



DETROIT LAKES PUBLIC SCHOOLS
AGENDA
REGULAR SCHOOL BOARD MEETING
Monday, May 18, 2026 - 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, Hayden Wilson 27wilsohayd@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 May 18, 2026 Regular School Board Meeting as presented.

V. RECOGNITIONS

Presenter: Steffl, Board Chair

A. Fran Rethwisch — for her many years of dedicated service to Detroit Lakes Public Schools.

B. Thank you, Marjorie Berg, Amy Boeke, Joe Carrier, Susie Cremers (Felt), Pam Daly, Cami Eckhoff, Josh Hochgraber, Lindsay Jacobus, Renee Kerzman, Mark Jenson, Lynnsey Machakaire, Trish Mariotti, Carol Maristuen, Marian Martin, Cara Myers, Sandy Nelson, Fran Rethwisch, Mary Rotter, Margaret Skogmo, Jill Walter, Ethan Walz, Hayden Wilson for your collaboration and thoughtful contributions to our strategic planning process.

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. 22 Handmade Quilts from First English Lutheran Church for the Eagle Feather Ceremony.

B. \$150 from Prairie Wood Chapter for Middle School Science Field Trip Bussing.

- C. \$300 from Essentia Health for BE Extraordinary Speaker Donation
- D. \$500 from Walmart for the Middle School Teacher Appreciation Luncheon.
- E. \$500 from My KInd of Bank for Mr. Karlgaard's Class.

VIII. **PROGRAM PRESENTATIONS**

Presenter:

- A. High School
Presenter: Jill Walter

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 April 27, 2026 Regular School Board Meeting.
- B. Approve Treasurer Report
- C. Approve Personnel Agenda Items
- D. **Approve Second Reading of Policies:**
 - 1. 602 - ORGANIZATION OF SCHOOL CALENDAR AND SCHOOL DAY
 - 2. 603 - CURRICULUM DEVELOPMENT
 - 3. 604 - INSTRUCTIONAL CURRICULUM
 - 4. 605 - ALTERNATIVE EDUCATIONAL SERVICES
 - 5. 606 - TEXTBOOKS AND INSTRUCTIONAL MATERIALS
 - 6. 607 - ORGANIZATION OF GRADE LEVELS
 - 7. 609 - RELIGION
 - 8. 610 - FIELD TRIPS
- E. Approve the 2026-2029 Superintendent Contract.
- F. Approve the 2026-2027 Canine Detection Services Contract.
- G. Approve the Renewal of the Student Accident Insurance Program for the 2026-2027 School year
- H. Approve Professional Services Agreement between ISD #22 and ICS/Rapp Strategies
- I. Approve the Application for a High School Student fulfilling the requirements for Early Graduation as per School Board Policy 613 at the end of the first semester, January 15, 2027
- J. Approve the 25-26 DLESP Seniority List.

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.

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 Agreement to Extend the Probationary Period for Rayna Jorgenson and Theresa Rogstad.
- B. Motion to approve the Employee Property/Liability Insurance and Workers Compensations Renewal for 2026-27 School Year.

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. Finance Committee
Presenter: Okeson, Board Treasurer

3. Facilities Committee
Presenter: Rotter, Vice Chair

4. Arena Commission
Presenter: Steffl, Board Chair

XIII. UPCOMING EVENTS AND ACTIVITIES

Presenter: Steffl, Board Chair

A. ALC Graduation- 05/21/26 MState C101 6:00PM

B. DLHS Graduation- 05/22/26 Lakeshirts Fieldhouse 2:00PM






C. Finance Committee- 06/11/26 District Office 12:00PM

D. Regular School Board Meeting- 06/22/26 City Council Chambers 7:00AM

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.



Detroit Lakes High School **Shifts, Highlights, and What's Next**

May 18th, 2026



Big Picture - Listening & Questions

- This year focused on refining systems and experiences at DLHS
- Small structural changes led to some meaningful impacts
- Communication was central.
 - Office Announcements - Daily with Visuals to Support
 - Weekly WAVE
 - Meeting teachers and staff conversationally to understand roles and responsibilities and what brings them joy
- Growth and learning happened for both staff and students throughout the process



Shifts

- Academic Showcase for Registration Night
- Day of Caring - Academic Excellence - Signing Day

Academic Showcase

Registration Night Shift

- Registration night was redesigned for a better overall experience
- Guided building tours were added for families with Ambassadors taking the lead
- Communication was more intentional before, during, and after the event
- The goal was a stronger, more welcoming first impression of DLHS

Why It Mattered

- Families experienced DLHS beyond paperwork and “sit and get”
- Early relationship-building with staff and spaces
 - Students were heard to have commented when registering that they were taking that class because of the showcase.
- Clear communication reduced confusion and improved flow
- Helped establish trust and connection from the start



Day of Caring - Academic Excellence - Signing Day

Day of Caring Highlights

- Strong participation from students and staff
- Visible impact across school and community spaces - 75 sites
- Reinforced service, pride, and teamwork
- Coordination and communication helped the event run smoothly
 - Kudos to Mr. Swenson & our Ambassadors for their organization and leadership in the process

Afternoon Schedule Adjustments

- Afternoon schedule was adjusted to better align time and priorities
 - Academic Excellence Awards Ceremony
 - Signing Day
- Improved student access and participation
- Required clear communication across staff and teams



DAY OF CARING

Wednesday, May 6

- Academic Awards – 2:00 PM
- Signing Day – 3:00 PM

We look forward to a great
day of service and celebration!

Highlights

- E-Laker
- Communication

E-Laker Learning & Growth

- Continued growth in E-Laker learning experiences
 - Numbers doubled at Semester 1
 - Numbers doubled again at Semester 2
- Focus on flexibility, access, and student responsibility
 - Incorporating courses that connect with our Academy work
- Staff and students learning together through implementation
- Communication supported consistency and expectations
- Feedback was collected from students on their experiences and the choices they made to be an E-Laker.



What We Learned

- Communication is essential to successful change
 - Clear systems improve student and staff experience
 - Why and *purpose* matter
 - What's the story we need to share
 - Flexibility creates opportunities for engagement
 - When we work with humans, this matters a great deal!
 - *Educators must be flexible.*
 - Growth comes through reflection and adjustment
 - When we are service providers, this matters a great deal!
 - *Educators must be reflective.*
-

What's Next?

- Welcoming our ALC students & staff
- Academy Showcase
- How can our ALC model build into our Pathways?

Welcoming ALC to DLHS

- Excited to welcome ALC staff and students to DLHS
 - May Communication
 - ALC Staff, ALC Students
 - Location Planning
 - Where are the new homes of our ALC staff and our DLHS staff
- Focus on belonging, support, and shared expectations
 - The language we use...
 - We/Our/All
 - Schedule planning
 - Lunch session
 - Scheduling strategies - use of spaces to support learning (PAES for skill building)
- Strong communication will support a smooth transition
 - Individual conversations with DLHS staff & communication with the whole building
- Opportunity for community growth and connection



Academy Showcase/Parent-Teacher Conferences

Our Showcases are chances for us to show-off our academies and our academic programs.

Fall 2026

- Shift conference night toward a learning showcase model with a focus on Academies
 - Highlight student work more interactively AND our offerings within the academies more clearly
- Include E-Laker learning experiences
- Improve communication and flow for families
- Preparation for Registration and understanding the Registration Guide sent in January

Goals:

- Exposure for our building and programs.
- Familiarity for what students choose.
- Parent-family connections.

Coupling with our Parent-Teacher Conferences Night will benefit our communications with families.

We will continue to get better...

- DLHS continues to grow through communication and reflection
- Systems are improving to better serve students and families
- Momentum is built through intentional planning and teamwork
- Excited for what's next together

I look forward to meeting with you all next year at this time to report back and to bring some additional data points.

Questions?





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

**Regular School Board Meeting
Monday, April 27, 2026, 5:30 PM
City Hall ~ 1025 Roosevelt Ave, Detroit Lakes, MN, 56501**

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

Absent: None

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

The Pledge of Allegiance was recited.

A motion was made by Mary to amend the agenda and remove Consent Item B seconded by Walther, to approve the agenda. Motion carried unanimously.

Donations were made by the following:

- \$130 from Bell Bank Custom Card Program to Detroit Lakes Public Schools.
- \$250 from Stellher Human Services to Target group for guest speakers.

A presentation was given by Emily Sternberg.

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

- A. Approve the Minutes of the March 23, 2026 Regular School Board Meeting.
- B. Approve K-12 Computer Checks #712054-712287 a total of \$851,061.28. Approve Wire Transfers #16822-16829, #16909-16914, #16923-16926, #17050-17097, #17107-17125, and #17130-17131, in the amount of \$1,892,724.81. Approve Net Payroll Transfers on 3/13/26 and 3/30/26 in the amount of \$1,466,348.82 for a total of \$4,210,141.91.
- C. Approve Personnel Agenda Items
- ~~D. Approve Professional Services Agreement between ISD #22 and ICS/Rapp Strategies~~
- E. Approve the Adult Education Lease Agreement with CC&I Engineering (Perham)
- F. Approve Spring Coaches

Discussion was had on the following:

- First Reading of Policies:
 - a. 602 - ORGANIZATION OF SCHOOL CALENDAR AND SCHOOL DAY
 - b. 603 - CURRICULUM DEVELOPMENT
 - c. 604 - INSTRUCTIONAL CURRICULUM
 - d. 605 - ALTERNATIVE EDUCATIONAL SERVICES
 - e. 606 - TEXTBOOKS AND INSTRUCTIONAL MATERIALS
 - f. 607 - ORGANIZATION OF GRADE LEVELS
 - g. 609 - RELIGION
 - h. 610 - FIELD TRIPS

Superintendent Jenson reported on happenings in the School District.

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

Board Director Nelson gave an update on the District Advisory Committee.

Board Vice Chair gave an update on the ECFE Advisory and BCCI.

Board Chair Steffl gave an update on the Transportation Committee and announced upcoming meetings and events.

A motion was made by Walther to adjourn the meeting at 6:10, seconded by Rotter. Motion carried unanimously.

Respectfully submitted,

Julie Smith-Yliniemi, Clerk

PERSONNEL AGENDA

April 27, 2026

1) **Resignations:**

Brian Deitchler– Middle School Behavior Interventionist, effective June 30, 2026.

Caiden Edwards– Middle School Custodian, effective April 10, 2026.

Kenny Hemenway– Rossman Custodian, effective April 15, 2026.

Julie Smith– Rossman Para, effective April 27, 2026.

Jay Sorensen– ALC Independent Study Instructor, effective August 1, 2026.

Heidi Voz– 0.5 ALC Art Teacher, effective June 30, 2026.

2) **Retirements:**

Fran Rethwisch– ECFE/School Readiness Coordinator and Parent Educator, effective June 30, 2026.

4) **Appointments:**

Abby Becker– High School Administrative Assistant, at the rate of \$19.00 per hour working 40 hours per week, effective March 30, 2026.

Christina Bergeron– E-Laker Long Term Substitute, at the rate of \$30 per hour working 5 hours per week, effective April 13, 2026 through May 22, 2026.

Nelaina Daggett– Rossman Special Education Teacher, at the rate of BA+40 Step 2 or a contract amount of \$54,432 per year, effective August 25, 2026.

Jay DeCann– Activities Director, at the rate of \$112,000 per year, working 230 days per year, effective July 1, 2026.

Summer Dobratz– Rossman First Grade Teacher, at the rate of BA Step 7 or a contract amount of \$53,350 per year, effective August 25, 2026.

Kevin Drotts– Middle School Sci/Tech Teacher, at the rate of MA+30 Step 9 or a contract amount of \$71,487 per year, effective August 17, 2026.

Luca Engen– Middle School Custodian, working 40 hours per week, at the rate of \$20.70 per hour plus \$1.00 per hour differential, effective April 20, 2026.

Reilley Fawcett– Middle School Softball Coach, at the rate of \$2,056.41 per season, effective March 30, 2026.

Dannika George– Roosevelt ECFE/School Readiness Teacher, working 39.75 hours per week, at the rate of \$37.37 per hour, effective August 17, 2026.

Noelle Gunderson– Roosevelt Music Teacher, at the rate of BA Step 1 or a contract amount of \$46,498 per year, effective August 17, 2026.

Kenny Hemenway– Rossman Custodian, at the rate of \$20.70 per hour plus \$1.00 per

hour differential, working 40 hours per week, effective April 14, 2026.

Rayna Jorgerson– Roosevelt 1st Grade Teacher, at the rate of BA Step 7 or a contract amount of \$53,350 per year, effective July 1, 2026.

William Kvebak– 9th Grade Track Coach, at the rate of \$3,145.98 per season, effective March 25, 2026.

Abby Nagel– Roosevelt 5th Grade Teacher, at the rate of BA Step 1 or a contract amount of \$46,498 per year, effective August 17, 2026.

Monika Nelson– Roosevelt Special Education Teacher, at the rate of MA+10 Step 12 or a contract amount of \$73,619, effective August 25, 2026.

Heidi Swenson– Roosevelt 0.8 Interventionist, at the rate of BA+30 Step 2 or a contract amount of \$52,644 per year, effective August 25, 2026.

Kayla Thorp– Rossman Special Education Teacher, at the rate of BA+10 Step 5 or a contract amount of \$52,457 per year, effective August 25, 2026

Kora Torkelson– Middle School Softball Coach, at the rate of \$2,056.41 per season, effective March 30, 2026.

5) **Sixth Period Pay:**

Lisa Ito– High School Chemistry Teacher is requesting sixth period pay for the second semester.

6) **Leave of Absence:**

Jean Alder– Rossman ECFE Para is requesting a leave of absence from April 2, 2026 through April 30, 2026.

7) **Terminations:**

Rachael Anderson– Rossman Para, effective April 2, 2026.

Sueann Lee– Rossman Custodian, effective April 9, 2026.

8.) **Amended Assignments:**

Natalie Neal: is amending her assignment from 9th grade Volleyball Coach to JV V volleyball Coach, effective April 13, 2026.

Fletcher Nelson– is amending his assignment from JV Volleyball Coach to Varsity Assistant Volleyball Coach, effective April 13, 2026.

Jennifer Olson– is amending her assignment from 1.0 5th Grade Teacher to 0.8 Interventionist, effective August 25, 2026.

Reconciliation Worksheet Report

5/3/2026

04/30/2026

12:26:30

| Audit No | Statement Date | Co | Bank Code | Bank Name/Description |
|----------|----------------|------|-----------|----------------------------------|
| 1077 | 04/30/2026 | 0022 | MW | Midwest Bank General Checking |

Worksheet has been Finalized

| | |
|-----------------------------|---------------|
| Statement Amount | 10,346,115.00 |
| Deposits in Transit | 0.00 |
| <u>Outstanding Payments</u> | |
| Checks | 315,029.46 |
| Wires | 43,067.10 |
| SHR - Payments | 13,925.04 |
| SHR - Third Party | 0.00 |
| Cash | 0.00 |
| ACH | 0.00 |

Adjustment Amount 0.00

Amount Per Bank 9,974,093.40

GL Account Balance 9,974,093.40

Difference 0.00

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

Ty
F

Adjustments
00/00/0000

Outstanding Payments by Payment Date

5/3/2026

12:27:24

Bank: MW
Acct#: 4139754

4/30/2026

| Co | Pmt No | Pmt Type | Grp Code | Vendor | Pmt Date | Check No | Amount |
|------|--------|----------|----------|------------------------------|------------|----------|-----------|
| 0022 | 17467 | Wire | 2 2294 | MN DEPT OF REVENUE -PAYROL | 04/30/2026 | | 43,067.10 |
| | 12780 | Check | 1 3680 | RUNYAN, HILARY | 02/06/2025 | 709089 | 40.00 |
| | 14151 | Check | 1 3771 | BUZICK, ALYSSA | 06/09/2025 | 710093 | 34.70 |
| | 14685 | Check | 1 3318 | NEIN, TAYLOR | 08/11/2025 | 710530 | 64.17 |
| | 15078 | Check | 1 3819 | SWANSON, KARLA | 09/22/2025 | 710829 | 13.99 |
| | 15267 | Check | 1 1749 | MIGUEL'S | 10/13/2025 | 710951 | 200.00 |
| | 16014 | Check | 1 3859 | CARETRANSFER SOLUTIONS | 12/08/2025 | 711423 | 101.95 |
| | 15995 | Check | 1 2149 | SWANSON'S REPAIR | 12/08/2025 | 711499 | 152.44 |
| | 16597 | Check | 1 2730 | WHEELING, EMMERY | 02/09/2026 | 711934 | 40.00 |
| | 16645 | Check | 1 1541 | ISD #2170 | 02/18/2026 | 711950 | 152.00 |
| | 16721 | Check | 1 2715 | BAUMGARTNER, MAKAYLA | 02/23/2026 | 711960 | 50.00 |
| | 16820 | Check | 1 3413 | MN INDIAN EDUCATION ASSOCI/A | 03/05/2026 | 712059 | 400.00 |
| | 16883 | Check | 1 3267 | FM HOCKEY OFFICIALS | 03/09/2026 | 712085 | 1,964.55 |
| | 16887 | Check | 1 3354 | MOHR, CHRISTIN | 03/09/2026 | 712110 | 85.36 |
| | 16937 | Check | 1 3927 | MINNESOTA SPEECH COACHES . | 03/11/2026 | 712161 | 25.00 |
| | 17029 | Check | 1 3751 | ARBITERSPORTS LLC | 03/23/2026 | 712165 | 2,415.00 |
| | 16992 | Check | 1 1976 | RAMSEY, BRITTON | 03/23/2026 | 712245 | 174.93 |
| | 16998 | Check | 1 2112 | SPEECH WIRE TOURNAMENT SE | 03/23/2026 | 712253 | 420.00 |
| | 17046 | Check | 1 2760 | ISD #740 | 03/25/2026 | 712271 | 216.00 |
| | 17045 | Check | 1 2706 | MINNESOTA BAND DIRECTORS A | 03/25/2026 | 712273 | 175.00 |
| | 17239 | Check | 1 3932 | BAHLS, CAYLISA | 04/13/2026 | 712302 | 100.00 |
| | 17217 | Check | 1 3031 | BRETHORST, JILL | 04/13/2026 | 712307 | 53.96 |
| | 17237 | Check | 1 3929 | DELVIES PLASTICS INC | 04/13/2026 | 712314 | 269.00 |
| | 17161 | Check | 1 1432 | GREEN'S PLUMBING & MODERN | 04/13/2026 | 712327 | 12,494.71 |
| | 17215 | Check | 1 2870 | MN FFA ASSOCIATION | 04/13/2026 | 712356 | 30.00 |
| | 17182 | Check | 1 1833 | NASCO INC. | 04/13/2026 | 712361 | 271.42 |
| | 17197 | Check | 1 2028 | SANFORD HEALTH OCCUPATION | 04/13/2026 | 712378 | 45.00 |
| | 17242 | Check | 1 3937 | SCHANTZEN, STEVE | 04/13/2026 | 712379 | 53.71 |
| | 17254 | Check | 2 2287 | AFSCME COUNCIL 65 | 04/15/2026 | 712397 | 259.52 |
| | 17256 | Check | 2 2309 | D. L. ATHLETIC FOUNDATION | 04/15/2026 | 712398 | 110.00 |
| | 17258 | Check | 2 2330 | D.L. EDUCATION MINNESOTA (PA | 04/15/2026 | 712399 | 575.91 |
| | 17257 | Check | 2 2310 | D.L. PUBLIC EDUC FOUNDATION | 04/15/2026 | 712400 | 30.00 |
| | 17259 | Check | 2 2363 | MN SCHOOL EMPLOYEES ASSO | 04/15/2026 | 712403 | 200.65 |
| | 17255 | Check | 2 2292 | UNITED WAY OF BECKER COUN | 04/15/2026 | 712405 | 64.00 |
| | 17276 | Check | 1 2928 | ISD #726 | 04/16/2026 | 712411 | 420.00 |
| | 17287 | Check | 1 1005 | ADVANCED BUSINESS METHOD | 04/27/2026 | 712418 | 102.90 |
| | 17288 | Check | 1 1024 | AFFINETY SOLUTIONS, INC | 04/27/2026 | 712419 | 1,995.00 |
| | 17289 | Check | 1 1035 | ALLIANCE PEST PROTECTION | 04/27/2026 | 712420 | 226.00 |
| | 17411 | Check | 1 3908 | AMERICAN BUTTON MACHINES | 04/27/2026 | 712421 | 621.95 |
| | 17290 | Check | 1 1041 | AMERICAN TIME & SIGNAL CO. | 04/27/2026 | 712422 | 192.82 |
| | 17291 | Check | 1 1045 | AMSTERDAM PRINTING & LITHO | 04/27/2026 | 712423 | 423.57 |
| | 17292 | Check | 1 1056 | APPLE COMPUTER, INC. | 04/27/2026 | 712425 | 2,395.00 |
| | 17293 | Check | 1 1075 | AUDIO QUIP | 04/27/2026 | 712426 | 810.00 |
| | 17294 | Check | 1 1076 | AUTO VALUE DETROIT LAKES | 04/27/2026 | 712427 | 81.03 |
| | 17416 | Check | 1 3947 | AVANT, MICHAEL | 04/27/2026 | 712428 | 131.27 |
| | 17380 | Check | 1 2317 | AVIBEN LLC | 04/27/2026 | 712429 | 431.43 |
| | 17394 | Check | 1 3193 | BADLANDS DISTRIBUTION INC | 04/27/2026 | 712430 | 738.04 |
| | 17295 | Check | 1 1091 | BECKER COUNTY ENVIRONMEN | 04/27/2026 | 712431 | 401.75 |
| | 17384 | Check | 1 2506 | BECKER COUNTY MUSEUM | 04/27/2026 | 712432 | 300.00 |
| | 17298 | Check | 1 1143 | BRENCO CORP. | 04/27/2026 | 712435 | 547.54 |
| | 17406 | Check | 1 3719 | BRINK, REBECCA | 04/27/2026 | 712436 | 406.57 |
| | 17299 | Check | 1 1152 | BSN SPORTS | 04/27/2026 | 712437 | 9,551.54 |

Outstanding Payments by Payment Date

Bank: MW
Acct#: 4139754

4/30/2026

| Co | Pmt No | Pmt Type | Grp Code | Vendor | Pmt Date | Check No | Amount |
|------|--------|----------|----------|-----------------------------|------------|----------|-----------|
| 0022 | 17300 | Check | 1 1163 | BURNSIDE, JENNIFER | 04/27/2026 | 712438 | 123.09 |
| | 17302 | Check | 1 1183 | CAULFIELD STUDIO | 04/27/2026 | 712439 | 1,183.00 |
| | 17303 | Check | 1 1192 | CENTRAL MARKET | 04/27/2026 | 712440 | 2,330.05 |
| | 17393 | Check | 1 3155 | CM2 SUPPLY | 04/27/2026 | 712441 | 95.85 |
| | 17304 | Check | 1 1208 | COLE PAPERS | 04/27/2026 | 712442 | 3,113.38 |
| | 17297 | Check | 1 1107 | CWIKLA ACE HARDWARE | 04/27/2026 | 712443 | 126.58 |
| | 17306 | Check | 1 1238 | D & D APPLIANCE | 04/27/2026 | 712444 | 1,458.00 |
| | 17307 | Check | 1 1244 | DACOTAH PAPER COMPANY | 04/27/2026 | 712445 | 2,949.58 |
| | 17407 | Check | 1 3787 | DCW - Data Center Warehouse | 04/27/2026 | 712446 | 789.99 |
| | 17308 | Check | 1 1261 | DEMCO INC. | 04/27/2026 | 712447 | 1,160.96 |
| | 17389 | Check | 1 2869 | DETROIT COUNTRY CLUB | 04/27/2026 | 712448 | 730.00 |
| | 17401 | Check | 1 3624 | DETROIT LAKES YOUTH WRESTI | 04/27/2026 | 712449 | 2,581.14 |
| | 17310 | Check | 1 1283 | DISCOUNT SCHOOL SUPPLY | 04/27/2026 | 712451 | 206.99 |
| | 17311 | Check | 1 1291 | DL REGIONAL CHAMBER OF COI | 04/27/2026 | 712452 | 80.00 |
| | 17314 | Check | 1 1305 | EAST SIDE JERSEY DAIRY ESJD | 04/27/2026 | 712454 | 11,668.90 |
| | 17388 | Check | 1 2718 | ECKROTH MUSIC | 04/27/2026 | 712455 | 42.00 |
| | 17315 | Check | 1 1336 | ESSENTIA HEALTH | 04/27/2026 | 712456 | 61.00 |
| | 17316 | Check | 1 1336 | ESSENTIA HEALTH | 04/27/2026 | 712457 | 3,768.75 |
| | 17385 | Check | 1 2519 | FREDERICK, JESHUA | 04/27/2026 | 712458 | 100.00 |
| | 17317 | Check | 1 1400 | G & R CONTROLS, INC. | 04/27/2026 | 712459 | 7,181.28 |
| | 17313 | Check | 1 1295 | GEIHL, BRIAN | 04/27/2026 | 712460 | 1,600.00 |
| | 17318 | Check | 1 1408 | GENERAL PARTS LLC | 04/27/2026 | 712461 | 160.94 |
| | 17319 | Check | 1 1409 | GERRELL'S SPORT CENTER | 04/27/2026 | 712462 | 258.00 |
| | 17320 | Check | 1 1421 | GOPHER SPORT | 04/27/2026 | 712463 | 1,302.10 |
| | 17398 | Check | 1 3500 | GOPHER STAGE LIGHTING, INC. | 04/27/2026 | 712464 | 362.00 |
| | 17321 | Check | 1 1426 | GRAINGER, INC. | 04/27/2026 | 712465 | 366.14 |
| | 17322 | Check | 1 1430 | GREAT NORTH PIZZA, INC | 04/27/2026 | 712466 | 6,081.75 |
| | 17323 | Check | 1 1432 | GREEN'S PLUMBING & MODERN | 04/27/2026 | 712467 | 5,185.70 |
| | 17325 | Check | 1 1487 | HILLYARD / HUTCHINSON | 04/27/2026 | 712469 | 9,498.22 |
| | 17382 | Check | 1 2409 | PIZZA HUT | 04/27/2026 | 712471 | 54.79 |
| | 17327 | Check | 1 1529 | ICS CONSULTING, LLC -138006 | 04/27/2026 | 712472 | 2,930.00 |
| | 17328 | Check | 1 1551 | INDEPENDENT EMERGENCY SEF | 04/27/2026 | 712473 | 53.85 |
| | 17329 | Check | 1 1560 | INSTRUMENTALIST AWARDS LLC | 04/27/2026 | 712474 | 182.00 |
| | 17330 | Check | 1 1563 | INTERQUEST DETECTION CANIN | 04/27/2026 | 712475 | 1,020.00 |
| | 17397 | Check | 1 3440 | ISD # 553 | 04/27/2026 | 712476 | 250.00 |
| | 17392 | Check | 1 3142 | ISD #347 | 04/27/2026 | 712477 | 250.00 |
| | 17331 | Check | 1 1569 | J.W. PEPPER & SON, INC. | 04/27/2026 | 712478 | 29.00 |
| | 17333 | Check | 1 1601 | JOHNSON CONTROLS BUILDING | 04/27/2026 | 712479 | 2,365.65 |
| | 17332 | Check | 1 1597 | JOHNSON, JESSICA | 04/27/2026 | 712480 | 73.92 |
| | 17334 | Check | 1 1608 | JOSTENS | 04/27/2026 | 712481 | 2,314.62 |
| | 17305 | Check | 1 1231 | CULINEX | 04/27/2026 | 712482 | 161.70 |
| | 17381 | Check | 1 2354 | KOONS, BOBBI JO | 04/27/2026 | 712483 | 153.07 |
| | 17335 | Check | 1 1638 | L&M FLEET SUPPLY, INC. | 04/27/2026 | 712484 | 488.96 |
| | 17336 | Check | 1 1648 | LAKER LOCKER | 04/27/2026 | 712485 | 1,178.50 |
| | 17337 | Check | 1 1649 | LAKES COUNTRY SERVICE CO-C | 04/27/2026 | 712486 | 1,475.28 |
| | 17338 | Check | 1 1658 | LAKESHORE LEARNING MATERI/ | 04/27/2026 | 712487 | 3,314.38 |
| | 17395 | Check | 1 3288 | LEARNWELL | 04/27/2026 | 712488 | 515.00 |
| | 17339 | Check | 1 1673 | LEIGHTON BROADCASTING | 04/27/2026 | 712489 | 449.00 |
| | 17409 | Check | 1 3896 | LEXJET LLC | 04/27/2026 | 712490 | 1,695.00 |
| | 17340 | Check | 1 1679 | LIFE LINE INC. | 04/27/2026 | 712491 | 100.00 |
| | 17341 | Check | 1 1695 | MACKIN EDUCATION RESOURCE | 04/27/2026 | 712492 | 2,500.00 |
| | 17301 | Check | 1 1168 | MAC'S -DETROIT LAKES | 04/27/2026 | 712493 | 48.65 |

Outstanding Payments by Payment Date

5/3/2026

12:27:24

Bank: MW
Acct#: 4139754

4/30/2026

| Co | Pmt No | Pmt Type | Grp Code | Vendor | Pmt Date | Check No | Amount |
|------|--------|----------|----------|------------------------------|------------|----------|-----------|
| 0022 | 17342 | Check | 1 1707 | MARK'S ELECTRIC INC. | 04/27/2026 | 712494 | 3,024.36 |
| | 17386 | Check | 1 2598 | MATT'S MOBILE DIESEL SERVICE | 04/27/2026 | 712495 | 6,116.50 |
| | 17417 | Check | 1 3948 | MCCAWLEY, KIRA | 04/27/2026 | 712496 | 300.00 |
| | 17343 | Check | 1 1736 | MENARDS - DETROIT LAKES | 04/27/2026 | 712497 | 894.22 |
| | 17344 | Check | 1 1745 | MIDWEST BUS PARTS | 04/27/2026 | 712498 | 118.16 |
| | 17345 | Check | 1 1750 | MILESTONES & MEMORIES, LLC | 04/27/2026 | 712499 | 270.00 |
| | 17346 | Check | 1 1753 | MILLER YARD CARE AND CONST | 04/27/2026 | 712500 | 11,935.00 |
| | 17347 | Check | 1 1764 | MINNKOTA RECYCLING | 04/27/2026 | 712501 | 180.00 |
| | 17348 | Check | 1 1775 | MN BPA | 04/27/2026 | 712502 | 213.00 |
| | 17349 | Check | 1 1776 | MN CAREER INFORMATION SYS | 04/27/2026 | 712503 | 1,497.00 |
| | 17350 | Check | 1 1778 | MN COMMUNITY EDUCATION AS | 04/27/2026 | 712504 | 50.00 |
| | 17390 | Check | 1 2870 | MN FFA ASSOCIATION | 04/27/2026 | 712505 | 360.00 |
| | 17351 | Check | 1 1790 | MN STATE HIGH SCHOOL LEAGL | 04/27/2026 | 712506 | 200.00 |
| | 17383 | Check | 1 2420 | MRI SOFTWARE LLC | 04/27/2026 | 712507 | 2.00 |
| | 17356 | Check | 1 1866 | MUSCATELL GMC | 04/27/2026 | 712508 | 1,181.40 |
| | 17353 | Check | 1 1833 | NASCO INC. | 04/27/2026 | 712509 | 48.96 |
| | 17354 | Check | 1 1839 | NATIONAL FFA ORGANIZATION | 04/27/2026 | 712510 | 261.00 |
| | 17403 | Check | 1 3667 | NELSON, SANFORD | 04/27/2026 | 712511 | 101.50 |
| | 17414 | Check | 1 3928 | NEWVISION SECURITY, LLC | 04/27/2026 | 712512 | 969.50 |
| | 17355 | Check | 1 1859 | NIELSEN, ROBERT | 04/27/2026 | 712513 | 302.83 |
| | 17396 | Check | 1 3403 | OLSON EARTHWORKS | 04/27/2026 | 712514 | 1,600.00 |
| | 17357 | Check | 1 1907 | PAN-O-GOLD BAKING CO. | 04/27/2026 | 712515 | 1,618.07 |
| | 17358 | Check | 1 1920 | PEPSICO BEVERAGE SALES LLC | 04/27/2026 | 712516 | 995.58 |
| | 17418 | Check | 1 3949 | PIEMONTE, JILLENE | 04/27/2026 | 712517 | 132.98 |
| | 17387 | Check | 1 2665 | PIPEK, JENNA | 04/27/2026 | 712518 | 13.97 |
| | 17413 | Check | 1 3921 | PRATT, OLIVIA | 04/27/2026 | 712519 | 27.10 |
| | 17360 | Check | 1 1951 | PRECISION PRINTING | 04/27/2026 | 712520 | 305.00 |
| | 17361 | Check | 1 1954 | PREMIUM WATERS, INC. | 04/27/2026 | 712521 | 182.97 |
| | 17362 | Check | 1 1958 | PRO PRINT, INC. | 04/27/2026 | 712522 | 332.82 |
| | 17352 | Check | 1 1832 | PYE-BARKER FIRE & SAFETY, LL | 04/27/2026 | 712523 | 188.00 |
| | 17412 | Check | 1 3911 | R & R PETROLEUM EQUIPMENT | 04/27/2026 | 712524 | 402.81 |
| | 17363 | Check | 1 1976 | RAMSEY, BRITTON | 04/27/2026 | 712525 | 15.00 |
| | 17364 | Check | 1 1980 | RDO EQUIPMENT CO. | 04/27/2026 | 712526 | 30.02 |
| | 17365 | Check | 1 1981 | REALLY GOOD STUFF | 04/27/2026 | 712527 | 111.40 |
| | 17366 | Check | 1 1986 | REDWOOD TOXICOLOGY LABOF | 04/27/2026 | 712528 | 16.92 |
| | 17379 | Check | 1 2306 | REGION 1 | 04/27/2026 | 712529 | 9,140.13 |
| | 17400 | Check | 1 3574 | REV ROBOTICS LLC | 04/27/2026 | 712530 | 637.11 |
| | 17367 | Check | 1 2016 | RPM ATHLETICS LLC | 04/27/2026 | 712531 | 628.71 |
| | 17369 | Check | 1 2036 | SCAN AIR FILTER, INC. | 04/27/2026 | 712532 | 1,319.05 |
| | 17370 | Check | 1 2045 | SCHNATHORST, VERNON | 04/27/2026 | 712533 | 390.71 |
| | 17371 | Check | 1 2049 | SCHOLASTIC EQUIPMENT COMF | 04/27/2026 | 712534 | 14,430.00 |
| | 17372 | Check | 1 2056 | SCHOOL SPECIALTY LLC | 04/27/2026 | 712535 | 688.15 |
| | 17373 | Check | 1 2074 | SEPTIC VAC | 04/27/2026 | 712536 | 150.00 |
| | 17402 | Check | 1 3630 | SICO AMERICA INC. | 04/27/2026 | 712537 | 389.79 |
| | 17368 | Check | 1 2018 | SQUIRES, WALDSPURGER & MA | 04/27/2026 | 712538 | 580.00 |
| | 17374 | Check | 1 2126 | STEIN'S INC. | 04/27/2026 | 712539 | 71.10 |
| | 17375 | Check | 1 2149 | SWANSON'S REPAIR | 04/27/2026 | 712540 | 792.71 |
| | 17399 | Check | 1 3570 | SYHhealing | 04/27/2026 | 712541 | 13,000.00 |
| | 17410 | Check | 1 3904 | THE BOELTER COMPANIES INC. | 04/27/2026 | 712543 | 6,025.00 |
| | 17391 | Check | 1 3022 | THUMPER POND GOLF COURSE | 04/27/2026 | 712544 | 259.50 |
| | 17415 | Check | 1 3931 | TIME TIMER LLC | 04/27/2026 | 712545 | 222.85 |
| | 17378 | Check | 1 2207 | TWEETON REFRIGERATION, INC | 04/27/2026 | 712547 | 1,690.31 |

