority were adjusted, resulting in slightly higher rates.
- Assumed rates of retirement were adjusted as follows: increase the rate of assumed unreduced retirements, slight adjustments to Rule of 90 retirement rates, and slight adjustments to early retirement rates for Tier 1 and Tier 2 members.
- Minor increase in assumed withdrawals for males and females.
- Lower rates of disability.
- Continued use of Pub-2010 general mortality table with slight rate adjustments as recommended in the most recent experience study.
- Minor changes to form of payment assumptions for male and female retirees.
- Minor changes to assumptions made with respect to missing participant data.

Changes in Plan Provisions:

- The workers' compensation offset for disability benefits was eliminated. The actuarial equivalent factors updated to reflect the changes in assumptions.

G. Discount Rate

The discount rate used to measure the total pension liability in 2024 was 7.0 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the General Employees Fund was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

H. Pension Liability Sensitivity

The following presents the District's proportionate share of the net pension liability for the plan it participates in, calculated using the discount rate disclosed in the preceding paragraph, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate one percentage point lower or one percentage point higher than the current discount rate:

Sensitivity Analysis
Net Pension Liability (Asset) at Different Discount Rates

	General Employees Fund	
1% Lower	6.00%	\$ 6,007,707
Current Discount Rate	7.00%	\$ 2,750,579
1% Higher	8.00%	\$ 71,294

I. Pension Plan Fiduciary Net Position

Detailed information about the pension plan’s fiduciary net position is available in a separately issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained on the Internet at www.mnpera.org.

Teachers Retirement Association (TRA)

A. Plan Descriptions

The Teachers Retirement Association (TRA) is an administrator of a multiple employer, cost-sharing, defined benefit retirement fund. TRA administers a Basic Plan (without Social Security coverage) and a Coordinated Plan (with Social Security coverage) in accordance with Minnesota Statutes, Chapters 354 and 356. TRA is a separate statutory entity and administered by a Board of Trustees. The Board consists of four active members, one retired member and three statutory officials.

Educators employed in Minnesota’s public elementary and secondary school, charter schools, and certain other TRA-covered educational institutions maintained by the state are required to be TRA members (except those employed by St. Paul schools or Minnesota State Colleges and Universities). Educators first hired by Minnesota State may elect either TRA coverage within one year of eligible employment or elect coverage through the Defined Contribution Retirement Plan (DCR) administered by Minnesota State. A teacher employed by Minnesota State and electing DCR plan is not a member of TRA except for purposes of social security coverage.

B. Benefits Provided

TRA provides retirement benefits as well as disability benefits to members, and benefits to survivors upon death of eligible members. Benefits are established by Minnesota Statute and vest after three years of service credit. The defined retirement benefits are based on a member's highest average salary for any consecutive 60 months of formula service, age and years of formula service credit at termination of service. TRA members belong to either the Basic or Coordinated Plan.

Two methods are used to compute benefits for TRA's Coordinated and Basic Plan members. Members first employed before July 1, 1989, receive the greater of the Tier I or Tier II benefits as described.

Tier I Benefits

<u>Tier 1</u>	<u>Step Rate Formula</u>	<u>Percentage</u>
Basic	First ten years of service	2.2% per year
	All years after	2.7% per year
Coordinated	First ten years if service years are up to July 1, 2006	1.2% per year
	First ten years if service years are July 1, 2006 or after	1.4% per year
	All other years of service if service years are up to July 1, 2006	1.7% per year
	All other years of service if service years are July 1, 2006 or after	1.9% per year

With these provisions:

- a.) Normal retirement age is 65 with less than 30 years of allowable service and age 62 with 30 or more years of allowable service.
- b.) 3 percent per year early retirement reduction factor for all years under normal retirement age.
- c.) Unreduced benefits for early retirement under a Rule-of-90 (age plus allowable service equals 90 or more).

or

For years of service prior to July 1, 2006, a level formula of 1.7% per year for coordinated members and 2.7% per year for basic members is applied. For years of service July 1, 2006 and after, a level formula of 1.9% per year for coordinated members and 2.7% per year for Basic members applies. An early retirement reduction is applied to members retiring prior to age 65. Members who reach age 62 with 30 years of service have a lower (more favorable to the member) reduction rate applied.

Tier II Benefits

Members first employed after June 30, 1989, receive only the Tier II benefit calculation with a normal retirement age that is their retirement age for full Social Security retirement benefits, but not to exceed age 66. After July 1, 2024, the age will change to not to exceed 65. An early retirement reduction is applied to members retiring before age 66, but will be age 65 after July 1, 2024. Members who reach age 62 with 30 years of service have a lower (more favorable to the member) early retirement reduction rate applied.

Six different types of annuities are available to members upon retirement. The No Refund Plan is a lifetime annuity that ceases upon the death of the retiree – no survivor annuity is payable. A retiring member may also choose to provide survivor benefits to a designated beneficiary(ies) by selecting one of the five plans that have survivorship features. Vested members may also leave their contributions in the TRA Fund upon termination of service in order to qualify for a deferred annuity at retirement age. Any member terminating service is eligible for a refund of their employee contributions plus interest.

The benefit provisions stated apply to active plan participants. Vested, terminated employees who are entitled to benefits but not yet receiving them are bound by the plan provisions in effect at the time they last terminated their public service.

C. Contribution Rate

Per Minnesota Statutes, Chapter 354 sets the contribution rates for employees and employers. Rates for the fiscal year 2025 for coordinated were 7.75% for the employee and 8.75% for the employer. Basic rates were 11.25% for the employee and 12.75% for the employer. The District's contributions to TRA for the plan's fiscal year ended June 30, 2025 were \$1,763,669. The District's contributions were equal to the required contributions for each year as set by state statute.

D. Actuarial Assumptions

The total pension liability in the July 1, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

Key Methods and Assumptions Used in Valuation of Total Pension Liability	
Actuarial Information	
Experience Studies	August 2, 2023 (demographic and economic assumptions)*
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment rate of return	7.00%
Price inflation	2.50%
Wage growth rate	2.85% before July 1, 2028, and 3.25% after June 30, 2028
Projected salary increase	2.85% to 8.85% before July 1, 2028, and 3.25% to 9.25% after June 30, 2028
Cost of living adjustment	1.0% for January 2019 through January 2023, then increasing by 0.1% each year up to 1.5% annually
Mortality Assumptions	
Pre-retirement	PubT-2010 (A) Employee Mortality Table, male rates set forward 1 year and female rates unadjusted. Generational projection uses the MP-2021 scale.
Healthy Retirees	PubT-2010 (A) Retiree Mortality Table, male rates set forward 1 year and female rates unadjusted. Generational projection uses the MP-2021 scale.
Beneficiaries	PubT-2010 (A) Contingent Survivor Mortality Table, male rates set forward 1 year and female rates unadjusted. Generational projection uses the MP-2021 scale.
Disabled Retirees	PubNS-2010 Disabled Retiree Mortality Table, male rates set forward 1 year and female rates unadjusted. Generational projection uses the MP-2021 scale.

**The assumptions prescribed are based on the experience study dated August 2, 2023. For GASB 67 purposes, the long-term rate of return assumptions is selected by TRA management in consultation with actuary.*

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocations	Long-Term Expected Real Rate of Return
Domestic Equity	33.5%	4.36%
International Equity	16.5%	5.28%
Private Markets	20.0%	6.70%
Fixed Income	25.0%	2.03%
Unallocated Cash	5.0%	2.92%
	100.0%	

Changes in actuarial assumptions since the 2023 valuation

- Mortality tables were updated for active employees, retirees, disabled retirees, and contingent beneficiaries to recently published tables derived from public plan data known as the Pub2010 family.
- Retirement rates were increased for some of the Tier II early retirement ages and some of the unreduced retirement rates were modified for both tiers to better align with actual experience.
- Probability that new female retirees elect either the Straight Life Annuity or 100% Joint & Survivor Annuity were refined to reflect the actual experience.
- Termination rates were reduced in the first 10 years of employment and slightly increased in years 16 to 25 to better match the observed experience.
- Disability rates were decreased beyond age 45 by 15% to reflect the continued lower than expected observations.

E. Discount Rate

The discount rate used to measure the total pension liability was 7.00 percent. There was no change in the discount rate since the prior measurement date. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal year 2024 contribution rate, contributions from school districts will be made at contractually required rates (actuarially determined), and contributions from the state will be made at current statutorily required rates. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

F. Net Pension Liability

On June 30, 2025, the District reported a liability of \$18,910,459 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2024. The District's proportion of the net pension liability was based on the District's contributions to TRA in relation to total system contributions including direct aid from the State of Minnesota, City of Minneapolis and Minneapolis School District. District proportionate share was 0.2976 percent at the end of the measurement period and 0.3060 percent for the beginning of the year.

The pension liability amount reflected a reduction due to direct aid provided to TRA. The amount recognized by the District as its proportionate share of the net pension liability, the direct aid, and total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of net pension liability	<u>\$ 18,910,459</u>
State's proportionate share of the net pension liability associated with the District	<u>\$ 1,236,961</u>

For the year ended June 30, 2025, the District recognized pension expense of \$1,195,695. It also recognized \$15,128 as an decrease to pension expense for the support provided by direct aid.

During the plan year ended June 30, 2024, the State of Minnesota contributed \$176 million to the Fund. The State of Minnesota is not included as a non-employer contributing entity in the plan pension allocation schedules for the \$176 million in direct state aid because this contribution was not considered to meet the definition of a special funding situation. The District recognized \$32,767 for the year ended June 30, 2025 as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the Fund.