Outstanding Payments by Payment Date

Bank: MW
Acct#: 4139754

4/30/2026

| Co | Pmt No | Pmt Type | Grp Code | Vendor | Pmt Date | Check No | Amount |
|-------------|--------|----------|----------|------------------------------|------------|--------------|---------------------|
| 0022 | 17359 | Check | 1 1947 | U.S. POSTMASTER | 04/27/2026 | 712548 | 370.00 |
| | 17408 | Check | 1 3806 | VIKING COCA COLA BOTTLING C | 04/27/2026 | 712549 | 1,923.30 |
| | 17404 | Check | 1 3672 | YLINIEMI, JULIE | 04/27/2026 | 712550 | 550.70 |
| | 17460 | Check | 1 3446 | BALMORAL GOLF COURSE | 04/28/2026 | 712551 | 150.00 |
| | 17452 | Check | 1 1089 | BECKER COUNTY AUDITOR-TRE. | 04/28/2026 | 712552 | 67,826.00 |
| | 17463 | Check | 1 3954 | BIRDIE CLUB | 04/28/2026 | 712553 | 350.00 |
| | 17458 | Check | 1 2982 | BRAINERD SPORTS BOOSTERS | 04/28/2026 | 712554 | 300.00 |
| | 17454 | Check | 1 2964 | DAKOTA WINDS GOLF COURSE | 04/28/2026 | 712555 | 150.00 |
| | 17461 | Check | 1 3944 | FAIRBANKS, DEONAKA | 04/28/2026 | 712556 | 900.00 |
| | 17453 | Check | 1 1537 | ISD #31 | 04/28/2026 | 712557 | 210.00 |
| | 17464 | Check | 2 2288 | MADISON NATIONAL LIFE INSUR | 04/28/2026 | 712558 | 4,522.00 |
| | 17462 | Check | 1 3945 | MAPLE HILLS GOLF CLUB | 04/28/2026 | 712559 | 150.00 |
| | 17459 | Check | 1 2996 | MAPLE RIVER GOLF CLUB | 04/28/2026 | 712560 | 100.00 |
| | 17455 | Check | 1 2966 | WHITE BEAR LAKE AREA SCHOC | 04/28/2026 | 712561 | 590.00 |
| | 17456 | Check | 1 2975 | WILDFLOWER GOLF COURSE | 04/28/2026 | 712562 | 3,200.00 |
| | 17457 | Check | 1 2975 | WILDFLOWER GOLF COURSE | 04/28/2026 | 712563 | 675.00 |
| | 17473 | Check | 2 2287 | AFSCME COUNCIL 65 | 04/30/2026 | 712564 | 259.52 |
| | 17475 | Check | 2 2309 | D. L. ATHLETIC FOUNDATION | 04/30/2026 | 712565 | 110.00 |
| | 17478 | Check | 2 2330 | D.L. EDUCATION MINNESOTA (PA | 04/30/2026 | 712566 | 575.91 |
| | 17477 | Check | 2 2329 | D.L. EDUCATION MINNESOTA (TE | 04/30/2026 | 712567 | 19,489.06 |
| | 17476 | Check | 2 2310 | D.L. PUBLIC EDUC FOUNDATION | 04/30/2026 | 712568 | 30.00 |
| | 17480 | Check | 2 3121 | MESSERLI & KRAMER P.A. | 04/30/2026 | 712569 | 69.18 |
| | 17472 | Check | 2 2286 | MINNESOTA CHILD SUPPORT | 04/30/2026 | 712570 | 683.80 |
| | 17479 | Check | 2 2363 | MN SCHOOL EMPLOYEES ASSO | 04/30/2026 | 712571 | 139.66 |
| | 17474 | Check | 2 2292 | UNITED WAY OF BECKER COUN | 04/30/2026 | 712572 | 64.00 |
| Bank | | | | | | Total | 358,096.56 |
| | | | | | | Total | \$358,096.56 |

SHR Outstanding Payments

Bank: MW
Acct#: 4139754

4/30/2026

| Co | Pmt Type | Code | Name | Pmt Date | Check No | Amount |
|----------------------|--------------|------|----------------------|------------|----------|------------------|
| 0022 | SHR-Payments | 1416 | Taelor Kuhn | 11/15/2023 | 0002221 | 2.31 |
| 0022 | SHR-Payments | 1916 | Katelynn A Ellingson | 7/15/2024 | 0002612 | 6.08 |
| 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 | 1340 | Britton M Ramsey | 2/27/2026 | 0003228 | 2,453.26 |
| 0022 | SHR-Payments | 1340 | Britton M Ramsey | 3/13/2026 | 0003242 | 73.57 |
| 0022 | SHR-Payments | 1340 | Britton M Ramsey | 4/15/2026 | 0003256 | 134.26 |
| 0022 | SHR-Payments | 1624 | Kimberly H Lucas | 4/30/2026 | 0003261 | 2,488.39 |
| 0022 | SHR-Payments | 2348 | Jeffrey D Dertinger | 4/30/2026 | 0003262 | 945.03 |
| 0022 | SHR-Payments | 2347 | Brayden J Francis | 4/30/2026 | 0003263 | 945.03 |
| 0022 | SHR-Payments | 2346 | Dylan J Fredrick | 4/30/2026 | 0003264 | 1,470.04 |
| 0022 | SHR-Payments | 1420 | Carmen L Nodsle | 4/30/2026 | 0003265 | 949.76 |
| 0022 | SHR-Payments | 1534 | Jay W Peterson | 4/30/2026 | 0003266 | 1,588.79 |
| 0022 | SHR-Payments | 1316 | Bruce A Provo | 4/30/2026 | 0003267 | 531.71 |
| 0022 | SHR-Payments | 2227 | Abigail L Sawatzke | 4/30/2026 | 0003268 | 220.72 |
| 0022 | SHR-Payments | 2139 | April M Spaeth | 4/30/2026 | 0003269 | 170.82 |
| 0022 | SHR-Payments | 1133 | Kari L Stattelma | 4/30/2026 | 0003270 | 945.03 |
| 0022 | SHR-Payments | 2345 | Lane A Yliniemi | 4/30/2026 | 0003271 | 945.03 |
| Bank MW Total | | | | | | 13,925.04 |
| Total | | | | | | 13,925.04 |

Detroit Lakes Public Schools Receipts - April 2026

| Type | Amount | Fund |
|--|---------------------|-------------|
| Activities - White Card Fees | 3,380.00 | 01 |
| Activities - Admissions | 6,297.00 | 01 |
| Activities - Student Activity Accounts (FUND 21) | 44,476.20 | 21 |
| Activities - Entry Fees | 284.00 | 01 |
| Activities - Concessions | 2,324.55 | 01 |
| Agreement - Cooperative Sports Agreements | 16,669.71 | 01 |
| Comm Ed - School Readiness Tuition | 7,811.50 | 04 |
| Comm Ed - Laker Kids Tuition | 14,336.00 | 04 |
| Comm Ed - Tuition Classes | 982.98 | 04 |
| Comm Ed - Drivers Education Fees | 6,956.27 | 04 |
| Comm Ed - ECFE Tuition | 65.00 | 04 |
| Donation - Stellher (Cannabis Speaker) | 250.00 | 01 |
| Donation - DL Athletic Foundation | 19,950.00 | 01 |
| Donation - Bell Bank (Custom Card | 130.00 | 01 |
| Donation - Microsoft Benevity (Eric Schuld) | 644.00 | 04 |
| Donation - Izaak Walton League (DLMS Transportation) | 150.00 | 01 |
| Donation -Grad Bash | 3,475.00 | 18 |
| Food Service - Lunch Account | 2,663.29 | 02 |
| Food Service - Catering | 1,213.10 | 02 |
| Food Service - MSTATE Sales | 167.45 | 02 |
| Food Service - Rebate | 34.47 | 02 |
| Grant - Pathways I Tuition | 1,384.00 | 04 |
| Interest on Investments | 26,481.80 | 01 |
| Miscellaneous - ABE Testing | 310.00 | 04 |
| Miscellaneous - ATM Proceeds | 141.00 | 01 |
| Miscellaneous - DLHS/DLMS Fines & Fees | 164.95 | 01 |
| Miscellaneous - Health/Life Insurance Premiums | 5,882.04 | 01 |
| Miscellaneous - Lakes Community Coops Royalties | 3,801.93 | 01 |
| Miscellaneous - MN Energy | 5,227.22 | 01 |
| Miscellaneous - Garnishment Fees | 15.00 | 01 |
| Miscellaneous - District Royalties | 19.20 | 01 |
| Reimbursement - T. Mariotti | 57.60 | 01 |
| Reimbursement - Roosevelt PTO | 1,885.00 | 01 |
| Reimbursement - Rossman PTO | 165.00 | 01 |
| Reimbursement - M. Jenson | 23.98 | 01 |
| Rentals - Facilities | 750.00 | 01 |
| Sales - DLHS/DLMS Yearbook | 9,059.62 | 01 |
| Sales - Laker Shop | 16,774.94 | 01 |
| Sales - Laker Cafe | 1,229.74 | 01 |
| Sales - Laker Production | 145.00 | 01 |
| State of MN - Federal Reimbursements | 343,368.96 | 01/04 |
| State of MN - Food Nutrition Services Reimbursement | 199,424.42 | 02 |
| State of MN - General Education Aid | 4,036,667.15 | 01 |
| State of MN - MA/IEP | 17,886.14 | 01 |
| State of MN - Miscellaenous State Aids | 29,320.70 | 01/04 |
| State of MN - State Special Education | 29,779.09 | 01 |
| Total Receipts | 4,862,225.00 | |

SMART Finance

Receipt Listing Report with Detail by Deposit

Fund Summary

| Fund | Total |
|---------------------|-----------------------|
| 01 | \$4,570,982.43 |
| 02 | \$203,502.73 |
| 04 | \$39,788.64 |
| 18 | \$3,475.00 |
| 21 | \$44,476.20 |
| Report Total | \$4,862,225.00 |

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 | |
|--|------|-------|--------|--------------|------------|--------------|----------|----------|----------|------------------------|--------|----------|----------|----------------|----------------|------------------|--|
| 1525 | 0022 | MW | | 6004 | Credit A | 04/30/26 | | Check | 1 | Miscellaneous Customer | | | | 250.00 | | 0.00 | |
| Fund 21 - GBB (4.7.26) | | | | | | | | | | | | | | | | | |
| 0022 R 21 003 298 706 301 099 YouthTourneyEntry (Staples) | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | Receipt Total: | \$250.00 | \$0.00 | |
| | | | | 6005 | Credit A | 04/30/26 | | Check | 1 | Miscellaneous Customer | | | | 251.00 | | 0.00 | |
| Band Blast Admissions (4.7.26) | | | | | | | | | | | | | | | | | |
| 0022 R 01 003 258 000 000 060 Band Blast Admissions (4.7.26) | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | Receipt Total: | \$251.00 | \$0.00 | |
| | | | | 6006 | Credit A | 04/30/26 | | Check | 1 | Miscellaneous Customer | | | | 1,229.74 | | 0.00 | |
| Laker Cafe (4.7.26) | | | | | | | | | | | | | | | | | |
| 0022 R 01 003 365 000 830 620 Laker Cafe (4.7.26) | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | Receipt Total: | \$1,229.74 | \$0.00 | |
| | | | | 6007 | Credit A | 04/30/26 | | Check | 1 | Miscellaneous Customer | | | | 2,324.55 | | 0.00 | |
| Concessions (Viking - 4.7.26) | | | | | | | | | | | | | | | | | |
| 0022 R 01 002 292 000 000 608 Concessions (Viking - 4.7.26) | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | Receipt Total: | \$2,324.55 | \$0.00 | |
| | | | | 6008 | Credit A | 04/30/26 | | Check | 1 | Miscellaneous Customer | | | | 1,050.00 | | 0.00 | |
| Fund 21 - Trap (4.7.26) | | | | | | | | | | | | | | | | | |
| 0022 R 21 003 298 719 301 099 Trap Shooting | | | | | | | | | | | | | | | | | |
| 0022 R 21 003 298 719 301 099 Booster Club Donation | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | Receipt Total: | \$4,050.00 | \$0.00 | |
| | | | | 6009 | Credit A | 04/30/26 | | Check | 1 | Miscellaneous Customer | | | | 9,916.00 | | 0.00 | |
| Fund 21 - Boys Golf (4.7.26) | | | | | | | | | | | | | | | | | |
| 0022 R 21 003 298 711 301 099 Pizza Fundraiser | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | Receipt Total: | \$9,916.00 | \$0.00 | |
| | | | | 6010 | Credit A | 04/30/26 | | Check | 1 | Miscellaneous Customer | | | | 10,178.00 | | 0.00 | |
| Fund 21 - Softball (4.7.26) | | | | | | | | | | | | | | | | | |
| 0022 R 21 003 298 702 301 099 Fundraiser (4.7.26) | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | Receipt Total: | \$10,178.00 | \$0.00 | |
| | | | | 6012 | Credit A | 04/30/26 | | Check | 1 | LAKERSHOP SALES | | | | 217.75 | | 0.00 | |
| Laker Shop (4.2.26) | | | | | | | | | | | | | | | | | |
| 0022 R 01 003 380 990 835 620 Laker Shop (4.2.26) | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | Receipt Total: | \$217.75 | \$0.00 | |
| | | | | 6013 | Credit A | 04/30/26 | | Check | 1 | LAKERSHOP SALES | | | | 750.75 | | 0.00 | |
| Laker Shop (4.8.26) | | | | | | | | | | | | | | | | | |
| 0022 R 01 003 380 990 835 620 Laker Shop (4.8.26) | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | Receipt Total: | \$750.75 | \$0.00 | |
| | | | | 6014 | Credit A | 04/30/26 | | Check | 1 | Miscellaneous Customer | | | | 39.30 | | 0.00 | |
| MSTATE (Week of 4/6) | | | | | | | | | | | | | | | | | |
| 0022 R 02 002 770 809 707 099 MSTATE (Week of 4/6) | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | Receipt Total: | \$39.30 | \$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 | | |
|------------|------------------------------|-------|--------|--------------|------------|----------|--------------------------|----------|----------|-----------------------------|--------|----------|----------|---|----------------|------------------|------------|--------|
| 1525 | | 0022 | MW | | | | | | | | | | | | | | | |
| | DLMS-Chromebook (4.9.26) | | | 6015 | Credit A | 04/30/26 | | Check | | Miscellaneous Customer | | | | 50.00 | | 0.00 | | |
| | | | | | | 0022 | R 01 002 108 000 000 | | | DLMS-Chromebook (4.9.26) | | | | | | | | |
| | | | | | | | | | | | | | | Receipt Total: <table border="1" style="display: inline-table;"><tr><td>\$50.00</td><td>\$0.00</td></tr></table> | | | \$50.00 | \$0.00 |
| \$50.00 | \$0.00 | | | | | | | | | | | | | | | | | |
| | Pathways I Tuition (4.9.26) | | | 6016 | Credit A | 04/30/26 | | Wire | | Miscellaneous Customer | | | | 1,384.00 | | 0.00 | | |
| | | | | | | 0022 | R 04 002 000 000 338 040 | | | Pathways I Tuition (4.9.26) | | | | | | | | |
| | | | | | | | | | | | | | | Receipt Total: <table border="1" style="display: inline-table;"><tr><td>\$1,384.00</td><td>\$0.00</td></tr></table> | | | \$1,384.00 | \$0.00 |
| \$1,384.00 | \$0.00 | | | | | | | | | | | | | | | | | |
| | RSV FS Deposit (4.10.26) | | | 6017 | Credit A | 04/30/26 | | Check | | Miscellaneous Customer | | | | 5.50 | | 0.00 | | |
| | | | | | | 0022 | R 02 002 000 000 701 601 | | | RSV FS Deposit (4.10.26) | | | | | | | | |
| | | | | | | | | | | | | | | Receipt Total: <table border="1" style="display: inline-table;"><tr><td>\$5.50</td><td>\$0.00</td></tr></table> | | | \$5.50 | \$0.00 |
| \$5.50 | \$0.00 | | | | | | | | | | | | | | | | | |
| | COMM ED Deposit (4.10.26) | | | 6018 | Credit A | 04/30/26 | | Check | | Miscellaneous Customer | | | | 370.00 | | 0.00 | | |
| | | | | | | 0022 | R 04 002 000 000 321 040 | | | COMM ED Deposit (4.10.26) | | | | | | | | |
| | | | | | | 0022 | R 04 002 000 000 321 041 | | | COMM ED Deposit (4.10.26) | | | | | 1,350.00 | 0.00 | | |
| | | | | | | 0022 | R 04 002 000 000 344 040 | | | COMM ED Deposit (4.10.26) | | | | | 907.00 | 0.00 | | |
| | | | | | | 0022 | R 04 002 570 000 321 040 | | | COMM ED Deposit (4.10.26) | | | | | 129.00 | 0.00 | | |
| | | | | | | | | | | | | | | Receipt Total: <table border="1" style="display: inline-table;"><tr><td>\$2,756.00</td><td>\$0.00</td></tr></table> | | | \$2,756.00 | \$0.00 |
| \$2,756.00 | \$0.00 | | | | | | | | | | | | | | | | | |
| | DLMS - Library Fee (4.13.26) | | | 6021 | Credit A | 04/30/26 | | Check | | Miscellaneous Customer | | | | 20.00 | | 0.00 | | |
| | | | | | | 0022 | R 01 004 000 000 000 099 | | | Library Fee (Rubenstein) | | | | | | | | |
| | | | | | | | | | | | | | | Receipt Total: <table border="1" style="display: inline-table;"><tr><td>\$20.00</td><td>\$0.00</td></tr></table> | | | \$20.00 | \$0.00 |
| \$20.00 | \$0.00 | | | | | | | | | | | | | | | | | |
| | DLMS FS Deposit (4.14.26) | | | 6022 | Credit A | 04/30/26 | | Check | | Miscellaneous Customer | | | | 100.00 | | 0.00 | | |
| | | | | | | 0022 | R 02 002 000 000 701 601 | | | FS Deposit (Suckert) | | | | | | | | |
| | | | | | | | | | | | | | | Receipt Total: <table border="1" style="display: inline-table;"><tr><td>\$100.00</td><td>\$0.00</td></tr></table> | | | \$100.00 | \$0.00 |
| \$100.00 | \$0.00 | | | | | | | | | | | | | | | | | |
| | DLMS-Chromebook (4.16.26) | | | 6025 | Credit A | 04/30/26 | | Check | | Miscellaneous Customer | | | | 25.00 | | 0.00 | | |
| | | | | | | 0022 | R 01 002 108 000 000 099 | | | DLMS Chromebook (Lipton) | | | | | | | | |
| | | | | | | | | | | | | | | Receipt Total: <table border="1" style="display: inline-table;"><tr><td>\$25.00</td><td>\$0.00</td></tr></table> | | | \$25.00 | \$0.00 |
| \$25.00 | \$0.00 | | | | | | | | | | | | | | | | | |
| | MSTATE (Week of 4.13) | | | 6026 | Credit A | 04/30/26 | | Check | | Miscellaneous Customer | | | | 33.37 | | 0.00 | | |
| | | | | | | 0022 | R 02 002 770 809 707 099 | | | MSTATE (Week of 4.13) | | | | | | | | |
| | | | | | | | | | | | | | | Receipt Total: <table border="1" style="display: inline-table;"><tr><td>\$33.37</td><td>\$0.00</td></tr></table> | | | \$33.37 | \$0.00 |
| \$33.37 | \$0.00 | | | | | | | | | | | | | | | | | |
| | DLPS FS Deposit (4.16.26) | | | 6027 | Credit A | 04/30/26 | | Check | | Miscellaneous Customer | | | | 60.00 | | 0.00 | | |
| | | | | | | 0022 | R 02 002 000 000 701 601 | | | FS Deposit (T. Gunderson) | | | | | | | | |
| | | | | | | | | | | | | | | Receipt Total: <table border="1" style="display: inline-table;"><tr><td>\$60.00</td><td>\$0.00</td></tr></table> | | | \$60.00 | \$0.00 |
| \$60.00 | \$0.00 | | | | | | | | | | | | | | | | | |
| | Laker Production (4.16.26) | | | 6028 | Credit A | 04/30/26 | | Check | | Miscellaneous Customer | | | | 25.00 | | 0.00 | | |
| | | | | | | 0022 | R 01 003 361 000 830 620 | | | Laker Production (Knopf) | | | | | | | | |
| | | | | | | | | | | | | | | Receipt Total: <table border="1" style="display: inline-table;"><tr><td>\$25.00</td><td>\$0.00</td></tr></table> | | | \$25.00 | \$0.00 |
| \$25.00 | \$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 |
|-----------------------------|-------------------|--------------|-----------------|---------------------------|----------|----------|-----------------------------|--------|----------|------------------|----------------|----------------|------------------|
| 1525 | 0022 | MMW | | | | | | | | | | | |
| Laker Production (4.16.26) | 6028 | Credit A | 04/30/26 | 0022 R 01 003 361 000 830 | Check | 1 | Miscellaneous Customer | | | | 120.00 | | 0.00 |
| Receipt Total: | | | | | | | | | | | | \$145.00 | \$0.00 |
| DLHS FS Deposit (4.16.26) | 6029 | Credit A | 04/30/26 | 0022 R 02 002 000 000 701 | Check | 1 | Miscellaneous Customer | | | | 150.00 | | 0.00 |
| | | | | 0022 R 02 002 000 000 701 | | 601 | FS Deposit (Danner) | | | | 20.00 | | 0.00 |
| Receipt Total: | | | | | | | | | | | | \$170.00 | \$0.00 |
| Laker Shop (4.16.26) | 6030 | Credit A | 04/30/26 | 0022 R 01 003 380 990 835 | Check | 1 | Miscellaneous Customer | | | | 876.25 | | 0.00 |
| | | | | 0022 R 01 003 380 990 835 | | 620 | Laker Shop (4/14/26) | | | | 354.00 | | 0.00 |
| | | | | 0022 R 01 003 380 990 835 | | 620 | Laker Shop (4/9/26) | | | | 285.75 | | 0.00 |
| Receipt Total: | | | | | | | | | | | | \$1,516.00 | \$0.00 |
| Go Fan (4.17.26) | 6031 | Credit A | 04/30/26 | 0022 R 01 002 298 116 000 | Wire | 1 | Miscellaneous Customer | | | | 430.00 | | 0.00 |
| | | | | | | 060 | Go Fan - Spring Play | | | | | | |
| Receipt Total: | | | | | | | | | | | | \$430.00 | \$0.00 |
| DLMS FS Deposit (4.17.26) | 6032 | Credit A | 04/30/26 | 0022 R 02 002 000 000 701 | Check | 1 | Miscellaneous Customer | | | | 20.00 | | 0.00 |
| | | | | | | 601 | FS Deposit (Stuewe) | | | | | | |
| Receipt Total: | | | | | | | | | | | | \$20.00 | \$0.00 |
| Grad Bash Deposit (4.17.26) | 6033 | Credit A | 04/30/26 | 0022 R 18 003 298 812 000 | Check | 1 | Miscellaneous Customer | | | | 3,475.00 | | 0.00 |
| | | | | | | 099 | Grad Bash Deposit (4.17.26) | | | | | | |
| Receipt Total: | | | | | | | | | | | | \$3,475.00 | \$0.00 |
| INV #1307-Facility Rental | 6034 | Credit A | 04/30/26 | 0022 B 01 115 000 | Check | 1 | HIKEHOPPERS LLC | | 1307 | 04/14/26 Invoice | 400.00 | 400.00 | 0.00 |
| Receipt Total: | | | | | | | | | | | | \$400.00 | \$0.00 |
| INV 1264 - ROSSMAN PTO | 6035 | Credit A | 04/30/26 | 0022 B 01 115 000 | Check | 1 | ROSSMAN PTO | | 1264 | 11/17/25 Invoice | 165.00 | 165.00 | 0.00 |
| Receipt Total: | | | | | | | | | | | | \$165.00 | \$0.00 |
| INV #1301-Girls Hockey Coop | 6036 | Credit A | 04/30/26 | 0022 B 01 115 000 | Check | 1 | ISD 309 PARK RAPIDS SC | | 1301 | 03/31/26 Invoice | 3,444.42 | 3,444.42 | 0.00 |
| Receipt Total: | | | | | | | | | | | | \$3,444.42 | \$0.00 |
| District Deposit (4.17.26) | 6037 | Credit A | 04/30/26 | 0022 R 01 002 000 000 000 | Check | 1 | Miscellaneous Customer | | | | 19.95 | | 0.00 |
| | | | | | | 099 | RSM Library Fine | | | | | | |
| Receipt Total: | | | | | | | | | | | | \$19.95 | \$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 |
|------------------------------|-------------------|--------------|------------|--------------|--------------|----------|----------|--------------------------------|--------|----------|----------|----------------|----------------|------------------|
| 1525 | 0022 | NW | | | | | | | | | | | | |
| District Deposit (4.17.26) | | | | | | | | | | | | | | |
| | 6037 | Credit | A | 04/30/26 | | Check | 1 | Miscellaneous Customer | | | | | | |
| | | | | 0022 | R 02 002 000 | 815 707 | 099 | FS Inv #7906 (Faith Christian) | | | | 40.96 | | 0.00 |
| | | | | 0022 | B 01 215 054 | | | Retiree Health | | | | 5,594.06 | | 0.00 |
| | | | | 0022 | E 01 060 050 | 000 000 | 401 | Reimbursement (Marjott) | | | | 57.60 | | 0.00 |
| | | | | 0022 | B 01 215 039 | | | Retiree Dental | | | | 39.93 | | 0.00 |
| | | | | 0022 | B 01 215 082 | | | Life Insurance (K. Grosz) | | | | 4.29 | | 0.00 |
| | | | | 0022 | E 01 002 810 | 000 000 | 330 | MN Energy Reimb (Lincoln) | | | | 1,894.85 | | 0.00 |
| | | | | 0022 | R 01 002 000 | 000 000 | 099 | Ball Custom Card Donation | | | | 130.00 | | 0.00 |
| | | | | 0022 | R 21 003 298 | 711 301 | 099 | Boys Gold Entry Fees (Moorh) | | | | 1,350.00 | | 0.00 |
| | | | | 0022 | R 01 002 000 | 000 000 | 099 | Stenger&Stenger Wage Garni | | | | 15.00 | | 0.00 |
| | | | | 0022 | R 02 002 770 | 810 707 | 608 | FS Inv #7862 (RSM PTO) | | | | 873.00 | | 0.00 |
| Laker Shop (4.21.26) | | | | | | | | | | | | | | |
| | 6038 | Credit | A | 04/30/26 | | Check | 1 | LAKERSHOP SALES | | | | | | |
| | | | | 0022 | R 01 003 380 | 990 835 | 620 | Laker Shop (4.20.26) | | | | 206.00 | | 0.00 |
| | | | | 0022 | R 01 003 380 | 990 835 | 620 | Laker Shop (4.21.26) | | | | 224.00 | | 0.00 |
| | | | | 0022 | R 01 003 380 | 990 835 | 620 | Laker Shop (4.16.26) | | | | 732.30 | | 0.00 |
| | | | | 0022 | R 01 003 380 | 990 835 | 620 | Laker Shop (4.17.26) | | | | 582.00 | | 0.00 |
| DLMS Yearbook (4.23) | | | | | | | | | | | | | | |
| | 6039 | Credit | A | 04/30/26 | | Check | 1 | Miscellaneous Customer | | | | | | |
| | | | | 0022 | R 01 004 291 | 000 000 | 621 | DLMS Yearbook (4.23) | | | | 2,425.00 | | 0.00 |
| Deposit Adjustment (4/23/26) | | | | | | | | | | | | | | |
| | 6041 | Credit | A | 04/30/26 | | Check | 1 | Miscellaneous Customer | | | | | | |
| | | | | 0022 | R 02 002 000 | 000 701 | 601 | Deposit Adjustment (4/23/26) | | | | 0.75 | | 0.00 |
| MSTATE (Week of 4/20/26) | | | | | | | | | | | | | | |
| | 6042 | Credit | A | 04/30/26 | | Check | 1 | Miscellaneous Customer | | | | | | |
| | | | | 0022 | R 02 002 770 | 809 707 | 099 | MSTATE (Week of 4/20/26) | | | | 4.38 | | 0.00 |
| DLMS FS Deposit (4.23.26) | | | | | | | | | | | | | | |
| | 6043 | Credit | A | 04/30/26 | | Check | 1 | Miscellaneous Customer | | | | | | |
| | | | | 0022 | R 02 002 000 | 000 701 | 601 | DLMS FS Deposit (4.23.26) | | | | 6.00 | | 0.00 |
| DLPS FS Deposit (4.23.26) | | | | | | | | | | | | | | |
| | 6044 | Credit | A | 04/30/26 | | Check | 1 | Miscellaneous Customer | | | | | | |
| | | | | 0022 | R 02 002 000 | 000 701 | 601 | DLPS FS Deposit (4.23.26) | | | | 20.00 | | 0.00 |
| Receipt Total: | | | | | | | | | | | | \$10,019.64 | \$0.00 | |
| Receipt Total: | | | | | | | | | | | | \$2,425.00 | \$0.00 | |
| Receipt Total: | | | | | | | | | | | | \$0.75 | \$0.00 | |
| Receipt Total: | | | | | | | | | | | | \$4.38 | \$0.00 | |
| Receipt Total: | | | | | | | | | | | | \$6.00 | \$0.00 | |
| Receipt Total: | | | | | | | | | | | | \$20.00 | \$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 |
|----------------------------------|------|-------|--------|--------------|------------|------|----------------------|----------|----------|-------------------------------|--------|----------|----------|----------------|----------------|------------------|
| 1525 | 0022 | MW | | | | | | | | | | | | | | |
| Fund 21 - Football (4.23.26) | | | 6045 | Credit A | 04/30/26 | 0022 | R 21 003 298 710 301 | Check | 1 | Miscellaneous Customer | | | | 20.00 | | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | \$20.00 | \$0.00 |
| Fund 21 - Boys Golf (4.23.26) | | | 6046 | Credit A | 04/30/26 | 0022 | R 21 003 298 711 301 | Check | 1 | Miscellaneous Customer | | | | 100.00 | | 0.00 |
| | | | | | | | | | | (ISD #31-Bernidil) | | | | Receipt Total: | \$100.00 | \$0.00 |
| FS Inv #7900 (Popcorn) | | | 6047 | Credit A | 04/30/26 | 0022 | R 02 002 770 807 707 | Check | 1 | Miscellaneous Customer | | | | 195.18 | | 0.00 |
| | | | | | | | | | | FS Inv #7900 (Popcorn) | | | | Receipt Total: | \$195.18 | \$0.00 |
| Fund 21 - Ambassadors (4.23.26) | | | 6048 | Credit A | 04/30/26 | 0022 | R 21 003 298 735 301 | Check | 1 | Miscellaneous Customer | | | | 300.00 | | 0.00 |
| | | | | | | | | | | Donation (Anne Anderson Fan) | | | | Receipt Total: | \$300.00 | \$0.00 |
| Fund 21 - Softball (4.23.26) | | | 6049 | Credit A | 04/30/26 | 0022 | R 21 003 298 703 301 | Check | 1 | Miscellaneous Customer | | | | 745.00 | | 0.00 |
| | | | | | | | | | | Softball Fundraiser (4.23.26) | | | | Receipt Total: | \$745.00 | \$0.00 |
| DLHS - Various (4.23.26) | | | 6050 | Credit A | 04/30/26 | 0022 | R 01 002 292 000 000 | Check | 1 | Miscellaneous Customer | | | | 225.00 | | 0.00 |
| | | | | | | 0022 | R 04 002 000 000 321 | Check | 099 | White Card Fees (4.23.26) | | | | 644.00 | | 0.00 |
| | | | | | | | | | | Donation-E.Schuld (Berehiv) | | | | Receipt Total: | \$869.00 | \$0.00 |
| Fund 21 - DLHS Stud Co (4.23.26) | | | 6051 | Credit A | 04/30/26 | 0022 | R 21 003 298 721 301 | Check | 1 | Miscellaneous Customer | | | | 910.00 | | 0.00 |
| | | | | | | | | | | State Conference Dues | | | | Receipt Total: | \$910.00 | \$0.00 |
| Fund 21 - Robotics (4.23.26) | | | 6052 | Credit A | 04/30/26 | 0022 | R 21 003 298 732 301 | Check | 1 | Miscellaneous Customer | | | | 500.00 | | 0.00 |
| | | | | | | 0022 | R 21 003 298 732 301 | Check | 099 | Donation-SJE (4.23.26) | | | | 10.00 | | 0.00 |
| | | | | | | 0022 | R 21 003 298 732 301 | Check | 099 | Central Mkt We Care (4.23.26) | | | | 400.80 | | 0.00 |
| | | | | | | | | | | NMRC Donation (4.23.26) | | | | Receipt Total: | \$910.80 | \$0.00 |
| Fund 21 - TRAP (4.23.26) | | | 6053 | Credit A | 04/30/26 | 0022 | R 21 003 298 719 301 | Check | 1 | Miscellaneous Customer | | | | 1,050.00 | | 0.00 |
| | | | | | | | | | | Fund 21 - TRAP (4.23.26) | | | | Receipt Total: | \$1,050.00 | \$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 |
|-------------------------------|------|-------|--------|--------------|------------|--------------|--------------|----------|----------|-------------------------------|--------|----------|----------|----------------|----------------|------------------|
| 1525 | 0022 | MW | | | | | | | | | | | | | | |
| Spring Play Admissions (4.23) | | | | 6054 | Credit A | 04/30/26 | | Check | 1 | Miscellaneous Customer | | | | 1,140.00 | | 0.00 |
| | | | | | | 0022 | R 01 002 298 | 116 | 000 | Spring Play Admissions (4.23) | | | | | | |
| Receipt Total: | | | | | | | | | | | | | | \$1,140.00 | | \$0.00 |
| Fund 21-Boys Golf (4.23.26) | | | | 6055 | Credit A | 04/30/26 | | Check | 1 | Miscellaneous Customer | | | | 1,530.00 | | 0.00 |
| | | | | | | 0022 | R 21 003 298 | 711 | 301 | Team Apparel (4.23.26) | | | | | | |
| Receipt Total: | | | | | | | | | | | | | | \$1,530.00 | | \$0.00 |
| Fund 21-BPA (4.23.26) | | | | 6056 | Credit A | 04/30/26 | | Check | 1 | Miscellaneous Customer | | | | 1,000.00 | | 0.00 |
| | | | | | | 0022 | R 21 003 298 | 731 | 301 | Donation-DL Breakfast Rotary | | | | 600.00 | | 0.00 |
| | | | | | | 0022 | R 21 003 298 | 731 | 301 | Donation - Midwest Bank | | | | 788.40 | | 0.00 |
| | | | | | | 0022 | R 21 003 298 | 731 | 301 | Donation - Sandbar II | | | | 92.00 | | 0.00 |
| Receipt Total: | | | | | | | | | | | | | | \$2,480.40 | | \$0.00 |
| Fund 21-Girls Golf (4.23.26) | | | | 6057 | Credit A | 04/30/26 | | Check | 1 | Miscellaneous Customer | | | | 2,836.00 | | 0.00 |
| | | | | | | 0022 | R 21 003 298 | 712 | 301 | Pizza Fundraiser | | | | | | |
| Receipt Total: | | | | | | | | | | | | | | \$2,836.00 | | \$0.00 |
| DLHS-Various (4.23.26) | | | | 6058 | Credit A | 04/30/26 | | Check | 1 | Miscellaneous Customer | | | | 61.00 | | 0.00 |
| | | | | | | 0022 | R 02 002 000 | 000 | 701 | DLHS FS Deposit (4.23.26) | | | | 4,809.62 | | 0.00 |
| | | | | | | 0022 | R 01 003 215 | 000 | 000 | DLHS Yearbook (Online Sales) | | | | | | |
| Receipt Total: | | | | | | | | | | | | | | \$4,870.62 | | \$0.00 |
| Go Fan Deposit (4.24.26) | | | | 6059 | Credit A | 04/30/26 | | Check | 1 | Miscellaneous Customer | | | | 7,260.00 | | 0.00 |
| | | | | | | 0022 | R 21 003 298 | 716 | 301 | Prom Admissions (4.24.26) | | | | | | |
| Receipt Total: | | | | | | | | | | | | | | \$7,260.00 | | \$0.00 |
| Laker Shop (4.24.26) | | | | 6060 | Credit A | 04/30/26 | | Check | 1 | LAKERSHOP SALES | | | | 436.25 | | 0.00 |
| | | | | | | 0022 | R 01 003 380 | 990 | 835 | Laker Shop (4.23.26) | | | | 274.50 | | 0.00 |
| | | | | | | 0022 | R 01 003 380 | 990 | 835 | Laker SHop (4.21.26) | | | | 310.00 | | 0.00 |
| Receipt Total: | | | | | | | | | | | | | | \$1,020.75 | | \$0.00 |
| COMM ED Deposit (4.24.26) | | | | 6061 | Credit A | 04/30/26 | | Check | 1 | Miscellaneous Customer | | | | 105.00 | | 0.00 |
| | | | | | | 0022 | R 04 002 000 | 000 | 321 | COMM ED Deposit (4.24.26) | | | | 950.00 | | 0.00 |
| | | | | | | 0022 | R 04 002 000 | 000 | 321 | COMM ED Deposit (4.24.26) | | | | 210.00 | | 0.00 |
| Receipt Total: | | | | | | | | | | | | | | \$1,265.00 | | \$0.00 |

SMART Finance
Receipt Listing Report with Detail by Deposit

| Deposit Co | Bank | Batch | Rct No | Type | St | Date | Check No | Pmt Type | Grp Code | Customer | Inv No | Inv Date | Inv Type | Invoice Amount | Applied Amount | Unapplied Amount |
|--|------|-------|--------|--------|----|----------|----------|----------|----------|------------------------|--------|----------|----------|----------------|----------------|------------------|
| 1525 | 0022 | MW | | | | | | | | | | | | | | |
| District Deposit (4.24.26) | | | | | | | | | | | | | | | | |
| | | | 6062 | Credit | A | 04/30/26 | | Check | 1 | Miscellaneous Customer | | | | | | |
| | | | | | | | 0022 | E 01 | 002 | 020 | 000 | 000 | | 23.98 | | 0.00 |
| | | | | | | | 0022 | B 01 | 215 | 033 | | | | 4.00 | | 0.00 |
| | | | | | | | 0022 | B 01 | 215 | 054 | | | | 239.76 | | 0.00 |
| | | | | | | | 0022 | R 21 | 003 | 298 | 711 | 301 | | 100.00 | | 0.00 |
| | | | | | | | 0022 | R 21 | 003 | 298 | 711 | 301 | | 125.00 | | 0.00 |
| | | | | | | | 0022 | R 02 | 002 | 000 | 000 | 701 | | 34.47 | | 0.00 |
| | | | | | | | 0022 | R 01 | 002 | 000 | 000 | 720 | | 150.00 | | 0.00 |
| | | | | | | | 0022 | R 01 | 002 | 000 | 000 | 000 | | 3,801.93 | | 0.00 |
| | | | | | | | 0022 | R 01 | 002 | 000 | 000 | 000 | | 1,500.00 | | 0.00 |
| | | | | | | | 0022 | R 01 | 002 | 000 | 000 | 000 | | 803.28 | | 0.00 |
| | | | | | | | 0022 | R 01 | 002 | 000 | 000 | 000 | | 1,029.09 | | 0.00 |
| Receipt Total: \$7,811.51 \$0.00 | | | | | | | | | | | | | | | | |
| INV 1310 (Roosevelt PTO) | | | | | | | | | | | | | | | | |
| | | | 6063 | Credit | A | 04/30/26 | | Check | 1 | ROOSEVELT PTO | 1310 | 04/19/26 | Invoice | 950.00 | 950.00 | 0.00 |
| | | | | | | | 0022 | B 01 | 115 | 000 | | | | | | |
| Receipt Total: \$950.00 \$0.00 | | | | | | | | | | | | | | | | |
| INV 1303/1306 (Frazee) | | | | | | | | | | | | | | | | |
| | | | 6064 | Credit | A | 04/30/26 | | Check | 1 | ISD 23 FRAZEE-VERGAS : | 1303 | 03/31/26 | Invoice | 1,722.21 | 1,722.21 | 0.00 |
| | | | | | | | 0022 | B 01 | 115 | 000 | 1306 | 03/31/26 | Invoice | 4,364.44 | 4,364.44 | 0.00 |
| | | | | | | | 0022 | B 01 | 115 | 000 | | | | | | |
| Receipt Total: \$6,086.65 \$0.00 | | | | | | | | | | | | | | | | |
| INV 1305 (Perham-BHOCK) | | | | | | | | | | | | | | | | |
| | | | 6065 | Credit | A | 04/30/26 | | Check | 1 | ISD 549 PERHAM -DENT : | 1305 | 03/31/26 | Invoice | 7,138.64 | 7,138.64 | 0.00 |
| | | | | | | | 0022 | B 01 | 115 | 000 | | | | | | |
| Receipt Total: \$7,138.64 \$0.00 | | | | | | | | | | | | | | | | |
| DLMS Yearbook (4.27.26) | | | | | | | | | | | | | | | | |
| | | | 6066 | Credit | A | 04/30/26 | | Check | 1 | Miscellaneous Customer | | | | 1,750.00 | | 0.00 |
| | | | | | | | 0022 | R 01 | 004 | 291 | 000 | 000 | | | | |
| Receipt Total: \$1,750.00 \$0.00 | | | | | | | | | | | | | | | | |
| DLMS-Various (4.29.26) | | | | | | | | | | | | | | | | |
| | | | 6069 | Credit | A | 04/30/26 | | Check | 1 | Miscellaneous Customer | | | | 25.00 | | 0.00 |
| | | | | | | | 0022 | R 01 | 002 | 108 | 000 | 000 | | 25.00 | | 0.00 |
| | | | | | | | 0022 | R 01 | 002 | 108 | 000 | 000 | | | | |
| Receipt Total: \$50.00 \$0.00 | | | | | | | | | | | | | | | | |
| DLMS Yearbook (4.30.26) | | | | | | | | | | | | | | | | |
| | | | 6070 | Credit | A | 04/30/26 | | Check | 1 | Miscellaneous Customer | | | | 25.00 | | 0.00 |
| | | | | | | | 0022 | R 01 | 004 | 291 | 000 | 000 | | | | |
| Receipt Total: \$25.00 \$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 |
|------------|---------------|--------------|-----------|--------------|------------|--------------|----------|----------|----------|------------------------|---------------|--------------|-----------|-----------------------|---------------------|------------------|
| 1525 | 0022 | MW | | | | | | | | | | | | | | |
| DLP | FS | Deposit | (4.30.26) | | | | | | | Miscellaneous Customer | | | | 80.00 | | 0.00 |
| | | | | 6071 | Credit | A | 04/30/26 | 0022 | R | 02 | 002 | 000 | 000 | 701 | | |
| | | | | | | | | | | DLP | FS | Deposit | (4.30.26) | | | |
| | | | | | | | | | | | | | | 80.00 | | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | \$80.00 | \$0.00 |
| 1526 | 0022 | MW | | | | | | | | | | | | | | |
| MEGS | Reimbursement | (4.2.26) | | | | | | | | Miscellaneous Customer | | | | | | |
| | | | | 5994 | Credit | A | 04/30/26 | 0022 | R | 01 | 002 | 000 | 000 | 401 | | |
| | | | | | | | | | | MW | Interest | (4.30.26) | | | | |
| | | | | | | | | | | | | | | 188.73 | | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | \$188.73 | \$0.00 |
| 1527 | 0022 | MW | | | | | | | | | | | | | | |
| Arux | Deposits | (April 2026) | | | | | | | | Miscellaneous Customer | | | | | | |
| | | | | 6074 | Credit | A | 04/30/26 | 0022 | R | 04 | 002 | 000 | 000 | 321 | | |
| | | | | | | | | | | Arux | Deposits | (April 2026) | | | | |
| | | | | | | | | | | | | | | 507.98 | | 0.00 |
| | | | | | | | | | | | | | | 4,516.27 | | 0.00 |
| | | | | | | | | | | | | | | 65.00 | | 0.00 |
| | | | | | | | | | | | | | | 6,694.50 | | 0.00 |
| | | | | | | | | | | | | | | 13,727.00 | | 0.00 |
| | | | | | | | | | | | | | | 480.00 | | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | \$25,990.75 | \$0.00 |
| 1528 | 0022 | MW | | | | | | | | | | | | | | |
| Revtrak | Deposits | (April 2026) | | | | | | | | REVTRAK | | | | | | |
| | | | | 6075 | Credit | A | 04/30/26 | 0022 | R | 02 | 002 | 000 | 000 | 701 | | |
| | | | | | | | | | | Revtrak | Deposits | (April 2026) | | | | |
| | | | | | | | | | | | | | | 1,712.29 | | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | \$1,712.29 | \$0.00 |
| 1529 | 0022 | MW | | | | | | | | | | | | | | |
| Affinity | Deposits | (April 2026) | | | | | | | | TRANSFIRST/AFFINETY | | | | | | |
| | | | | 6076 | Credit | A | 04/30/26 | 0022 | R | 01 | 002 | 292 | 000 | 000 | | |
| | | | | | | | | | | Affinity | Deposits | (April 2026) | | | | |
| | | | | | | | | | | | | | | 3,096.00 | | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | \$3,096.00 | \$0.00 |
| 1530 | 0022 | MW | | | | | | | | | | | | | | |
| MEGS | Reimbursement | (4.2.26) | | | | | | | | MW | Interest | (4.2.26) | | | | |
| | | | | 5994 | Credit | A | 04/30/26 | 0022 | R | 01 | 002 | 000 | 000 | 433 | | |
| | | | | | | | | | | MEGS | Reimbursement | (4.2.26) | | | | |
| | | | | | | | | | | | | | | 110,582.71 | | 0.00 |
| | | | | | | | | | | | | | | 9,447.06 | | 0.00 |
| | | | | | | | | | | | | | | 166,947.05 | | 0.00 |
| | | | | | | | | | | | | | | 11,070.00 | | 0.00 |
| | | | | | | | | | | | | | | 33,514.68 | | 0.00 |
| | | | | | | | | | | | | | | 10,786.75 | | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: | \$342,348.25 | \$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 |
|--------------------------------|------|-------|--------|--------------|------------|------|-------------|----------|----------|--------------------------------|--------|----------|----------|--|----------------|------------------|
| 1526 | 0022 | NW | | | | | | | | | | | | | | |
| MDE - MA/IEP (4.7.26) | | | 6011 | Credit A | 04/30/26 | | | Wire | | MDE (MMB SWIFT PMTS) | | | | 17,886.14 | | 0.00 |
| | | | | | 0022 | R 01 | 002 000 000 | 372 | 071 | MDE - MA/IEP (4.7.26) | | | | | | |
| | | | | | | | | | | | | | | Receipt Total: \$17,886.14 \$0.00 | | |
| IDEASPY (4/15/26) | | | 6019 | Credit A | 04/30/26 | | | Wire | | MDE (MMB SWIFT PMTS) | | | | 8,745.00 | | 0.00 |
| | | | | | 0022 | R 01 | 002 000 000 | 320 | 300 | IDEASPY (4/15/26)-FY25 | | | | 14,147.52 | | 0.00 |
| | | | | | 0022 | R 01 | 002 000 000 | 000 | 370 | IDEASPY (4/15/26)-FY25 | | | | 1,467,878.97 | | 0.00 |
| | | | | | 0022 | R 01 | 002 000 000 | 000 | 211 | IDEASPY (4/15/26) | | | | | | |
| | | | | | | | | | | | | | | Receipt Total: \$1,490,771.49 \$0.00 | | |
| FNS Reimbursement (4/15/26) | | | 6020 | Credit A | 04/30/26 | | | Wire | | MDE (MMB SWIFT PMTS) | | | | 50,178.08 | | 0.00 |
| | | | | | 0022 | R 02 | 002 000 000 | 701 | 472 | FNS Reimbursement (4/15/26) | | | | 2,884.86 | | 0.00 |
| | | | | | 0022 | R 02 | 002 000 000 | 701 | 471 | FNS Reimbursement (4/15/26) | | | | 14,103.76 | | 0.00 |
| | | | | | 0022 | R 02 | 002 000 000 | 701 | 472 | FNS Reimbursement (4/15/26) | | | | 21,891.10 | | 0.00 |
| | | | | | 0022 | R 02 | 002 000 000 | 705 | 476 | FNS Reimbursement (4/15/26) | | | | 1,018.18 | | 0.00 |
| | | | | | 0022 | R 02 | 002 000 000 | 702 | 471 | FNS Reimbursement (4/15/26) | | | | 87,173.28 | | 0.00 |
| | | | | | 0022 | R 02 | 002 000 000 | 701 | 300 | FNS Reimbursement (4/15/26) | | | | 527.80 | | 0.00 |
| | | | | | 0022 | R 02 | 002 000 000 | 703 | 300 | FNS Reimbursement (4/15/26) | | | | 21,647.36 | | 0.00 |
| | | | | | | | | | | | | | | Receipt Total: \$199,424.42 \$0.00 | | |
| Student Teacher Stipend (4.15) | | | 6023 | Credit A | 04/30/26 | | | Wire | | MDE (MMB SWIFT PMTS) | | | | 150.00 | | 0.00 |
| | | | | | 0022 | R 01 | 002 000 000 | 000 | 369 | Student Teacher Stipend (4.15) | | | | | | |
| | | | | | | | | | | | | | | Receipt Total: \$150.00 \$0.00 | | |
| Pathways II (4.15.26) | | | 6024 | Credit A | 04/30/26 | | | Wire | | MDE (MMB SWIFT PMTS) | | | | 6,278.18 | | 0.00 |
| | | | | | 0022 | R 04 | 002 000 000 | 337 | 300 | Pathways II (4.15.26) | | | | | | |
| | | | | | | | | | | | | | | Receipt Total: \$6,278.18 \$0.00 | | |
| MDE-FED SPED TUITION (FY25) | | | 6040 | Credit A | 04/30/26 | | | Wire | | MDE (MMB SWIFT PMTS) | | | | 29,779.09 | | 0.00 |
| | | | | | 0022 | R 01 | 002 000 000 | 740 | 400 | MDE-FED SPED TUITION (FY25) | | | | | | |
| | | | | | | | | | | | | | | Receipt Total: \$29,779.09 \$0.00 | | |
| IDEASPY (4.30.26) | | | 6067 | Credit A | 04/30/26 | | | Wire | | MDE (MMB SWIFT PMTS) | | | | 2,568,788.18 | | 0.00 |
| | | | | | 0022 | R 01 | 002 000 000 | 000 | 211 | IDEASPY (4.30.26) | | | | | | |
| | | | | | | | | | | | | | | Receipt Total: \$2,568,788.18 \$0.00 | | |
| MEGS Reimb #3 (FY26-FIN439) | | | 6068 | Credit A | 04/30/26 | | | Wire | | MDE (MMB SWIFT PMTS) | | | | 1,020.71 | | 0.00 |
| | | | | | 0022 | R 04 | 002 000 000 | 438 | 400 | MEGS Reimb #3 (FY26-FIN439) | | | | | | |
| | | | | | | | | | | | | | | Receipt Total: \$1,020.71 \$0.00 | | |

| Bank | Batch | Pmt No | Check No | Pay Type | Grp Code | Rcd | Vendor | Tax Class | Print | Recon | Void | Date | Amount |
|------|-------|--------|----------|----------|----------|------|----------------------------------|-----------|-------|-------|------|------------|------------|
| MW | | 17135 | | Wire | 1 | 1114 | BIX PRODUCE | | No | Yes | No | 04/09/2026 | 3,344.53 |
| MW | | 17136 | | Wire | 1 | 1270 | DETROIT LAKES DISPOSAL | | No | Yes | No | 04/09/2026 | 4,640.67 |
| MW | | 17137 | | Wire | 1 | 1328 | EMC INSURANCE COMPANIES | | No | Yes | No | 04/09/2026 | 19,837.61 |
| MW | | 17138 | | Wire | 1 | 1922 | PERFORMANCE FOODSERVICE | | No | Yes | No | 04/09/2026 | 3,567.21 |
| MW | | 17139 | | Wire | 1 | 2389 | MIDWEST BANK | | No | Yes | No | 04/09/2026 | 10.00 |
| MW | | 17246 | | Wire | 1 | 1039 | AMAZON | | No | Yes | No | 04/13/2026 | 17,897.47 |
| MW | | 17247 | | Wire | 2 | 2293 | INTERNAL REVENUE SERVICE | | No | Yes | No | 04/15/2026 | 235,925.82 |
| MW | | 17248 | | Wire | 2 | 2294 | MN DEPT OF REVENUE -PAYROLL TAXI | | No | Yes | No | 04/15/2026 | 39,068.15 |
| MW | | 17249 | | Wire | 2 | 2295 | PUBLIC EMPLOYEES RETIREMENT ASS | | No | Yes | No | 04/15/2026 | 51,234.53 |
| MW | | 17250 | | Wire | 2 | 2296 | MN TEACHERS RETIREMENT ASSOC. | | No | Yes | No | 04/15/2026 | 143,027.87 |
| MW | | 17251 | | Wire | 2 | 2308 | MINNESOTA STATE RETIREMENT SYS | | No | Yes | No | 04/15/2026 | 14,330.28 |
| MW | | 17252 | | Wire | 2 | 2312 | AVIBEN | | No | Yes | No | 04/15/2026 | 41,120.29 |
| MW | | 17262 | | Wire | 1 | 1114 | BIX PRODUCE | | No | Yes | No | 04/16/2026 | 1,571.95 |
| MW | | 17263 | | Wire | 1 | 1202 | CITY OF DETROIT LAKES | | No | Yes | No | 04/16/2026 | 208.85 |
| MW | | 17264 | | Wire | 1 | 1202 | CITY OF DETROIT LAKES | | No | Yes | No | 04/16/2026 | 16,055.48 |
| MW | | 17265 | | Wire | 1 | 1202 | CITY OF DETROIT LAKES | | No | Yes | No | 04/16/2026 | 235.01 |
| MW | | 17266 | | Wire | 1 | 1202 | CITY OF DETROIT LAKES | | No | Yes | No | 04/16/2026 | 5,504.90 |
| MW | | 17267 | | Wire | 1 | 1368 | FIRST DAKOTA INDEMNITY COMPANY | | No | Yes | No | 04/16/2026 | 8,480.00 |
| MW | | 17268 | | Wire | 1 | 1757 | MINNESOTA ENERGY RESOURCES | | No | Yes | No | 04/16/2026 | 1,484.96 |
| MW | | 17269 | | Wire | 1 | 1922 | PERFORMANCE FOODSERVICE | | No | Yes | No | 04/16/2026 | 4,035.02 |
| MW | | 17270 | | Wire | 1 | 2226 | UPPER LAKES FOODS, INC. | | No | Yes | No | 04/16/2026 | 23,457.70 |
| MW | | 17271 | | Wire | 1 | 2942 | SYSCO NORTH DAKOTA, INC | | No | Yes | No | 04/16/2026 | 9,364.29 |
| MW | | 17272 | | Wire | 1 | 3086 | USPS.COM | | No | Yes | No | 04/16/2026 | 243.75 |
| MW | | 17283 | | Wire | 2 | 2290 | WEX HEALTH INC - HSA/FLEX | | No | Yes | No | 04/16/2026 | 15,787.56 |
| MW | | 17286 | | Wire | 1 | 3510 | BREMER BANK CG | | No | Yes | No | 04/17/2026 | 43,009.26 |
| MW | | 17420 | | Wire | 1 | 1068 | ARVIG COMMUNICATION SYSTEMS | | No | Yes | No | 04/28/2026 | 123.95 |
| MW | | 17421 | | Wire | 1 | 1068 | ARVIG COMMUNICATION SYSTEMS | | No | Yes | No | 04/28/2026 | 485.81 |
| MW | | 17422 | | Wire | 1 | 1114 | BIX PRODUCE | | No | Yes | No | 04/28/2026 | 10,897.08 |
| MW | | 17423 | | Wire | 1 | 1202 | CITY OF DETROIT LAKES | | No | Yes | No | 04/28/2026 | 593.52 |
| MW | | 17424 | | Wire | 1 | 1202 | CITY OF DETROIT LAKES | | No | Yes | No | 04/28/2026 | 1,223.65 |
| MW | | 17425 | | Wire | 1 | 1202 | CITY OF DETROIT LAKES | | No | Yes | No | 04/28/2026 | 274.69 |
| MW | | 17426 | | Wire | 1 | 1202 | CITY OF DETROIT LAKES | | No | Yes | No | 04/28/2026 | 19,239.43 |
| MW | | 17427 | | Wire | 1 | 1202 | CITY OF DETROIT LAKES | | No | Yes | No | 04/28/2026 | 192.98 |
| MW | | 17428 | | Wire | 1 | 1202 | CITY OF DETROIT LAKES | | No | Yes | No | 04/28/2026 | 950.51 |
| MW | | 17429 | | Wire | 1 | 1211 | LAKES COMMUNITY COOPERATIVE | | No | Yes | No | 04/28/2026 | 3,289.83 |
| MW | | 17430 | | Wire | 1 | 1757 | MINNESOTA ENERGY RESOURCES | | No | Yes | No | 04/28/2026 | 694.24 |
| MW | | 17431 | | Wire | 1 | 1757 | MINNESOTA ENERGY RESOURCES | | No | Yes | No | 04/28/2026 | 2,277.48 |
| MW | | 17432 | | Wire | 1 | 1757 | MINNESOTA ENERGY RESOURCES | | No | Yes | No | 04/28/2026 | 341.81 |

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 | Date | Amount |
|------|-------|--------|----------|----------|----------|------|----------------------------------|-----------|-------|-------|------|------------|------------|
| MW | | 17433 | | Wire | 1 | 1757 | MINNESOTA ENERGY RESOURCES | | No | Yes | No | 04/28/2026 | 2,681.46 |
| MW | | 17434 | | Wire | 1 | 1757 | MINNESOTA ENERGY RESOURCES | | No | Yes | No | 04/28/2026 | 266.41 |
| MW | | 17435 | | Wire | 1 | 1757 | MINNESOTA ENERGY RESOURCES | | No | Yes | No | 04/28/2026 | 7,548.94 |
| MW | | 17436 | | Wire | 1 | 1922 | PERFORMANCE FOODSERVICE | | No | Yes | No | 04/28/2026 | 5,106.06 |
| MW | | 17437 | | Wire | 1 | 1969 | QUADIENT FINANCE (POSTAGE) | | No | Yes | No | 04/28/2026 | 1,000.00 |
| MW | | 17438 | | Wire | 1 | 1969 | QUADIENT FINANCE (POSTAGE) | | No | Yes | No | 04/28/2026 | 1,000.00 |
| MW | | 17439 | | Wire | 1 | 2226 | UPPER LAKES FOODS, INC. | | No | Yes | No | 04/28/2026 | 18,588.84 |
| MW | | 17440 | | Wire | 1 | 2232 | VERIZON WIRELESS | | No | Yes | No | 04/28/2026 | 75.10 |
| MW | | 17441 | | Wire | 1 | 2232 | VERIZON WIRELESS | | No | Yes | No | 04/28/2026 | 414.16 |
| MW | | 17442 | | Wire | 1 | 2389 | MIDWEST BANK | | No | Yes | No | 04/28/2026 | 0.05 |
| MW | | 17443 | | Wire | 1 | 3094 | MIDCO COMMUNICATIONS | | No | Yes | No | 04/28/2026 | 60.00 |
| MW | | 17444 | | Wire | 1 | 3094 | MIDCO COMMUNICATIONS | | No | Yes | No | 04/28/2026 | 60.00 |
| MW | | 17445 | | Wire | 1 | 3094 | MIDCO COMMUNICATIONS | | No | Yes | No | 04/28/2026 | 60.00 |
| MW | | 17446 | | Wire | 1 | 3094 | MIDCO COMMUNICATIONS | | No | Yes | No | 04/28/2026 | 60.00 |
| MW | | 17447 | | Wire | 1 | 3094 | MIDCO COMMUNICATIONS | | No | Yes | No | 04/28/2026 | 60.00 |
| MW | | 17448 | | Wire | 1 | 3094 | MIDCO COMMUNICATIONS | | No | Yes | No | 04/28/2026 | 660.38 |
| MW | | 17449 | | Wire | 1 | 3094 | MIDCO COMMUNICATIONS | | No | Yes | No | 04/28/2026 | 60.00 |
| MW | | 17450 | | Wire | 1 | 3094 | MIDCO COMMUNICATIONS | | No | Yes | No | 04/28/2026 | 60.00 |
| MW | | 17451 | | Wire | 1 | 3811 | MARCO | | No | Yes | No | 04/28/2026 | 6,728.31 |
| MW | | 17465 | | Wire | 2 | 2285 | AMERICAN FAMILY LIFE ASSURANCE C | | No | Yes | No | 04/30/2026 | 423.68 |
| MW | | 17466 | | Wire | 2 | 2293 | INTERNAL REVENUE SERVICE | | No | Yes | No | 04/30/2026 | 258,190.33 |
| MW | | 17467 | | Wire | 2 | 2294 | MN DEPT OF REVENUE -PAYROLL TAXI | | No | No | No | 04/30/2026 | 43,067.10 |
| MW | | 17468 | | Wire | 2 | 2295 | PUBLIC EMPLOYEES RETIREMENT ASS | | No | Yes | No | 04/30/2026 | 41,712.07 |
| MW | | 17469 | | Wire | 2 | 2296 | MN TEACHERS RETIREMENT ASSOC. | | No | Yes | No | 04/30/2026 | 152,354.60 |
| MW | | 17470 | | Wire | 2 | 2308 | MINNESOTA STATE RETIREMENT SYS | | No | Yes | No | 04/30/2026 | 14,375.28 |
| MW | | 17471 | | Wire | 2 | 2312 | AVIBEN | | No | Yes | No | 04/30/2026 | 41,229.85 |
| MW | | 17481 | | Wire | 1 | 1039 | AMAZON | | No | Yes | No | 04/30/2026 | 18,898.17 |
| MW | | 17482 | | Wire | 1 | 1114 | BIX PRODUCE | | No | Yes | No | 04/30/2026 | 4,494.14 |
| MW | | 17483 | | Wire | 1 | 2226 | UPPER LAKES FOODS, INC. | | No | Yes | No | 04/30/2026 | 9,231.11 |
| MW | | 17484 | | Wire | 1 | 2388 | MN DEPT OF REVENUE -SALES TAX | | No | Yes | No | 04/30/2026 | 1,325.00 |
| MW | | 17485 | | Wire | 1 | 2389 | MIDWEST BANK | | No | Yes | No | 04/30/2026 | 10.00 |
| MW | | 17486 | | Wire | 1 | 2389 | MIDWEST BANK | | No | Yes | No | 04/30/2026 | 5.00 |
| MW | | 17487 | | Wire | 1 | 2389 | MIDWEST BANK | | No | Yes | No | 04/30/2026 | 100.00 |
| MW | | 17488 | | Wire | 1 | 2390 | AUTHORIZE.NET GATEWAY BILLING | | No | Yes | No | 04/30/2026 | 25.00 |
| MW | | 17489 | | Wire | 1 | 2393 | REVTBAK | | No | Yes | No | 04/30/2026 | 29.95 |
| MW | | 17490 | | Wire | 1 | 2394 | TRANSFIRST AFFINETY | | No | Yes | No | 04/30/2026 | 1,472.35 |
| MW | | 17491 | | Wire | 1 | 2489 | WEX HEALTH INC | | No | Yes | No | 04/30/2026 | 5,434.28 |
| MW | | 17492 | | Wire | 1 | 2489 | WEX HEALTH INC | | No | Yes | No | 04/30/2026 | 511.75 |

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 | Date | Amount |
|---------------|-------|--------|----------|----------|----------|------|----------------------|-----------|-------|-------|------|----------------|----------------|
| MW | | 17493 | | Wire | 1 | 3507 | ARUX SOFTWARE, INC | | No | Yes | No | 04/30/2026 | 799.00 |
| MW | | 17494 | | Wire | 2 | 3065 | METLIFE | | No | Yes | No | 04/30/2026 | 6,682.75 |
| MW | | 17495 | | Wire | 2 | 3757 | HEALTH PARTNERS, INC | | No | Yes | No | 04/30/2026 | 287,732.40 |
| | | | | | | | | | | | | Bank Total: | \$1,676,591.76 |
| Report Total: | | | | | | | | | | | | \$1,676,591.76 | |

SMART Finance
Check Register by Bank and Check

Check Number: 0-2147483647 Payment Date: 04.01.2026-4/30/2026 Period: 0-999999999

| Batch | Bank | Pymt No | Check No | Pay Type | Grp | Code | Rcd | Vendor | Print | Recon | Void | Pmt/Void Date | Amount |
|-------|------|---------|----------|----------|-----|------|-------|--------------------------------|-------|-------|------|---------------|------------|
| | MW | 16858 | 712109 | Check | 1 | 1778 | | MN COMMUNITY EDUCATION ASSOC | Yes | Yes | Yes | 04/14/2026 | (299.00) |
| | | 16983 | 712231 | Check | 1 | 1831 | REMIT | NAPA CENTRAL | Yes | Yes | Yes | 04/14/2026 | (24.22) |
| | | 17132 | 712288 | Check | 1 | 1049 | | ANDERSON COACH OF FRAZEE, INC | Yes | Yes | No | 04/02/2026 | 25,688.52 |
| | | 17133 | 712289 | Check | 1 | 1891 | | OLANDER BUS SERVICE INC. | Yes | Yes | No | 04/02/2026 | 233,761.00 |
| | | 17134 | 712290 | Check | 1 | 2063 | | SCHULTZ BUS COMPANY | Yes | Yes | No | 04/02/2026 | 124,098.98 |
| | | 17142 | 712291 | Check | 1 | 3933 | | BIGBEAR, JOSEPH | Yes | Yes | No | 04/09/2026 | 1,810.00 |
| | | 17140 | 712292 | Check | 1 | 1541 | | SPEECH ISD #2170 | Yes | Yes | No | 04/09/2026 | 176.00 |
| | | 17141 | 712293 | Check | 1 | 3758 | | TR INDUSTRIES | Yes | Yes | No | 04/09/2026 | 4,950.00 |
| | | 17243 | 712294 | Check | 1 | 3938 | | 818CREATORS, LLC | Yes | Yes | No | 04/13/2026 | 1,000.00 |
| | | 17224 | 712295 | Check | 1 | 3526 | | ADA SPORTS AND RACKETS, LLC | Yes | Yes | No | 04/13/2026 | 688.00 |
| | | 17143 | 712296 | Check | 1 | 1035 | | ALLIANCE PEST PROTECTION | Yes | Yes | No | 04/13/2026 | 295.00 |
| | | 17244 | 712297 | Check | 1 | 3939 | | ANDERSON, IAN | Yes | Yes | No | 04/13/2026 | 300.00 |
| | | 17219 | 712298 | Check | 1 | 3314 | | ANDYMARK, INC. | Yes | Yes | No | 04/13/2026 | 1.05 |
| | | 17144 | 712299 | Check | 1 | 1058 | | ARAMARK SERVICES INC | Yes | Yes | No | 04/13/2026 | 114.10 |
| | | 17145 | 712300 | Check | 1 | 1072 | REMIT | ASL INTERPRETING SERVICES, INC | Yes | Yes | No | 04/13/2026 | 534.00 |
| | | 17146 | 712301 | Check | 1 | 1076 | | AUTO VALUE DETROIT LAKES | Yes | Yes | No | 04/13/2026 | 478.06 |
| | | 17239 | 712302 | Check | 1 | 3932 | | BAHLS, CAYLISA | Yes | No | No | 04/13/2026 | 100.00 |
| | | 17240 | 712303 | Check | 1 | 3935 | | BE EXTRAORDINARY BE YOU | Yes | Yes | No | 04/13/2026 | 2,155.60 |
| | | 17210 | 712304 | Check | 1 | 2506 | | BECKER COUNTY MUSEUM | Yes | Yes | No | 04/13/2026 | 850.00 |
| | | 17241 | 712305 | Check | 1 | 3936 | | BENDER, JILL | Yes | Yes | No | 04/13/2026 | 53.96 |
| | | 17148 | 712306 | Check | 1 | 1143 | | BRENCO CORP. | Yes | Yes | No | 04/13/2026 | 1,335.94 |
| | | 17217 | 712307 | Check | 1 | 3031 | | BRETHORST, JILL | Yes | No | No | 04/13/2026 | 53.96 |
| | | 17150 | 712308 | Check | 1 | 1192 | | CENTRAL MARKET | Yes | Yes | No | 04/13/2026 | 491.23 |
| | | 17238 | 712309 | Check | 1 | 3930 | | CERTIFIED INTERPRETING & CONSL | Yes | Yes | No | 04/13/2026 | 700.00 |
| | | 17151 | 712310 | Check | 1 | 1208 | REMIT | COLE PAPERS | Yes | Yes | No | 04/13/2026 | 631.24 |
| | | 17230 | 712311 | Check | 1 | 3815 | | CURT'S LOCK & KEY SERVICE INC. | Yes | Yes | No | 04/13/2026 | 444.43 |
| | | 17147 | 712312 | Check | 1 | 1107 | | CWIKLAAGE HARDWARE | Yes | Yes | No | 04/13/2026 | 62.28 |
| | | 17152 | 712313 | Check | 1 | 1244 | | DACOTAH PAPER COMPANY | Yes | Yes | No | 04/13/2026 | 3,083.22 |
| | | 17237 | 712314 | Check | 1 | 3929 | | DELVIES PLASTICS INC | Yes | No | No | 04/13/2026 | 269.00 |
| | | 17153 | 712315 | Check | 1 | 1269 | | DETROIT LAKES CHIROPRACTIC | Yes | Yes | No | 04/13/2026 | 250.00 |
| | | 17235 | 712316 | Check | 1 | 3915 | | DRC SHELF CUSTOMER SERVICE | Yes | Yes | No | 04/13/2026 | 2,613.47 |
| | | 17154 | 712317 | Check | 1 | 1305 | | EAST SIDE JERSEY DAIRY ESJD | Yes | Yes | No | 04/13/2026 | 6,646.05 |
| | | 17155 | 712318 | Check | 1 | 1308 | | EASTON, ASHLY | Yes | Yes | No | 04/13/2026 | 398.94 |
| | | 17214 | 712319 | Check | 1 | 2718 | REMIT | ECKROTH MUSIC | Yes | Yes | No | 04/13/2026 | 214.91 |
| | | 17245 | 712320 | Check | 1 | 3940 | | ERICKSON, STEVE | Yes | Yes | No | 04/13/2026 | 53.96 |
| | | 17156 | 712321 | Check | 1 | 1336 | | ESSENTIA HEALTH | Yes | Yes | No | 04/13/2026 | 30.00 |
| | | 17157 | 712322 | Check | 1 | 1336 | P.T. | ESSENTIA HEALTH | Yes | Yes | No | 04/13/2026 | 2,456.25 |
| | | 17158 | 712323 | Check | 1 | 1358 | | FELDT PLUMBING LLP | Yes | Yes | No | 04/13/2026 | 4,315.00 |
| | | 17159 | 712324 | Check | 1 | 1375 | | FLINN SCIENTIFIC INC. | Yes | Yes | No | 04/13/2026 | 1,981.20 |

Check Number: 0-2147483647 Payment Date: 04.01.2026-4/30/2026 Period: 0-999999999