Independent School District No. 22
 Detroit Lakes Public Schools
 Notes to Financial Statements
 June 30, 2025

On June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 904,355	\$ 252,490
Net difference between projected and actual investment		
Earnings on pension plan investments	-	2,757,252
Changes of assumptions	1,975,651	2,255,124
Changes in proportion	383,111	927,023
District's contributions to TRA subsequent to the measurement date	1,763,669	-
Total	\$ 5,026,786	\$ 6,191,889

The \$1,763,669 reported as deferred outflows of resources related to pensions resulting from District contributions to TRA subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026.

Other amounts reported as deferred outflows and inflows of resources related to TRA pensions will be recognized in pension expense as follows:

Years Ended June 30,	Pension Expense Amount
2026	\$ (1,397,769)
2027	1,634,345
2028	(1,576,950)
2029	(1,186,872)
2030	(401,526)

G. Pension Liability Sensitivity

The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.00 percent as well what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate.

Sensitivity of Net Pension Liability (NPL) to Changes in the Discount Rate

1% decrease (6.00%)	Current (7.00%)	1% increase (8.00%)
\$ 33,302,425	\$ 18,910,459	\$ 7,065,530

H. Pension Plan Fiduciary Net Position

Detailed information about TRA’s fiduciary net position is available in a separately issued TRA financial report. That report can be obtained at www.MinnesotaTRA.org, by writing to TRA at 60 Empire Drive, Suite 400, St. Paul, MN, 55103-4000; or by calling (651)-296-2409 or (800)-657-3669.

Note 9 - Fund Balance

Certain portions of fund balances are restricted based on state requirements to track special program funding, to provide for funding on certain long-term liabilities, or as required by other outside parties.

The following is a summary of fund balances as of June 30, 2025:

	General	Debt Service	Other Government Funds	Totals
Nonspendable				
Inventories	\$ 19,857	\$ -	\$ 70,036	\$ 89,893
Prepaid items	16,283	-	-	16,283
Total nonspendable	36,140	-	70,036	106,176
Restricted				
Student activities	249,026	-	-	249,026
Staff development	315,559	-	-	315,559
Operating capital	1,455,024	-	-	1,455,024
Community education	-	-	181,680	181,680
Early childhood and family education	-	-	61,898	61,898
Q Comp	18,538	-	-	18,538
Gifted and talented	973	-	-	973
School readiness	-	-	158,631	158,631
Adult basic education	-	-	158,346	158,346
Safe schools levy	189,163	-	-	189,163
READ Act - Literacy Aid	110,875	-	-	110,875
READ Act - Teacher Training Compensation	100,860	-	-	100,860
Food service	-	-	1,253,880	1,253,880
Community service	-	-	40,160	40,160
Debt service	-	896,425	-	896,425
Medical assistance	775,695	-	-	775,695
Total restricted	3,215,713	896,425	1,854,595	5,966,733
Committed				
Separation/retirement benefit	2,169,414	-	-	2,169,414
Assigned				
Construction	1,552,640	-	-	1,552,640
Unassigned	6,356,314	-	-	6,356,314
Total fund balance	\$ 13,330,221	\$ 896,425	\$ 1,924,631	\$ 16,151,277

Independent School District No. 22

Detroit Lakes Public Schools

Notes to Financial Statements

June 30, 2025

The UFARS fund balance reporting standards are slightly different than the reporting standards under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Below is a reconciliation between the fund balance reporting under GASB 54 and UFARS reporting standards:

	GASB Balance	Reconciling Items	UFARS Balance
	<u> </u>	<u> </u>	<u> </u>
Nonspendable			
Inventory	\$ 89,893	\$ -	\$ 89,893
Prepaid items	16,283	-	16,283
	<u>106,176</u>	<u>-</u>	<u>106,176</u>
Total nonspendable			
Restricted			
Student activities	249,026	-	249,026
Staff development	315,559	-	315,559
Operating capital	1,455,024	-	1,455,024
Community education	181,680	-	181,680
Early childhood and family education	61,898	-	61,898
Q Comp	18,538	-	18,538
Gifted and talented	973	-	973
School readiness	158,631	-	158,631
Adult basic education	158,346	-	158,346
Safe schools levy	189,163	-	189,163
READ Act - Literacy Aid	110,875	-	110,875
READ Act - Teacher Training Compensation	100,860	-	100,860
Food service	1,253,880	-	1,253,880
Community service	40,160	-	40,160
Debt service	896,425	-	896,425
Long-term facilities maintenance			
General fund	-	(512,971)	(512,971)
Medical assistance	775,695	-	775,695
	<u>5,966,733</u>	<u>(512,971)</u>	<u>5,453,762</u>
Total restricted			
Committed			
Separation/retirement benefits	2,169,414	-	2,169,414
Assigned			
Construction	1,552,640	-	1,552,640
Unassigned	6,356,314	512,971	6,869,285
Total fund balance	<u>\$ 16,151,277</u>	<u>\$ -</u>	<u>\$ 16,151,277</u>

Note 10 - Change in Accounting Policy

As of July 1, 2024, the District adopted GASB Statement No. 101, *Compensated Absences*. The provisions of this standard modernize the types of leave that are considered a compensated absence and provides guidance for a consistent recognition and measurement of the compensated absence liability. Therefore, compensated absences liability was increased by \$4,249,603 as of July 1, 2024. The effect of this change in accounting principle is described in the table below.

	July 1, 2024, As Previously Reported	Change in Accounting Principle	July 1, 2024, As Restated
Government-Wide			
Governmental Activities	\$ 14,737,397	\$ (4,249,603)	\$ 10,487,794

Note 11 - Flexible Benefit Plan

The District has a flexible benefit plan which is classified as a “cafeteria plan” (the Plan) under section 125 of the Internal Revenue Code. All employee groups of the District are eligible if and when the collective bargaining agreement or contract with their group allows eligibility. Eligible employees can elect to participate by contributing pre-tax dollars withheld from payroll checks to the Plan for healthcare and dependent care benefits.

Before the beginning of the Plan year, which is from September 1, thru August 31, each participant designates a total amount of pre-tax dollars to be contributed to the Plan during the year. At June 30, the District is contingently liable for claims against the total amount of participants’ annual contributions to the medical reimbursement portion of the Plan, whether or not such contributions have been made.

Payment of insurance premiums (health, dental, life, and disability) are made by the District directly to the designated insurance companies. These payments are made monthly and are accounted for in the General Fund and special revenue funds.

Amounts withheld for medical reimbursement and dependent care are paid by the District to an outside administrator upon an employee submitting a request for reimbursement. Payments are made by the outside administrator to participating employees upon submitting a request for reimbursement of eligible expenses actually incurred by the employee.

All property of the Plan and income attributable to that property is solely the property of the District, subject to the claims of the District’s general creditors. Participants’ rights under the plan are equal to those of general creditors of the District in an amount equal to eligible healthcare and dependent care expenses incurred by the participants. The District believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

Note 12 - Employee Benefit Plan 403(b)

All teachers are eligible to participate in the matching 403(b) program. The maximum amount of the Elective Deferral under the Plan for any calendar year shall not exceed the lesser of (a) \$18,500 or (b) the Participant's Includible Compensation. Includible Compensation means an Employee's actual wages in box 1 of Form W-2 for a year for services to the employer, but subject to a maximum of \$230,000 (or such higher maximum as may apply under Section 401(a)(17) of the Code and increased (up to the dollar maximum) by a compensation reduction election under Section 125, 132(f), 401(k), 403(b) or 457(b) of the Code). The amount of Includible Compensation is determined without regard to any community property laws. Contributions are invested in tax deferred annuities selected and owned by Plan participants. The District contributions for the years ended June 30, 2025, 2024, and 2023 were \$279,912, \$280,419, and \$276,526, respectively.

Note 13 - Commitments and Contingencies

Federal and State Revenue

Amounts received or receivable from federal and state agencies are subject to agency audit and adjustment. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of funds which may be disallowed by the agencies cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

Construction Commitments

The District had construction commitments during the year ended June 30, 2025 for the District's roofing project. The total work completed on this project as of June 30, 2025 was \$234,663. The project was completed in July 2025, with the total estimated project cost of approximately \$264,000.

Litigation and Potential Exposure

In the ordinary course of its operations, the District is party to legal proceedings as a plaintiff or defendant. The financial impact of remaining actions is not determinable at June 30, 2025, but, in the opinion of management and legal counsel, the ultimate disposition of any or all of these proceedings will not have a material effect on the District's financial position.

Required Supplementary Information
June 30, 2025

**Independent School District No. 22
Detroit Lakes Public Schools**

Independent School District No. 22
 Detroit Lakes Public Schools
 Schedule of Changes in the District's Total OPEB Liability and Related Ratios
 June 30, 2025

Schedule of Changes in the District's Total OPEB Liability and Related Ratios, Last 10 Fiscal Years*

	2025	2024	2023	2022	2021	2020	2019	2018
Service Cost	\$ 121,695	\$ 121,336	\$ 123,686	\$ 150,971	\$ 131,982	\$ 115,027	\$ 116,805	\$ 113,403
Interest	60,638	59,018	34,246	43,221	51,788	62,549	61,834	61,615
Changes of Assumptions	(14,312)	(237,439)	(120,931)	54,289	47,558	(31,050)	-	-
Changes in Plan Provisions	-	-	-	-	36,836	(21,274)	-	-
Differences Between Expected and Actual Experience	-	190,554	-	(259,054)	-	(159,030)	-	-
Benefit Payments	(148,039)	(116,496)	(108,652)	(155,468)	(157,992)	(146,527)	(164,966)	(178,919)
Net Change in Total OPEB Liability	19,982	16,973	(71,651)	(166,041)	110,172	(180,305)	13,673	(3,901)
Total OPEB Liability - Beginning	1,506,448	1,489,475	1,561,126	1,727,167	1,616,995	1,797,300	1,783,627	1,787,528
Total OPEB Liability - Ending	<u>\$ 1,526,430</u>	<u>\$ 1,506,448</u>	<u>\$ 1,489,475</u>	<u>\$ 1,561,126</u>	<u>\$ 1,727,167</u>	<u>\$ 1,616,995</u>	<u>\$ 1,797,300</u>	<u>\$ 1,783,627</u>
Covered Payroll	\$ 22,290,938	\$ 21,641,687	\$ 20,913,084	\$ 20,303,965	\$ 19,050,262	\$ 18,495,400	\$ 18,238,706	\$ 17,707,482
District's Total OPEB Liability as a Percentage of Covered Payroll	6.85%	6.96%	7.12%	7.69%	9.07%	8.74%	9.85%	10.07%

*GASB Statement No. 75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Notes to the Schedule of Changes in the District's Total OPEB Liability and Related Ratios

2025 Changes

Changes in Actuarial Assumptions

- The discount rate was changed from 3.90% to 4.10%.