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|-------|------|---------|----------|----------|-----|------|-------|---------------------------------|-------|-------|------|---------------|-----------|
| MW | | 17233 | 712325 | Check | 1 | 3878 | | FUNDAMENTAL TECHNOLOGIES | Yes | Yes | No | 04/13/2026 | 300.00 |
| | | 17160 | 712326 | Check | 1 | 1416 | | GIVEN, RIKKI | Yes | Yes | No | 04/13/2026 | 87.50 |
| | | 17161 | 712327 | Check | 1 | 1432 | | GREEN'S PLUMBING & MODERN HEA | Yes | No | No | 04/13/2026 | 12,494.71 |
| | | 17162 | 712328 | Check | 1 | 1457 | | HAWKINS, INC. | Yes | Yes | No | 04/13/2026 | 1,136.80 |
| | | 17163 | 712329 | Check | 1 | 1481 | | HERZOG ROOFING, INC. | Yes | Yes | No | 04/13/2026 | 5,675.00 |
| | | 17164 | 712330 | Check | 1 | 1487 | | HILLYARD / HUTCHINSON | Yes | Yes | No | 04/13/2026 | 7,572.89 |
| | | 17165 | 712331 | Check | 1 | 1511 | | HOUGH INC. | Yes | Yes | No | 04/13/2026 | 930.07 |
| | | 17209 | 712332 | Check | 1 | 2409 | REMIT | HUT AMERICAN GROUP LLC | Yes | Yes | No | 04/13/2026 | 91.04 |
| | | 17212 | 712333 | Check | 1 | 2550 | | KI INC. | Yes | Yes | No | 04/13/2026 | 49.00 |
| | | 17221 | 712334 | Check | 1 | 3384 | | INDUSTRIAL ARTS SUPPLY CO. | Yes | Yes | No | 04/13/2026 | 586.38 |
| | | 17216 | 712335 | Check | 1 | 2953 | | INTERMEDIATE DISTRICT 287 | Yes | Yes | No | 04/13/2026 | 9,160.96 |
| | | 17166 | 712336 | Check | 1 | 1548 | | ISD #742 | Yes | Yes | No | 04/13/2026 | 1,673.14 |
| | | 17167 | 712337 | Check | 1 | 1569 | | J.W. PEPPER & SON, INC. | Yes | Yes | No | 04/13/2026 | 338.49 |
| | | 17168 | 712338 | Check | 1 | 1588 | | JIMMY JOHNS #1897 | Yes | Yes | No | 04/13/2026 | 205.01 |
| | | 17169 | 712339 | Check | 1 | 1601 | | JOHNSON CONTROLS BUILDING SOI | Yes | Yes | No | 04/13/2026 | 2,767.14 |
| | | 17170 | 712340 | Check | 1 | 1608 | | JOSTENS | Yes | Yes | No | 04/13/2026 | 982.20 |
| | | 17228 | 712341 | Check | 1 | 3812 | REMIT | JTM PROVISIONS CO. INC. | Yes | Yes | No | 04/13/2026 | 1,764.63 |
| | | 17171 | 712342 | Check | 1 | 1638 | | L&M FLEET SUPPLY, INC. | Yes | Yes | No | 04/13/2026 | 48.18 |
| | | 17172 | 712343 | Check | 1 | 1649 | | LAKES COUNTRY SERVICE CO-OP | Yes | Yes | No | 04/13/2026 | 2,775.87 |
| | | 17223 | 712344 | Check | 1 | 3524 | | LAUX, LINDSEY | Yes | Yes | No | 04/13/2026 | 107.42 |
| | | 17234 | 712345 | Check | 1 | 3896 | REMIT | LEXJET LLC | Yes | Yes | No | 04/13/2026 | 395.00 |
| | | 17149 | 712346 | Check | 1 | 1168 | MACS | MAC'S HARDWARE | Yes | Yes | No | 04/13/2026 | 50.49 |
| | | 17173 | 712347 | Check | 1 | 1707 | | MARKS ELECTRIC INC. | Yes | Yes | No | 04/13/2026 | 2,544.77 |
| | | 17178 | 712348 | Check | 1 | 1772 | REMIT | MASBO | Yes | Yes | No | 04/13/2026 | 380.00 |
| | | 17213 | 712349 | Check | 1 | 2598 | | MATT'S MOBILE DIESEL SERVICE | Yes | Yes | No | 04/13/2026 | 447.00 |
| | | 17174 | 712350 | Check | 1 | 1736 | | MENARDS - DETROIT LAKES | Yes | Yes | No | 04/13/2026 | 1,277.03 |
| | | 17175 | 712351 | Check | 1 | 1745 | | MIDWEST BUS PARTS | Yes | Yes | No | 04/13/2026 | 164.62 |
| | | 17176 | 712352 | Check | 1 | 1746 | | MIDWEST MACHINERY CO | Yes | Yes | No | 04/13/2026 | 960.84 |
| | | 17177 | 712353 | Check | 1 | 1764 | | MINNKOTA RECYCLING | Yes | Yes | No | 04/13/2026 | 114.00 |
| | | 17226 | 712354 | Check | 1 | 3704 | | MISSION FILTRATION | Yes | Yes | No | 04/13/2026 | 1,215.80 |
| | | 17179 | 712355 | Check | 1 | 1780 | | MIN ELEM. SCHOOL PRINCIPAL ASSO | Yes | Yes | No | 04/13/2026 | 500.00 |
| | | 17215 | 712356 | Check | 1 | 2870 | REMIT | MIN FFA ASSOCIATION | Yes | No | No | 04/13/2026 | 30.00 |
| | | 17180 | 712357 | Check | 1 | 1787 | | MIN STATE COMMUNITY & TECHNICA | Yes | Yes | No | 04/13/2026 | 12,000.00 |
| | | 17220 | 712358 | Check | 1 | 3354 | | MOHR, CHRISTIN | Yes | Yes | No | 04/13/2026 | 154.23 |
| | | 17211 | 712359 | Check | 1 | 2541 | | MUSUM BUSINESS SERVICES | Yes | Yes | No | 04/13/2026 | 7,578.00 |
| | | 17185 | 712360 | Check | 1 | 1866 | | MUSCATELL GMC | Yes | Yes | No | 04/13/2026 | 103.70 |
| | | 17182 | 712361 | Check | 1 | 1833 | REMIT | NASCO EDUCATION | Yes | No | No | 04/13/2026 | 271.42 |
| | | 17183 | 712362 | Check | 1 | 1840 | | NATIONAL FOOD GROUP, INC | Yes | Yes | No | 04/13/2026 | 3,269.25 |
| | | 17189 | 712363 | Check | 1 | 1917 | REMIT | NCS PEARSON INC | Yes | Yes | No | 04/13/2026 | 11,790.05 |

SMART Finance
Check Register by Bank and Check

Check Number: 0-2147483647 Payment Date: 04.01.2026-4/30/2026 Period: 0-99999999

| Batch | Bank | Pymt No | Check No | Pay Type | Grp Code | Rcd | Vendor | Print | Recon | Void | Date | Amount |
|-------|------|---------|----------|----------|----------|------|----------------------------------|-------|-------|------|------------|----------|
| MW | | 17184 | 712364 | Check | 1 | 1850 | NERESON AUTOMOTIVE INC. | Yes | Yes | No | 04/13/2026 | 3,172.88 |
| | | 17186 | 712365 | Check | 1 | 1901 | OTIS ELEVATOR COMPANY | Yes | Yes | No | 04/13/2026 | 350.00 |
| | | 17222 | 712366 | Check | 1 | 3433 | PAES PRODUCTIONS, LLC | Yes | Yes | No | 04/13/2026 | 1,500.00 |
| | | 17187 | 712367 | Check | 1 | 1907 | PAN-O-GOLD BAKING CO. | Yes | Yes | No | 04/13/2026 | 186.75 |
| | | 17188 | 712368 | Check | 1 | 1908 | PAPA MURPHYS | Yes | Yes | No | 04/13/2026 | 554.25 |
| | | 17190 | 712369 | Check | 1 | 1920 | PEPSICO BEVERAGE SALES LLC | Yes | Yes | No | 04/13/2026 | 940.88 |
| | | 17191 | 712370 | Check | 1 | 1943 | POPLERS MUSIC STORE | Yes | Yes | No | 04/13/2026 | 109.95 |
| | | 17208 | 712371 | Check | 1 | 2385 | PRECISION ELECTRONICS | Yes | Yes | No | 04/13/2026 | 520.00 |
| | | 17192 | 712372 | Check | 1 | 1954 | PREMIUM WATERS, INC. | Yes | Yes | No | 04/13/2026 | 928.66 |
| | | 17181 | 712373 | Check | 1 | 1832 | REMIT | Yes | Yes | No | 04/13/2026 | 611.74 |
| | | 17193 | 712374 | Check | 1 | 1986 | PYE-BARKER & SAFETY, LLC | Yes | Yes | No | 04/13/2026 | 16.92 |
| | | 17194 | 712375 | Check | 1 | 1996 | REDWOOD TOXICOLOGY LABORATC | Yes | Yes | No | 04/13/2026 | 1,639.36 |
| | | 17225 | 712376 | Check | 1 | 3574 | RENNEBERG HARDWOODS | Yes | Yes | No | 04/13/2026 | 617.27 |
| | | 17195 | 712377 | Check | 1 | 2012 | REV ROBOTICS LLC | Yes | Yes | No | 04/13/2026 | 800.00 |
| | | 17197 | 712378 | Check | 1 | 2028 | ROOSEVELT PTO | Yes | Yes | No | 04/13/2026 | 45.00 |
| | | 17242 | 712379 | Check | 1 | 3937 | SANFORD HEALTH OCCUPATIONAL I | Yes | No | No | 04/13/2026 | 53.71 |
| | | 17198 | 712380 | Check | 1 | 2056 | SCHANTZEN, STEVE | Yes | Yes | No | 04/13/2026 | 718.88 |
| | | 17196 | 712381 | Check | 1 | 2018 | SCHOOL SPECIALTY LLC | Yes | Yes | No | 04/13/2026 | 867.00 |
| | | 17199 | 712382 | Check | 1 | 2120 | SQUIRES, WALDSPURGER & MACE, | Yes | Yes | No | 04/13/2026 | 356.73 |
| | | 17200 | 712383 | Check | 1 | 2139 | STAPLES | Yes | Yes | No | 04/13/2026 | 150.00 |
| | | 17201 | 712384 | Check | 1 | 2149 | SUMMIT FIRE PROTECTION | Yes | Yes | No | 04/13/2026 | 27.65 |
| | | 17206 | 712385 | Check | 1 | 2359 | SWANSON'S REPAIR | Yes | Yes | No | 04/13/2026 | 272.70 |
| | | 17229 | 712386 | Check | 1 | 3813 | TENNIS WAREHOUSE | Yes | Yes | No | 04/13/2026 | 1,600.50 |
| | | 17232 | 712387 | Check | 1 | 3869 | THE SENSORY PATH INC. | Yes | Yes | No | 04/13/2026 | 347.71 |
| | | 17202 | 712388 | Check | 1 | 2200 | THRIFTY BOT LLC | Yes | Yes | No | 04/13/2026 | 119.00 |
| | | 17203 | 712389 | Check | 1 | 2203 | TRICORNE AUDIO INC. | Yes | Yes | No | 04/13/2026 | 39.00 |
| | | 17204 | 712390 | Check | 1 | 2207 | TROPHY HOUSE | Yes | Yes | No | 04/13/2026 | 9,149.46 |
| | | 17218 | 712391 | Check | 1 | 3240 | TWEETON REFRIGERATION, INC. | Yes | Yes | No | 04/13/2026 | 2,833.72 |
| | | 17231 | 712392 | Check | 1 | 3634 | ULINE | Yes | Yes | No | 04/13/2026 | 880.00 |
| | | 17227 | 712393 | Check | 1 | 3806 | VAL VOIGT FINE ART LLC | Yes | Yes | No | 04/13/2026 | 3,384.10 |
| | | 17205 | 712394 | Check | 1 | 2258 | VIKING COCA COLA BOTTLING CO. | Yes | Yes | No | 04/13/2026 | 141.88 |
| | | 17236 | 712395 | Check | 1 | 3920 | WEST MUSIC COMPANY | Yes | Yes | No | 04/13/2026 | 798.00 |
| | | 17207 | 712396 | Check | 1 | 2384 | WHYTRY LLC | Yes | Yes | No | 04/13/2026 | 254.16 |
| | | 17254 | 712397 | Check | 2 | 2287 | WILLIAM V MACGILL & CO. | Yes | No | No | 04/15/2026 | 259.52 |
| | | 17256 | 712398 | Check | 2 | 2309 | AFSCME COUNCIL 65 | Yes | No | No | 04/15/2026 | 110.00 |
| | | 17258 | 712399 | Check | 2 | 2330 | D. L. ATHLETIC FOUNDATION | Yes | No | No | 04/15/2026 | 575.91 |
| | | 17257 | 712400 | Check | 2 | 2310 | D. L. EDUCATION MINNESOTA (PARA) | Yes | No | No | 04/15/2026 | 30.00 |
| | | 17260 | 712401 | Check | 2 | 3121 | D.L. PUBLIC EDUC FOUNDATION | Yes | Yes | No | 04/15/2026 | 97.42 |
| | | 17253 | 712402 | Check | 2 | 2286 | MESSERLI & KRAMER P.A. | Yes | Yes | No | 04/15/2026 | 683.80 |
| | | | | Check | 2 | 2286 | MINNESOTA CHILD SUPPORT | Yes | Yes | No | 04/15/2026 | |

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Check Register by Bank and Check

Check Number: 0-2147483647 Payment Date: 04.01.2026-4/30/2026 Period: 0-999999999

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|-------|------|---------|----------|----------|-----|------|--------|------------------------------|-------|-------|------|----------|------------|-----------|
| MW | | 17259 | 712403 | Check | 2 | 2363 | | MN SCHOOL EMPLOYEES ASSOC. | Yes | No | No | | 04/15/2026 | 200.65 |
| | | 17261 | 712404 | Check | 2 | 3839 | | STENGER & STENGER P.C. | Yes | Yes | No | | 04/15/2026 | 141.42 |
| | | 17255 | 712405 | Check | 2 | 2292 | | UNITED WAY OF BECKER COUNTY | Yes | No | No | | 04/15/2026 | 64.00 |
| | | 17275 | 712406 | Check | 1 | 2494 | REMIT2 | ALEXANDRIA PUBLIC SCHOOLS | Yes | Yes | Yes | | 04/16/2026 | 300.00 |
| | | 17277 | 712407 | Check | 1 | 2944 | REMIT2 | BOIS DE SIOUX GOLF COURSE | Yes | Yes | No | | 04/17/2026 | (300.00) |
| | | 17273 | 712408 | Check | 1 | 1176 | | CARRIER, JOSEPH | Yes | Yes | No | | 04/16/2026 | 75.00 |
| | | 17274 | 712409 | Check | 1 | 1176 | | CARRIER, JOSEPH | Yes | Yes | No | | 04/16/2026 | 75.00 |
| | | 17280 | 712410 | Check | 1 | 3944 | | FAIRBANKS, DEONAKA | Yes | Yes | No | | 04/16/2026 | 600.00 |
| | | 17276 | 712411 | Check | 1 | 2928 | REMIT | ISD #726 | Yes | No | No | | 04/16/2026 | 420.00 |
| | | 17279 | 712412 | Check | 1 | 3942 | | LUNDEEN BROTHERS, INC | Yes | Yes | No | | 04/16/2026 | 80,607.00 |
| | | 17281 | 712413 | Check | 1 | 3945 | | MAPLE HILLS GOLF CLUB | Yes | Yes | No | | 04/16/2026 | 150.00 |
| | | 17278 | 712414 | Check | 1 | 3752 | | TROPHIES PLUS | Yes | Yes | No | | 04/16/2026 | 84.00 |
| | | 17282 | 712415 | Check | 1 | 3946 | | GAYLORD OPRYLAND RESORT & CO | Yes | Yes | No | | 04/16/2026 | 4,034.04 |
| | | 17284 | 712416 | Check | 1 | 2494 | REMIT2 | ALEXANDRIA PUBLIC SCHOOLS | Yes | Yes | No | | 04/17/2026 | 450.00 |
| | | 17285 | 712417 | Check | 1 | 2494 | REMIT2 | ALEXANDRIA PUBLIC SCHOOLS | Yes | Yes | No | | 04/17/2026 | 225.00 |
| | | 17287 | 712418 | Check | 1 | 1005 | | ADVANCED BUSINESS METHODS | Yes | No | No | | 04/27/2026 | 102.90 |
| | | 17288 | 712419 | Check | 1 | 1024 | | AFFINETY SOLUTIONS, INC | Yes | No | No | | 04/27/2026 | 1,995.00 |
| | | 17289 | 712420 | Check | 1 | 1035 | | ALLIANCE PEST PROTECTION | Yes | No | No | | 04/27/2026 | 226.00 |
| | | 17411 | 712421 | Check | 1 | 3908 | | AMERICAN BUTTON MACHINES | Yes | No | No | | 04/27/2026 | 621.95 |
| | | 17290 | 712422 | Check | 1 | 1041 | | AMERICAN TIME & SIGNAL CO. | Yes | No | No | | 04/27/2026 | 192.82 |
| | | 17291 | 712423 | Check | 1 | 1045 | | AMSTERDAM PRINTING & LITHO | Yes | No | No | | 04/27/2026 | 423.57 |
| | | 17419 | 712424 | Check | 1 | 3950 | | ANETTE, ANTHONY | Yes | Yes | No | | 04/27/2026 | 315.74 |
| | | 17292 | 712425 | Check | 1 | 1056 | | APPLE COMPUTER, INC. | Yes | No | No | | 04/27/2026 | 2,395.00 |
| | | 17293 | 712426 | Check | 1 | 1075 | | AUDIO QUIP | Yes | No | No | | 04/27/2026 | 810.00 |
| | | 17294 | 712427 | Check | 1 | 1076 | | AUTO VALUE DETROIT LAKES | Yes | No | No | | 04/27/2026 | 81.03 |
| | | 17416 | 712428 | Check | 1 | 3947 | | AVANT, MICHAEL | Yes | No | No | | 04/27/2026 | 131.27 |
| | | 17380 | 712429 | Check | 1 | 2317 | | AVIBEN LLC | Yes | No | No | | 04/27/2026 | 431.43 |
| | | 17394 | 712430 | Check | 1 | 3193 | | BADLANDS DISTRIBUTION INC | Yes | No | No | | 04/27/2026 | 738.04 |
| | | 17295 | 712431 | Check | 1 | 1091 | | BECKER COUNTY ENVIRONMENTAL | Yes | No | No | | 04/27/2026 | 401.75 |
| | | 17384 | 712432 | Check | 1 | 2506 | | BECKER COUNTY MUSEUM | Yes | No | No | | 04/27/2026 | 300.00 |
| | | 17296 | 712433 | Check | 1 | 1096 | | BELLAND, MELYSSA | Yes | Yes | No | | 04/27/2026 | 102.22 |
| | | 17405 | 712434 | Check | 1 | 3705 | | BERGEN'S GREENHOUSES, INC. | Yes | Yes | No | | 04/27/2026 | 657.00 |
| | | 17298 | 712435 | Check | 1 | 1143 | | BRENCO CORP. | Yes | No | No | | 04/27/2026 | 547.54 |
| | | 17406 | 712436 | Check | 1 | 3719 | | BRINK, REBECCA | Yes | No | No | | 04/27/2026 | 406.57 |
| | | 17299 | 712437 | Check | 1 | 1152 | | BSN SPORTS | Yes | No | No | | 04/27/2026 | 9,551.54 |
| | | 17300 | 712438 | Check | 1 | 1163 | | BURNSIDE, JENNIFER | Yes | No | No | | 04/27/2026 | 123.09 |
| | | 17302 | 712439 | Check | 1 | 1183 | | CAULFIELD STUDIO | Yes | No | No | | 04/27/2026 | 1,183.00 |
| | | 17303 | 712440 | Check | 1 | 1192 | | CENTRAL MARKET | Yes | No | No | | 04/27/2026 | 2,330.05 |

SMART Finance
Check Register by Bank and Check

Check Number: 0-2147483647 Payment Date: 04.01.2026-4/30/2026 Period: 0-999999999

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|-------|-------|---------|----------|----------|-----|------|-------|-------------------------------|-------|-------|------|---------------|-----------|
| MW | 17393 | 17393 | 712441 | Check | 1 | 3155 | REMIT | QW2 SUPPLY | Yes | No | No | 04/27/2026 | 95.85 |
| | 17304 | 17304 | 712442 | Check | 1 | 1208 | REMIT | COLE PAPERS | Yes | No | No | 04/27/2026 | 3,113.38 |
| | 17297 | 17297 | 712443 | Check | 1 | 1107 | | QWIKLAGE HARDWARE | Yes | No | No | 04/27/2026 | 126.58 |
| | 17306 | 17306 | 712444 | Check | 1 | 1238 | | D & D APPLIANCE | Yes | No | No | 04/27/2026 | 1,458.00 |
| | 17307 | 17307 | 712445 | Check | 1 | 1244 | | DACOTAH PAPER COMPANY | Yes | No | No | 04/27/2026 | 2,949.58 |
| | 17407 | 17407 | 712446 | Check | 1 | 3787 | | DCW - Data Center Warehouse | Yes | No | No | 04/27/2026 | 789.99 |
| | 17308 | 17308 | 712447 | Check | 1 | 1261 | | DEMCO INC. | Yes | No | No | 04/27/2026 | 1,160.96 |
| | 17389 | 17389 | 712448 | Check | 1 | 2869 | | DETROIT COUNTRY CLUB | Yes | No | No | 04/27/2026 | 730.00 |
| | 17401 | 17401 | 712449 | Check | 1 | 3624 | | DETROIT LAKES YOUTH WRESTLING | Yes | No | No | 04/27/2026 | 2,581.14 |
| | 17309 | 17309 | 712450 | Check | 1 | 1277 | | DETROIT PAINT & GLASS CO. | Yes | Yes | No | 04/27/2026 | 79.00 |
| | 17310 | 17310 | 712451 | Check | 1 | 1283 | | DISCOUNT SCHOOL SUPPLY | Yes | No | No | 04/27/2026 | 206.99 |
| | 17311 | 17311 | 712452 | Check | 1 | 1291 | | DL REGIONAL CHAMBER OF COMME | Yes | No | No | 04/27/2026 | 80.00 |
| | 17312 | 17312 | 712453 | Check | 1 | 1293 | | DL TRAVEL BASKETBALL | Yes | Yes | No | 04/27/2026 | 670.72 |
| | 17314 | 17314 | 712454 | Check | 1 | 1305 | | EAST SIDE JERSEY DAIRY ESUD | Yes | No | No | 04/27/2026 | 11,668.90 |
| | 17388 | 17388 | 712455 | Check | 1 | 2718 | REMIT | ECKROTH MUSIC | Yes | No | No | 04/27/2026 | 42.00 |
| | 17315 | 17315 | 712456 | Check | 1 | 1336 | | ESSENTIA HEALTH | Yes | No | No | 04/27/2026 | 61.00 |
| | 17316 | 17316 | 712457 | Check | 1 | 1336 | P.T. | ESSENTIA HEALTH | Yes | No | No | 04/27/2026 | 3,768.75 |
| | 17385 | 17385 | 712458 | Check | 1 | 2519 | | FREDERICK, JESHUA | Yes | No | No | 04/27/2026 | 100.00 |
| | 17317 | 17317 | 712459 | Check | 1 | 1400 | | G & R CONTROLS, INC. | Yes | No | No | 04/27/2026 | 7,181.28 |
| | 17313 | 17313 | 712460 | Check | 1 | 1295 | | GEIHL, BRIAN | Yes | No | No | 04/27/2026 | 1,600.00 |
| | 17318 | 17318 | 712461 | Check | 1 | 1408 | | GENERAL PARTS LLC | Yes | No | No | 04/27/2026 | 160.94 |
| | 17319 | 17319 | 712462 | Check | 1 | 1409 | | GERRELL'S SPORT CENTER | Yes | No | No | 04/27/2026 | 258.00 |
| | 17320 | 17320 | 712463 | Check | 1 | 1421 | | GOPHER SPORT | Yes | No | No | 04/27/2026 | 1,302.10 |
| | 17398 | 17398 | 712464 | Check | 1 | 3500 | | GOPHER STAGE LIGHTING, INC. | Yes | No | No | 04/27/2026 | 362.00 |
| | 17321 | 17321 | 712465 | Check | 1 | 1426 | | GRAINGER, INC. | Yes | No | No | 04/27/2026 | 366.14 |
| | 17322 | 17322 | 712466 | Check | 1 | 1430 | | GREAT NORTH PIZZA, INC | Yes | No | No | 04/27/2026 | 6,081.75 |
| | 17323 | 17323 | 712467 | Check | 1 | 1432 | | GREEN'S PLUMBING & MODERN HEA | Yes | No | No | 04/27/2026 | 5,185.70 |
| | 17324 | 17324 | 712468 | Check | 1 | 1481 | | HERZOG ROOFING, INC. | Yes | Yes | No | 04/27/2026 | 1,750.00 |
| | 17325 | 17325 | 712469 | Check | 1 | 1487 | | HILLYARD / HUTCHINSON | Yes | No | No | 04/27/2026 | 9,498.22 |
| | 17326 | 17326 | 712470 | Check | 1 | 1497 | | HOGIE, BRAEDEN | Yes | Yes | No | 04/27/2026 | 565.20 |
| | 17382 | 17382 | 712471 | Check | 1 | 2409 | REMIT | HUT AMERICAN GROUP LLC | Yes | No | No | 04/27/2026 | 54.79 |
| | 17327 | 17327 | 712472 | Check | 1 | 1529 | | IGS CONSULTING, LLC-138006 | Yes | No | No | 04/27/2026 | 2,930.00 |
| | 17328 | 17328 | 712473 | Check | 1 | 1551 | | INDEPENDENT EMERGENCY SERVIC | Yes | No | No | 04/27/2026 | 53.85 |
| | 17329 | 17329 | 712474 | Check | 1 | 1560 | | INSTRUMENTALIST AWARDS LLC | Yes | No | No | 04/27/2026 | 182.00 |
| | 17330 | 17330 | 712475 | Check | 1 | 1563 | | INTERQUEST DETECTION CANINES | Yes | No | No | 04/27/2026 | 1,020.00 |
| | 17397 | 17397 | 712476 | Check | 1 | 3440 | REMIT | ISD # 553 | Yes | No | No | 04/27/2026 | 250.00 |
| | 17392 | 17392 | 712477 | Check | 1 | 3142 | | ISD #347 | Yes | No | No | 04/27/2026 | 250.00 |
| | 17331 | 17331 | 712478 | Check | 1 | 1569 | | J.W. PEPPER & SON, INC. | Yes | No | No | 04/27/2026 | 29.00 |
| | 17333 | 17333 | 712479 | Check | 1 | 1601 | | JOHNSON CONTROLS BUILDING SOI | Yes | No | No | 04/27/2026 | 2,365.65 |

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Check Register by Bank and Check

Check Number: 0-2147483647 Payment Date: 04.01.2026-4/30/2026 Period: 0-999999999

| Batch | Bank | Pymt No | Check No | Pay Type | Grp Code | Rcd | Vendor | Print | Recon | Void | Pmt/Void | Date | Amount |
|-------|-------|---------|----------|----------|----------|------|------------------------------|-------|-------|------|------------|-----------|--------|
| MW | 17332 | 17332 | 712480 | Check | 1 | 1597 | JOHNSON, JESSICA | Yes | No | No | 04/27/2026 | 73.92 | |
| | 17334 | 17334 | 712481 | Check | 1 | 1608 | JOSTENS | Yes | No | No | 04/27/2026 | 2,314.62 | |
| | 17305 | 17305 | 712482 | Check | 1 | 1231 | KAMIRAN CULINEX LLC | Yes | No | No | 04/27/2026 | 161.70 | |
| | 17381 | 17381 | 712483 | Check | 1 | 2354 | KOONS, BOBBI JO | Yes | No | No | 04/27/2026 | 153.07 | |
| | 17335 | 17335 | 712484 | Check | 1 | 1638 | L&M FLEET SUPPLY, INC. | Yes | No | No | 04/27/2026 | 488.96 | |
| | 17336 | 17336 | 712485 | Check | 1 | 1648 | LAKER LOCKER | Yes | No | No | 04/27/2026 | 1,178.50 | |
| | 17337 | 17337 | 712486 | Check | 1 | 1649 | LAKES COUNTRY SERVICE CO-OP | Yes | No | No | 04/27/2026 | 1,475.28 | |
| | 17338 | 17338 | 712487 | Check | 1 | 1658 | LAKESHORE LEARNING MATERIALS | Yes | No | No | 04/27/2026 | 3,314.38 | |
| | 17395 | 17395 | 712488 | Check | 1 | 3288 | LEARNWELL | Yes | No | No | 04/27/2026 | 515.00 | |
| | 17339 | 17339 | 712489 | Check | 1 | 1673 | LEIGHTON BROADCASTING | Yes | No | No | 04/27/2026 | 449.00 | |
| | 17409 | 17409 | 712490 | Check | 1 | 3896 | LEXJET LLC | Yes | No | No | 04/27/2026 | 1,695.00 | |
| | 17340 | 17340 | 712491 | Check | 1 | 1679 | LIFE LINE INC. | Yes | No | No | 04/27/2026 | 100.00 | |
| | 17341 | 17341 | 712492 | Check | 1 | 1695 | MACKIN EDUCATION RESOURCES | Yes | No | No | 04/27/2026 | 2,500.00 | |
| | 17301 | 17301 | 712493 | Check | 1 | 1168 | MACS HARDWARE | Yes | No | No | 04/27/2026 | 48.65 | |
| | 17342 | 17342 | 712494 | Check | 1 | 1707 | MARKS ELECTRIC INC. | Yes | No | No | 04/27/2026 | 3,024.36 | |
| | 17386 | 17386 | 712495 | Check | 1 | 2598 | MATT'S MOBILE DIESEL SERVICE | Yes | No | No | 04/27/2026 | 6,116.50 | |
| | 17417 | 17417 | 712496 | Check | 1 | 3948 | MCCAWLEY, KIRA | Yes | No | No | 04/27/2026 | 300.00 | |
| | 17343 | 17343 | 712497 | Check | 1 | 1736 | MENARDS - DETROIT LAKES | Yes | No | No | 04/27/2026 | 894.22 | |
| | 17344 | 17344 | 712498 | Check | 1 | 1745 | MIDWEST BUS PARTS | Yes | No | No | 04/27/2026 | 118.16 | |
| | 17345 | 17345 | 712499 | Check | 1 | 1750 | MILESTONES & MEMORIES, LLC | Yes | No | No | 04/27/2026 | 270.00 | |
| | 17346 | 17346 | 712500 | Check | 1 | 1753 | MILLER YARD CARE AND CONSTRU | Yes | No | No | 04/27/2026 | 11,935.00 | |
| | 17347 | 17347 | 712501 | Check | 1 | 1764 | MINNKOTA RECYCLING | Yes | No | No | 04/27/2026 | 180.00 | |
| | 17348 | 17348 | 712502 | Check | 1 | 1775 | MN BPA | Yes | No | No | 04/27/2026 | 213.00 | |
| | 17349 | 17349 | 712503 | Check | 1 | 1776 | MN CAREER INFORMATION SYSTEM | Yes | No | No | 04/27/2026 | 1,497.00 | |
| | 17350 | 17350 | 712504 | Check | 1 | 1778 | MN COMMUNITY EDUCATION ASSOC | Yes | No | No | 04/27/2026 | 50.00 | |
| | 17390 | 17390 | 712505 | Check | 1 | 1790 | MN STATE HIGH SCHOOL LEAGUE | Yes | No | No | 04/27/2026 | 200.00 | |
| | 17351 | 17351 | 712506 | Check | 1 | 2420 | MRI SOFTWARE LLC | Yes | No | No | 04/27/2026 | 2.00 | |
| | 17383 | 17383 | 712507 | Check | 1 | 1866 | MUSCATELL GMC | Yes | No | No | 04/27/2026 | 1,181.40 | |
| | 17356 | 17356 | 712508 | Check | 1 | 1833 | NASCO EDUCATION | Yes | No | No | 04/27/2026 | 48.96 | |
| | 17353 | 17353 | 712509 | Check | 1 | 1839 | NATIONAL FFA ORGANIZATION | Yes | No | No | 04/27/2026 | 261.00 | |
| | 17354 | 17354 | 712510 | Check | 1 | 1839 | NEILSON, SANFORD | Yes | No | No | 04/27/2026 | 101.50 | |
| | 17403 | 17403 | 712511 | Check | 1 | 3667 | NEWVISION SECURITY, LLC | Yes | No | No | 04/27/2026 | 969.50 | |
| | 17414 | 17414 | 712512 | Check | 1 | 3928 | NIELSEN, ROBERT | Yes | No | No | 04/27/2026 | 302.83 | |
| | 17355 | 17355 | 712513 | Check | 1 | 1859 | OLSON EARTHWORKS | Yes | No | No | 04/27/2026 | 1,600.00 | |
| | 17396 | 17396 | 712514 | Check | 1 | 3403 | PAN-O-GOLD BAKING CO. | Yes | No | No | 04/27/2026 | 1,618.07 | |
| | 17357 | 17357 | 712515 | Check | 1 | 1907 | PEPSICO BEVERAGE SALES LLC | Yes | No | No | 04/27/2026 | 995.58 | |
| | 17358 | 17358 | 712516 | Check | 1 | 1920 | PIEMONTE, JILLENE | Yes | No | No | 04/27/2026 | 132.98 | |
| | 17418 | 17418 | 712517 | Check | 1 | 3949 | PIPEK, JENNA | Yes | No | No | 04/27/2026 | 13.97 | |
| | 17387 | 17387 | 712518 | Check | 1 | 2665 | | Yes | No | No | 04/27/2026 | | |

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Check Register by Bank and Check