Changes in Plan Provisions

- None

2024 Changes

Changes in Actuarial Assumptions

- The health care trend rates were changed to better anticipate short term and long-term medical increases.
- The mortality tables were updated from the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2020 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale.
- The percentage of future retirees not eligible for a subsidy who are assumed to continue on the District's medical plan post-employment was reduced from 50% to 40%.
- The discount rate was changed from 3.80% to 3.90%.

Changes in Plan Provisions

- None

2023 Changes

Changes in Actuarial Assumptions

- The inflation rate was changed from 2.00% to 2.50%.
- The discount rate was changed from 2.10% to 3.80%.

Changes in Plan Provisions

- None

2022 Changes

Changes in Actuarial Assumptions

- Health care trend rates, mortality rates, and withdrawal rates were updated.
- The salary increase rates for non-teachers were updated.
- The inflation rate was changed from 2.50% to 2.00%.
- The discount rate was changed from 2.40% to 2.10%.

Changes in Plan Provisions

- None

2021 Changes

Changes in Actuarial Assumptions

- The discount rate was changed from 3.40% to 3.10%.

Changes in Plan Provisions

- Two additional participants have special agreements to receive a lump sum paid to a Health Care Savings Plan (HCSP) upon retirement.

2020 Changes

Changes in Actuarial Assumptions

- The health care trend rates were changed to better anticipate short term and long term medical increases.
- The mortality tables were updated to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2019 Generational Improvement Scale.
- The salary increase rates were changed from a flat 3.00% per year for all employees to rates which vary by service and contract group.
- The discount rate was changed from 3.40% to 3.10%.

Changes in Plan Provisions

- OPEB benefits for the remaining participants entitled to a lump sum contribution at retirement were changed to instead provide the benefit while still in active service. As a result, these benefits are no longer included in the Net OPEB Liability.

2019 Changes

Changes in Actuarial Assumptions

- None

Changes in Plan Provisions

- None

Independent School District No. 22
 Detroit Lakes Public Schools
 Schedule of Employer's Share of Net Pension Liability
 June 30, 2025

Schedule of Employer's Share of Net Pension Liability
 Last 10 Fiscal Years

Pension Plan	Measurement Date	Employer's Proportion (Percentage) of the Net Pension Liability (Asset)	Employer's Proportionate Share (Amount) of the Net Pension Liability (Asset) (a)	State's Proportionate Share (Amount) of the Net Pension Liability Associated With District (b)	Total (d) (a+b)	Employer's Covered Payroll (e)	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll (a/e)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
PERA	6/30/2015	0.0803%	\$ 4,161,563	N/A	\$ 4,161,563	\$ 4,456,052	93.4%	78.2%
PERA	6/30/2016	0.0780%	6,333,213	82,695	6,415,908	4,503,492	140.6%	68.9%
PERA	6/30/2017	0.0806%	5,145,451	64,700	5,210,151	4,962,530	103.7%	75.9%
PERA	6/30/2018	0.0779%	4,321,573	141,834	4,463,407	4,906,777	88.1%	79.5%
PERA	6/30/2019	0.0789%	4,362,204	135,494	4,497,698	5,147,242	84.7%	80.2%
PERA	6/30/2020	0.0761%	4,562,543	140,778	4,703,321	5,097,752	89.5%	79.1%
PERA	6/30/2021	0.0750%	3,202,836	97,820	3,300,656	5,071,016	63.2%	87.0%
PERA	6/30/2022	0.0756%	5,987,545	175,500	6,163,045	5,659,120	105.8%	70.5%
PERA	6/30/2023	0.0734%	4,104,446	113,110	4,217,556	5,838,813	70.3%	83.1%
PERA	6/30/2024	0.0744%	2,750,579	71,124	2,821,703	6,253,160	44.0%	89.1%
TRA	6/30/2015	0.2849%	\$ 17,623,883	\$ 2,161,428	\$ 19,785,311	\$ 14,457,520	121.9%	76.8%
TRA	6/30/2016	0.2868%	68,408,643	6,866,720	75,275,363	14,917,907	458.6%	44.9%
TRA	6/30/2017	0.3029%	60,464,335	5,845,239	66,309,574	16,308,080	370.8%	51.6%
TRA	6/30/2018	0.3098%	19,458,340	1,828,135	21,286,475	17,178,227	113.3%	78.1%
TRA	6/30/2019	0.3071%	19,574,618	1,732,412	21,307,030	17,435,383	112.3%	78.2%
TRA	6/30/2020	0.3052%	22,548,585	1,889,770	24,438,355	17,735,833	127.1%	75.5%
TRA	6/30/2021	0.3083%	13,492,130	1,137,904	14,630,034	18,446,888	73.1%	86.6%
TRA	6/30/2022	0.3010%	24,102,488	1,787,292	25,889,780	18,608,537	129.5%	76.2%
TRA	6/30/2023	0.3060%	25,264,045	1,769,522	27,033,567	19,440,830	130.0%	76.4%
TRA	6/30/2024	0.2976%	18,910,459	1,236,961	20,147,420	19,693,817	96.0%	82.1%

Independent School District No. 22
 Detroit Lakes Public Schools
 Schedule of Employer's Contributions
 June 30, 2025

**Schedule of Employer's Contributions
 Last 10 Fiscal Years**

Pension Plan	Fiscal Year Ending	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	Covered Payroll (d)	Contributions as a Percentage of Covered Payroll (b/d)
PERA	6/30/2016	\$ 337,762	\$ 337,762	\$ -	\$ 4,503,492	7.5%
PERA	6/30/2017	372,190	372,190	-	4,962,530	7.5%
PERA	6/30/2018	368,008	368,008	-	4,906,777	7.5%
PERA	6/30/2019	386,043	386,043	-	5,147,242	7.5%
PERA	6/30/2020	382,331	382,331	-	5,097,752	7.5%
PERA	6/30/2021	380,326	380,326	-	5,071,016	7.5%
PERA	6/30/2022	424,434	424,434	-	5,659,120	7.5%
PERA	6/30/2023	437,911	437,911	-	5,838,813	7.5%
PERA	6/30/2024	468,987	468,987	-	6,253,160	7.5%
PERA	6/30/2025	481,391	481,391	-	6,418,547	7.5%
TRA	6/30/2016	\$ 1,118,843	\$ 1,118,843	\$ -	\$ 14,917,907	7.5%
TRA	6/30/2017	1,223,106	1,223,106	-	16,308,080	7.5%
TRA	6/30/2018	1,288,367	1,288,367	-	17,178,227	7.5%
TRA	6/30/2019	1,344,268	1,344,268	-	17,435,383	7.7%
TRA	6/30/2020	1,404,678	1,404,678	-	17,735,833	7.9%
TRA	6/30/2021	1,499,732	1,499,732	-	18,446,888	8.1%
TRA	6/30/2022	1,551,952	1,551,952	-	18,608,537	8.3%
TRA	6/30/2023	1,662,191	1,662,191	-	19,440,830	8.6%
TRA	6/30/2024	1,723,209	1,723,209	-	19,693,817	8.8%
TRA	6/30/2025	1,763,669	1,763,669	-	20,156,217	8.8%

Notes to the Schedule of Employer's Share of Net Pension Liability and Schedule of Employer's Contributions

PERA

2024 Changes

Changes in Actuarial Assumptions

- Rates of merit and seniority were adjusted, resulting in slightly higher rates.
- Assumed rates of retirement were adjusted as follows: increase the rate of assumed unreduced retirements, slight adjustments to Rule of 90 retirement rates, and slight adjustments to early retirement rates for Tier 1 and Tier 2 members.
- Minor increase in assumed withdrawals for males and females.
- Lower rates of disability.
- Continued use of Pub-2010 general mortality table with slight rate adjustments as recommended in the most recent experience study.
- Minor changes to form of payment assumptions for male and female retirees.
- Minor changes to assumptions made with respect to missing participant data.

Changes in Plan Provisions

- The workers' compensation offset for disability benefits was eliminated. The actuarial equivalent factors updated to reflect the changes in assumptions.

2023 Changes

Changes in Actuarial Assumptions

- The investment return assumption and single discount rate were changed from 6.5 percent to 7.00 percent.

Changes in Plan Provisions

- An additional one-time direct state aid contribution of \$170.1 million will be contributed to the Plan on October 1, 2023.
- The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service.
- The benefit increase delay for early retirements on or after January 1, 2024, was eliminated.
- A one-time, non-compounding benefit increase of 2.5 percent minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

2022 Changes

Changes in Actuarial Assumptions

- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

Changes in Plan Provisions

- There were no changes in plan provisions since the previous valuation.

2021 Changes

Changes in Actuarial Assumptions

- The investment return and single discount rates were changed from 7.50 percent to 6.50 percent, for financial reporting purposes.
- The mortality improvement scale was changed from Scale MP-2019 to Scale MP-2020.

Changes in Plan Provisions

- There were no changes in plan provisions since the previous valuation.

2020 Changes**Changes in Actuarial Assumptions**

- The price inflation assumption was decreased from 2.50% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.00%.
- Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25% less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the PUB-2010 General/Teacher disabled annuitant mortality table, with adjustments.
- The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.
- The assumed spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100% Joint & Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint & Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

Changes in Plan Provisions

- Augmentation for current privatized members was reduced to 2.0% for the period July 1, 2020 through December 31, 2023 and 0.0% after. Augmentation was eliminated for privatizations occurring after June 30, 2020.

2019 Changes**Changes in Actuarial Assumptions**

- The mortality projection scale was changed from MP-2017 to MP-2018.

Changes in Plan Provisions

- The employer supplemental contribution was changed prospectively, decreasing from \$31.0 million to \$21.0 million per year. The State's special funding contribution was changed prospectively, requiring \$16.0 million due per year through 2031.

2018 Changes

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed benefit increase was changed from 1.00 percent per year through 2044 and 2.50 percent per year thereafter to 1.25 percent per year.

Changes in Plan Provisions

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.00 percent to 3.00 percent, beginning July 1, 2018.
- Deferred augmentation was changed to 0.00 percent, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.
- Postretirement benefit increases were changed from 1.00 percent per year with a provision to increase to 2.50 percent upon attainment of 90.00 percent funding ratio to 50.00 percent of the Social Security Cost of Living Adjustment, not less than 1.00 percent and not more than 1.50 percent, beginning January 1, 2019.
- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age; does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017 Changes

Changes in Actuarial Assumptions

- The combined service annuity (CSA) loads were changed from 0.80 percent for active members and 60.00 percent for vested and non-vested deferred members. The revised CSA load are now 0.00 percent for active member liability, 15.00 percent for vested deferred member liability, and 3.00 percent for non-vested deferred member liability.
- The assumed postretirement benefit increase rate was changed for 1.00 percent per year for all years to 1.00 percent per year through 2044 and 2.50 percent per year thereafter.

Changes in Plan Provisions

- The State's contribution for the Minneapolis Employees Retirement Fund equals \$16,000,000 in 2017 and 2018, and \$6,000,000 thereafter.
- The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from \$21,000,000 to \$31,000,000 in calendar years 2019 to 2031. The state's contribution changed from \$16,000,000 to \$6,000,000 in calendar years 2019 to 2031.

2016 Changes

Changes in Actuarial Assumptions

- The assumed postretirement benefit increase rate was changed from 1.00 percent per year through 2035 and 2.50 percent per year thereafter to 1.00 percent per year for all years.
- The assumed investment return was changed from 7.90 percent to 7.50 percent. The single discount rate changed from 7.90 percent to 7.50 percent.

- Other assumptions were changed pursuant to the experience study June 30, 2015. The assumed future salary increases, payroll growth, and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth and 2.50 percent for inflation.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2015 Changes

Changes in Actuarial Assumptions

- The assumed postretirement benefit increase rate was changed from 1.00 percent per year through 2030 and 2.50 percent per year thereafter to 1.00 percent per year through 2035 and 2.50 percent per year thereafter.

Changes in Plan Provisions

- On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Fund, which increased the total pension liability by \$1.1 billion and increase the fiduciary plan net position by \$892 million. Upon consolidation, state and employer contributions were revised; the State's contribution of \$6.0 million, which meets the special funding situation definition, was due September 2015.

TRA

2024 Changes

Changes in Actuarial Assumptions

- Mortality tables were updated for active employees, retirees, disabled retirees, and contingent beneficiaries to recently published tables derived from public plan data known as the Pub2010 family.
- Retirement rates were increased for some of the Tier II early retirement ages and some of the unreduced retirement rates were modified for both tiers to better align with actual experience.
- Probability that new female retirees elect either the Straight Life Annuity or 100% Joint & Survivor Annuity were refined to reflect the actual experience.
- Termination rates were reduced in the first 10 years of employment and slightly increased in years 16 to 25 to better match the observed experience.
- Disability rates were decreased beyond age 45 by 15% to reflect the continued lower than expected observations.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2023 Changes

Changes in Actuarial Assumptions

- The investment return assumption was changed from 7.50% to 7.00%. This does not affect the GASB valuation which was already using the 7.00% assumption.

Changes in Plan Provisions

- Effective July 1, 2025, the normal retirement age for Tier 2 members will decrease from 66 to 65.
- The employer contribution rate will increase from 8.75% to 9.50% on July 1, 2025.
- The employee contribution rate will increase from 7.75% to 8.00% on July 1, 2025.

2022 Changes

Changes in Actuarial Assumptions

- There have been no changes since the prior valuation.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2021 Changes

Changes in Actuarial Assumptions

- The investment return assumption was changed from 7.50 percent to 7.00 percent.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2020 Changes

Changes in Actuarial Assumptions

- The COLA was reduced from 2.0% each January 1 to 1.0%, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.1% each year until reaching the ultimate rate of 1.5% in January 1, 2028.
- Beginning July 1, 2024, eligibility for the first COLA changes to normal retirement age (age 65 to 66, depending on date of birth). However, members who retire under Rule of 90 and members who are at least age 62 with 30 years of service credit are exempt.
- The COLA trigger provision, which would have increased the COLA to 2.5% if the funded ratio was at least 90% for two consecutive years, was eliminated.
- Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019 and ending June 30, 2024 (this reduces early retirement benefits). Members who retire and are at least age 62 with 30 years of service are exempt.
- Augmentation on deferred benefits will be reduced to zero percent beginning July 1, 2019. Interest payable on refunds to members was reduced from 4.0% to 3.0%, effective July 1, 2018. Interest due on payments and purchases from members, employers is reduced from 8.5% to 7.5%, effective July 1, 2018.
- The employer contribution rate is increased each July 1 over the next 6 years, (7.71% in 2018, 7.92% in 2019, 8.13% in 2020, 8.34% in 2021, 8.55% in 2022, and 8.75% in 2023). In addition, the employee contribution rate will increase from 7.50% to 7.75% on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2019 Changes

Changes in Actuarial Assumptions

- The COLA was reduced from 2.0% each January 1 to 1.0%, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.1% each year until reaching the ultimate rate of 1.5% in January 1, 2028.
- Beginning July 1, 2024, eligibility for the first COLA changes to normal retirement age (age 65 to 66, depending on date of birth). However, members who retire under Rule of 90 and members who are at least age 62 with 30 years of service credit are exempt.

- The COLA trigger provision, which would have increased the COLA to 2.5% if the funded ratio was at least 90% for two consecutive years, was eliminated.
- Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019 and ending June 30, 2024 (this reduces early retirement benefits). Members who retire and are at least age 62 with 30 years of service are exempt.
- Augmentation on deferred benefits will be reduced to zero percent beginning July 1, 2019. Interest payable on refunds to members was reduced from 4.0% to 3.0%, effective July 1, 2018. Interest due on payments and purchases from members, employers is reduced from 8.5% to 7.5%, effective July 1, 2018.
- The employer contribution rate is increased each July 1 over the next 6 years, (7.71% in 2018, 7.92% in 2019, 8.13% in 2020, 8.34% in 2021, 8.55% in 2022, and 8.75% in 2023). In addition, the employee contribution rate will increase from 7.50% to 7.75% on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2018 Changes

Changes in Actuarial Assumptions

- The discount rate was decreased to 4.66% from 8.0%.
- The cost of living adjustment (COLA) was reduced from 2.0% each January 1 to 1.0%, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.1% each year until reaching the ultimate rate of 1.5% on January 1, 2028.
- Beginning July 1, 2024, eligibility for the first COLA changes to normal retirement age (age 65 to 66, depending on date of birth). However, members who retire under Rule of 90 and members who are at least age 62 with 30 years of service credit are exempt.
- The COLA trigger provision, which would have increased the COLA to 2.5% if the funded ratio was at least 90% for two consecutive years, was eliminated.
- Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019 and ending July 1, 2024 (this reduces early retirement benefits). Members who retire and are at least age 62 with 30 years of service are exempt.
- Augmentation on deferred benefits will be reduced to zero% beginning July 1, 2019. Interest payable on refunds to members was reduced from 4.0% to 3.0%, effective July 1, 2018. Interest due on payments and purchases from members, employers was reduced from 8.5% to 7.5%, effective July 1, 2018.
- The employer contribution rate is increased each July 1 over the next six years (7.71% in 2018, 7.92% in 2019, 8.13% in 2020, 8.34% in 2021, 8.55% in 2022, and 8.75% in 2023). In addition, the employee contribution rate will increase from 7.50% to 7.75% on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2017 Changes

Changes in Actuarial Assumptions

- The discount rate was decreased to 5.12% from 4.66%.
- The cost of living adjustment (COLA) was assumed to increase from 2.0% annually to 2.5% annually on July 1, 2045.

- The COLA was not assumed to increase to 2.5% but remain at 2.0% for all future years.
- Adjustments were made to the combined service annuity loads. The active load was reduced from 1.4% to 0.0%, the vested inactive load increased from 4.0% to 7.0% and the non-vested inactive load increased from 4.0% to 9.0%.
- The investment return assumption was changed from 8.0% to 7.5%.
- The price inflation assumption was lowered from 2.75% to 2.5%.
- The payroll growth assumption was lowered from 2.5% to 3.0%.
- The general wage growth assumption was lowered from 3.5% to 2.85% for ten years followed by 3.25% thereafter.
- The salary increase assumption was adjusted to reflect the changes in the general wage growth assumption.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2016 Changes

Changes in Actuarial Assumptions

- The discount rate was decreased to 4.66% from 8.0%.
- The COLA was not assumed to increase for funding or the GASB calculation. It remained at 2% for all future years.
- The price inflation assumption was lowered from 3% to 2.75%.
- The general wage growth and payroll growth assumptions were lowered from 3.75% to 3.5%.
- Minor changes as some durations for the merit scale of the salary increase assumption.
- The pre-retirement mortality assumption was changed to the RP 2014 white collar employee table, male rates set back six years and female rates set back five years. Generational projection uses the MP 2015 scale.
- The post-retirement mortality assumption was changed to the RP 2014 white collar annuitant table, male rates set back three years and female rates set back three years, with further adjustments of the rates. Generational projection uses the MP 2015 scale.
- The post-disability mortality assumption was changed to the RP 2014 disabled retiree mortality table, without adjustment.
- Augmentation in the early retirement reduction factors is phased out o Separate retirement assumptions for members hired before or after July 1, 1989, were created to better reflect each group's behavior in light of different requirements for retirement eligibility.
- Assumed termination rates were changed to be based solely on years of service in order to better fit the observed experience.
- A minor adjustment and simplification of the assumption regarding the election of optional form of annuity payment at retirement were made.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2015 Changes

Changes of benefit terms

- The DTRFA was merged into TRA on June 30, 2015.