Check Number: 0-2147483647 Payment Date: 04.01.2026-4/30/2026 Period: 0-99999999

| Batch | Bank | Pymt No | Check No | Pay Type | Grp | Code | Rcd | Vendor | Print | Recon | Void | Pmt/Void | Date | Amount |
|-------|------|---------|----------|----------|-----|------|-------|-------------------------------|-------|-------|------|----------|------------|-----------|
| NW | | 17413 | 712519 | Check | 1 | 3921 | | PRATT, OLIVIA | Yes | No | No | | 04/27/2026 | 27.10 |
| | | 17360 | 712520 | Check | 1 | 1951 | | PRECISION PRINTING | Yes | No | No | | 04/27/2026 | 305.00 |
| | | 17361 | 712521 | Check | 1 | 1954 | | PREMIUM WATERS, INC. | Yes | No | No | | 04/27/2026 | 182.97 |
| | | 17362 | 712522 | Check | 1 | 1958 | | PRO PRINT, INC. | Yes | No | No | | 04/27/2026 | 332.82 |
| | | 17352 | 712523 | Check | 1 | 1832 | REMIT | PYE-BARKER & SAFETY, LLC | Yes | No | No | | 04/27/2026 | 188.00 |
| | | 17412 | 712524 | Check | 1 | 3911 | | R & R PETROLEUM EQUIPMENT | Yes | No | No | | 04/27/2026 | 402.81 |
| | | 17363 | 712525 | Check | 1 | 1976 | | RAMSEY, BRITTON | Yes | No | No | | 04/27/2026 | 15.00 |
| | | 17364 | 712526 | Check | 1 | 1980 | | RDO EQUIPMENT CO. | Yes | No | No | | 04/27/2026 | 30.02 |
| | | 17365 | 712527 | Check | 1 | 1981 | | REALLY GOOD STUFF | Yes | No | No | | 04/27/2026 | 111.40 |
| | | 17366 | 712528 | Check | 1 | 1986 | | REDWOOD TOXICOLOGY LABORATC | Yes | No | No | | 04/27/2026 | 16.92 |
| | | 17379 | 712529 | Check | 1 | 2306 | | REGION 1 | Yes | No | No | | 04/27/2026 | 9,140.13 |
| | | 17400 | 712530 | Check | 1 | 3574 | | REV ROBOTICS LLC | Yes | No | No | | 04/27/2026 | 637.11 |
| | | 17367 | 712531 | Check | 1 | 2016 | | RPM ATHLETICS LLC | Yes | No | No | | 04/27/2026 | 628.71 |
| | | 17369 | 712532 | Check | 1 | 2036 | | SCAN AIR FILTER, INC. | Yes | No | No | | 04/27/2026 | 1,319.05 |
| | | 17370 | 712533 | Check | 1 | 2045 | | SCHNATHORST, VERNON | Yes | No | No | | 04/27/2026 | 390.71 |
| | | 17371 | 712534 | Check | 1 | 2049 | | SCHOLASTIC EQUIPMENT COMPANY | Yes | No | No | | 04/27/2026 | 14,430.00 |
| | | 17372 | 712535 | Check | 1 | 2056 | | SCHOOL SPECIALTY LLC | Yes | No | No | | 04/27/2026 | 688.15 |
| | | 17373 | 712536 | Check | 1 | 2074 | | SEPTIC VAC | Yes | No | No | | 04/27/2026 | 150.00 |
| | | 17402 | 712537 | Check | 1 | 3630 | | SICO AMERICA INC. | Yes | No | No | | 04/27/2026 | 389.79 |
| | | 17368 | 712538 | Check | 1 | 2018 | | SQUIRES, WALDSPURGER & MACE, | Yes | No | No | | 04/27/2026 | 580.00 |
| | | 17374 | 712539 | Check | 1 | 2126 | | STEIN'S INC. | Yes | No | No | | 04/27/2026 | 71.10 |
| | | 17375 | 712540 | Check | 1 | 2149 | | SWANSON'S REPAIR | Yes | No | No | | 04/27/2026 | 792.71 |
| | | 17399 | 712541 | Check | 1 | 3570 | | SYhealing | Yes | No | No | | 04/27/2026 | 13,000.00 |
| | | 17376 | 712542 | Check | 1 | 2168 | | TEAM LAB | Yes | Yes | No | | 04/27/2026 | 306.00 |
| | | 17410 | 712543 | Check | 1 | 3904 | | THE BOELTER COMPANIES INC. | Yes | No | No | | 04/27/2026 | 6,025.00 |
| | | 17391 | 712544 | Check | 1 | 3022 | | THUMPER POND GOLF COURSE | Yes | No | No | | 04/27/2026 | 259.50 |
| | | 17415 | 712545 | Check | 1 | 3931 | | TIME TIMER LLC | Yes | No | No | | 04/27/2026 | 222.85 |
| | | 17377 | 712546 | Check | 1 | 2203 | | TROPHY HOUSE | Yes | Yes | No | | 04/27/2026 | 772.26 |
| | | 17378 | 712547 | Check | 1 | 2207 | | TWEETON REFRIGERATION, INC. | Yes | No | No | | 04/27/2026 | 1,690.31 |
| | | 17359 | 712548 | Check | 1 | 1947 | | U.S. POSTMASTER | Yes | No | No | | 04/27/2026 | 370.00 |
| | | 17408 | 712549 | Check | 1 | 3806 | | VIKING COCA COLA BOTTLING CO. | Yes | No | No | | 04/27/2026 | 1,923.30 |
| | | 17404 | 712550 | Check | 1 | 3672 | | YLINEMI, JULIE | Yes | No | No | | 04/27/2026 | 550.70 |
| | | 17460 | 712551 | Check | 1 | 3446 | | BALMORAL GOLF COURSE | Yes | No | No | | 04/28/2026 | 150.00 |
| | | 17452 | 712552 | Check | 1 | 1089 | | BECKER COUNTY AUDITOR-TREASU | Yes | No | No | | 04/28/2026 | 67,826.00 |
| | | 17463 | 712553 | Check | 1 | 3954 | | BIRDIE CLUB | Yes | No | No | | 04/28/2026 | 350.00 |
| | | 17458 | 712554 | Check | 1 | 2962 | | BRAINERD SPORTS BOOSTERS | Yes | No | No | | 04/28/2026 | 300.00 |
| | | 17454 | 712555 | Check | 1 | 2964 | | DAKOTA WINDS GOLF COURSE | Yes | No | No | | 04/28/2026 | 150.00 |
| | | 17461 | 712556 | Check | 1 | 3944 | | FAIRBANKS, DEONAKA | Yes | No | No | | 04/28/2026 | 900.00 |
| | | 17453 | 712557 | Check | 1 | 1537 | REMIT | ISD #31 | Yes | No | No | | 04/28/2026 | 210.00 |

SMART Finance

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|----------------|------|---------|----------|----------|-----|------|-------|----------------------------------|-------|-------|------|----------|--------------|-----------|
| MW | | 17464 | 712558 | Check | 2 | 2288 | | MADISON NATIONAL LIFE INSURANC | Yes | No | No | | 04/28/2026 | 4,522.00 |
| | | 17462 | 712559 | Check | 1 | 3945 | | MAPLE HILLS GOLF CLUB | Yes | No | No | | 04/28/2026 | 150.00 |
| | | 17459 | 712560 | Check | 1 | 2996 | | MAPLE RIVER GOLF CLUB | Yes | No | No | | 04/28/2026 | 100.00 |
| | | 17455 | 712561 | Check | 1 | 2966 | REMIT | WHITE BEAR LAKE HIGH SCHOOL | Yes | No | No | | 04/28/2026 | 590.00 |
| | | 17456 | 712562 | Check | 1 | 2975 | | WILDFLOWER GOLF COURSE | Yes | No | No | | 04/28/2026 | 3,200.00 |
| | | 17457 | 712563 | Check | 1 | 2975 | | WILDFLOWER GOLF COURSE | Yes | No | No | | 04/28/2026 | 675.00 |
| | | 17473 | 712564 | Check | 2 | 2287 | | AFSCME COUNCIL 65 | Yes | No | No | | 04/30/2026 | 259.52 |
| | | 17475 | 712565 | Check | 2 | 2309 | | D. L. ATHLETIC FOUNDATION | Yes | No | No | | 04/30/2026 | 110.00 |
| | | 17478 | 712566 | Check | 2 | 2390 | | D.L. EDUCATION MINNESOTA (PARA) | Yes | No | No | | 04/30/2026 | 575.91 |
| | | 17477 | 712567 | Check | 2 | 2329 | | D.L. EDUCATION MINNESOTA (TEACH) | Yes | No | No | | 04/30/2026 | 19,489.06 |
| | | 17476 | 712568 | Check | 2 | 2310 | | D.L. PUBLIC EDUC FOUNDATION | Yes | No | No | | 04/30/2026 | 30.00 |
| | | 17480 | 712569 | Check | 2 | 3121 | | MESSERLI & KRAMER P.A. | Yes | No | No | | 04/30/2026 | 69.18 |
| | | 17472 | 712570 | Check | 2 | 2286 | | MINNESOTA CHILD SUPPORT | Yes | No | No | | 04/30/2026 | 683.80 |
| | | 17479 | 712571 | Check | 2 | 2363 | | MN SCHOOL EMPLOYEES ASSOC. | Yes | No | No | | 04/30/2026 | 139.66 |
| | | 17474 | 712572 | Check | 2 | 2292 | | UNITED WAY OF BECKER COUNTY | Yes | No | No | | 04/30/2026 | 64.00 |
| Bank Total: MW | | | | | | | | | | | | | \$936,244.01 | |
| Report Total: | | | | | | | | | | | | | \$936,244.01 | |

PERSONNEL AGENDA

May 18, 2026

1) **Resignations:**

Kaiah Baker– Project LIFE Skills Trainer, effective May 22, 2026.

Alyssa Nielsen– Special Education Teacher, effective June 30, 2026.

Mari Thompson– Food Service Worker, effective May 12, 2026.

2) **Retirements:**

Barbara Groth– Roosevelt Special Education Para, effective July 23, 2026.

4) **Appointments:**

Reilly Fawcett– High School Girls Hockey Coach, at the rate of \$6,935.50 per season, effective October 26, 2026.

Amber Hanson– Rossman 0.8 ADSIS Interventionist, at the rate of MA Step 3 or a contract amount of \$44,348 per year, effective August 17, 2026.

Kristina Haugen– Roosevelt Special Education Teacher at the rate of BA Step 12 or a contract amount of \$64,668 per year, effective August 17, 2026.

Colton Juetten– Roosevelt Custodian, at the rate of \$18.51 per hour with \$1.00 differential pay, working 29.75 hours per week, effective May 13, 2026.

Karlie Lehmann– Middle School Behavior Interventionist, at the rate of MA Step 5 or a contract amount of \$57,975 per year, effective August 17, 2026 through May 28, 2027.

McKenna Mallow– Rossman Laker Kids Assistant, at the rate of \$17.40 per hour, working 27.5 hours per week, effective May 26, 2026 through August 21, 2026.

Megan Mullikin– Roosevelt Counselor Long Term Substitute, rate of pay is per sub contract, effective September 1, 2026 through November 13, 2026.

Mandy Peterson– Rossman Custodian, at the rate of \$20.70 per hour with \$1.00 per hour differential, working 40 hours per week, effective May 18, 2026.

Marin Westrum– Rossman Laker Kids Assistant, at the rate of \$17.40 per hour, working 25 hours per week, effective May 26, 2026 through August 21, 2026.

5) **Sixth Period Pay:**

6) **Leave of Absence:**

Bryanna Ellis– Roosevelt ECFE Education Assistant is requesting a leave of absence from April 27, 2026 through May 26, 2026.

Annette Sailer– High School Para is requesting a leave of absence from September 8, 2026 through October 14, 2026.

7) **Terminations:**

Cindy Weber– High School Para, effective May 12, 2026.

8.) **Amended Assignments:**

Rhonda Fode– Targeted Services Coordinator is amending her assignment from K-8 at 225 hours per year to K-12 up to 300 hours per year, effective April 28, 2026.

| | |
|--|--|
| Date Adopted: 03/09/98 | File Number: Detroit Lakes Policy - 602 |
| Date Revised: 09/11/00; 05/15/06; 2/12/18; 10/21/19, 01/23/22, 10/23/23 | |

602- ORGANIZATION OF SCHOOL CALENDAR AND SCHOOL DAY

I. PURPOSE

The purpose of this policy is to provide for a timely determination of the school calendar and school day.

II. GENERAL STATEMENT OF POLICY

The school calendar and schedule of the school day are important to parents, students, employees, and the general public for advance, effective planning for the school year.

III. CALENDAR RESPONSIBILITY

A. The school calendar shall be adopted annually by the school board. It shall meet all provisions of Minnesota statutes pertaining to minimum number of school days and other provisions of law. The school calendar shall establish student days, workshop days for staff, provide for emergency closings and other information related to students, staff and parents.

B. Except for learning programs during summer and flexible learning year programs, the school district will not commence an elementary or secondary school year before Labor Day, except as provided in Section III.B.1., III.B.2., or III.B.3. Days devoted to teacher's workshops may be held before Labor Day.

1. The school district may begin the school year on any day before Labor Day to accommodate a construction or remodeling project of \$400,000 or more affecting a school district school facility.

2. The school district may begin the school year on any day before Labor Day if the school district has agreement under Minnesota Statutes section 123A.30, 123A.32, or 123A.35 with a school district that qualifies under Section III.B.1.

3. The school district may begin the school year on any day before Labor Day if the school district agrees to the same schedule with a school district in an adjoining state.

[NOTE: The 2025 Minnesota legislature enacted the following:

Notwithstanding Minnesota Statutes, section 120A.40, paragraph (a), or other law to the contrary, for the 2026-2027 and 2027-2028 school years only, a school board may vote to begin the school year on September 1 or later. Nothing in this section limits a district's authority to begin the school year on any day before Labor Day under section 120A.40, paragraph (b).]

C. Employee and advisory groups shall be provided an opportunity to participate in school calendar considerations through a meet and confer process.

[Note: The provisions of the prior law requiring the school board to adopt the calendar for the next school year by April 1 have been repealed. The school board should still attempt to establish the calendar as early as possible so planning can take place by all members of the school community.]

IV. SCHOOL DAY RESPONSIBILITY

A. The superintendent shall be responsible for developing a schedule for the student day, subject to review by the school board. All requirements and provisions of Minnesota Statutes and Minnesota Department of Education Rules shall be met.

B. In developing the student day schedule, the superintendent shall consider such factors as school bus schedules, cooperative programs, differences in time requirements at various grade levels, effective utilization of facilities, cost effectiveness, and other concerns deserving of attention.

C. Proposed changes in the school day shall be subject to review and approval by the school board.

V. E-LEARNING DAYS

A. An "e-learning day" is a school day where a school offers full access to online instruction provided by students' individual teachers due to inclement weather.

B. A school district may designate up to five e-learning days in one school year.

C. An e-learning day is counted as a day of instruction and included in the hours of instruction pursuant to Section III.A., above

D. A school board may adopt an e-learning day plan after consulting with the exclusive representative of the teachers. The e-learning day plan developed by the school district will include accommodations for students without Internet access at home and for digital device access for families without the technology or with an insufficient amount of technology for the number of children in the household. The plan must also provide accessible options for students with disabilities.

E. The school district must notify parents and students of its e-learning day plan at the beginning of each school year.

F. When an e-learning day is declared by the school district, notice must be provided to parents and students at least two hours prior to normal school start time that students will need to following the e-learning day plan for that day.

G. On an e-learning day, each student's teacher must be accessible both online and by telephone during normal school hours to assist students and parents.

H. When the school district declares an e-learning day, it must continue to pay the full wages for scheduled work hours and benefits of all school employees for the duration of the e-learning period. During the e-learning period, school employees must be allowed to work from home to the extent practicable, be assigned to work in an alternative location, or be retained on an on-call basis for any potential need.

Legal References Minn. Stat. § 10.55 (Juneteenth)

Minn. Stat. § 120A.40 (School Calendar)

Minn. Stat. §120A.41 (Length of School Year; Hours of Instruction)

Minn. Stat. § 120A.414 (E-Learning Days)

Minn. Stat. § 120A.415 (Extended School Calendar)

Minn. Stat. § 120A.42 (Conduct of School on Certain Holidays)

Minn. Stat. § 122A.40, Subds. 7 and 7a (Employment; Contracts; Termination)

Minn. Stat. § 122A.41, Subds. 4 and 4a (Teacher Tenure Act; Cities of the First Class; Definitions)

Minn. Stat. § 123A.30 (Agreements for Secondary Education)

Minn. Stat. § 123A.32 (Interdistrict Cooperation)

Minn. Stat. § 123A.35 (Cooperation and Combination)

Minn. Stat. § 124D.11, Subd. 9 (Revenue for Results-Oriented Charter School)

Minn. Stat. § 124D.126 (Powers and Duties of Commissioner; Flexible Learning Year Programs)

Minn. Stat. § 124D.151 (Voluntary Prekindergarten Program)

Minn. Stat. § 127A.41, Subd. 7 (Distribution of School Aids; Appropriation)

Cross References MSBA/MASA Model Policy 425 (Staff Development)

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| Date Adopted: 03/09/98 | File Number: |
| Date Revised: 09/11/00; 12/11/17, 01/23/23, 10/23/23 | Detroit Lakes Policy - 603 |

603- CURRICULUM DEVELOPMENT

I. PURPOSE

The purpose of this policy is to provide direction for continuous review and improvement of the school curriculum.

II. GENERAL STATEMENT OF POLICY

Curriculum development shall be directed toward the fulfillment of the goals and objectives of the education program of the school district.

III. RESPONSIBILITY

The superintendent shall be responsible for curriculum development and for determining the most effective way of conducting research on the school district's curriculum needs and establishing a long-range curriculum development program. Timelines shall be determined by the superintendent that will provide for periodic reviews of each curriculum area.

IV. District Advisory Committee

A. The school board must establish an advisory committee to ensure active community participation in all phases of planning and improving the instruction and curriculum affecting state and district academic standards.

B. The District Advisory Committee, to the extent possible, must reflect the diversity of the district and its school sites, include teachers, parents, support staff, students, and other community residents, and provide translation to the extent appropriate and practicable. Whenever possible, parents and other community residents must comprise at least two-thirds of committee members.

C. The District Advisory Committee must pursue community support to accelerate the academic and native literacy and achievement of English learners with varied needs, from young children to adults, consistent with Minnesota Statutes section 124D.59, subdivision 2 and 2a.

D. The school district may establish site teams as subcommittees of the District Advisory Committee

- E. The District Advisory Committee must recommend to the school board:
 - a. Rigorous academic standards, student achievement goals and measures consistent with Minnesota Statutes, sections 120B.11, subdivision 1a, 120B.022, subdivision 1a and 1b and 120B.35
 - b. District assessments;
 - c. Means to improve students' equitable access to effective and more diverse teachers;
 - d. strategies to ensure the curriculum is rigorous, accurate, antiracist, culturally sustaining, and reflects the diversity of the student population;
 - e. strategies to ensure that curriculum and learning and work environments validate, affirm, embrace, and integrate the cultural and community strengths of all racial and ethnic groups; and
 - f. Program evaluations
- F. School sites may expand upon district evaluations of instruction, curriculum, assessments, or programs.

V. School Site Team

Each school must establish a site team to develop and implement strategies and education effectiveness practices to improve instruction, curriculum, cultural competencies, including cultural awareness practices to improve instruction, curriculum, cultural competencies, including cultural awareness and cross-cultural communications, and student achievement at the school site. The site team must include an equal number of teachers and administrators and at least one parent. The site team advises the board and the advisory committee about developing the annual budget and creates an instruction and curriculum improvement plan to align curriculum, assessment of student progress, and growth in meeting state and district academic standards and instruction.

VI. Curriculum Development Process

A. Students who do not meet or exceed Minnesota academic standards, as measured by the Minnesota Comprehensive Assessments that are administered during high school, shall be informed that admission to a public school is free and available to any resident under 21 years of age or who meets the requirements of Minnesota Statutes section 120A.20, Subdivision 1(c). A student's plan under this section shall continue while the student is enrolled.

B. The superintendent shall be responsible for keeping the school board informed of all state-mandated curriculum changes, as well as recommended discretionary changes, and for periodically presenting recommended modifications for school board review and approval.

C. The superintendent shall have discretionary authority to develop guidelines and directives to implement school board policy relating to curriculum development.

Legal References: Minn. Stat. § 120A.20 (Admission to Public School)
Minn. Stat. § 120B.10 (Findings; Improving Instruction and Curriculum) 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.12 (Read Act Goal and Interventions)
Minn. Stat. § 120B.125(f) (Planning for Students’ Successful Transition to Postsecondary Education and Employment; Personal Learning Plans)
Minn. Stat. § 124D.59 (Definitions)

Minn. Rules 3500.0550 (Inclusive Educational Program)

Minn. Rules Part 3501.0660 (Academic Standards for Kindergarten through Grade 12)

Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)

Minn. Rules Part 3501.0820 (Academic Standards for the Arts)

Minn. Rules Parts 3501.0900-3501.0960 (Academic Standards in Science)

Minn. Rules Parts 3501.1200-3501.1210 (Academic Standards for English Language Development)

Minn. Rules Parts 3501.1200-3501.1210 (Academic Standards for English Language Development)

Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)

20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

Cross References: MSBA/MASA Model Policy 604 (Instructional Curriculum)

MSBA/MASA Model Policy 605 (Alternative Programs)

MSBA/MASA Model Policy 613 (Graduation Requirements)

MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)

MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)

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

MSBA/MASA Model Policy 618 (Assessment of Standard Achievement)

MSBA/MASA Model Policy 619 (Staff Development for Standards)

MSBA/MASA Model Policy 620 (Credit for Learning)

MSBA/MASA Model Policy 623 (Mandatory Summer School Instruction)

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| Date Adopted: 03/09/98 | File Number: Detroit Lakes Policy - 604 |
| Date Revised: 09/11/00, 02/22/23 | |

604- INSTRUCTIONAL CURRICULUM

I. **PURPOSE**

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

II. **GENERAL STATEMENT OF POLICY**

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

1. basic communication skills including reading and writing, literature, and fine arts;
2. mathematics and science;
3. social studies, including history, geography, economics, government, and citizenship;
4. health and physical education;
5. the arts;
6. career and technical education; and
7. world languages.

B. The basic instructional program shall include all courses required for each grade level by the Minnesota Department of Education (MDE) and courses required in all elective subject areas. The instructional approach will be to respect all student backgrounds .

C. The school district must establish and regularly review its own standards for career and technical education (CTE) programs. Standards must align with CTE frameworks developed by the Minnesota Department of Education (MDE), standards developed by national CTE organizations, or recognized industry standards.

D. The school board, at its discretion, may offer additional courses in the instructional program at any grade level.

E. Each instructional program shall be planned for optimal benefit taking into consideration the financial condition of the school district and other relevant factors. Each program plan should contain goals and objectives, materials, minimum student competency levels, and methods for

student evaluation.

F. The superintendent shall have discretionary authority to develop guidelines and directives to implement school board policy relating to instructional curriculum.

G. The school district may not discriminate against or discipline a teacher or principal on the basis of incorporating into curriculum contributions of persons in a federally protected class or state protected class when the included contribution is in alignment with standards and benchmarks adopted under Minnesota Statutes, sections 120B.021 and 120B.023.

III. REQUIRED ACADEMIC STANDARDS

A. The following subject areas are required for statewide accountability:

1. language arts;
2. mathematics, encompassing algebra II, integrated mathematics III, or an equivalent in high school, and to be prepared for the three credits of mathematics in grades 9 through 12, the grade 8 standards include the completion of algebra;
3. science, including earth and space science, life science, and the physical sciences, including chemistry and physics;
4. social studies, including history, geography, economics, and government and citizenship that includes civics;
5. physical education;
6. health, for which locally developed academic standards apply; and
7. the arts.

B. Elementary and middle schools must offer at least three and require at least two of the following five arts areas: dance, media arts, music, theater, and visual arts. High schools must offer at least three and require at least one of the following five arts areas: media arts, dance, music, theater, and visual arts.

IV. PARENTAL CURRICULUM REVIEW

The school district shall have a procedure for a parent, guardian, or an adult student, eighteen (18) years of age or older, to review the content of the instructional materials to be provided to a minor child or to an adult student and, if the parent, guardian, or adult student objects to the content, to make reasonable arrangements with school personnel for alternative instruction. Alternative instruction may be provided by the parent, guardian, or adult student if the alternative instruction, if any, offered by the school board does not meet the concerns of the parent, guardian, or adult

student. The school board is not required to pay for the costs of alternative instruction provided by a parent, guardian, or adult student. School personnel may not impose an academic or other penalty upon a student merely for arranging alternative instruction under this section. School personnel may evaluate and assess the quality of the student's work.

V. CPR AND AED INSTRUCTION

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

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

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

VI. COLLEGE AND CAREER PLANNING

- A. The school district shall assist all students by no later than grade 9 to explore their educational college and career interests, aptitudes, and aspirations and develop a plan for a smooth and successful transition to postsecondary education or employment. All students' plans must:
 - 1. provide a comprehensive plan to prepare for and complete career and college-ready curriculum by meeting state and local academic standards and developing career and employment-related skills such as teamwork, collaboration, creativity, communication,

critical thinking, and good work habits;

2. emphasize academic rigor and high expectations and inform the student, and the student's parent or guardian if the student is a minor, of the student's achievement level score on the Minnesota Comprehensive Assessments that are administered during high school;
3. help students identify interests, aptitudes, aspirations, and personal learning styles that may affect their career and college-ready goals and postsecondary education and employment choices;
4. set appropriate career and college-ready goals with timelines that identify effective means for achieving those goals;
5. help students access education and career options;
6. integrate strong academic content into career-focused courses and applied and experiential learning opportunities and integrate relevant career-focused courses and applied and experiential learning opportunities into strong academic content;
7. help identify and access appropriate counseling and other supports and assistance that enable students to complete required coursework, prepare for postsecondary education and careers, and obtain information about postsecondary education costs and eligibility for financial aid and scholarship;
8. help identify collaborative partnerships among pre-kindergarten through grade 12 schools, postsecondary institutions, economic development agencies, and local and regional employers that support students' transitions to postsecondary education and employment and provide students with applied and experiential learning opportunities; and
9. be reviewed and revised at least annually by the student, the student's parent or guardian, and the school district to ensure that the student's course-taking schedule keeps the student on track for graduation, making adequate progress to meet state and local academic standards and high school graduation requirements and with a reasonable chance to succeed with employment or postsecondary education without the need to first complete remedial course work.

B. The school district may develop grade-level curricula or provide instruction that introduces students to various careers, but must not require any curriculum, instruction, or employment-related activity that obligates an elementary or secondary student to involuntarily select or pursue a career, career interest, employment goals, or related job training.

C. Educators must possess the knowledge and skills to effectively teach all English learners in their classrooms. School districts must provide appropriate curriculum, targeted materials, professional development opportunities for educators, and sufficient resources to enable English learners to become career and college ready.

D. When assisting students in developing a plan for a smooth and successful transition to postsecondary education and employment, school districts must recognize the unique possibilities of each student and ensure that the contents of each student's plan reflect the student's unique talents, skills, and abilities as the student grows, develops, and learns.

E. If a student with a disability has an Individualized Education Program (IEP) or standardized written plan that meets the plan components herein, the IEP satisfies the requirement, and no additional transition plan is needed.

F. Students who do not meet or exceed the Minnesota Academic Standards, as measured by the Minnesota Comprehensive Assessments that are administered during high school, shall be informed that admission to a public school is free and available to any resident under twenty-one (21) years of age or who meets the requirements of the compulsory attendance law. A student's plan under this provision shall continue while a student is enrolled.

Legal References: Minn. Stat. § 120A.22 (Compulsory Instruction)

Minn. Stat. § 120B.021 (Required Academic Standards)

Minn. Stat. § 120B.022 (Elective Standards)

Minn. Stat. § 120B.023 (Benchmarks)

Minn. Stat. § 120B.101 (Curriculum)

Minn. Stat. § 120B.125 (Planning for Students' Successful Transition to Postsecondary Education and Employment; Personal Learning Plans)

Minn. Stat. § 120B.20 (Parental Curriculum Review)

Minn. Stat. § 120B.234 (Child Sexual Abuse Prevention Education)

Minn. Stat. § 120B.236 (Cardiopulmonary Resuscitation and Automatic External Defibrillator Instruction)

Mahmoud v. Taylor, 606 U.S. ____ (2025)

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

MSBA/MASA Model Policy 605 (Alternative Programs)

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| Date Adopted: 03/09/98 | File Number: Detroit Lakes Policy - 605 |
| Date Revised: 03/09/2015, 02/27/23 | |

605- ALTERNATIVE EDUCATIONAL SERVICES

I. PURPOSE

The purpose of this policy is to recognize the need for alternative educational services for some school district students.

II. GENERAL STATEMENT OF POLICY

The school board recognizes the importance of alternative educational services for some students. Circumstances may be such that some students are put at risk of being able to continue or to complete their education programs. It is the policy of the school district that options shall be made available for some students to select educational alternatives that will enhance their opportunity to complete their education programs, recognizing that some students may become successful learners if given an opportunity to learn in a different environment and through a different learning style.

III. RESPONSIBILITY

A. Any student who is 17 years old who seeks to withdraw from school, the student's parent or guardian must attend a meeting with school personnel to discuss the educational opportunities available to the student, including alternative educational opportunities and must sign a written election to withdraw from school.

B. It shall be the responsibility of the superintendent to identify alternative educational opportunities to be made available to students who may be at risk, to recommend such alternative programs to the school board for approval, and to familiarize students and parents with the availability of such alternative educational services. The superintendent shall, through cooperative efforts with other schools, agencies and organizations, periodically recommend additional or modified alternative educational programs to the school board.

B. The superintendent shall have discretionary authority to develop guidelines and directives to implement school board policy relating to alternative programs.

Legal References Minn. Stat. § 120A.22, Subd. 8 (Compulsory Instruction)
Minn. Stat. § 121A.41 (Definitions-)
Minn. Stat. § 121A.45, Subd. 1 (Grounds for Dismissal)
Minn. Stat. § 123.06 (State-Approved Alternative Programs and Services)

Minn. Stat. § 124D.66 (Assurance of Mastery Programs)
Minn. Stat. § 124D.68 (Graduation Incentives Programs)
Minn. Stat. § 124D.74 (American Indian Language and Cultural
Educational Programs)
Minn. Stat. §125A.50 (Alternative Delivery of Specialized Instructional Services)

Cross References MSBA Model Policy 603 (Curriculum Development)
MSBA Model Policy 604 (Instructional Curriculum)

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| Date Adopted: 03/09/98 | File Number: Detroit Lakes Policy - 606 |
| Date Revised: 01/10/05; 05/15/06, 02/27/23 | |

606- TEXTBOOKS AND INSTRUCTIONAL MATERIALS

I. PURPOSE

The purpose of this policy is to provide direction for selection of textbooks and instructional materials.

II. GENERAL STATEMENT OF POLICY

The school board recognizes that selection of textbooks and instructional materials is a vital component of the school district's curriculum. The school board also recognizes that it has the authority to make final decisions on selection of all textbooks and instructional materials.

III. RESPONSIBILITY OF SELECTION

A. While the school board retains its authority to make final decisions on the selection of textbooks and instructional materials, the school board recognizes the expertise of the professional staff and the vital need of such staff to be primarily involved in the recommendation of textbooks and instructional materials. Accordingly, the school board delegates to the superintendent the responsibility to direct the professional staff in formulating recommendations to the school board on textbooks and other instructional materials.

B. In reviewing textbooks and instructional materials during the selection process, the professional staff shall select materials that:

1. support the goals and objectives of the education programs;
2. consider the needs, age and maturity of students;
3. foster respect and understanding for cultural diversity and varied opinion;
4. fit within the constraints of the school district budget; and
5. are in the English language. Another language may be used, pursuant to Minnesota Statutes section 124D.61.

6. permit grade-level instruction for students to read and study America's founding documents, including documents that contributed to the foundation or maintenance of America's representative form of limited government, the Bill of Rights, our free-market economic system, and patriotism; and

7. do not censor or restrain instruction in American or Minnesota state history or heritage based on religious references in original source documents, writings, speeches, proclamations, or records.

C. The superintendent shall be responsible for developing procedures and guidelines to establish an orderly process for the review and recommendation of textbooks and other instructional materials by the professional staff. Such procedures and guidelines shall provide opportunity for input and consideration of the views of students, parents and other interested members of the school district community. This procedure shall be coordinated with the school district's curriculum development effort and may utilize advisory committees.

IV. SELECTION OF TEXTBOOKS AND OTHER INSTRUCTIONAL MATERIALS

A. The superintendent shall be responsible for keeping the school board informed of progress on the part of staff and others involved in the textbook and other instructional materials review and selection process.

B. The superintendent shall present a recommendation to the school board on the selection of textbooks and other instructional materials after completion of the review process as outlined in this policy.

V. RECONSIDERATION OF TEXTBOOKS OR OTHER INSTRUCTIONAL MATERIALS

A. The school board recognizes differences of opinion on the part of some members of the school district community relating to certain areas of the instruction program. Interested persons may request an opportunity to review materials and submit a request for reconsideration of the use of certain textbooks or instructional materials.

B. The superintendent shall be responsible for the development of guidelines and procedures to identify the steps to be followed to seek reconsideration of textbooks or other instructional materials.

C. The superintendent shall present a procedure to the school board for review and approval regarding reconsideration of textbooks or other instructional materials. When approved by the school board, such procedure shall be an addendum to this policy.

D. All instructional materials, including teacher's manuals, films, tapes, or other supplementary material which will be used in connection with any survey, analysis, or evaluation as part of any applicable program shall be available for inspection by the parents or guardians of the students.

DETROIT LAKES PUBLIC SCHOOLS PARENT REQUEST FOR RECONSIDERATION OF INSTRUCTIONAL OR LIBRARY MATERIALS

Informal Request for Reconsideration of Instructional or Library Materials

Parents/guardians of school district students directly impacted by the use of instructional or library materials, or students directly impacted by the use of instructional or library materials may request the reconsideration of use of the instructional or library materials.. Every effort shall be made to resolve the expressed concerns at an informal building level.

All complaints, expressions of concern, or requests for reconsideration regarding an instructional or library resource made by parents/guardians of school district students directly impacted by the use of instructional or library materials, or students directly impacted by the use of an instructional or library materials shall be addressed to the building principal.

The principal will notify the teacher and/or the library media specialist using the material and arrange a meeting of the concerned parents/guardians/student, the teacher and/or librarian.

The principal will meet with the concerned parents/guardians of school district students directly impacted by the use of an instructional or library materials, or students directly impacted by the use of an instructional or library materials and the teacher or librarian using the material, as well as additional staff at the principal's discretion. The principal will explain the district's selection procedure and criteria and will note the qualifications of the staff involved in the selection of the resource. The place and significance of the resource in the educational program and additional information regarding its use shall be given to the individual(s) registering the concern. School personnel will listen to and respond to the concerns of the parent, guardian, or student.

All high school (9-12) teachers must include in their course syllabi a listing of the assigned whole class literature/novels that will be read during the course. If additional

whole class literature/novels are added to a course after the syllabi has been distributed, all high school (9-12) teachers must send a memo home to parents with the titles of the additional whole class literature/novels. All staff (K-12) must provide alternative literature selections if a parent, guardian, or student expresses a concern about the assigned whole class literature/novel, has participated in the Informal Request for Reconsideration of Instructional or Library Materials, and the Informal Request for Reconsideration of Instructional or Library Materials has not addressed the parent, guardian, or student's concerns.

Formal Request for Reconsideration of Instructional or Library Materials

If the informal request for reconsideration of an instructional / classroom / library resource is deemed unsatisfactory by the parents/guardians/student bringing the concern, or the teacher and/or the library media specialist using the material, the building principal will see that the parent or guardian or the teacher and/or the library media specialist using the material receives the district form Request for Reconsideration of Instructional or Library Materials .

The form should be returned to the building principal within 10 working days of the conclusion of the informal request for reconsideration. The building principal will forward the form to the Director of Curriculum and Instruction within 5 working days with a summary of the informal process to that point. Materials shall remain in use pending the outcome of the formal request for reconsideration process.

- A copy of the item under consideration may be given to the concerned party. The item must be returned. The borrower will be billed for the replacement cost of the item if it is not returned.
- If the deadlines listed in this policy are past, the complainant waves his/her right to move the complaint to the next level.

Within 5 working days of receipt of a request to formally reconsider the selection of material used in classroom instruction or available to students in the library, the Director of Curriculum and Instruction will contact the parent, guardian, or student directly impacted by the use of the instructional material to calendar the review of the material. Formal reconsiderations will be processed in the order in which they are received. No requests for reconsideration of instructional materials will be entertained if the district has already reviewed the matter in the current or previous year.

District Materials Review Committee Membership

The committee may request input from additional instructional or administrative staff if the selection or use of the material involves a specific grade level, content area, or

students with special needs, as well as call on expertise in the community. The committee will meet as needed to hear the complaint and reconsider its selection for use in the district.

There will be a standing district committee named to handle requests for reconsideration of classroom and/or library materials. The Director of Curriculum and Instruction will facilitate the selection of the standing district committee with input from various groups (e.g. district's administration, district's media staff, district's teachers, parent representative) to serve two year staggered terms. This committee will meet only as needed. There may be cases, depending on the level from which the reconsideration request is being made in which only some members of the committee will be asked to review a case.

- Director of Curriculum and Instruction (Committee Facilitator)
- Superintendent
- Library Program Staff if pertaining to library materials
- Elementary Principal
- Middle School Principal
- High School Principal
- Director of Special Education
- Elementary Teacher
- Teacher of Special Education
- Middle School Teacher
- High School Teacher
- Instructional Coach
- Parent representatives
- Community at large
- Clergy
- Board members
- Additional district staff as needed

Committee Procedure for Formal Reconsideration

All members of the committee will receive a copy of the request with any supporting materials submitted by the complainant and/or the district.

- All members of the committee will read/view the work.
- The committee will meet with the complainant who will present their concerns about its selection and use.

- The material in question will be viewed as a whole and will not be judged on individual, specific passages.
- The material in question will be reconsidered in light of the district’s selection criteria, rationale for selection by district personnel, reviews from accepted sources, general acceptance of the material as well as concerns from the complainant.
- The committee will determine the process by which it will make a decision on the selection and use of the material in question.
- The deliberations of the committee will be closed and is not a public meeting.
- The committee will make a decision on the selection and use of the material in question. The Director of Curriculum and Instruction will prepare a committee report which will be signed by members of the committee.
- A letter of notification of the committee’s decision will be sent to the complainant within 10 working days of the committee’s decision by the Superintendent. It will include a copy of the committee report.
- A copy of the report will be sent to the principal and instructor of the building where the reconsideration request originated.
- A copy of the report will be on file.