Changes in Actuarial Assumptions

- The annual COLA for the June 30, 2015, valuation assumed 2%. The prior year valuation used 2% with an increase to 2.5% commencing in 2034. The discount rate used to measure the total pension liability was 8.0%. This is a decrease from the discount rate at the prior measurement date of 8.25%. Details, if necessary, can be obtained from the TRA Comprehensive Annual Financial Report.

PERA's Comprehensive Annual Financial Report may be obtained on the PERA's website at www.mnpera.org for notes to the Schedule of Employer's Share of Net Pension Liability and Schedule of Employer's Contributions.

Additional financial and actuarial information can be found in TRA's GASB 67-68 report. Both reports can be obtained at <https://minnesotatra.org>.

Combining and Individual Fund Schedules
June 30, 2025

**Independent School District No. 22
Detroit Lakes Public Schools**

Independent School District No. 22
 Detroit Lakes Public Schools
 General Fund
 Schedule of Changes in UFARS Fund Balances
 Year Ended June 30, 2025

	Fund Balance (Deficit), Beginning of Year	Net Change in Fund Balance (Deficit)	Fund Balance (Deficit), End of Year
Nonspendable	\$ 38,395	\$ (2,255)	\$ 36,140
Restricted for Student Activities	190,038	58,988	249,026
Restricted for Staff Development	352,964	(37,405)	315,559
Restricted for Operating Capital	1,317,475	137,549	1,455,024
Restricted for Q Comp	-	18,538	18,538
Restricted for Gifted and Talented	1,320	(347)	973
Restricted for Safe Schools Levy	204,493	(15,330)	189,163
Restricted for READ Act - Literacy Aid	-	110,875	110,875
Restricted for READ Act - Teacher Training Compensation	-	100,860	100,860
Restricted for Long Term Facilities Maintenance	(281,486)	(231,485)	(512,971)
Restricted for Medical Assistance	1,003,146	(227,451)	775,695
Committed for Separation/Retirement Benefits	2,619,414	(450,000)	2,169,414
Assigned for Construction	1,552,640	-	1,552,640
Unassigned	6,592,109	277,176	6,869,285
	<u>\$ 13,590,508</u>	<u>\$ (260,287)</u>	<u>\$ 13,330,221</u>

Independent School District No. 22
 Detroit Lakes Public Schools
 Nonmajor Governmental Funds
 Combining Balance Sheet
 June 30, 2025

	<u>Food Service</u>	<u>Community Service</u>	<u>Totals</u>
Assets			
Cash and investments	\$ 1,229,489	\$ 716,715	\$ 1,946,204
Receivables			
Current property taxes	-	109,516	109,516
Delinquent property taxes	-	1,310	1,310
Accounts	4,793	3,077	7,870
Due from other governmental units	92,780	56,575	149,355
Inventories	70,036	-	70,036
	<u>70,036</u>	<u>-</u>	<u>70,036</u>
Total assets	<u>\$ 1,397,098</u>	<u>\$ 887,193</u>	<u>\$ 2,284,291</u>
Liabilities			
Accounts payable	\$ 59,484	\$ 5,227	\$ 64,711
Salaries payable	13,698	24,747	38,445
	<u>13,698</u>	<u>24,747</u>	<u>38,445</u>
Total liabilities	<u>73,182</u>	<u>29,974</u>	<u>103,156</u>
Deferred Inflows of Resources			
Unavailable revenue-property taxes	-	1,310	1,310
Property taxes levied for subsequent year	-	255,194	255,194
	<u>-</u>	<u>255,194</u>	<u>255,194</u>
Total deferred inflows of resources	<u>-</u>	<u>256,504</u>	<u>256,504</u>
Fund Balance			
Nonspendable	70,036	-	70,036
Restricted	1,253,880	600,715	1,854,595
	<u>1,253,880</u>	<u>600,715</u>	<u>1,854,595</u>
Total fund balance	<u>1,323,916</u>	<u>600,715</u>	<u>1,924,631</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,397,098</u>	<u>\$ 887,193</u>	<u>\$ 2,284,291</u>

Independent School District No. 22
 Detroit Lakes Public Schools
 Nonmajor Governmental Funds
 Combining Schedule of Revenues, Expenditures and Changes in Fund Balance
 Year Ended June 30, 2025

	Food Service	Community Service	Totals
Revenues			
Local property tax levies	\$ -	\$ 242,005	\$ 242,005
Other local and county sources	299,887	494,116	794,003
State sources	917,324	582,771	1,500,095
Federal sources	1,179,048	22,559	1,201,607
Sales and other conversion of assets	73,862	-	73,862
Total revenues	<u>2,470,121</u>	<u>1,341,451</u>	<u>3,811,572</u>
Expenditures			
Current			
Community education and service	-	1,310,349	1,310,349
Pupil support services	2,271,520	-	2,271,520
Capital outlay	36,936	35,440	72,376
Total expenditures	<u>2,308,456</u>	<u>1,345,789</u>	<u>3,654,245</u>
Excess (Deficiency) of Revenues			
Over (under) Expenditures	161,665	(4,338)	157,327
Other Financing Sources			
Sale of property	464	-	464
Total other financing sources	<u>464</u>	<u>-</u>	<u>464</u>
Net Change in Fund Balance	162,129	(4,338)	157,791
Fund Balance, Beginning of Year	<u>1,161,787</u>	<u>605,053</u>	<u>1,766,840</u>
Fund Balance, End of Year	<u>\$ 1,323,916</u>	<u>\$ 600,715</u>	<u>\$ 1,924,631</u>

Other Supplementary Information
June 30, 2025

Independent School District No. 22
Detroit Lakes Public Schools

Independent School District No. 22
 Detroit Lakes Public Schools
 Uniform Financial Accounting and Reporting Standards Compliance Table
 Year Ended June 30, 2025

Fiscal Compliance Report - 6/30/2025

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District: DETROIT LAKES (22-1) [Back](#) [Print](#)

	Audit	UFARS	Audit - UFARS		Audit	UFARS	Audit - UFARS
01 GENERAL FUND				06 BUILDING CONSTRUCTION			
Total Revenue	\$44,407,382	<u>\$44,407,382</u>	\$0	Total Revenue	\$0	\$0	\$0
Total Expenditures	\$44,806,009	<u>\$44,806,004</u>	\$5	Total Expenditures	\$0	\$0	\$0
<i>Non Spendable:</i>				<i>Non Spendable:</i>			
4.60 Non Spendable Fund Balance	\$36,140	<u>\$36,140</u>	\$0	4.60 Non Spendable Fund Balance	\$0	\$0	\$0
<i>Restricted / Reserved:</i>				<i>Restricted / Reserved:</i>			
4.01 Student Activities	\$249,026	<u>\$249,026</u>	\$0	4.07 Capital Projects Levy	\$0	\$0	\$0
4.02 Scholarships	\$0	\$0	\$0	4.13 Funded by COP/FP	\$0	\$0	\$0
4.03 Staff Development	\$315,559	<u>\$315,559</u>	\$0	4.67 LTFM	\$0	\$0	\$0
4.07 Capital Projects Levy	\$0	\$0	\$0	<i>Restricted:</i>			
4.08 Cooperative Revenue	\$0	\$0	\$0	4.64 Restricted Fund Balance	\$0	\$0	\$0
4.12 Literacy Incentive Aid	\$0	\$0	\$0	<i>Unassigned:</i>			
4.14 Operating Debt	\$0	\$0	\$0	4.63 Unassigned Fund Balance	\$0	\$0	\$0
4.16 Levy Reduction	\$0	\$0	\$0	07 DEBT SERVICE			
4.17 Taconite Building Maint	\$0	\$0	\$0	Total Revenue	\$4,759,387	<u>\$4,759,388</u>	\$1
4.20 American Indian Education Aid	\$0	\$0	\$0	Total Expenditures	\$4,706,458	<u>\$4,706,458</u>	\$2
4.24 Operating Capital	\$1,455,024	<u>\$1,455,024</u>	\$0	<i>Non Spendable:</i>			
4.26 \$25 Taconite	\$0	\$0	\$0	4.60 Non Spendable Fund Balance	\$0	\$0	\$0
4.27 Disabled Accessibility	\$0	\$0	\$0	<i>Restricted / Reserved:</i>			
4.28 Learning & Development	\$0	\$0	\$0	4.25 Bond Refundings	\$0	\$0	\$0
4.34 Area Learning Center	\$0	\$0	\$0	4.33 Maximum Effort Loan Aid	\$0	\$0	\$0
4.35 Contracted Alt. Programs	\$0	\$0	\$0	4.51 QZAB Payments	\$0	\$0	\$0
4.36 State Approved Alt. Program	\$0	\$0	\$0	4.67 LTFM	\$0	\$0	\$0
4.37 Q Comp	\$18,538	<u>\$18,538</u>	\$0	<i>Restricted:</i>			
4.38 Gifted & Talented	\$973	<u>\$973</u>	\$0	4.64 Restricted Fund Balance	\$896,425	<u>\$896,425</u>	\$0
4.39 English Learner	\$0	\$0	\$0	<i>Unassigned:</i>			
4.40 Teacher Development and Evaluation	\$0	\$0	\$0	4.63 Unassigned Fund Balance	\$0	\$0	\$0
4.41 Basic Skills Programs	\$0	\$0	\$0	08 TRUST			
4.43 School Library Aid	\$0	\$0	\$0	Total Revenue	\$0	\$0	\$0
4.48 Achievement and Integration	\$0	\$0	\$0	Total Expenditures	\$0	\$0	\$0
4.49 Safe Schools Levy	\$189,163	<u>\$189,163</u>	\$0	<i>Restricted / Reserved:</i>			
4.51 QZAB Payments	\$0	\$0	\$0	4.01 Student Activities	\$0	\$0	\$0
4.52 OPEB Liab Not In Trust	\$0	\$0	\$0	4.02 Scholarships	\$0	\$0	\$0
4.53 Unfunded Sev & Retiremt Levy	\$0	\$0	\$0	4.22 Unassigned Fund Balance (Net Assets)	\$0	\$0	\$0
4.56 READ Act - Literacy Aid	\$110,875	<u>\$110,875</u>	\$0	18 CUSTODIAL			
4.57 READ Act - Tchr Training Compensation	\$100,860	<u>\$100,860</u>	\$0	Total Revenue	\$14,590	<u>\$14,590</u>	\$0
4.59 Basic Skills Extended Time	\$0	\$0	\$0	Total Expenditures	\$14,231	<u>\$14,231</u>	\$0
4.67 LTFM	(\$512,971)	<u>(\$512,971)</u>	\$0	<i>Restricted / Reserved:</i>			
4.71 Student Support Personnel Aid	\$0	\$0	\$0	4.01 Student Activities	\$0	\$0	\$0
4.72 Medical Assistance	\$775,695	<u>\$775,695</u>	\$0	4.02 Scholarships	\$0	\$0	\$0
<i>Restricted:</i>				4.48 Achievement and Integration	\$0	\$0	\$0
4.64 Restricted Fund Balance	\$0	\$0	\$0	4.64 Restricted Fund Balance	\$14,329	<u>\$14,329</u>	\$0
4.75 Title VII Impact Aid	\$0	\$0	\$0	20 INTERNAL SERVICE			
4.76 Payments in Lieu of Taxes	\$0	\$0	\$0	Total Revenue	\$0	\$0	\$0
<i>Committed:</i>				Total Expenditures	\$0	\$0	\$0
4.18 Committed for Separation	\$2,169,414	<u>\$2,169,414</u>	\$0	4.22 Unassigned Fund Balance (Net Assets)	\$0	\$0	\$0
4.61 Committed Fund Balance	\$0	\$0	\$0	25 OPEB REVOCABLE TRUST			
<i>Assigned:</i>				Total Revenue	\$0	\$0	\$0
4.62 Assigned Fund Balance	\$1,552,640	<u>\$1,552,640</u>	\$0				
<i>Unassigned:</i>							
4.22 Unassigned Fund Balance	\$6,869,285	<u>\$6,869,287</u>	(\$2)				

Independent School District No. 22
 Detroit Lakes Public Schools
 Uniform Financial Accounting and Reporting Standards Compliance Table
 Year Ended June 30, 2025

02 FOOD SERVICES

Total Revenue	\$2,470,121	<u>\$2,470,117</u>	<u>\$4</u>
Total Expenditures	\$2,308,456	<u>\$2,308,453</u>	<u>\$3</u>
<i>Non Spendable:</i>			
4.60 Non Spendable Fund Balance <i>Restricted / Reserved:</i>	\$70,036	<u>\$70,036</u>	<u>\$0</u>
4.52 OPEB Liab Not In Trust <i>Restricted:</i>	\$0	<u>\$0</u>	<u>\$0</u>
4.64 Restricted Fund Balance <i>Unassigned:</i>	\$1,253,880	<u>\$1,253,879</u>	<u>\$1</u>
4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>

04 COMMUNITY SERVICE

Total Revenue	\$1,341,451	<u>\$1,341,448</u>	<u>\$3</u>
Total Expenditures	\$1,345,789	<u>\$1,345,786</u>	<u>\$3</u>
<i>Non Spendable:</i>			
4.60 Non Spendable Fund Balance <i>Restricted / Reserved:</i>	\$0	<u>\$0</u>	<u>\$0</u>
4.26 \$25 Taconite	\$0	<u>\$0</u>	<u>\$0</u>
4.31 Community Education	\$181,680	<u>\$181,680</u>	<u>\$0</u>
4.32 E.C.F.E	\$61,898	<u>\$61,898</u>	<u>\$0</u>
4.37 Q Comp	\$0	<u>\$0</u>	<u>\$0</u>
4.40 Teacher Development and Evaluation	\$0	<u>\$0</u>	<u>\$0</u>
4.44 School Readiness	\$158,631	<u>\$158,631</u>	<u>\$0</u>
4.47 Adult Basic Education	\$158,346	<u>\$158,346</u>	<u>\$0</u>
4.52 OPEB Liab Not In Trust	\$0	<u>\$0</u>	<u>\$0</u>
4.56 READ Act - Literacy Aid	\$0	<u>\$0</u>	<u>\$0</u>
4.57 READ Act - Tohr Training Compensation	\$0	<u>\$0</u>	<u>\$0</u>
<i>Restricted:</i>			
4.64 Restricted Fund Balance <i>Unassigned:</i>	\$40,160	<u>\$40,159</u>	<u>\$1</u>
4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>

Total Expenditures	\$0	<u>\$0</u>	<u>\$0</u>
4.22 Unassigned Fund Balance (Net Assets)	\$0	<u>\$0</u>	<u>\$0</u>

45 OPEB IRREVOCABLE TRUST

Total Revenue	\$0	<u>\$0</u>	<u>\$0</u>
Total Expenditures	\$0	<u>\$0</u>	<u>\$0</u>
4.22 Unassigned Fund Balance (Net Assets)	\$0	<u>\$0</u>	<u>\$0</u>

47 OPEB DEBT SERVICE

Total Revenue	\$0	<u>\$0</u>	<u>\$0</u>
Total Expenditures	\$0	<u>\$0</u>	<u>\$0</u>
<i>Non Spendable:</i>			
4.60 Non Spendable Fund Balance <i>Restricted:</i>	\$0	<u>\$0</u>	<u>\$0</u>
4.25 Bond Refundings	\$0	<u>\$0</u>	<u>\$0</u>
4.64 Restricted Fund Balance <i>Unassigned:</i>	\$0	<u>\$0</u>	<u>\$0</u>
4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>

Additional Reports
June 30, 2025

**Independent School District No. 22
Detroit Lakes Public Schools**



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*

The School Board of
Independent School District No. 22
Detroit Lakes Public Schools
Detroit Lakes, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 22, Detroit Lakes Public Schools (“the District”), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements and have issued our report thereon dated November 21, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District’s financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We identified certain deficiencies in internal control, described in the accompanying Schedule of Findings and Responses as items 2025-001, 2025-002, and 2025-003 that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's responses to findings identified in our audit and described in the accompanying Schedule of Findings and Responses. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Eide Sully LLP". The signature is written in a cursive, flowing style.

Fargo, North Dakota
November 21, 2025



Independent Auditor's Report on *Minnesota Legal Compliance*

The School Board of
Independent School District No. 22
Detroit Lakes Public Schools
Detroit Lakes, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 22, Detroit Lakes Public Schools ("the District") as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 21, 2025.

In connection with our audit, nothing came to our attention that caused us to believe that the District failed to comply with the provisions of the contracting – bid laws, depositories of public funds and public investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and uniform financial accounting and reporting standards (UFARS) sections of the Minnesota Legal Compliance Audit Guide for School Districts, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Eide Bailly LLP".

Fargo, North Dakota
November 21, 2025

Section I – Financial Statement Findings

**2025-001 Preparation of Financial Statements
Material Weakness**

Criteria – A good system of internal accounting control contemplates an adequate system for internally preparing the District’s financial statements.

Condition – The District does not have an internal control system designed to provide for the preparation of the financial statements being audited. The auditors were requested to, and did, draft the financial statements and accompanying notes.

Cause – The District does not have an internal control system designed to provide for the preparation of the financial statements being audited.

Effect – The disclosures in the financial statements could be incomplete.

Recommendation – It is the responsibility of management and those charged with governance to make the decision whether to accept the degree of risk associated with this condition because of cost or other considerations.

Views of Responsible Officials – There is no disagreement with the audit finding.

**2025-002 Material Journal Entries
Material Weakness**

Criteria – A good system of internal accounting control contemplates an adequate system for recording and processing entries material to the financial statements.

Condition – During the course of our engagement, we proposed material audit adjustments that were not identified as a result of the District’s existing internal controls, and therefore could have resulted in a material misstatement of the District’s financial statements.

Cause – The District does not have an internal control system designed to identify all necessary adjustments.

Effect – This deficiency could result in a misstatement to the financial statements that would not be prevented or detected.

Recommendation – A thorough review and reconciliation of accounts in each fund should take place prior to the beginning of the audit. This review should be done at both the accounting staff and accounting supervisor levels.

Views of Responsible Officials – There is no disagreement with the audit finding.

**2025-003 Segregation of Duties
Material Weakness**

Criteria – A good system of internal control requires an adequate segregation of duties so that no one individual has incompatible responsibilities. No one person should have more than one duty relating to the authorization (approval), custody of assets (check signers), record keeping and reconciliation functions.

Condition – The District does not have enough staff to adequately separate duties in cash receipts, cash disbursements, payroll and related liabilities, and general ledger maintenance and reconciliation.