Appeal Of District Committee’s Decision on Reconsideration of Challenged Materials:

If the parent, guardian, or student who initiated a formal request for reconsideration chooses to appeal the committee’s decision to the superintendent, a request to do so should be submitted in writing to the Director of Curriculum and Instruction, within 15 days of receiving the committee’s decision, who will forward the appeal request to the Superintendent. The Director of Curriculum and Instruction will present the appeal request to the Superintendent, whose decision is final.

If the deadlines listed in this policy are past, the complainant waves their right to move the complaint to the next level.

Request For Reconsideration of Educational Materials

Completion of this form is the first step in the district procedure established for the reconsideration of classroom or library materials. Please return the completed form to the building principal.

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| Name of Individual requisition reconsideration of educational material: |
| Phone number: |

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| Name of enrolled student for whom the request is being made: |
| School building attended by student: |
| Has the principal been notified and a conversation been held? Please provide the date: |

Material Type:

| | | |
|------------------------|-------------------|-----------|
| • Book | • Video | • Website |
| • Textbook | • Audio recording | • Other |
| • Newspaper/Periodical | • Online program | |

Title of the educational material which you would like to be reconsidered:

Author / Producer:

What brought this material to your attention?

In what way is the material used?

- Classroom assigned reading / viewing
- Classroom supplemental reading / viewing
- Student choice

Have you read/examined/viewed the entire resource? (If less than the whole, please explain)

Have you read any reviews about this resource? Who wrote the review and where was it located?

What are your concerns about the use of this resource? Please provide the exact location of the objectionable material (page numbers in a book, screens in a software application, or scenes in a video).

What do you think might result from continued use of this material?

Are there any conditions under which you believe this material might be used with value in the instructional program? Please explain.

Was an alternative available to the student for use in place of this resource once a request was made? (Please explain)

What do you suggest be done with this material?

What alternatives to this resource can you suggest?

Legal References Minn. Stat. § 120A.22 Subd. 9 (Compulsory Instruction)
Minn. Stat. § 123B.02 Subd. 2 (General Powers of Independent School Districts)
Minn. Stat. 123.09, Subd. 8 (School Board responsibilities)
Minn. Stat. § 124D.59-124D.61 (Education for English Learners Act)
Minn. Stat. 127A.10 (State Officials and School Board Members to be
Disinterested; Penalty)
20 U.S.C. 1232h(a) (Protection of Pupil Rights)

Hazelwood Sch. Dist. v. Kuhlmeier, 484 U.S. 260 (1988)
Board of Educ. v. Barnette, 319 U.S. 589, 875 S.Ct. 675, 17 L.Ed. 2d 629
(1967)

Pratt v. Independent Sch. Dist, No. 831, 670 F.2d 771 (8th Cir. 1982)
Webster v. New Lenox Sch. Dist., 917 F.2d 1004 (7th Cir. 1990)

Cross References: MSBA Model Policy 603 (Curriculum Development)
MSBA Model Policy 604 (Instructional Curriculum)

| | |
|----------------------------------|--|
| Date Adopted: 03/09/98 | File Number: Detroit Lakes Policy - 607 |
| Date Revised: 05/15/06, 02/27/23 | |

607 - ORGANIZATION OF GRADE LEVELS

I. PURPOSE

The purpose of this policy is to address the grade level organization of schools within the school district.

II. GENERAL STATEMENT OF POLICY

A. It is the policy of the school district to address the groupings of grade levels as recognized in Minnesota Statutes section 120.05 (public schools), as follows:

| | |
|-------------|---------------------------|
| Elementary: | prekindergarten through 5 |
| Middle: | Grades 6 through 8 |
| Senior High | Grades 9 through 12 |

B. The superintendent may seek school board approval to administer certain programs on a nongraded basis or a design different from that indicated. Program proposals that seek school board approval must meet all state requirements and reflect the rationale for the modification.

III. DEFINITIONS

A. “Kindergarten” means a program designed for students five years of age on September 1 of the calendar year in which the school year commences that prepares students to enter first grade the following school year.

B. “Prekindergarten” means a program designed for students younger than five years of age on September 1 of the calendar year in which the school year commences that prepares students to enter kindergarten the following school year.

Legal References Minn. Stat. § 120A.05, Subds. 9, 11, 13, 17 (Definitions)
Minn. Stat. § 120A.20, Subd. 4 (Admission to Public School)
Minn. Stat. 123B.02, Subd. 2 (General Powers of Independent School
Districts)

Cross References None

| | |
|---|--|
| Date Adopted: 03/09/98 | File Number: Detroit Lakes Policy - 609 |
| Date Revised: 09/11/00, 12/14/2009, 02/27/23 | |

609- RELIGION AND RELIGIOUS AND CULTURAL OBSERVANCES

I. PURPOSE

The purpose of this policy is to identify the status of religion as it pertains to the programs of the school district.

II. GENERAL STATEMENT OF POLICY

A. The school district shall neither promote nor disparage any religious belief or nonbelief. Instead the school district encourages all students and employees to have appreciation for and tolerance of each other's views.

B. The school district also recognizes that religion has had and is having a significant role in the social, cultural, political, and historical development of civilization.

C. The school district recognizes that one of its educational objectives is to increase its students' knowledge and appreciation of music, art, drama, and literature which may have had a religious basis or origin as well as a secular importance.

D. The school district supports the inclusion of religious music, art, drama, and literature in the curriculum and in school activities provided it is intrinsic to the learning experience and is presented in an objective manner without sectarian indoctrination.

E. The historical and contemporary values and the origin of various religions, holidays, customs and beliefs may be explained in an unbiased and nonsectarian manner.

III. RESPONSIBILITY

A. It shall be the responsibility of the superintendent to ensure that the study of religious materials, customs, beliefs and holidays in the school district is in keeping with the following guidelines:

1. The proposed activity must have a secular purpose.

2. The primary objective of the activity must be one that neither advances nor inhibits religion.

3. The activity must not foster excessive governmental relationships with religion.

4. Notwithstanding the foregoing guidelines, reasonable efforts must be made to accommodate any student who wishes to be excused from a curricular activity for a religious or cultural observance. The school district must provide annual notice to parents of this policy.

B. The superintendent is granted authority to develop and present for school board review and approval directives and guidelines for the purpose of providing further guidance relative to the teaching of materials related to religion. Approved directives and guidelines shall be attached as an addendum to this policy.

Legal References: U. S. Const., amend. I
Minn. Stat. § 120A.22, Subd. 12 (Compulsory Instruction)
Minn. Stat. § 120A.35 (Absence from School for Religious and Cultural Observances)
Good News Club v. Milford Central School, 533 U.S. 98(2001)
Santa Fe Indep. Sch. Dist. v. Doe, 530 U.S. 290, 120 S.Ct. 2266 (2000)
Tangipahoa Parish Bd. of Educ. v. Freiler, 530 U.S. 1251(2000)
Lemon v. Kurtzman, 403 U.S.602(1971)
Wigg v. Sioux Falls Sch. Dist., 382 F.3d 807 (8th Cir. 2004)
Doe v. School Dist. of City of Norfolk, 340 F.3d 605 (8th Cir. 2003)
Stark v. Independent Sch. Dist. No. 640, 123 F.3d 1068 (8th Cir. 1997)
Florey v. Sioux Falls Sch. Dist. 49-5, 619 F.2d 1311 (8th Cir. 1980)
Roark v. South Iron R-1 Sch. Dist., 540 F.Supp.2d 1047 (E.D. Mo. 2008)
LeVake v. Independent Sch. Dist. No. 656, 625 N.W.2d 502 (Minn. App. 2001)
Minn. Op. Atty. Gen. 169-J (Feb. 14, 1968)
Minn. Op. Atty. Gen. 169-K (Oct. 21, 1949)
Minn. Op. Atty. Gen. 63 (1940)
Minn. Op. Atty. Gen. 120 (1924)
Minn. Op. Atty. Gen. 121 (1924)

Cross References: MSBA/MASA Model Policy 801 (Equal Access to School Facilities)

| | |
|---|--|
| Date Adopted: 03/09/98 | File Number: Detroit Lakes Policy - 610 |
| Date Revised: 8/11/03, 5/10/10, 04/24/23 | |

610 - FIELD TRIPS

I. PURPOSE

The purpose of this policy is to provide guidelines for student trips and to identify the general process to be followed for review and approval of trip requests.

II. GENERAL STATEMENT OF POLICY

It is the general expectation of the school board that all student trips will be well planned, conducted in an orderly manner and safe environment, and will relate directly to the objectives of the class or activity for which the trip is requested. Student trips will be categorized within three general areas:

A. Instructional Trips

Trips that take place during the school day, relate directly to a course of study, and require student participation shall fall in this category. These trips shall be subject to review and approval of the building principal, and shall be financed by school district funds within the constraints of the school building budget. Fees may not be assessed against students to defray direct costs of instructional trips. (Minnesota Statute 123B.37,)

B. Supplementary Trips

This category pertains to those trips in which students voluntarily participate and which usually take place outside the regular school day. Examples of trips in this category involve student activities, clubs, and other special interest groups. These trips are subject to review and approval of the activities director and/or the building principal. Financial contributions by students may be requested. (Minnesota Statute 123B.36)

C. Extended Trips

1. Trips that involve one or more overnight stops fall into this category. Extended trips may be instructional or supplementary, and must be requested well in advance of the planned activity. An extended trip request form must be completed and approved at each level: student,

principal, superintendent, and school board. Exceptions to the approval policy may be granted or expedited to accommodate emergencies or contingencies (e.g. tournament competition).

2. The school board acknowledges and supports the efforts of booster clubs and similar organizations in providing extended trip opportunities for students.

III. REGULATIONS

- A. Rules of conduct and discipline for students and employees shall apply to all student trip activities.
- B. The school administration shall be responsible for providing more detailed procedures, including parental involvement, supervision, and such other factors deemed important and in the best interest of students.
- C. Transportation shall be furnished through a commercial carrier or school-owned vehicle.
- D. An employee may use a personal vehicle to transport staff or personal property for purposes of a field trip upon prior, written approval from administration.
- E. An employee must not use a personal vehicle to transport one or more students for purposes of a field trip.
 1. If immediate transportation of a student is required due to an emergency or unforeseen circumstance, such as the illness or injury of a child, and the transportation does not constitute regular or scheduled transportation, a personal vehicle may be used. To the extent a personal vehicle is used, the vehicle must be properly registered and insured.
 2. An employee must obtain preapproval by administration of student transportation by a personal vehicle, pursuant to Section III.E.1, if practicable. If preapproval by administration of use of a personal vehicle cannot be obtained in a reasonable time given the circumstances, an employee shall report the relevant facts and circumstances justifying the need for use of a personal vehicle to administration as soon as practicable. The relevant facts and circumstances for use of a personal vehicle shall be documented by administration.

IV. SCHOOL BOARD REVIEW

The superintendent shall at least annually report to the school board upon the utilization of trips under this policy.

Legal References: Minn. Stat. 123B.36 (Authorized Fees)
Minn. Stat. 123B.37 (Prohibited Fees)
Minn. Stat. 123B.49 (Extracurricular Activities; Insurance)
Minn. Stat. 169.011, Subd. 71(a) (Definitions)
Minn. Stat. 169.454, Subd. 13 (Type III Vehicle Standards
Sonkowsky v. Board of Educ. for Indep. Sch. Dist. No. 721, 327
F.3d 675 (8th Cir. 2003)
Lee v. Pine Bluff Sch. Dist., 472 F.3d 1026 (8th Cir. 2007)

Cross References: MSBA/MASA Model Policy 403 (Discipline, Suspension,
and Dismissal of School District Employees)
MSBA/MASA Model Policy 423 (Employee-Student Relationships)
MSBA/MASA Model Policy 506 (Student Discipline)
MSBA/MASA Model Policy 707 (Transportation of Public School
Students)
MSBA/MASA Model Policy 709 (Student Transportation Safety Policy)
MSBA/MASA Model Policy 710 (Extracurricular Transportation)

DATE: May 18, 2026
TO: Detroit Lakes Board of Education
FROM: Kylie Johnson, Human Resource Director
SUBJECT: Approve Superintendent Contract

There are no language revisions to the Superintendent contract for the years of 2026-29. Changes to the contract include an increase in health insurance premiums and salary.

The increases for each year are the following:

| | |
|---------|-------|
| 2026-27 | 2.30% |
| 2027-28 | 2.88% |
| 2028-29 | 2.93% |

Recommend approval

DATE: May 1, 2026

TO: Mark Jenson, Superintendent and Board of Education

FROM: Jason Kuehn, Director of Finance and Operations

SUBJECT: **Canine Detection Services Contract (2026-27 School Year)**

Administration recommends renewal of the agreement for Interquest Detection Canine for substance awareness and detection services for the 2026-27 school year. Random inspections occur at Detroit Lakes High School and Detroit Lakes Middle School sites. The cost of the agreement is for eighteen (18) half days per site at \$340.00 per visit. These services are budgeted annually with funds supported by the Safe School Levy.

Administration recommends approval of this agreement.

cc: Mike Suckert
Jill Walter
Colin Gedrose
District Liaison Officer



INTERQUEST DETECTION CANINES®

Interquest Detection Canines®

(INTERQUEST)

Detroit Lakes School District

(the District)

This shall serve as an agreement by and between Interquest Detection Canines® and the DISTRICT for substance awareness and detection services for the period of September 2026 through May 2027.

It is understood that the DISTRICT has established and communicated a policy clearly defining contraband as all drugs of abuse (in the broadest terms), alcoholic beverages, firearms and ammunition, prescription and over-the-counter medication, and that this policy has been disseminated to all campus locations. Violations are considered inimical to the welfare of students and contrary to the DISTRICT'S desire to foster an atmosphere conducive to safety and education.

INTERQUEST shall provide contraband inspection services utilizing non- aggressive contraband detection canines. Such inspections may be conducted on an unannounced basis under the auspices and direction of the DISTRICT administration with INTERQUEST acting as an agent of the DISTRICT while conducting such inspections. Communal areas, lockers, gym areas, parking lots (automobiles), grounds, and other select areas as directed by DISTRICT officials, shall be subject to inspection. Contraband detected on DISTRICT property is the responsibility of the DISTRICT. Suspected drugs of abuse may be field-tested to provide preliminary or presumptive identification of the drug.

INTERQUEST agrees to provide 18 Half day visits for the contract period. The DISTRICT may increase the total number of visits by notifying INTERQUEST in writing. The cost for each visit will be \$340.00 per team. Multiple canine teams will be charged on a per team basis. Required court testimony on behalf of the DISTRICT will be charged at the same rate. INTERQUEST will invoice for service on a monthly basis at the conclusion of the service month. The DISTRICT agrees to pay for services within thirty (30) days of receipt of such invoice.

INTERQUEST will schedule DISTRICT visits in conjunction with days designated by the DISTRICT as appropriate for visits. The District will provide a school calendar with inappropriate dates for service noted. This calendar will serve as an addendum to the Agreement. All other dates will be considered acceptable for visits.

DATE: May 1, 2026

TO: Mark Jenson, Superintendent and Board of Education

FROM: Jason Kuehn, Director of Finance and Operations

SUBJECT: **Renewal of Student Accident Insurance Program**

A proposal was requested from Student Assurance Services, Inc. to renew our Student Accident Insurance Program for the 2026-27 school year. This is a voluntary program designed to offer a level of medical coverage for students involved in school programs and extracurricular activities who may be at risk to sustain an injury.

Administration is recommending approval that Student Assurance Services, Inc. of Stillwater, Minnesota, who is our current provider, be selected for student accident insurance for the 2026-27 school year. Below is a table of the 2026-27 rates which have remained the same as the 2025-26 school year.

| Premium Description | One Time Policy Year Premium |
|--|------------------------------|
| Full Time Coverage (PK-12) **Does not include Interscholastic Sports Coverage** | \$99.00 |
| Full-Time Coverage (Grades 7-12) **Includes Sports Coverage except Football for Grades 9-12** | \$174.00 |
| School-Time Coverage (PK-12) **Does not include Sports Coverage** | \$16.00 |
| School-Time Coverage (Grades 7-12) **Includes Sports Coverage except Football for Grades 9-12** | \$91.00 |
| Football Coverage (Grades 9-12) | \$250.00 |
| Extended Dental Coverage (Grades PK-12) | \$9.00 |

cc: Rob Nielsen

DATE: May 1, 2026

TO: Mark Jenson, Superintendent and Board of Education

FROM: Jason Kuehn, Director of Finance and Operations

SUBJECT: **Professional Services Agreement - District Referendum and Capital Levy**

The proposed professional service agreement with ICS, along with their communication partner Rapp Strategies, is for the community engagement and communication services for the District's planning towards the attempt of a voter-approved capital levy and bond referendum in 2027.

Services will be provided to assist with the process of community engagement in relation to facilities planning and develop a final plan to bring forward to voters. Additionally, services will include the referendum communication planning if the District elects to move forward to see voter approval.

Administration recommends approval of the agreement.



A LEGENCE Company

Detroit Lakes Public School

702 Lake Avenue

Detroit Lakes, MN 56501



Professional Services Agreement for Community Engagement & Long-Range Planning

March 24, 2026

104 Park Ave. N, Suite 104, Park Rapids, Minnesota 56470
Ph: (320) 815- 9544 / Fax: (763) 780-2866 / ics-builds.com

03/24/26

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



104 Park Ave. N Suite 104
Park Rapids, MN 56470
ics-builds.com
(320) 815-9544

Re: Professional Services Agreement

Dear Mr. Kuehn:

ICS along with their communication partner, Rapp Strategies, is pleased to provide you with this proposal to enter into a Professional Services Agreement which includes the effort necessary to facilitate stakeholder engagement sessions, public communication and strategies, and long-range plan development and present the outcomes of the data collected to help plan for the future facility needs of the Detroit Lakes School District.

We will work collaboratively with DL Public School staff to retrieve information of existing facility spaces and their suggested use, as well as data provided by the DL School, to utilize our industry knowledge and expertise to assist in creating a long-range plan. The goal of these efforts is to provide DL School with reports that assist to effectively budget, communicate, and implement solutions to ongoing facility needs.

We would be happy to discuss this proposal with you and Detroit Lakes leadership for clarity and understanding when you see appropriate. Thank you for your consideration and we look forward to continuing to build on our working relationship with DL School to complete this effort.

Please do not hesitate to contact me with any questions.

Sincerely,

A handwritten signature in cursive script that reads 'Lori Christensen'.

Lori Christensen
Business Development Executive
ICS

CC: File

**BUILDING STRONG
CONNECTIONS**



Table of Contents

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Appendices

Appendix A – General Terms and Conditions

Appendix B – Signature Page

Appendix C – Hourly Billing Rates

Appendix D – Notification of Equal Employment Opportunity/Affirmative
Action Compliance

Professional Services Agreement

Detroit Lakes Public Schools
Professional Services Agreement
March 24, 2026

- | | |
|--|--|
| 1. Introduction | ICS Consulting, LLC (“ICS”) is pleased to present this Professional Services Agreement (PSA) to provide facility and space needs assessment services on behalf of Detroit Lakes Public Schools. Our services include providing the level of effort and expertise needed to deliver a scope of services that meets the needs of the school district. |
| 2. Phase I – Community Engagement and Assessment Phase | <p>A successful facility planning process is grounded in meaningful, transparent, and inclusive community engagement. ICS will partner with Detroit Lakes Public Schools to design and implement a comprehensive engagement strategy that ensures all voices are heard and considered. Our approach is structured to build understanding, gather input, and foster community ownership of the final recommendations.</p> <p>ICS partners with Rapp Strategies to deliver a comprehensive, full-service communication approach that supports clients from initial planning through successful project delivery. This collaboration ensures a seamless process, integrating strategic messaging, stakeholder engagement, and clear, consistent communication at every stage. By combining ICS’s expertise in planning and project execution with Rapp Strategies’ strength in communication and public engagement, we create a unified team focused on building trust, fostering collaboration, and guiding communities confidently through complex decisions.</p> <p>1.0 Community Engagement:</p> <p>Listening Sessions</p> <p>ICS will facilitate a series of targeted listening sessions with students, staff, families, and community members. These sessions are designed to create a comfortable environment for open dialogue, allowing participants to share perspectives on current facility strengths, challenges, and future needs. Each session will be structured yet conversational, ensuring we capture both qualitative insights and emerging themes.</p> <p>Community Surveys</p> <p>To complement in-person engagement, ICS will develop and distribute community-wide surveys if needed. These surveys will be designed to reach a broad audience, including those unable to attend meetings. Questions will focus on priorities, perceptions of current facilities, and support for potential improvements. Survey results will be analyzed and summarized to identify trends and inform decision-making.</p> <p>Stakeholder Meetings</p> <p>In addition to broad community outreach, ICS will conduct focused stakeholder meetings with key groups such as district leadership, school</p> |

board members, teachers, support staff, and community partners. These meetings allow for deeper discussion on specific topics, including educational adequacy, operational needs, and long-term district goals.

Ongoing Communication and Transparency

Throughout the process, ICS will ensure consistent and clear communication with the community. Summaries of engagement activities, key findings, and next steps will be shared regularly. This transparency builds trust and helps stakeholders understand how their input is shaping the direction of the project.

By combining multiple engagement methods, ICS ensures a well-rounded and inclusive process that reflects the values, priorities, and vision of the Detroit Lakes community.

2.0 Facility Assessment & Data Validation Approach

ICS has previously conducted facility assessments for Detroit Lakes Public Schools and will leverage this existing body of work as the foundation for the current process. Rather than starting from scratch, our approach is to utilize, verify, and refine the data already collected—ensuring accuracy, identifying any changes in conditions, and updating findings where necessary. This method is both cost-effective and efficient, allowing the District to maximize prior investments while ensuring decisions are based on current, reliable information.

Space Needs & Utilization Analysis

ICS will revisit and validate previous space assessments to ensure alignment with current and future educational needs:

- Evaluate existing facility space constraints and functionality
- Review departmental layouts and current space utilization
- Confirm or adjust space needs based on current programming and anticipated growth
- Analyze the advantages and limitations of maintaining existing facilities versus renovation and/or additions to meet identified needs

Building Components & Systems Review (Updated from Previous Assessment)

ICS will update prior facility condition data through focused site visits and verification efforts, including:

- Facility Site (including parking lots, sidewalks, landscaping, etc.)
- Building Envelope (exterior walls, sealants, windows, roofs, etc.)
- Building Interior Finishes (flooring, walls & ceilings)
- Mechanical Systems (HVAC, plumbing, controls, etc.)
- Electrical Systems (service, power distribution, lighting, etc.)
- Life Safety Systems (PA, fire alarm, fire protection, security, etc.)
- Accessibility Issues (building and site)

District Collaboration & Data Integration

To help control costs and streamline the process, Detroit Lakes Public Schools will provide access to key personnel and existing documentation, including past reports, previous project scopes, and available building plans. ICS will thoroughly review and organize this information in advance of site visits to maximize efficiency and avoid duplication of effort.

2.0 Outcome

This refined and collaborative approach will result in a clear, updated understanding of facility conditions, needs, and associated costs. The District will be equipped with actionable information to support informed decision-making, including both project-specific investments and long-term facility planning strategies.

3. Phase II – Plan Development

Utilizing data from Phase I Community Engagement and Assessment Phase effort, ICS will assist Detroit Lakes School to develop its Long-Range Facility Plan. It is expected the Plan shall be objective and identify potential financial resources necessary to execute it. ICS Services shall include:

1.0 Presentation and Revision of Preliminary Plans

- Identify current facility programming needs including cost estimates.
- If new or replacement facilities are desired, provide budgets and justification.
- Identify potential funding sources and work with the Detroit Lakes School financial advisor to develop fundable solutions.
- Revise scenarios with incorporated feedback and provide recommendations.
- Help the district with ballot question strategy and referendum timelines.

2.0 Communication:

- Facilitate work sessions with the School Board.
- Supporting the Detroit Lakes School with local media/communications as needed.
- Provide updates to the School Board, as needed.

Once a preliminary assessment is developed, ICS and Detroit Lakes School may provide formal opportunities for the community to provide input on the preliminary plan. Ultimately the outcome of Phase I and Phase II will be a plan that identifies and creates a Long-Range Plan that the Detroit Lakes School can act on if desired.

3.0 Deliverables:

- A facility plan that can be presented to the Detroit Lakes School and utilized to budget and plan future facilities related projects.

Deliverables NOT Included:

- Renderings and/or scale models are **NOT** included.
- Full architectural and engineering drawings are **NOT** included.

4. Phase III – Public
Referendum
Services

1.0 Scope of Services:

Referendum Communications Planning core suite of services:

- Assist the district to establish a referendum campaign slogan and branding.
- Assist the district in writing core messages about the referendum.
- Assist the district to establish and maintain a dedicated referendum microsite.
- Assist the district with referendum public presentation(s) and additional media which may include fast facts flyer, public mailer, etc.
- Support the district's social media efforts through creating messages, graphics and scheduling.
- Support the district by writing relevant articles and e-blasts.

Note: Referendum communication services, requested by the DL School District beyond the core suite of services (i.e., short 30-60 informational videos, other printed media, etc.) outlined above, shall be defined in writing and negotiated in good faith.

- District Voter Analysis
- Learned Public Referendum Process Consulting Services
- Public Engagement Outreach Planning and Support
- This agreement shall extend to include two (2) public referendum efforts by ICS and the District. If the first effort for a public referendum is not successful, ICS and the DL School District shall negotiate in good faith any further costs related to ICS's services for the 2nd referendum effort.

5. Basis of
Compensation

Compensation for completion of Phase I and II as described above is proposed as a lump sum amount of **\$10,350**. (\$11,500 fee - \$1,150 discount for LCSC membership)*

* Lakes Country Service Cooperative members receive a 10% discount on planning services with ICS due to their partnership with LCSC.

Compensation for completion of Phase III as described above is proposed as a lump sum amount of **\$15,000**. (Only applies if the district decides to go for a public referendum)

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

Reimbursable expenses (i.e., mileage, reproduction, printing, postage, etc.) are included in the fixed fee.

For project work beyond services outlined in proposal and/or any changes to the agreed upon scope of services or project duration, services will be billed on a time and materials basis in addition to the above noted fees. However, additional work will not be conducted without approval by Detroit Lakes School District.

Implementation / Construction Phase:

Upon development of any solutions or project scopes to be implemented may begin immediately following school board approval. As the owner's partner for the Plan, ICS may utilize the services of sub consultants. The Detroit Lakes School will have the right to reject the selection of these or any sub-consultants. It is the Detroit Lakes School District's intent to utilize ICS for professional services as described below:

Professional Services

Upon Development of the final project scope and schedule, ICS proposes to provide construction phase representation services with compensation to be structured as a lump sum fixed fee. Our role during this phase of the process can range from providing comprehensive owner's representative services to full program management services including design, construction management and commissioning. Upon determination of the actual improvement scopes, we will work collaboratively with the Detroit Lakes School administration to determine the most advantageous delivery methodology to utilize for the specific projects. This lump sum fixed fee will be finalized with the Detroit Lakes School following determination of the project scope and timeline.

Professional services do not include competitively bid construction contracts. Construction contracts will be entered into by the Owner directly with contractors utilizing Minnesota statutes for competitive bidding requirements.

Compensation

It is the intent of both parties that fees for services for plan implementation, if the Detroit Lakes School proceeds forward with a project as a result of the process, will be negotiated by both parties. ICS and the Detroit Lakes School will utilize standard AIA contract documentation as the basis of the contracts, and both parties agree to negotiate in good faith for final fee percentages and terms and conditions based on the final scope of work established under this Professional Services Agreement effort. Refer to Appendix C for industry standard fee ranges.

6. Acceptance

If this proposal is acceptable, please authorize us to proceed by signing a copy of this document (Appendix B) and returning it to ICS. We will proceed with our scope of work upon receipt of your signed proposal. Thank you for your consideration of this proposal; and we look forward continuing to partner with the Detroit Lakes School District.

Appendix A

General Conditions

General Conditions

1. Agreement:

This is an agreement ("Agreement") between Detroit Lakes School District ("Client"), and ICS, LLC (ICS), collectively, the "Parties." This Agreement includes (1) the Project Proposal ("Proposal") attached; (2) these General Terms and Conditions, Exhibit A; (3) Signature Page, Exhibit B; (4) Billing Rates, Exhibit C; and (5) Notification of Equal Employment / Affirmative Action Compliance, Exhibit D. This Agreement represents the entire and integrated agreement between the Parties and is exclusive of and supersedes all other agreements between the Parties, either oral or in writing. If any term or provision of this Agreement is found to be invalid under applicable law, that provision shall be deemed omitted from the Agreement and the remainder of the Agreement shall remain in full force and effect.

2. Professional Services:

The Client engages ICS to provide professional project services ("Professional Services") in connection with the project at the Client's location ("Project") described in the Proposal's Scope of Services. Other services mutually agreed upon by the Parties ("Other Services") not specifically described in the Proposal shall be (1) governed by this Agreement, (2) identified in an amended Scope of Services, and (3) the Client agrees to pay ICS for such Other Services as additional compensation in accordance with ICS 's Fee Schedule attached as Exhibit C.

3. Work Product:

Professional Services under this Agreement, including, but not limited to, all drawings, reports, information, recommendations, opinions or other work product prepared or issued by ICS, are for the exclusive use and benefit of the Client in connection with the Project. The work product is not intended to inform, guide, or otherwise influence any other entities or persons, and should not be relied upon by any entities or persons other than the Client and its agents for any purpose other than for the Project. The Client will not distribute, convey or disclose ICS 's work product to any other persons or entities without ICS 's prior written consent. Written consent shall include an express release of ICS from all liability to the third party receiving the work product from Client, and the Client's indemnification of ICS for any claims or demands asserted against ICS by such third party. All documents produced by ICS under this Agreement shall remain the property of ICS and may not be used by the Client for any other project or purpose without the prior written consent of ICS.

4. Payment:

The Client shall pay ICS's invoices within thirty (30) days of the date of the invoice. Invoices shall be considered past due if not paid within 30 days after the invoice date. If the Client does not tender payment within 30 days of the invoice date, ICS may, without waiving any claim or right against the Client, and without liability to the Client, terminate this Agreement in accordance with Section 10(a) of this Agreement. Retainers shall be credited on the final invoice. ICS, at its sole discretion, may charge interest at 1.5% (or the applicable legal rate) per month on the unpaid balance. In the event any portion of an account remains unpaid 90 days after billing, the Client shall pay all costs of collection, including reasonable attorney's fees.

5. Standard of Care:

ICS will strive to perform the Professional Services in a manner consistent with that level of care and skill ordinarily exercised by members of ICS 's profession practicing in the same locality under similar circumstances at the time the Professional Services are performed. This Agreement creates no other representation, warranty, or guarantee, expressed or implied. ICS hereby excludes and disclaims any and all implied warranties including, but not limited to, any implied warranty of fitness for a particular purpose and any implied warranty of merchantability.

6. Limitation of Liability:

To the fullest extent permitted by law, the total liability of ICS for any damages, costs, fees, expenses, or other losses or demands for payment or performance regarding any claim or cause of action related in any way to this Agreement, the Project, or the Professional Services, shall be limited to fifty-thousand dollars (\$50,000). The Client hereby releases ICS for all liability above such amount. This Limitation of Liability applies to all claims, no matter how stated, asserted, alleged, or pleaded, including but not limited to, claims for errors and omissions, breach of contract, tort/negligence, quantum merit/unjust enrichment, or breach of fiduciary duty, and applies to all phases of Professional Services performed under this Agreement. The Client agrees ICS's services will not involve the design of any equipment or the implementation of equipment. The Client agrees ICS will not be liable for any claims, damages, demands, costs, or expenses for personal injury or any other injuries or damages alleged by the Client or any third party relating to the design or implementation of equipment, and the Client agrees to indemnify and hold ICS harmless for any liability for such claims.

7. 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:

- (a) Employers' Liability: \$1,000,000.00.
- (b) General Liability: \$2,000,000.00 Occurrence;
\$4,000,000.00 Aggregate
- (c) Automobile Insurance: \$1,000,000.00 Liability.
- (d) Umbrella Liability: \$1,000,000.00 Occurrence;
\$1,000,000.00 Aggregate
- (e) Professional Liability: \$5,000,000.00 Each Claim;
\$5,000,000.00 Annual Aggregate

8. Client Responsibilities:

The Client shall bear sole responsibility for (a) notifying third parties, including any governmental agency or prospective purchaser, of the existence of any hazardous materials located in or around the Project site; and (b) cooperation with all requests by ICS, including obtaining permission for access to the Project site. The Client releases and discharges ICS from all liability for any incorrect advice, judgment, or decision based on inaccurate information furnished by the Client or others. If reasonable precautions will be inadequate to prevent foreseeable bodily injury or death to persons resulting from a material or substance, including hazardous materials, encountered on the Project site, ICS shall immediately stop work in the affected area and promptly report the condition to the Client.

9. Hazardous Materials:

It is acknowledged by both parties that ICS 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.

10. Assessment Software (CIP 360):

Owner acknowledges and agrees that the proprietary software designed merely to assist ICS and its agents in the performance of their professional activities and is not intended to replace the professional skill and judgement of ICS and/or its agents. ICS shall retain full control over the use of the Software, including input of information and analysis thereof, and any modification or enhancements thereto.

- a. As part of our Service we grant to you, subject to the terms and conditions of the Agreement, use of our proprietary software and the proprietary software. This software may be used in object code form only, and only in accordance with the applicable end user documentation, if any, and solely in conjunction with this Service Agreement. Neither you (and if you are an organization, none of your employees) will, directly or indirectly, reverse engineer, decompile, disassemble or otherwise attempt

to discover the source code or underlying ideas or algorithms of our software; modify, translate, or create derivative works based on our software; or rent, lease, distribute, sell, resell, assign, or otherwise transfer rights to our software; use our for timesharing or service bureau purposes or otherwise for the benefit of a third party; or remove any proprietary notices or labels on our software. Because our software is proprietary, you agree not to publish or disclose to third parties any evaluation of our software without our prior written consent. You acknowledge that ICS (and/or our partners) retains exclusive ownership throughout the world of our software, any portions or copies thereof, and all rights therein. Upon termination of this Service Agreement for any reason, this use will terminate, and you, and any user accessing the Service by means of an organization account, if applicable, will cease to use or have access to the Software.

- b. Owner may only use the Software for Owner's own internal data-processing and not, for example, for time-sharing, training, rental or as a service bureau. End User is not permitted to: (i) distribute, lease, license, sell, rent, lend, convey or otherwise transfer or assign the Software, or any license keys, passwords or usernames to the Software, (ii) make the Software, or use thereof, publicly available or available on a network for use by multiple users; (iii) prepare derivative works based on or otherwise modify the Software, in whole or in part; (iv) remove, obscure or modify any copyright, trademark or other proprietary rights notices, marks or labels contained on or within the Software, falsify or delete any author attributions, legal notices or other labels of the origin or source of the material; (v) misrepresent the source or ownership of the Software; or (vi) scrape, build databases or otherwise create permanent copies of content returned from the Software.

11. Dispute Resolution:

Any claim or dispute between them arising out of or related to this Agreement shall first be informally negotiated in good faith between the Parties. If the claim or dispute cannot be amicably resolved within thirty (30) days by good faith negotiation, the Parties shall jointly submit the claim or dispute to mediation. Mediation shall be through a mediator agreed upon by the Parties, or if ICS cannot be agreed upon within 15 days after the party seeking mediation provides written notice upon the other party to the Agreement demanding mediation, a mediator shall be appointed by the district court in the jurisdiction in which the Project is located. Demand for mediation shall be provided in writing to the other party to the Agreement within a reasonable time after the claim or dispute has arisen. In no event shall the demand for mediation be made after the date when institution of legal or equitable proceedings based on such claim, dispute or other matter in question would be barred by the applicable statutes of limitation or repose. If the claim or dispute cannot be amicably resolved by good faith negotiation or mediation, then either party may exercise its rights under law. In no event shall a claim or dispute be made or sustained if it would be barred by the applicable statute of limitations or repose.