Cause – There is a limited amount of office employees involved in the internal control process.

Effect – 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.

Recommendation – The accounting functions should be reviewed to determine if additional segregation of duties is feasible and to improve the efficiency and effectiveness of financial management and financial statement accuracy for the District. Segregation of authorization, custody of assets, record keeping and reconciliation functions would assist in mitigating the risk of fraud or misstatements to the financial statements.

Views of Responsible Officials – There is no disagreement with the audit finding.

Section II – Minnesota Legal Compliance Findings

None reported

FORM A

RESOLUTION OF GOVERNING BOARD SUPPORTING FORM A APPLICATION TO MINNESOTA STATE HIGH SCHOOL LEAGUE FOUNDATION

WHEREAS, the Minnesota State High School League Foundation was formed to provide support for Minnesota's high school youth to participate in athletics and fine arts;

WHEREAS, the Governing Board of [Name of School/District] Detroit Lakes Public Schools recognizes the value of student participation in extracurricular activities; and

WHEREAS, the MSHSL Foundation is offering grants and funding to assist schools in recognizing, promoting and funding extracurricular participation by high school students in athletic and fine arts programs.

THEREFORE, BE IT RESOLVED, that the Governing Board of [Name of School/District] Detroit Lakes Public Schools supports the school's application to the Minnesota State High School League Foundation for a FORM A grant to offset student activity fees.

11/10/25

Date

Board Chair/Head of School

11/10/25

Date

Board Clerk – Treasurer/ Finance Director

School Board Meeting Agenda Memorandum



Kylie Johnson, HR Director
Detroit Lakes Public Schools
kyliejohnson@detlakes.k12.mn.us

DATE: November 24, 2025
TO: Mark Jenson, Superintendent and Board of Education
FROM: Kylie Johnson (HR Director)
SUBJECT: 2026 Minnesota Paid Family and Medical Leave (PFML)

Detroit Lakes Public Schools will implement the Minnesota Paid Family and Medical Leave (PFML) program in accordance with Minnesota Statute Chapter 268B beginning January 1, 2026.

In compliance with state requirements, the district distributed and posted the required employee notices on November 6, 2025.

Under the PFML program, premium contributions begin in 2026. The first premium payment is due to the State of Minnesota on April 30, 2026, and will cover employee wages paid from January 1 through March 31, 2026. The total premium cost is 0.88% of employee earnings, split evenly between the employee and the district (each contributing 0.44%).

While employers are permitted under the statute to offer supplemental (“top-off”) participation is optional and at the employer’s discretion. Employers cannot require employees to use accrued paid leave before accessing PFML or to supplement the state benefit.

At this time, Detroit Lakes Public Schools will not offer supplemental use of accrued leave to top off PFML benefits. The district will continue to monitor program developments and evaluate as additional guidance from both the Department of Employment and Economic Development (DEED) and IRS becomes available.

Beyond the required 480 hours (60 days) of intermittent leave, the district will permit intermittent leave to be taken in half-day increments, up to the state maximum of 20 weeks.

When an employee qualifies for multiple leaves, the district will run FMLA, childcare leave, and Minnesota Paid Leave concurrently. FMLA eligibility and usage will be calculated on a rolling 12-month basis.

District Administration recommends approval as it relates to implementation of Minnesota’s PFML benefit effective January 1, 2026.

Detroit Lakes Public Schools
Early Retirement Incentive Memorandum of Understanding
2025-2026

WHEREAS, Detroit Lakes Public Schools (DLPS), in collaboration with Education Minnesota Detroit Lakes (EMDL), seeks to explore creative solutions to the budget challenges facing the district in an effort to minimize personnel reductions where possible;

WHEREAS, one such solution is the consideration of an early retirement incentive for employees covered under the EMDL Teacher Master Agreement;

WHEREAS, Minnesota Statutes section 465.72, subdivision 1, gives DLPS authority to offer severance pay to its employees; and

WHEREAS, the parties are entering into this MOU for the purpose of offering an early retirement incentive for teachers.

NOW, THEREFORE, the parties agree as follows:

- A. Eligibility:** Teachers may qualify for the early retirement incentive set forth in this MOU if they meet one of the following eligibility criteria:

Level One	Age 55 to 59 and 10 Years of Service.
Level Two	Age 60 or more and 5 Years of Service.

In addition to meeting the Level One and Level Two criteria, a teacher must be listed on the DLPS 2025–26 School Board-approved teacher seniority list in order to be eligible for the incentive. Age eligibility will be determined based on the employee’s age as of May 29, 2026.

- B. Incentive Amount:** DLPS will offer the following incentive based on eligibility at each level:

Level One	\$25,000 one-time payment into a 403(b) to be paid by June 30, 2026.
Level Two	\$10,000 one-time payment into a 403(b) to be paid by June 30, 2026.

The amount of this incentive will be prorated based on a teacher’s FTE status during the 2025-2026 school year. FTE status will be used to determine the prorated amount.

- C. Notice Deadline:** To be eligible for the early retirement incentive outlined in this MOU, a teacher must submit a written notice of intent to retire to Kylie Johnson, Human Resources Director, no later than 4:00 p.m. on Monday, February 2, 2026. It is the teacher's responsibility to ensure receipt of written notice.
- D. Retirement Date:** To qualify for early incentive, the employee must retire no later than June 30, 2026, and must be actively employed for the entirety of the 2025-2026 contract year.
- E. Ineligible Employees:** The early retirement incentive outlined in this MOU is not available to teachers who are currently on an approved leave of absence for the 2025-2026 school year or employees who have retired on or before December 31, 2025. In addition, teachers who are currently drawing from their TRA annuity are not eligible.
- F. Tax treatment:** The parties intend that this benefit shall not give rise to immediate income taxation. If it is determined that the early retirement incentive payments set forth in this MOU are subject to income taxation before the payments are actually made to retiring teachers, DLPS and EMDL will meet and attempt to negotiate an alternative early retirement incentive. DLPS and EMDL make no representations to individual teachers as to the tax consequences of this early retirement benefit. Individual teachers are responsible for seeking their own guidance as to the impact of the early retirement incentive on their personal income tax liability.
- G. No Past Practice or Precedent:** The parties agree that this MOU will not establish any kind of binding past practice or precedent.
- H. Sunset:** This MOU will be in effect for the 2025-2026 school year only. It will automatically sunset and expire on June 30, 2026.
- I. Complete Agreement:** This MOU constitutes the parties' complete agreement with respect to the early retirement incentive set forth above. Any modification to or extension of this MOU must be outlined in a written agreement executed by DLPS and EMDL.

[SIGNATURE PAGE FOLLOWS]

By signing below, the parties represent that they have fully reviewed this MOU, that they have had the opportunity to consult with legal counsel, and that they intend to be bound by the terms set forth above.

Detroit Lakes Public Schools; ISD 22

Education MN Detroit Lakes

Date

Date

Pay Plan:

- For 2025, the employee contribution limit for a 403(b) plan is \$31,000 for those age 50 or over. The combined maximum limit for employer and employee contributions to a 403(b) plan is \$70,000, which is the lesser of that amount or 100% of the employee's compensation for the year.
- You will generally be subject to an early withdrawal penalty of 10% if you withdraw funds from an IRA if you are younger than age 59 ½. Withdrawals from a 403(b) can be withdrawn without the 10% early withdrawal penalty if you separate from service from your employer on or after your 55th birthday (always check with your tax preparer or CPA).
- It is the responsibility of the employee to ensure that they have sufficient contribution capacity within their 403(b) account to receive the full incentive amount.
- Employees are encouraged to consult with their financial advisor or the plan administrator to confirm eligibility and contribution limits prior to electing the incentive.

Detroit Lakes Public Schools
Monthly Enrollment Summary (2025-26 School Year)
November 1st, 2025

Roosevelt					
Grade	Current	Previous (Oct)	Opening Day FY26	Sections	Per Section
K	85	86	89	4	21.3
1	92	92	94	4	23.0
2	92	92	96	4	23.0
3	94	94	97	4	23.5
4	101	102	105	4	25.3
5	98	99	100	4	24.5
RSVT Total	562	565	581	24	23.4
Difference		(3)	(19)		Avg/section

Rossman					
Grade	Current	Previous (Oct)	Opening Day FY26	Sections	Per Section
K	77	77	80	4	19.3
1	91	90	89	4	22.8
2	94	95	95	4	23.5
3	92	92	91	4	23.0
4	97	96	97	4	24.3
5	97	96	97	4	24.3
RSM Total	548	546	549	24	22.8
Difference		2	(1)		Avg/section

Middle School			
Grade	Current	Previous (Oct)	Opening Day FY26
6	192	194	201
7	208	209	212
8	197	198	202
MS Total	597	601	615
Difference		(4)	(18)

High School			
Grade	Current	Previous (Oct)	Opening Day FY26
9	222	223	227
10	199	201	208
11	181	185	188
12	159	161	163
HS Total	761	770	786
Difference		(9)	(25)

Online	
Grade	Current
9	7
10	8
11	20
12	26
Total Online	61
Opening Day FY 26	53
Oct 2025	66

District Wide Summary			
Pre-K	45		
K	162		
1	183		
2	186		
3	186		
4	198		
5	195		
	948		
6	192		
7	208	Laker Online	61
8	197	Transitions	20
	597	Rossman	548
		Roosevelt	562
9	231	DLMS	597
10	220	DLHS	761
11	213	ALC	50
12	228	PSEO	-
	892	Pre-K	45
Total	2,644	Monthly Total	2,644

Comparisons	
Last Month Report	2,690
Difference	(46)
2025-26 Opening Day	2,690
Difference	(46)

Pre K ADM*	45
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INDEPENDENT SCHOOL DISTRICT #22
FACILITIES COMMITTEE MEETING
November 7, 2025

A Facilities Committee Meeting was held on Friday, November 7th at the District Office. In attendance were John Steffl, Michael Walther, Mary Rotter, Mark Jenson, Colin Gedrose and Jason Kuehn.

1. District Update

Gedrose and Kuehn provided an update on a variety of topics that included a summary of projects completed over the summer, an overview of current staffing, and an increase of facilities use requests by external groups at all sites.

Kuehn also reviewed the timelines of the renewal of the lease agreement between the District and the City of Detroit Lakes for the use of Kent Freeman Arena. Lastly, Superintendent Jenson provided the committee with an update in relation to the continued discussion with MSTATE-Detroit Lakes in relation to facility space needs.

2. FY27 LTFM Construction Management Services - Rossman Exterior Project

Kuehn reviewed proposals submitted by Gehrtz Construction and ICS for Construction Management services relating to the planned building exterior project at Rossman Elementary for Fiscal Year 2027. The committee recommended moving forward with the proposal from ICS for final approval at the November School Board meeting.

The committee also reviewed proposals for resurfacing of the tennis courts at Detroit Lakes High School and the replacement of multiple components on an Air-Cooled Condensing Unit at Rossman Elementary. The committee will make final recommendations on those projects when finalizing the Fiscal Year 2027 budget.

3. Fixed Assets Annual Report

Kuehn provided the annual Fixed Assets summary report to the committee which outlines beginning values, as well as additions and disposals to the inventory. School Board Policy 704 requires a report of annual inventory of fixed assets of the School District. Fixed assets are generally those individual items of \$10,000 or more in value or construction projects of \$50,000 or more in value.

4. Long Range Facilities Planning

The committee continued with ongoing long range facilities planning for the District. Kuehn reviewed projected deferred maintenance projects by site for the next 10 years and a listing of potential identified capital improvement projects at each site. The committee recommended Kuehn work with Ehlers to identify projected tax impact analysis for multiple scenarios that could fund identified projects.



City of Detroit Lakes

1025 ROOSEVELT AVE. DETROIT LAKES, MN 56501

SPORTS ARENA COMMISSION AGENDA

Tuesday, November 4, 2025, at 7:30 AM

The Meeting will be held in the City Hall Committee Conference Room, 1025 Roosevelt Ave, Detroit Lakes MN.

1. Consideration to approve the [Minutes](#) from the meeting held on August 18, 2025.
2. Commission appointments –
 - Matt Boeke 12/31/25 – term 3 end
 - John Seffl – 1/1/26 – term 2 end
 - Chad Carlblom – 12/31/26 – term 3 end
 - Rob Nielson – 12/31/26 – term 1 end
 - Nate Hunter – 12/31/27 – term 1 end
 - Matt Thompson – 12/31/27 – term 1 end
3. Consideration to approve the [Financials](#) for July, August, and September 2025.
4. Arena [CIP Review](#)
5. 2026 [Arena Budget](#)
6. Contract Renewals
7. Update schedule of events
 - a. Shrine Circus: 4/15/26, 3/30/27, 3/28/28, and 4/3/29
 - b. Craft Beer: 3/27/26
 - c. No Mercy Fights 4/25/26
 - d. Becker County Fair 7/29/26-8/1/26
8. Summer Ice
9. 2026 Meeting Dates
10. Arena Contingency Plan
11. 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

**INDEPENDENT SCHOOL DISTRICT #22
FINANCE COMMITTEE MEETING AGENDA
Finance Committee Meeting - November 11, 2025**

Members Present:

Julie Smith-Yliniemi Mickey Okeson Mark Jenson Jason Kuehn Jill Walter

Members Absent:

Sanford Nelson Trisha Mariotti

A Finance Committee Meeting was held on Tuesday, November 11th in the Detroit Lakes High School Conference Room. The agenda was as follows:

1. Treasurer's Report

Director of Finance Kuehn reviewed the bank reconciliation and fund balances through the month of October. District expenditures and revenues through October were reviewed in comparison to the budget.

Receipts for the month of October totaled \$5,610,423.86. Receipts of note included 2nd Half Tax Distributions from Becker and Otter Tail County, Winter Activity registration fees, Community Education programming tuition, Food Service catering agreements, monthly Food & Nutrition Services reimbursements, reimbursements from approved Federal Grants, and metered State Aid payments. Additionally, the District received funds from a Minnesota Department of Education sponsored grant for the reimbursement of Cybersecurity expenses.

Three sets of disbursements were reviewed by the Finance Committee. The committee recommends approval of the ACH/Wire payments for October totaling \$1,717,193.74.

The committee also recommends approval of the check summary for October in the amount of \$1,291,180.26 and payroll transfers totaling \$1,557,221.59.

2. Sanford Donation Agreement Amendment

Kuehn reviewed the proposed amendment to Sanford Donation Agreement with the committee. The amendment proposes extending the current agreement through June 30, 2036 and increasing the annual installment to \$30,000 beginning on July 1, 2026. The Finance Committee recommends approval.

3. District Audit Update

Kuehn provided the committee an update on the audit. John Hagen will present at the November 15th and formal approval for the audit at the meeting. Kuehn expects the District to receive a clean audit opinion that includes similar findings to previous years.

Next Meeting: Tuesday, December 9th (12:00 PM at District Office Conference Room)

Detroit Lakes Substance Use Prevention Coalition

November 4, 2025
HS Room 203

Welcome Back!

Review of our Norms:

- Respectful of Time and Attention
- Challenge past assumptions and think creatively/work collaboratively
- Make sure everyone's voice is heard
- It's OK to reflect and change your mind

Roles:

- Meeting minutes - Amy (Anyone who is wanting the role is welcome to it!)

WELCOME

- Name
- Organization and your role there
- Update/Happenings from your organization

Taking a look at today

- TARGET update
- Jason McCoy - Clay Co. Public Health
- Mission Statement
 - Look at examples
 - Examine some specifics
 - Finalize it
- Upcoming events



TARGET update

- Red Ribbon Week events last week
 - Visited 5th graders at Rossman and Roosevelt
 - Table at the High School
- Table at the Powwow next week
- Will be looking at events to sponsor this year

Presenter

Jason McCoy with Clay Co. Public Health



Introduction

- UND to NDSU
- Masters of Public Health
- Clay County, MN Public Health
- 10.5 years in Tobacco & Cannabis Prevention
- 4.5 Years Positive Community Norms
- Mayo Clinic Certified Tobacco Treatment Specialist
- MN Certified Prevention Professional
- Healthy Outcomes from Positive Experiences – Facilitator/Champion

Mission Statement

Julie provided some examples for us to build off of:

“To prevent substance use and promote healthy, resilient youth and families through community-wide collaboration, education, and supportive relationships.”

“To work together across systems to prevent substance use, support mental and emotional well-being, and strengthen our community through connection.”

“To honor the strengths of our community by partnering across sectors to prevent substance use, support healthy choices, and ensure every individual has access to care, support, and opportunity.”

Mission Statement

Questions to consider:

- Which keywords feel essential? (prevention, resilience, safety, well-being, collaboration, youth, whole community, etc.)
- Do we want our focus on youth, whole families, or full community?
- Should we mention mental health or trauma-informed care explicitly?
- Do we want to name “collaboration” or let it be implied?

Prevention Spotlight

Talk, They Hear You (TTHY) Campaign (SAMHSA)

- PSAs for Radio, Video and Flyers
- Implementation guide for groups/communities
- School and Educator resources

What's Coming Up

- [POWWOW on Thursday, November 13th](#)
 - Would love to have Coalition members volunteer to man the table if available!
 - TARGET members may also be at the table when available
- MSS Data
 - [Preliminary data is here](#)
 - Final district level data to be coming shortly (per MDE)

Resources, Trainings and Such - Oh my!

- Trainings and webinars - [MN Prevention Resource Center](#)
- [Hazelden Betty Ford Foundation](#) - On Demand webinars as well as free webinars coming up
- [Framing the Conversation](#)
- [Northwest Region Prevention demographic report](#)
- [Great Lakes PTTC](#)
- [Montana Institute](#)
- [PBS - Addiction 101](#)
- [Stanford Medicine Infographics](#)

Wrap Up

Any other announcements, comments or questions?

Next meeting:

Tuesday, December 9, 2025

INDEPENDENT SCHOOL DISTRICT #22
TRANSPORTATION COMMITTEE MEETING AGENDA
Transportation Committee Meeting - October 28, 2025

A Transportation Committee Meeting was held on Tuesday, October 28, 2025 at the District Office. In attendance were Mark Jenson (Superintendent), John Steffl (School Board Chair), Mary Rotter (School Board Vice Chair), Mark Champa (Transportation Coordinator) and Jason Kuehn (Director of Finance and Operations) as well as representatives from both Olander Bus Service and Schultz Garage and Bus Company.

1. District Transportation Update

The District provided updates related to the beginning of the school year, including a review of the registration process and integration of district and contracted routes into the transportation software system. The District also provided an update on the increased requests for special transportation and expected timelines for assigning Winter Activities needs.

2. Contractor Update

Both contractors provided an update on staffing and a general report to the start of the school year. The contractors highlighted improved supervision at multiple sites, as well as the response time for behavior reports. The contractors also noted concern in regards to food being brought onto the bus and students unsafely entering the bus zones at the DLMS/Roosevelt campus during morning drop-off.

3. Transportation Topics

The participants at the meeting discussed desired timelines for decisions related to late starts, closures, and early dismissals due to inclement weather or road conditions. Additionally, the committee reviewed Evacuation Drills and discussed implementing the practice during the morning run. The committee also reviewed feedback in relation to scheduled Early Releases and the dates the School District held Elementary/Middle School daytime conferences. Lastly, the District provided the contractors on projected timelines for the release of Requests for Quotes for both Motor Coach services, as well as Student Transportation services. Both contracts currently in effect expire on June 30, 2026.