12. Termination:

- a. This Agreement may be terminated upon than seven (7) business days' prior written notice should the other party fail substantially to perform in accordance with the terms of this Agreement through no fault of the party initiating the termination. Upon termination, ICS will deliver to the Client or its designee all records, documents or materials in its possession or control of ICS which relate to the Project and for which payment has been received. If ICS has prepared for or performed Professional Services for which payment has not been received as of the date of termination, the Client shall be entitled to purchase the products of those Professional Services, such as records, materials, and documents, from ICS provided the Client and ICS agree to a purchase price and terms of sale. If the Client does not purchase the products of these Professional Services, the Client remains liable to ICS for any amounts incurred by unpaid charges for Professional Services performed. If this Agreement is terminated through no fault of ICS, the Client shall compensate ICS for all Professional Services performed prior to termination, all expenses incurred, all costs attributable to termination, including the costs attributable to ICS 's termination of consultant agreements, plus termination expenses of 25% of all unbilled fees.

- b. If after Design Development is accepted by the Client, redesign or analysis of alternates is required to accommodate value engineering items due to lack of funding, or if there are contractor requests requiring a re-negotiated engineering services contract, this Agreement shall be deemed terminated, and within 14 days of the date of termination, Client shall pay ICS for all Professional Services completed through the date of termination.
- c. If the Project is suspended, placed on hold or temporarily terminated for more than 15 calendar days, this Agreement will be deemed to be terminated on the 16th calendar day and the Parties shall negotiate a new agreement prior to restart of the Project to re-establish a new schedule and adjusted compensation and any other necessary revisions. Within 14 days of the date of termination, the Client agrees to pay ICS for all Professional Services completed through the date of termination plus all expenses incurred, all costs attributable to the termination, including the costs attributable to ICS 's termination of consultant agreements.

13. **Other Provisions:**

- a. The Parties each acknowledge that they will act in good faith in carrying out their duties and obligations under this Agreement.
- b. The Parties each acknowledge that they have reviewed and familiarized themselves with this Agreement, including its attachments, and agree to be bound by the terms and conditions contained therein.
- c. The Client shall designate a responsible employee as its contact for administration and coordination of the Work. The Client's contact shall have the authority to approve changes in the scope of the Project and shall be available during working hours as necessary to examine information submitted by ICS, to render or convey decisions, and to furnish information in a timely manner.
- d. It is specifically always understood and agreed that pertinent to this Agreement that ICS shall be an independent contractor and shall not be considered an employee of the Client.
- e. The Client shall provide prompt written notice to ICS if the Client becomes aware of any errors, omissions or inconsistencies in ICS 's Professional Services or information furnished by Client or Client's agents.
- f. The Client shall ensure that Project team leaders directly contracted to the Client have budgeted and thoroughly discussed and accepted all Project costs and values with the Client.
- g. The Parties understand and agree this Agreement may be changed or modified only through written agreement signed and dated by the Client and ICS. No act, omission or course of dealing by the Parties shall alter the requirement that modifications or changes to this Agreement can be accomplished only by mutual written agreement signed and dated by the Parties.
- h. This Agreement shall not be assigned by the Client or ICS without prior written consent of the other party to this Agreement.
- i. This Agreement shall be governed by and construed under the laws of the state where the Project is located.
- j. Unless otherwise provided, all notices and notifications shall be in writing and considered duly given if sent by U.S. Mail, postage prepaid, or by facsimiles to the business address of the parties set forth in this Agreement. Such notice(s) shall be deemed given as of the second business day following the date of posting by U.S. Mail or the next business day following the date of sending in the case of a facsimile or telecopy.

End of General Conditions

Appendix B

Signature Page

Signature Page

Detroit Lakes School District
Professional Services Agreement
March 24, 2026

Proposal Terms

Terms of payment of services are delineated in the proposal dated 03/24/26.

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

Authorization to Proceed

We appreciate the opportunity to present this Professional Services Agreement. Please sign and return a copy of this document to our office. Upon receipt of signed copy, a fully executed 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.

Detroit Lakes School District

Date

Printed Name

Authorized Signature

ICS

Date

Printed Name

Authorized Signature

Appendix C

Billing Rates

Billing Rates

Detroit Lakes School District
 Professional Services Agreement
 03/24/26

| 2026 Hourly Rate Schedule | | | | |
|------------------------------------|---------------------|-------------------------|---------|-----------------------|
| Personnel Description: | | | | Rate/Hour: |
| 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 |
| Industry Standard Fee Range: | Typical Design Fee: | Program Management Fee: | | Typical CM Fee: |
| Heavy Renovation / Remodeling | 7.50% - 9.50% | 1.50% | - 2.00% | 2.50% - 3.80% |
| Light Renovation / Remodeling | 6.50% - 8.50% | 1.00% | - 2.00% | 2.50% - 3.50% |
| Additions | 6.50% - 8.50% | 1.00% | - 2.00% | 2.50% - 3.50% |
| New Construction | 5.50% - 7.50% | 1.00% | - 2.00% | 1.50% - 3.00% |
| Flat Rates for Reimbursable Items: | | | | Rate Monthly / Weekly |
| Site Trailer | | | | \$ 1,650.00 per month |
| Office Supplies / Equipment | | | | \$ 300.00 per month |
| Phones / Internet / Technology | | | | \$ 550.00 per month |
| Superintendent Truck | | | | \$ 1,400.00 per month |
| Project Construction Mileage | | | | \$ 1,000.00 per month |
| Safety Supplies and Signage | | | | \$ 350.00 per month |
| Pre-Construction Mileage | | | | \$ 250.00 per month |
| Superintendent Lodging / Meals | | | | \$ 1,000.00 per week |

Appendix D

*Notification of
Equal Employment Opportunity /
Affirmative Action Compliance*

Notification of Equal Employment Opportunity/Affirmative Action Compliance

Detroit Lakes School District
Professional Services Agreement
03/24/26

4/21/2023



1331 Tyler Street NE, Suite 101
Minneapolis, MN 55413
ics-builds.com
(763) 354-2670

Re: Notification of Equal Employment Opportunity/Affirmative Action Compliance

To Whom It May Concern:

As part of ICS's compliance with the federal Equal Employment Opportunity and the State of Minnesota's Affirmative Action Plan (AAP), we hereby notify you that ICS Consulting, LLC is an equal opportunity employer that makes employment decisions without regard to race, national origin, religion, age, color, sex, sexual orientation, gender identity, disability, protected veteran status, or any other characteristic protected by local, state, or federal laws, rules, or regulations.

ICS takes affirmative steps to employ and advance employment-qualified individuals without regard to race, national origin, religion, age, color, sex, sexual orientation, gender identity, disability, protected veteran status, or any other characteristic protected by local, state, or federal laws, rules, or regulations. ICS further notifies you that as an entity supplying goods or services to ICS, your organization may be subject and required to take action pursuant to the following laws and accompanying regulations:

- Executive Order 11246 (and its implementing regulations at 41 C.F.R. part 60); and
- The Vietnam Era Veterans Readjustment Assistance Act of 1974, as amended (and its implementing regulations at 41 C.F.R. 60-300); and
- Section 503 of the Rehabilitation Act of 1973, as amended (and its implementing regulations at 41 C.F.R. 60-741); and
- Executive Order 13496 (and its implementing regulations at 29 C.F.R. part 471, Appendix A to Subpart A).

The equal opportunity clauses within each of the above regulations, as applicable, are included by reference in all contracts between ICS and your company.

Sincerely,

A handwritten signature in black ink, appearing to read 'Andy Faulkner', is placed above the typed name.

Andy Faulkner
President
ICS

| 2025-26 DLESP Seniority List | | | |
|-------------------------------------|-------------------|------------------|-----------------------|
| | FIRST NAME | LAST NAME | SENIORITY DATE |
| 1 | Susan | Biewer | 11/17/1997 |
| 2 | Carol | Maristuen | 9/2/1998 |
| 3 | Ruth | Lage | 9/2/1998 |
| 4 | Kari | Lane | 10/1/1998 |
| 5 | Julie | Hokanson | 9/7/2004 |
| 6 | Wendy | Jacobson | 12/1/2005 |
| 7 | Susan | Woytassek | 9/5/2006 |
| 8 | Annette | Sailer | 9/4/2007 |
| 9 | Angela | Johnson | 9/4/2007 |
| 10 | Barb | Groth | 2/12/2008 |
| 11 | Joyce | Schweigart | 8/22/2008 |
| 12 | Stacey | Brahmer | 8/26/2008 |
| 13 | Barbara | Olson | 9/15/2008 |
| 14 | Lacey | Gilson | 9/22/2008 |
| 15 | Anna | Berger | 9/22/2008 |
| 16 | Traci | Totland | 9/29/2008 |
| 17 | Carol | Kempenich | 8/29/2011 |
| 18 | Stacy | Conn | 9/13/2011 |
| 19 | Arlene | Bakker | 9/16/2011 |
| 20 | Maja | Rolland | 1/2/2013 |
| 21 | Laura | Blomseth | 9/3/2013 |
| 22 | Sara | Boeckel | 9/9/2013 |
| 23 | Britt | Moore | 11/18/2013 |
| 24 | Mary | Haynes | 1/17/2014 |
| 25 | Ashley | McDougall | 9/2/2014 |
| 26 | Betty | Disse | 9/11/2014 |
| 27 | Elysia | McDonald | 2/2/2015 |
| 28 | Amalea | Price | 12/1/2015 |
| 29 | Brianna | Ehnert | 8/29/2016 |
| 30 | Miranda | Mahlum | 8/29/2016 |
| 31 | Valerie | Soberg | 8/29/2016 |
| 32 | Natasha | Haverkamp | 8/29/2016 |
| 33 | Sheyenne | Hirsch | 9/14/2016 |
| 34 | Tracy | Gunderson | 11/21/2016 |
| 35 | Victoria | Kohler | 3/6/2018 |
| 36 | Mary | Sundby | 9/28/2018 |
| 37 | Ashley | Francis | 2/11/2019 |
| 38 | Deb | Baker | 8/20/2019 |
| 39 | Jessie | Olsen | 9/24/2019 |
| 40 | Tonia | Nelson | 10/10/2019 |
| 41 | Mason | Sampson | 10/14/2019 |

| | | | |
|----|-----------|-------------------|------------|
| 42 | Melvina | Grose | 12/16/2019 |
| 43 | Kristi | Husby | 9/25/2020 |
| 44 | Salone | Scallon | 10/5/2020 |
| 45 | Abigail | Maneval | 10/30/2020 |
| 46 | Michelle | Tappe | 2/5/2021 |
| 47 | April | Hilde | 8/30/2021 |
| 48 | Kari | Baer | 8/30/2021 |
| 49 | Sandy | Northup | 8/30/2021 |
| 50 | Dori | Bakke | 9/7/2021 |
| 51 | Cassandra | Willson | 8/29/2022 |
| 52 | Lourdes | Tangen | 9/6/2022 |
| 53 | Casey | Hoffman | 10/4/2022 |
| 54 | Julie | Villa | 1/17/2023 |
| 55 | Tirzah | Sandoval | 4/14/2023 |
| 56 | Lisa | Black-Lorz | 8/21/2023 |
| 57 | Martha | Nustad | 8/21/2023 |
| 58 | Sophia | Rezac | 8/24/2023 |
| 59 | Juli | Clarey | 8/28/2023 |
| 60 | Susan | Jones | 8/28/2023 |
| 61 | Kelly | Westrum | 8/28/2023 |
| 62 | Jessie | Pechia | 8/28/2023 |
| 63 | Heather | Pepek | 8/28/2023 |
| 64 | Amber | Mangel | 8/29/2023 |
| 65 | Amanda | Ferencik | 9/5/2023 |
| 66 | Amanda | Germundson | 10/9/2023 |
| 67 | Cassie | Feldt | 12/7/2023 |
| 68 | Ruby | Finch | 12/20/2023 |
| 69 | Laurie | Schmidt | 8/15/2024 |
| 70 | Candace | Goodrich | 8/26/2024 |
| 71 | Katja | Mohn | 8/26/2024 |
| 72 | Isabella | Wilson | 8/26/2024 |
| 73 | Katie | Odegaard | 8/26/2024 |
| 74 | Tara | Christensen | 8/28/2024 |
| 75 | Jodi | Hatch | 8/28/2024 |
| 76 | Avery | Austinson-Schultz | 8/29/2024 |
| 77 | Ashley | Wettels | 9/3/2024 |
| 78 | Lisa | Harsch | 10/4/2024 |
| 79 | Angie | Kukowski | 10/21/2024 |
| 80 | Brandi | Davidson | 1/6/2025 |
| 81 | Taylor | Johnson | 1/21/2025 |
| 82 | Tatum | Borah | 1/25/2025 |
| 83 | Jill | Stroburg | 1/27/2025 |
| 84 | Lynn | Monley | 2/18/2025 |

| | | | |
|-------------------------------|----------|------------|------------|
| 85 | Gregory | Borders | 8/25/2025 |
| 86 | Leah | Haisley | 8/25/2025 |
| 87 | Paige | Beck | 8/25/2025 |
| 88 | Tiffany | Heim | 8/25/2025 |
| 89 | Jean | Alder | 8/25/2025 |
| 90 | Janice | Axton | 8/25/2025 |
| 91 | Jessica | Erb | 8/25/2025 |
| 92 | Savanna | Herron | 8/25/2025 |
| 93 | Kristina | Steffl | 8/25/2025 |
| 94 | Kaiah | Baker | 8/26/2025 |
| 95 | Annie | Sipe | 8/26/2025 |
| 96 | Tatiana | Chase | 8/27/2025 |
| 97 | Lori | Haspel | 9/2/2025 |
| 98 | Kristi | Osland | 9/18/2025 |
| 99 | Bryanna | Ellis | 10/3/2025 |
| 100 | Kayla | Grosz | 10/6/2025 |
| PROBATIONARY EMPLOYEES | | | |
| 101 | Rose | Hawkins | 10/22/2025 |
| 102 | Brian | Nelson | 11/12/2025 |
| 103 | Cindy | Weber | 11/25/2025 |
| 104 | Izzy | Blahut | 12/1/2025 |
| 105 | Laurie | Erdall | 1/5/2026 |
| 106 | Erika | Nelson | 2/25/2026 |
| 107 | Ruby | Thibodeaux | 2/26/2026 |
| 108 | Colleen | Trigg | 3/5/2026 |

AGREEMENT TO EXTEND PROBATIONARY PERIOD

This Agreement is entered into by and between Independent School District No. 22, Detroit Lakes ("District") and Rayna Jorgenson ("Employee").

WHEREAS, Minnesota Statutes section 122A.40, subdivision 5, states: "The first three consecutive years of a teacher's first teaching experience in Minnesota in a single district are deemed to be probationary years of employment, and after completion thereof, the probationary period in each district in which the teacher is thereafter employed shall be one year." Paragraph (F) states: "Notwithstanding any law to the contrary, a teacher who has taught for three consecutive years in a single school district or single charter school in Minnesota or another state must serve a probationary period of no longer than one year in a Minnesota school district."

WHEREAS, Employee is a teacher who completed her first year of employment with the District in 2025-26; and

WHEREAS, Employee had previously completed a 3-year probationary period in another state; and

WHEREAS, the District would like to offer a teaching contract to Employee for the 2026-27 school year; and

WHEREAS, unless otherwise specified, upon offer and acceptance of the contract, the Employee would attain non-probationary status under Minnesota Statutes section 122A.40; and

WHEREAS, District administrators believe they have not had an adequate opportunity to determine whether Employee consistently demonstrates the knowledge and skills expected of a non-probationary teacher in the District;

THEREFORE, The District would like to offer Employee a contract for the 2026-27 school year and extend her probationary period for one additional school year.

AND, Employee understands she is under no obligation to sign this Agreement;

WHEREAS, Employee has reviewed her rights under Minnesota Statutes section 122A.40, and has carefully considered her options; and

WHEREAS, Employee understands that her options include, but are not necessarily limited to, the following:

1. Employee can choose to sign this Agreement. If she signs this Agreement, Employee understands that she will be agreeing to extend her probationary period of employment for one year, and that she will be waiving certain rights under Minnesota Statutes section 122A.40. If Employee signs this Agreement, the School Board would then have the following options: (a) approve this Agreement and, thereby, hire the Employee offering her an annual contract for one year; (b) reject this Agreement and not approve a subsequent contract which would result in board action of non-renewal; or (c) take no action, in which the board would take action to non-renew employee;

2. Employee can choose not to sign this Agreement. The School Board would then: (a) act to terminate employee's annual contract, thus the board would act to non-renew employee;

NOW, THEREFORE, IN CONSIDERATION OF the foregoing and the mutual promises contained in this Agreement, including the relinquishment of certain rights, Employee and the District now agree as follows:

1. **Waiver of Rights and Extension of Probationary Period.** Employee knowingly and voluntarily waives her right to the probationary period described in Minnesota Statutes section 122A.40. Employee agrees to extend the statutory probationary period for one additional year, which will run from July 1, 2026 through June 30, 2027. In addition, for the 2026-2027 school year, Employee waives all rights that are afforded to non-probationary teachers (sometimes referred to as "continuing contract teachers" or "tenured teachers") under Minnesota law.
2. **Contract for 2026-2027 School Year.** The District will offer Employee an annual contract for the 2026-2027 school year. During the 2026-2027 school year, Employee's employment rights will be the same, and no greater than, the employment rights of a probationary teacher under Minnesota Statutes section 122A.40.
3. **Right to Non-Renew or Discharge.** This Agreement does not constitute a guarantee of employment. The School Board may or may not renew Employee's 2026-2027 contract as it sees fit, provided it gives notice of non-renewal before July 1, 2027. In addition, at any time during the 2026-2027 school year (provided the extension of the probationary period is agreed upon by all parties), the District may terminate Employee's annual contract by discharging her as provided by law.
4. **No Undue Influence.** Employee affirms that neither the District nor any of its officers, employees, agents or representatives has in any way pressured, coerced, or unduly influenced Employee to sign this Agreement. Employee further affirms

that she is voluntarily signing this Agreement because of the benefits it provides to her.

5. **Knowledge of Rights.** Employee has had the opportunity to consult with a Union representative and with legal counsel regarding this Agreement, the collective bargaining agreement, and his rights under Minnesota Statutes section 122A.40. Employee affirms that she has a full and complete understanding of her rights, options, and the terms of this Agreement.

6. **Entire Agreement.** This Agreement constitutes the entire agreement between the parties relating to the extension of Employee's probationary period of employment. The terms of this Agreement are contractual and legally binding. This Agreement supersedes any and all prior agreements between the parties relating to the extension of Employee's probationary period of employment. No party has relied upon any statements, representations, or promises that are not set forth in this Agreement. No changes to this Agreement will be valid or enforceable unless they are in writing and signed by all parties.

IN WITNESS WHEREOF, the parties have knowingly and voluntarily entered into this Agreement on the dates shown by their signatures. This Agreement will not take effect unless and until it is approved by the District's School Board and is fully executed.

EMPLOYEE



Rayna Jorgenson

5-12-06

Date

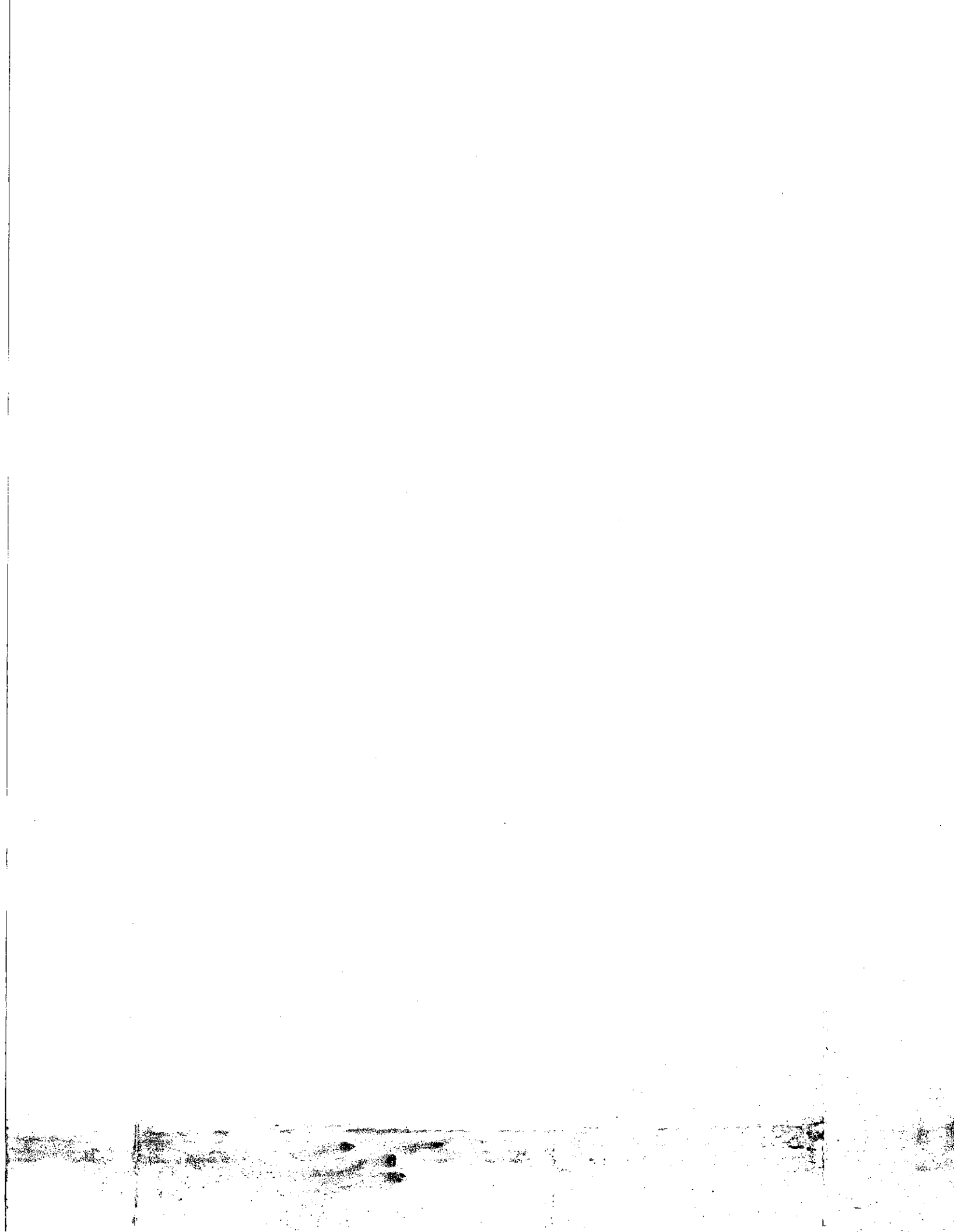
**INDEPENDENT SCHOOL DISTRICT 22,
DETROIT LAKES**

By _____
School Board Chair

Date

By _____
School Board Clerk

Date



DATE: May 8, 2026

TO: Mark Jenson, Superintendent and Board of Education

FROM: Jason Kuehn, Director of Finance and Operations

SUBJECT: **Employee Property/Liability Insurance and Workers Compensation
Renewal for 2026-2027 School Year**

The Risk Management and Workers Compensation Insurance programs for Detroit Lakes Public Schools are up for renewal on July 1, 2026. Gallagher Insurance (formerly Bremer) is our authorized agent of record.

Property/Liability Insurance, Cyber Liability, Volunteer Accident

We will have a \$28,983.40 increase from last year's premium. This year's anticipated Property/Liability, Cyber, Volunteer Accident premium will be \$258,385.91 compared to \$247,325.51 last year. EMC has increased the blanket property coverage limit to \$273,420,737.00.

Public School property/liability insurance premiums are largely predicated on three variables:

1. Valuation of Buildings/Equipment
2. Number of Students Served
3. Number of Licensed Professional Staff

Our enrollments and staffing levels have slightly decreased over the last five years, while our building and equipment valuations have increased.

Our Agent of Record, Matthew Baker, from Gallagher Insurance is recommending the EMC Insurance proposal.

I recommend that we renew our insurance program with EMC Insurance as shown on the attached summary between July 1, 2026 and June 30, 2027 at the annual premium of \$258,385.91.

Workers' Compensation Insurance

Our Workers' Compensation will cost \$116,524 for 2026-27, an increase of \$14,768.00 in comparison to 2025-26. The 2026-27 premium is based on maintaining coverage with RAS-First Dakota Indemnity.

I recommend that we continue to use RAS-First Dakota Indemnity for our Workers' Compensation Insurance for the policy period of July 1, 2026 through June 30, 2027 at an estimated premium of \$116,524.00.

Summary

The overall premium of Property, Liability, Cyber Liability, Volunteer Accident, and Workers' Compensation Insurance for 2025-26 is \$405,561.91, a 7.7% increase over last year's combined premium. Included in this overall increase is a flat fee of \$30,000 paid to Bremer Insurance for brokerage services.

The Property/Liability Insurance, Cyber Liability, Volunteer Accident and Workers' Compensation Insurance are budgeted items.

Administration and Finance Committee recommend approval of this agreement.

May 8th, 2026

Jason Kuehn, Director of Finance and Operations
 Detroit Lakes Public Schools ISD #22
 PO Box 766
 Detroit Lakes MN 56502-0766

Dear Mr. Kuehn and School Board Members:

Your renewal insurance proposal provided by EMC and RAS-First Dakota Indemnity is attached for your consideration. In this document we will compare your expiring versus renewal premium costs and describe the changes you directed us to make for your renewal policy period.

| <u>Coverage Description</u> | <u>Expiring Premium</u> | <u>Renewal Premium</u> |
|-------------------------------|-------------------------|------------------------|
| Property | \$175,668.51 | \$182,290.91 |
| General Liability | \$11,029.00 | \$11,659.00 |
| School Leaders Liability | \$13,387.00 | \$13,387.00 |
| Inland Marine | \$871.00 | \$932.00 |
| Crime | \$1,397.00 | \$1,397.00 |
| Auto | \$30,901.00 | \$34,658.00 |
| Umbrella | \$9,731.00 | \$10,376.00 |
| Cyber Solutions | \$3,686.00 | \$3,686.00 |
| Volunteer Accident (Hartford) | \$652.00 | \$652.00 |
| Work Comp (RAS) | \$101,756.00 | \$116,524.00 |
| Broker Fee - 2026 | \$27,500.00 | \$30,000.00 |
| Total Premium | \$376,578.51 | \$405,561.91 |

The changes made to your renewal policy period are as follows:

Property: Your blanket property coverage limit was \$268,407,879 on your expiring EMC policy. EMC increased the blanket property coverage limit to \$273,420,737 applying the 4% inflation factor. Business income and extra expense coverage is included at actual loss sustained.

General and Professional Liability: Population changes were made based on the estimated number of students and staff in your district.

| <u>Description of Population</u> | <u>Expiring</u> | <u>Renewal</u> |
|----------------------------------|-----------------|----------------|
| Total Student Count | 2,634 | 2,600 |
| Total Staff Count | 543 | 524 |

Auto coverage: No coverage changes were made or requested. Comprehensive and collision deductibles remain at \$1,000. Auto glass deductible is \$500.

School Leaders E&O: No coverage changes were made or requested for your renewal policy period.

Crime Coverage: No coverage changes were made or requested for your renewal policy period.

Volunteer Accident Coverage: ISD #22 has a Volunteer Accident Policy that provides up to \$15,000 Accidental Death Benefit/Accidental Dismemberment Benefit, up to \$10,000 Accident Medical Expense Benefit and up to \$250 dental expense. The Hartford provides you with the accident insurance policy at an annual premium cost of \$652. This is based on using the same 200 volunteer count as provided last year.

Student Medical Payments: ISD #22 has \$1,000 Student Medical Payments coverage included in the policy with EMC.

Inland Marine: No coverage changes were made or requested for your renewal policy period.

Umbrella/Excess Liability: No coverage changes were made or requested for your renewal policy period.

Terrorism: Terrorism coverage is included in your EMC proposal at a \$5,845 annual premium cost; this can be waived, which would then reduce the annual premium costs indicated.

Cyber Liability: EMC includes \$1MM cyber/data breach coverage at \$3,686 annual premium (included in the pricing summary). Other cyber coverage options are available with broader coverage and higher limits. Optional cyber quotes can be obtained upon request.

Workers' Compensation: You instructed us to decrease your total payroll from \$28,882,500 to \$28,812,000 for your renewal policy period. We will compare the expiring versus renewal rates and payroll plus debits and credits based on your current loss ratio:

| Job Description - | Code | Expiring Payroll | Rate | Renewal Payroll | Rate |
|--------------------------|-------------|-------------------------|-------------|------------------------|-------------|
| Bus Drivers | 7382 | \$147,500 | 4.38 | \$115,000 | 4.323 |
| Teachers | 8868 | \$26,822,000 | 0.40 | \$26,619,000 | 0.429 |
| Other Employees | 9101 | \$1,913,000 | 3.41 | \$2,078,000 | 3.026 |
| Total Payroll | | \$28,882,500 | | \$28,812,000 | |

| | | | | |
|---------------------------------|-------------|------------------|---------------|------------------|
| Experience Modification: | 0.84 | - 28,866 | 0.86 | - 25,767 |
| Scheduled Credit: | 30% | - 45,464 | 27.25% | - 43,132 |
| Premium Discount: | | - 11,139 | | - 5,412 |
| Total Annual Premium: | | \$101,756 | | \$116,524 |

Notes: Your estimated payroll was decreased by \$70,500. Your Experience Modification factor increased from 0.84 to 0.86. The 2026 base rates with RAS-First Dakota Indemnity changed slightly. Your 3-year loss ratio is at 109% and 5-year loss ratio is 77%. All these factors have had an impact on your workers' compensation renewal premium cost, which resulted in an increase of \$14,768, or 14.51%.

Renewal Cost Analysis: Your overall premium increased 7.7% this year. The primary reason for the increase is the increased workers' compensation premium, which is a result of recent years' loss performance.

Recommendation to the Board: Bremer/Gallagher is recommending the district renew with EMC for the Package and umbrella, at an annual premium of \$258,385.91. (Federal Terrorism can be waived for a premium savings of \$5,845). For worker's compensation we are recommending renewing with RAS-First Dakota Indemnity at an annual premium of \$116,524. For the Student Accident coverage, we are recommending you renew with The Hartford at an annual premium cost of \$652. The annual premium cost for all proposed insurance coverage is as follows:

| Coverage Description - | Insurance Carrier - | Annual Premium Cost |
|-------------------------------|----------------------------|----------------------------|
| Property & Liability Package | EMC | \$258,385.91 |
| Volunteer Accident Liability | The Hartford | \$652.00 |
| Workers' Comp | RAS-First Dakota Indemnity | \$116,524.00 |
| Broker Fee - 2026 | N/A | \$30,000.00 |
| Total All Policies: | | \$405,561.91 |

Thank you for placing your insurance business and trust with our agency, your patronage is appreciated! Please let us know if you have any questions or need additional information as you review your renewal insurance proposal.

Sincerely,

Matthew Baker
Bremer Insurance a Gallagher Company



Detroit Lakes Public Schools

Monthly Enrollment Summary

2025-2026

Month: May 1

D.L. Preschool Special Ed.

| | EIC | ECSE | Total |
|-----------|-----|------|-------|
| Roosevelt | 37 | 86 | 123 |

Non-resident Preschool Special Ed.

| | EIC | ECSE | Total |
|-----------|-----|------|-------|
| Roosevelt | 1 | 12 | 13 |

KINDERGARTEN

| | Kind. | Kind SpEd | Total |
|---------------|------------|-----------|------------|
| Roosevelt | 64 | 24 | 88 |
| Rossman | 58 | 19 | 77 |
| Totals | 122 | 43 | 165 |

GRADES 1 - 5

| | Grade 1 | Grade 2 | Grade 3 | Grade 4 | Grade 5 | Total |
|---------------|------------|------------|------------|------------|------------|------------|
| Roosevelt | 96 | 91 | 96 | 100 | 99 | 482 |
| Rossman | 94 | 91 | 95 | 94 | 97 | 471 |
| Totals | 190 | 182 | 191 | 194 | 196 | 953 |

ELEMENTARY TOTALS

| Kindergarten | Gr.1-5 | Total |
|--------------|--------|-------|
| 165 | 953 | 1118 |

MIDDLE SCHOOL

| | Grade 6 | Grade 7 | Grade 8 | Total |
|---------------|---------|---------|---------|-------|
| Middle School | 192 | 207 | 195 | 594 |

SENIOR HIGH

| | Grade 9 | Grade 10 | Grade 11 | Grade 12 | Subtotal | PSEO/F | PSEO/P | Total |
|-------------|---------|----------|----------|----------|----------|--------|--------|-------|
| Senior High | 212 | 191 | 163 | 149 | 715 | 0 | 0 | 715 |

E-LAKER ONLINE

| | Grade 9 | Grade 10 | Grade 11 | Grade 12 | Total |
|---------|---------|----------|----------|----------|-------|
| E-Laker | 9 | 21 | 35 | 25 | 90 |

2025-2026

K-12 Total

| |
|------|
| 2586 |
|------|

2024-2025

K-12 Total

| |
|------|
| 2627 |
|------|

2023-2024

K-12 Total

| |
|------|
| 2696 |
|------|

MONTHLY TOTALS*

| | |
|-------------------|-------------|
| EIC | 38 |
| ECSE | 98 |
| Kind. Sp. Ed. | 43 |
| Kindergarten | 122 |
| Grades 1-5 | 953 |
| Middle School | 594 |
| Senior High | 715 |
| E-Laker | 90 |
| Laker Transitions | 19 |
| ALC | 50 |
| TOTAL | 2722 |

*Does not include non-resident students on tuition agreement

ALC

| | |
|--------------|-----------|
| D.L. | 34 |
| Other | 16 |
| Total | 50 |

LAKER TRANSITIONS

| | |
|--------------|-----------|
| D.L. | 12 |
| Other | 7 |
| Total | 19 |



Detroit Lakes Public Schools Yearly Enrollment Summary 2025-2026

Date: May 1

| EIC | | | | | | | | | | ECSE | | | | | | | | | |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May |
| | 30 | 31 | 38 | 40 | 35 | 35 | 38 | 37 | 37 | | 49 | 51 | 63 | 69 | 69 | 69 | 75 | 81 | 86 |

| EIC -- Non Resident | | | | | | | | | | ECSE -- Non Resident | | | | | | | | | |
|---------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|----------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May |
| | 2 | 2 | 3 | 3 | 3 | 3 | 1 | 1 | 1 | | 5 | 6 | 7 | 7 | 10 | 10 | 12 | 12 | 12 |

| Kindergarten - Special Ed. | | | | | | | | | | Kindergarten | | | | | | | | | |
|----------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|---------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May |
| Roosevelt | 0 | 21 | 22 | 21 | 22 | 22 | 24 | 24 | 24 | Roosevelt | 89 | 65 | 63 | 64 | 63 | 63 | 64 | 64 | 64 |
| Rossman | 0 | 18 | 17 | 17 | 17 | 19 | 18 | 18 | 19 | Rossman | 80 | 59 | 60 | 61 | 61 | 58 | 58 | 58 | 58 |
| Totals | 0 | 39 | 39 | 38 | 39 | 41 | 42 | 42 | 43 | Totals | 169 | 124 | 123 | 125 | 124 | 121 | 122 | 122 | 122 |

| Kindergarten Total | | | | | | | | | |
|--------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May |
| Roosevelt | 89 | 86 | 85 | 85 | 85 | 85 | 88 | 88 | 88 |
| Rossman | 80 | 77 | 77 | 78 | 78 | 77 | 76 | 76 | 77 |
| Totals | 169 | 163 | 162 | 163 | 163 | 162 | 164 | 164 | 165 |

| Grade One | | | | | | | | | | Grade Two | | | | | | | | | |
|---------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|---------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May |
| Roosevelt | 94 | 92 | 92 | 93 | 94 | 96 | 95 | 96 | 96 | Roosevelt | 96 | 92 | 92 | 92 | 92 | 92 | 92 | 91 | 91 |
| Rossman | 89 | 90 | 91 | 92 | 92 | 93 | 93 | 94 | 94 | Rossman | 95 | 95 | 94 | 92 | 92 | 91 | 90 | 91 | 91 |
| Totals | 183 | 182 | 183 | 185 | 186 | 189 | 188 | 190 | 190 | Totals | 191 | 187 | 186 | 184 | 184 | 183 | 182 | 182 | 182 |

| Grade Three | | | | | | | | | | Grade Four | | | | | | | | | |
|---------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|---------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May |
| Roosevelt | 97 | 94 | 94 | 95 | 96 | 97 | 96 | 96 | 96 | Roosevelt | 105 | 102 | 101 | 101 | 101 | 103 | 102 | 101 | 100 |
| Rossman | 91 | 92 | 92 | 94 | 94 | 94 | 93 | 93 | 95 | Rossman | 97 | 96 | 97 | 98 | 98 | 96 | 95 | 95 | 94 |
| Totals | 188 | 186 | 186 | 189 | 190 | 191 | 189 | 189 | 191 | Totals | 202 | 198 | 198 | 199 | 199 | 199 | 197 | 196 | 194 |

| Grade Five | | | | | | | | | |
|---------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May |
| Roosevelt | 100 | 99 | 98 | 99 | 97 | 98 | 99 | 100 | 99 |
| Rossman | 97 | 96 | 97 | 95 | 95 | 96 | 96 | 96 | 97 |
| Totals | 197 | 195 | 195 | 194 | 192 | 194 | 195 | 196 | 196 |



Detroit Lakes Public Schools

Yearly Enrollment Summary

2025-2026

Date: May 1

| Grades 1 - 5 Totals | | | | | | | | | | ALC | | | | | | | | | |
|---------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|--------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May |
| Rsvlt/MS | 492 | 479 | 477 | 480 | 480 | 486 | 484 | 484 | 482 | Resident | 34 | 39 | 34 | 35 | 35 | 33 | 34 | 35 | 34 |
| Rossman | 469 | 469 | 471 | 471 | 471 | 470 | 467 | 469 | 471 | Non-Resid. | 5 | 6 | 16 | 17 | 16 | 16 | 16 | 17 | 16 |
| Totals | 961 | 948 | 948 | 951 | 951 | 956 | 951 | 953 | 953 | Total | 39 | 45 | 50 | 52 | 51 | 49 | 50 | 52 | 50 |

| Middle School | | | | | | | | | | E-Laker Online | | | | | | | | | |
|---------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|----------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May |
| Gr. Six | 201 | 194 | 192 | 194 | 193 | 193 | 192 | 191 | 192 | Resident | 45 | 58 | 53 | 54 | 55 | 76 | 76 | 76 | 77 |
| Gr. Seven | 212 | 209 | 208 | 208 | 207 | 207 | 206 | 207 | 207 | Non-Resid. | 8 | 8 | 8 | 8 | 8 | 16 | 16 | 16 | 13 |
| Gr. Eight | 202 | 198 | 197 | 197 | 196 | 195 | 195 | 195 | 195 | Total | 53 | 66 | 61 | 62 | 63 | 92 | 92 | 92 | 90 |
| Totals | 615 | 601 | 597 | 599 | 596 | 595 | 593 | 593 | 594 | | | | | | | | | | |

| Senior High | | | | | | | | | |
|------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May |
| Gr. Nine | 227 | 223 | 222 | 221 | 219 | 215 | 215 | 213 | 212 |
| Gr. Ten | 208 | 201 | 199 | 198 | 198 | 194 | 194 | 193 | 191 |
| Gr. Eleven | 188 | 185 | 181 | 181 | 181 | 169 | 169 | 164 | 163 |
| Gr. Twelve | 163 | 161 | 159 | 158 | 158 | 152 | 152 | 149 | 149 |
| Subtotals | 786 | 770 | 761 | 758 | 756 | 730 | 730 | 719 | 715 |
| PSEO-FT | 0 | - | - | - | - | - | - | - | - |
| PSEO-PT | 0 | - | - | - | - | - | - | - | - |
| Totals | 786 | 770 | 761 | 758 | 756 | 730 | 730 | 719 | 715 |



Detroit Lakes Public Schools Elementary Grade Sections 2025-2026

Month: May 1

| | | Roosevelt | | Rossman | | Grade Average |
|---------------------|-------------|-----------|-------|---------|-------|---------------|
| Kindergarten | | | | | | 20.50 |
| | Section 1&3 | 22 | 23 | 18 | 20 | |
| | Section 2&4 | 21 | 21 | 20 | 19 | |
| | Section 5 | | | | | |
| Building Average | | | 21.75 | | 19.25 | |
| Grade 1 | | | | | | 23.63 |
| | Section 1&3 | 24 | 24 | 24 | 24 | |
| | Section 2&4 | 24 | 23 | 23 | 23 | |
| | Section 5 | | | | | |
| Building Average | | | 23.75 | | 23.50 | |
| Grade 2 | | | | | | 22.75 |
| | Section 1&3 | 23 | 22 | 23 | 23 | |
| | Section 2&4 | 24 | 22 | 22 | 23 | |
| | Section 5 | | | | | |
| Building Average | | | 22.75 | | 22.75 | |
| Grade 3 | | | | | | 23.88 |
| | Section 1&3 | 24 | 25 | 23 | 24 | |
| | Section 2&4 | 24 | 23 | 24 | 24 | |
| | Section 5 | | | | | |
| Building Average | | | 24.00 | | 23.75 | |
| Grade 4 | | | | | | 24.25 |
| | Section 1&3 | 24 | 25 | 25 | 25 | |
| | Section 2&4 | 25 | 26 | 23 | 21 | |
| | Section 5 | | | | | |
| Building Average | | | 25.00 | | 23.50 | |
| Grade 5 | | | | | | 24.50 |
| | Section 1&3 | 26 | 24 | 25 | 24 | |
| | Section 2&4 | 25 | 24 | 24 | 24 | |
| | Section 5 | | | | | |
| Building Average | | | 24.75 | | 24.25 | |

The district class size average for K-5 is:

21.16

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

Detroit Lakes Public Schools
Monthly Enrollment Summary (2025-26 School Year)
May 1, 2026

| Roosevelt | | | | | |
|-------------------|------------|----------------|------------------|-----------|--------------------|
| Grade | Current | Previous (Apr) | Opening Day FY26 | Sections | Per Section |
| K | 88 | 88 | 89 | 4 | 22.0 |
| 1 | 96 | 96 | 94 | 4 | 24.0 |
| 2 | 91 | 91 | 96 | 4 | 22.8 |
| 3 | 96 | 96 | 97 | 4 | 24.0 |
| 4 | 100 | 101 | 105 | 4 | 25.0 |
| 5 | 99 | 100 | 100 | 4 | 24.8 |
| RSVT Total | 570 | 572 | 581 | 24 | 23.8 |
| Difference | | (2) | (11) | | Avg/section |

| Rossman | | | | | |
|-------------------|------------|----------------|------------------|-----------|--------------------|
| Grade | Current | Previous (Apr) | Opening Day FY26 | Sections | Per Section |
| K | 77 | 76 | 80 | 4 | 19.3 |
| 1 | 94 | 94 | 89 | 4 | 23.5 |
| 2 | 91 | 91 | 95 | 4 | 22.8 |
| 3 | 95 | 93 | 91 | 4 | 23.8 |
| 4 | 94 | 95 | 97 | 4 | 23.5 |
| 5 | 97 | 96 | 97 | 4 | 24.3 |
| RSM Total | 548 | 545 | 549 | 24 | 22.8 |
| Difference | | 3 | (1) | | Avg/section |

| Middle School | | | |
|-------------------|------------|----------------|------------------|
| Grade | Current | Previous (Apr) | Opening Day FY26 |
| 6 | 192 | 191 | 201 |
| 7 | 207 | 207 | 212 |
| 8 | 195 | 195 | 202 |
| MS Total | 594 | 593 | 615 |
| Difference | | 1 | (21) |

| High School | | | | Online | | ALC | | | |
|-------------------|------------|----------------|------------------|--------------------------|-----------|-------------------|-----------|----------------|------------------|
| Grade | Current | Previous (Apr) | Opening Day FY26 | Grade | Current | Grade | Current | Previous (Apr) | Opening Day FY26 |
| 9 | 212 | 213 | 227 | 9 | 9 | 9 | 5 | 5 | - |
| 10 | 191 | 193 | 208 | 10 | 21 | 10 | 9 | 9 | 10 |
| 11 | 163 | 164 | 188 | 11 | 35 | 11 | 12 | 12 | 12 |
| 12 | 149 | 149 | 163 | 12 | 25 | 12 | 24 | 26 | 19 |
| HS Total | 715 | 719 | 786 | Total Online | 90 | Total | 50 | 52 | 41 |
| Difference | | (4) | (71) | Opening Day FY 26 | 53 | Difference | | (2) | 9 |
| | | | | Apr 2026 | 92 | | | | |

| District Wide Summary | | | |
|----------------------------|--------------|----------------------|--------------|
| Pre-K | 45 | | |
| K | 165 | | |
| 1 | 190 | | |
| 2 | 182 | | |
| 3 | 191 | | |
| 4 | 194 | | |
| 5 | 196 | | |
| | 953 | | |
| 6 | 192 | | |
| 7 | 207 | Laker Online | 90 |
| 8 | 195 | Transitions | 19 |
| | 594 | Rossman | 548 |
| | | Roosevelt | 570 |
| 9 | 226 | DLMS | 594 |
| 10 | 221 | DLHS | 715 |
| 11 | 210 | ALC | 50 |
| 12 | 217 | PSEO | - |
| | 874 | Pre-K | 45 |
| Total | 2,631 | Monthly Total | 2,631 |
| Comparisons | | | |
| Last Month Report | | | 2,638 |
| | | Difference | (7) |
| 2025-26 Opening Day | | | 2,690 |
| | | Difference | (59) |

| | |
|---------------|----|
| Pre K ADM* | 45 |
|---------------|----|

INDEPENDENT SCHOOL DISTRICT #22
FINANCE COMMITTEE MEETING AGENDA
Finance Committee Meeting - May 13, 2026

Members Present:

| | | | |
|----------------|---------------|-----------------|-------------|
| Sanford Nelson | Mickey Okeson | Mary Rotter | |
| Mark Jenson | Jason Kuehn | Trisha Mariotti | Jill Walter |

A Finance Committee Meeting was held on Wednesday, May 13th in the District Office 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 April. District expenditures and revenues through April were reviewed in comparison to the budget. Overall, cash and investment balances totaled \$18,771,652.34 and increase of \$648,339.45 from April.

Receipts for the month of March totaled \$4,862,225.00. Almost 90% of the revenue generated was directly related to state aid payments, and another 10% related to Federal Reimbursement for Food Service and Special Education.

Two sets of disbursements were reviewed by the Finance Committee. The committee recommends approval of the ACH/Wire payments for April totaling \$1,676,591.76.

The committee also recommends approval of the check summary for April in the amount of \$936,244.01 and payroll transfers totaling \$1,601,059.39..

2. 2026-27 Renewal of Property, Liability and Workers Compensaiton Insurance

Kuehn reviewed the 2026-27 insurance renewal provided by Bremer Insurance. The renewal includes a \$14,768.00 for Workers Compensation Insurance and \$28,983.40 increase for Property, Liability, and Cybersecurity Insurance. Committee recommends approval.

Next Meeting: Thursday, June 11th (12:00 PM - District Office)

**INDEPENDENT SCHOOL DISTRICT #22
FACILITIES COMMITTEE MEETING
May 5, 2026**

A Facilities Committee Meeting was held on Tuesday, May 5th at the District Office. In attendance were John Steffl, Sanford Nelson, Mickey Okeson, Mark Jenson, Colin Gedrose and Jason Kuehn.

1. MSTATE Parking Lot Improvement Project

MSTATE Director of Operations Pat Nordick communicated to the District the desire to complement parking lot improvements in areas primarily used by the District and DL Youth Soccer beginning in June. The overall project cost was estimated to be approximately \$60,000. MSTATE was seeking support from the District to provide financial support for the project. The Facilities Committee recommended committing to budget \$20,000.00 to the project.

2. DLHS Water Main Project

Supervisor of Operations Gedrose provided the committee with an update on repair timelines for the water main that broke in January. The District will work with Feldt Plumbing & Excavating and Green's Plumbing to replace the water main over the summer. The project will be included in the 2026-27 capital improvement budget.

3. District Policy #902 (Facility Rental)

Kuehn reviewed proposed changes to Policy #902 that relates to Facility Rentals. The committee discussed adjustments to language related to providing a certificate of liability of insurance and terms of payment following a facility rental. The policy changes will be brought to the Policy Committee in June and final approval from the Board.

4. 2026-27 Capital Projects

Kuehn reviewed planned capital improvement projects by site that will be included in the 2026-27 budget. The committee recommends approval of the projects and final budget allocations.

5. 2027-28 Long-Term Facilities Maintenance Plan

In July of 2026, the Board will approve the District's 10-Year Long-Term Facilities Maintenance Plan. Kuehn and Gedrose reviewed potential priorities for this plan that would include the District's annual Health & Safety programs and scheduled deferred maintenance like painting, carpeting, gym floor refinishing, and parking lot improvements. The committee discussed continuing to address priority areas related to building envelopes and roofs.



City of Detroit Lakes

1025 ROOSEVELT AVE. DETROIT LAKES, MN 56501

SPORTS ARENA COMMISSION AGENDA

Tuesday, May 5, 2026, 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 February 3, 2026.
2. Board Member Terms
 - a. Chad Carlblom, 12/31/26 (end term 3)
 - b. Matt Boeke, 12/31/26 (end term 3)
 - c. John Steffl, 12/31/26 (end term 2)
 - d. Nate Hunter, 12/31/27 (end term 1)
 - e. Matt Thompson, 12/31/27 (end term 1)
 - f. Rob Nielsen, 12/31/26 (end term 1)
3. Consideration to approve the [financials](#) for January, February, and March 2026.
4. Arena [2025 financial](#) and CIP Review
5. [Economic Impact](#) of Arena Events report
6. Contract Renewals
 - a. ISD 22
 - b. DLYHA
7. Sponsorships
 - a. Essentia Health
8. Update schedule of events
 - a. Water Carnival 7/10-7/19/26
 - b. Becker County Fair 7/29/26-8/1/26
 - c. Shrine Circus: 3/30/27, 3/28/28, and 4/3/29
9. Summer Ice
10. 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
Nate Hunter - DL Youth Hockey Association
Matt Thompson - Becker County Fair Board

Meeting Dates: August 4th @ 7:30am | November 3rd @ 7:30am

Minutes of the Regular Meeting of the Detroit Lakes Sports Arena Commission February 3, 2026

The meeting of the Detroit Lakes Sports Arena Commission was called to order in the City Hall Committee Conference Room at 7:30am., February 3, 2026; all members of the Commission being duly notified of the meeting and the business to be transacted.

Present: Chairman Chad Carlblom; Commissioners Matt Boeke & John Steffl;
Becker County Fair Board Commissioner Matt Thompson; Detroit Lakes
Detroit Lakes Youth Hockey Association Nate Hunter
Not Present: High School Athletics Director Rob Nielson
Others Present: City Administrator Kelcey Klemm; Public Works Director Shawn King;
High School Finance Director Jason Kuehne; Public Works
Administrative Assistant Jamon Friendshuh; Parks and Arena Supervisor
Tom Gulon

Chairman Carlblom called the meeting to order at 7:30am.

MINUTES: A motion was made by Boeke, seconded by Steffl, and carried without a dissenting vote, to approve the minutes of the regular meeting of the Arena Commission held November 4, 2025.

FINANCIALS FOR OCTOBER, NOVEMBER, AND DECEMBER 2025: Klemm reviewed the financials – he noted that these are not the final 2025 numbers. The board will see these at the next meeting. There are a couple of journal entries that will need to occur on the revenue side. It was a good year overall.

A motion was made by Boeke, seconded by Hunter, and carried without a dissenting vote, to approve the Financials for October, November, and December 2025.

CIP REVIEW: Gulon stated the flat roof and the tube heating over the bleachers are on the list for 2026. He is soliciting quotes for these.

CONTRACT RENEWALS: These are ready to go to their respective boards for review. This will be a 2-year contract, 3% each year increase per entity.

DLYHA REQUESTS: Both the weight room usage from April-October and the ice extension time through March 2027 will be an addendum to the contract. This way it can be a year-to-year decision. The instructor in the weight room will be responsible for the arena, it will not be a city-staffed event.

SPONSORSHIP: Essentia asked to do a 5-year sponsorship. After discussion of future possibilities. A motion was made by Boeke, seconded by Hunter, and carried without dissenting vote, to stay with a 3 year sponsorship program.

SCHEDULE OF EVENTS: The Circus has scheduled their dates until 2029; Craft Beer Tour will use Arena II on March 30 and the Home Show will use Arena I March 30-31. MMA Fights

will be April 25. The Fair is set for July 29-Aug 1. We are also placing a hold on the arena for Water Carnival July 10-19.

SUMMER ICE: Ice will be going in after July 4th – practice will begin July 13th.

OTHER:

Boeke presented a “Capital Campaign” that was discussed during a recent Youth Hockey meeting. A campaign to raise half the money needed to maintain the floor in Arena I and the chillers. The other half would be paid for by the school district and the city.

Thompson has concerns over arena events/parking during the fair. There were some issues during the fair last year. The Fair Board would like to know of any scheduled events while the fair is running this year.

Gulon said the bleacher seats from Xcel Center are becoming brittle and beginning to break. They are going to need to be replaced. One option is to take them out and just have rails.

Open Hockey and supervision was discussed. Who is responsible for what? Open hockey – DLYHA. Public skating – city. Supervision is necessary.

A motion was made by Steffl, seconded by Boeke, and carried without dissenting vote to adjourn and so moved at 8:40am.

Upcoming Meetings:

May 5 at 7:30am

Aug 4 at 7:30am

Nov 3 at 7:30am (with flexibility due to elections)

Respectfully submitted,
Jamon Friendshuh, Administrative Assistant



Detroit Lakes, MN

Budget Report Account Summary

For Fiscal: 2026 Period Ending: 01/31/2026

| | | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) | Percent Used |
|--|--|--------------------------|-------------------------|--------------------|--------------------|--|-------------------|
| Fund: 214 - SPORTS ARENA | | | | | | | |
| Revenue | | | | | | | |
| 214-34793 | ARENA RENT/SUMMER HOCKEY | 95,000.00 | 95,000.00 | 0.00 | 0.00 | -95,000.00 | 0.00 % |
| 214-34795 | ARENA RENT/SCHOOL DISTRICT | 141,865.00 | 141,865.00 | 0.00 | 0.00 | -141,865.00 | 0.00 % |
| 214-34797 | ARENA RENT/YOUTH HOCKEY ASSN | 118,679.00 | 118,679.00 | 58,462.50 | 58,462.50 | -60,216.50 | 49.26 % |
| 214-34799 | ARENA RENT/MISCELLANEOUS | 9,500.00 | 9,500.00 | 0.00 | 0.00 | -9,500.00 | 0.00 % |
| 214-38010 | INTEREST EARNINGS | 500.00 | 500.00 | 299.56 | 299.56 | -200.44 | 59.91 % |
| 214-39200 | TRANSFER FROM OTHER FUNDS | 167,406.00 | 167,406.00 | 13,950.50 | 13,950.50 | -153,455.50 | 8.33 % |
| | Revenue Total: | 532,950.00 | 532,950.00 | 72,712.56 | 72,712.56 | -460,237.44 | 13.64% |
| Expense | | | | | | | |
| Department: 4541 - SPORTS ARENA | | | | | | | |
| 214-4541-10100 | SALARIES - REGULAR | 120,000.00 | 120,000.00 | 7,961.74 | 7,961.74 | 112,038.26 | 6.63 % |
| 214-4541-10200 | SALARIES - OVERTIME | 2,500.00 | 2,500.00 | 0.00 | 0.00 | 2,500.00 | 0.00 % |
| 214-4541-10400 | SALARIES - TEMPORARY | 20,000.00 | 20,000.00 | 6,238.42 | 6,238.42 | 13,761.58 | 31.19 % |
| 214-4541-12100 | PERA | 10,688.00 | 10,688.00 | 597.13 | 597.13 | 10,090.87 | 5.59 % |
| 214-4541-12200 | FICA | 11,471.00 | 11,471.00 | 997.98 | 997.98 | 10,473.02 | 8.70 % |
| 214-4541-13100 | HEALTH INSURANCE | 34,000.00 | 34,000.00 | 3,573.00 | 3,573.00 | 30,427.00 | 10.51 % |
| 214-4541-13300 | LIFE INSURANCE | 100.00 | 100.00 | 10.20 | 10.20 | 89.80 | 10.20 % |
| 214-4541-13400 | MN PAID LEAVE | 0.00 | 0.00 | 86.96 | 86.96 | -86.96 | 0.00 % |
| 214-4541-13600 | HSA/CITY SHARE | 1,600.00 | 1,600.00 | 0.00 | 0.00 | 1,600.00 | 0.00 % |
| 214-4541-15100 | WORKMANS COMPENSATION | 4,500.00 | 4,500.00 | 3,894.90 | 3,894.90 | 605.10 | 86.55 % |
| 214-4541-21000 | OPERATING SUPPLIES | 25,000.00 | 25,000.00 | 917.53 | 917.53 | 24,082.47 | 3.67 % |
| 214-4541-21200 | GAS AND OIL | 3,000.00 | 3,000.00 | 400.85 | 400.85 | 2,599.15 | 13.36 % |
| 214-4541-21700 | CLOTHING ALLOWANCE | 1,650.00 | 1,650.00 | 0.00 | 0.00 | 1,650.00 | 0.00 % |
| 214-4541-22000 | REPAIR & MAINTENANCE SUPPLIES | 6,000.00 | 6,000.00 | 0.00 | 0.00 | 6,000.00 | 0.00 % |
| 214-4541-24000 | SMALL TOOLS & MINOR EQUIPMENT | 3,000.00 | 3,000.00 | 0.00 | 0.00 | 3,000.00 | 0.00 % |
| 214-4541-30000 | PROFESSIONAL SERVICES | 250.00 | 250.00 | 0.00 | 0.00 | 250.00 | 0.00 % |
| 214-4541-31000 | IT SUPPORT | 4,800.00 | 4,800.00 | 400.00 | 400.00 | 4,400.00 | 8.33 % |
| 214-4541-31040 | OSHA SAFETY COMPLIANCE | 1,500.00 | 1,500.00 | 318.11 | 318.11 | 1,181.89 | 21.21 % |
| 214-4541-32100 | TELEPHONE | 900.00 | 900.00 | 0.00 | 0.00 | 900.00 | 0.00 % |
| 214-4541-33100 | TRAVEL, MEETINGS & SCHOOLS | 2,000.00 | 2,000.00 | 0.00 | 0.00 | 2,000.00 | 0.00 % |
| 214-4541-36000 | INSURANCE | 11,000.00 | 11,000.00 | 0.00 | 0.00 | 11,000.00 | 0.00 % |
| 214-4541-38100 | UTILITIES | 105,000.00 | 105,000.00 | 12,583.15 | 12,583.15 | 92,416.85 | 11.98 % |
| 214-4541-38300 | NATURAL GAS | 28,000.00 | 28,000.00 | 0.00 | 0.00 | 28,000.00 | 0.00 % |
| 214-4541-38400 | REFUSE DISPOSAL | 6,000.00 | 6,000.00 | 0.00 | 0.00 | 6,000.00 | 0.00 % |
| 214-4541-40500 | REPAIR & MAINTENANCE | 60,000.00 | 60,000.00 | 2,187.98 | 2,187.98 | 57,812.02 | 3.65 % |
| 214-4541-43000 | MISCELLANEOUS | 2,000.00 | 2,000.00 | 0.00 | 0.00 | 2,000.00 | 0.00 % |
| 214-4541-70200 | TRANSFER TO EQUIPMENT FUND | 70,000.00 | 70,000.00 | 0.00 | 0.00 | 70,000.00 | 0.00 % |
| | Department: 4541 - SPORTS ARENA Total: | 534,959.00 | 534,959.00 | 40,167.95 | 40,167.95 | 494,791.05 | 7.51% |
| | Expense Total: | 534,959.00 | 534,959.00 | 40,167.95 | 40,167.95 | 494,791.05 | 7.51% |
| | Fund: 214 - SPORTS ARENA Surplus (Deficit): | -2,009.00 | -2,009.00 | 32,544.61 | 32,544.61 | 34,553.61 | -1,619.94% |
| | Report Surplus (Deficit): | -2,009.00 | -2,009.00 | 32,544.61 | 32,544.61 | 34,553.61 | -1,619.94% |

Fund Summary

| Fund | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) |
|----------------------------------|--------------------------|-------------------------|--------------------|--------------------|--|
| 214 - SPORTS ARENA | -2,009.00 | -2,009.00 | 32,544.61 | 32,544.61 | 34,553.61 |
| Report Surplus (Deficit): | -2,009.00 | -2,009.00 | 32,544.61 | 32,544.61 | 34,553.61 |



Detroit Lakes, MN

Budget Report Account Summary

For Fiscal: 2026 Period Ending: 02/28/2026

| | | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) | Percent Used |
|--|--|--------------------------|-------------------------|--------------------|--------------------|--|-----------------|
| Fund: 214 - SPORTS ARENA | | | | | | | |
| Revenue | | | | | | | |
| 214-34793 | ARENA RENT/SUMMER HOCKEY | 95,000.00 | 95,000.00 | 0.00 | 0.00 | -95,000.00 | 0.00 % |
| 214-34795 | ARENA RENT/SCHOOL DISTRICT | 141,865.00 | 141,865.00 | 0.00 | 0.00 | -141,865.00 | 0.00 % |
| 214-34797 | ARENA RENT/YOUTH HOCKEY ASSN | 118,679.00 | 118,679.00 | 0.00 | 58,462.50 | -60,216.50 | 49.26 % |
| 214-34799 | ARENA RENT/MISCELLANEOUS | 9,500.00 | 9,500.00 | 1,700.00 | 1,700.00 | -7,800.00 | 17.89 % |
| 214-38010 | INTEREST EARNINGS | 500.00 | 500.00 | 185.35 | 484.91 | -15.09 | 96.98 % |
| 214-39200 | TRANSFER FROM OTHER FUNDS | 167,406.00 | 167,406.00 | 13,950.50 | 27,901.00 | -139,505.00 | 16.67 % |
| | Revenue Total: | 532,950.00 | 532,950.00 | 15,835.85 | 88,548.41 | -444,401.59 | 16.61% |
| Expense | | | | | | | |
| Department: 4541 - SPORTS ARENA | | | | | | | |
| 214-4541-10100 | SALARIES - REGULAR | 120,000.00 | 120,000.00 | 9,419.20 | 17,380.94 | 102,619.06 | 14.48 % |
| 214-4541-10200 | SALARIES - OVERTIME | 2,500.00 | 2,500.00 | 0.00 | 0.00 | 2,500.00 | 0.00 % |
| 214-4541-10400 | SALARIES - TEMPORARY | 20,000.00 | 20,000.00 | 7,131.94 | 13,370.36 | 6,629.64 | 66.85 % |
| 214-4541-12100 | PERA | 10,688.00 | 10,688.00 | 706.44 | 1,303.57 | 9,384.43 | 12.20 % |
| 214-4541-12200 | FICA | 11,471.00 | 11,471.00 | 1,177.79 | 2,175.77 | 9,295.23 | 18.97 % |
| 214-4541-13100 | HEALTH INSURANCE | 34,000.00 | 34,000.00 | 3,573.00 | 7,146.00 | 26,854.00 | 21.02 % |
| 214-4541-13300 | LIFE INSURANCE | 100.00 | 100.00 | 10.20 | 20.40 | 79.60 | 20.40 % |
| 214-4541-13400 | MN PAID LEAVE | 0.00 | 0.00 | 58.18 | 145.14 | -145.14 | 0.00 % |
| 214-4541-13600 | HSA/CITY SHARE | 1,600.00 | 1,600.00 | 0.00 | 0.00 | 1,600.00 | 0.00 % |
| 214-4541-15100 | WORKMANS COMPENSATION | 4,500.00 | 4,500.00 | 0.00 | 3,894.90 | 605.10 | 86.55 % |
| 214-4541-21000 | OPERATING SUPPLIES | 25,000.00 | 25,000.00 | 469.89 | 1,387.42 | 23,612.58 | 5.55 % |
| 214-4541-21200 | GAS AND OIL | 3,000.00 | 3,000.00 | 114.54 | 515.39 | 2,484.61 | 17.18 % |
| 214-4541-21700 | CLOTHING ALLOWANCE | 1,650.00 | 1,650.00 | 0.00 | 0.00 | 1,650.00 | 0.00 % |
| 214-4541-22000 | REPAIR & MAINTENANCE SUPPLIES | 6,000.00 | 6,000.00 | 0.00 | 0.00 | 6,000.00 | 0.00 % |
| 214-4541-24000 | SMALL TOOLS & MINOR EQUIPMENT | 3,000.00 | 3,000.00 | 0.00 | 0.00 | 3,000.00 | 0.00 % |
| 214-4541-30000 | PROFESSIONAL SERVICES | 250.00 | 250.00 | 0.00 | 0.00 | 250.00 | 0.00 % |
| 214-4541-31000 | IT SUPPORT | 4,800.00 | 4,800.00 | 400.00 | 800.00 | 4,000.00 | 16.67 % |
| 214-4541-31040 | OSHA SAFETY COMPLIANCE | 1,500.00 | 1,500.00 | 0.00 | 318.11 | 1,181.89 | 21.21 % |
| 214-4541-32100 | TELEPHONE | 900.00 | 900.00 | 55.68 | 55.68 | 844.32 | 6.19 % |
| 214-4541-33100 | TRAVEL, MEETINGS & SCHOOLS | 2,000.00 | 2,000.00 | 0.00 | 0.00 | 2,000.00 | 0.00 % |
| 214-4541-36000 | INSURANCE | 11,000.00 | 11,000.00 | 10,333.00 | 10,333.00 | 667.00 | 93.94 % |
| 214-4541-38100 | UTILITIES | 105,000.00 | 105,000.00 | 12,840.40 | 25,423.55 | 79,576.45 | 24.21 % |
| 214-4541-38300 | NATURAL GAS | 28,000.00 | 28,000.00 | 5,290.32 | 5,290.32 | 22,709.68 | 18.89 % |
| 214-4541-38400 | REFUSE DISPOSAL | 6,000.00 | 6,000.00 | 568.62 | 568.62 | 5,431.38 | 9.48 % |
| 214-4541-40500 | REPAIR & MAINTENANCE | 60,000.00 | 60,000.00 | 342.94 | 2,530.92 | 57,469.08 | 4.22 % |
| 214-4541-43000 | MISCELLANEOUS | 2,000.00 | 2,000.00 | 2.15 | 2.15 | 1,997.85 | 0.11 % |
| 214-4541-70200 | TRANSFER TO EQUIPMENT FUND | 70,000.00 | 70,000.00 | 0.00 | 0.00 | 70,000.00 | 0.00 % |
| | Department: 4541 - SPORTS ARENA Total: | 534,959.00 | 534,959.00 | 52,494.29 | 92,662.24 | 442,296.76 | 17.32% |
| | Expense Total: | 534,959.00 | 534,959.00 | 52,494.29 | 92,662.24 | 442,296.76 | 17.32% |
| | Fund: 214 - SPORTS ARENA Surplus (Deficit): | -2,009.00 | -2,009.00 | -36,658.44 | -4,113.83 | -2,104.83 | 204.77% |
| | Report Surplus (Deficit): | -2,009.00 | -2,009.00 | -36,658.44 | -4,113.83 | -2,104.83 | 204.77% |

Fund Summary

| Fund | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) |
|----------------------------------|--------------------------|-------------------------|--------------------|--------------------|--|
| 214 - SPORTS ARENA | -2,009.00 | -2,009.00 | -36,658.44 | -4,113.83 | -2,104.83 |
| Report Surplus (Deficit): | -2,009.00 | -2,009.00 | -36,658.44 | -4,113.83 | -2,104.83 |



Detroit Lakes, MN

Budget Report Account Summary

For Fiscal: 2026 Period Ending: 03/31/2026

| | | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) | Percent Used |
|--|--|--------------------------|-------------------------|--------------------|--------------------|--|------------------|
| Fund: 214 - SPORTS ARENA | | | | | | | |
| Revenue | | | | | | | |
| 214-34793 | ARENA RENT/SUMMER HOCKEY | 95,000.00 | 95,000.00 | 0.00 | 0.00 | -95,000.00 | 0.00 % |
| 214-34795 | ARENA RENT/SCHOOL DISTRICT | 141,865.00 | 141,865.00 | 0.00 | 0.00 | -141,865.00 | 0.00 % |
| 214-34797 | ARENA RENT/YOUTH HOCKEY ASSN | 118,679.00 | 118,679.00 | 0.00 | 58,462.50 | -60,216.50 | 49.26 % |
| 214-34799 | ARENA RENT/MISCELLANEOUS | 9,500.00 | 9,500.00 | 1,200.00 | 2,900.00 | -6,600.00 | 30.53 % |
| 214-38010 | INTEREST EARNINGS | 500.00 | 500.00 | 0.00 | 484.91 | -15.09 | 96.98 % |
| 214-39200 | TRANSFER FROM OTHER FUNDS | 167,406.00 | 167,406.00 | 13,950.50 | 41,851.50 | -125,554.50 | 25.00 % |
| | Revenue Total: | 532,950.00 | 532,950.00 | 15,150.50 | 103,698.91 | -429,251.09 | 19.46% |
| Expense | | | | | | | |
| Department: 4541 - SPORTS ARENA | | | | | | | |
| 214-4541-10100 | SALARIES - REGULAR | 120,000.00 | 120,000.00 | 9,551.12 | 26,932.06 | 93,067.94 | 22.44 % |
| 214-4541-10200 | SALARIES - OVERTIME | 2,500.00 | 2,500.00 | 0.00 | 0.00 | 2,500.00 | 0.00 % |
| 214-4541-10400 | SALARIES - TEMPORARY | 20,000.00 | 20,000.00 | 5,762.36 | 19,132.72 | 867.28 | 95.66 % |
| 214-4541-12100 | PERA | 10,688.00 | 10,688.00 | 716.33 | 2,019.90 | 8,668.10 | 18.90 % |
| 214-4541-12200 | FICA | 11,471.00 | 11,471.00 | 1,083.13 | 3,258.90 | 8,212.10 | 28.41 % |
| 214-4541-13100 | HEALTH INSURANCE | 34,000.00 | 34,000.00 | 3,573.00 | 10,719.00 | 23,281.00 | 31.53 % |
| 214-4541-13300 | LIFE INSURANCE | 100.00 | 100.00 | 10.20 | 30.60 | 69.40 | 30.60 % |
| 214-4541-13400 | MN PAID LEAVE | 0.00 | 0.00 | 53.27 | 198.41 | -198.41 | 0.00 % |
| 214-4541-13600 | HSA/CITY SHARE | 1,600.00 | 1,600.00 | 0.00 | 0.00 | 1,600.00 | 0.00 % |
| 214-4541-15100 | WORKMANS COMPENSATION | 4,500.00 | 4,500.00 | 0.00 | 3,894.90 | 605.10 | 86.55 % |
| 214-4541-21000 | OPERATING SUPPLIES | 25,000.00 | 25,000.00 | 938.39 | 2,325.81 | 22,674.19 | 9.30 % |
| 214-4541-21200 | GAS AND OIL | 3,000.00 | 3,000.00 | 0.00 | 515.39 | 2,484.61 | 17.18 % |
| 214-4541-21700 | CLOTHING ALLOWANCE | 1,650.00 | 1,650.00 | 0.00 | 0.00 | 1,650.00 | 0.00 % |
| 214-4541-22000 | REPAIR & MAINTENANCE SUPPLIES | 6,000.00 | 6,000.00 | 539.90 | 539.90 | 5,460.10 | 9.00 % |
| 214-4541-24000 | SMALL TOOLS & MINOR EQUIPMENT | 3,000.00 | 3,000.00 | 0.00 | 0.00 | 3,000.00 | 0.00 % |
| 214-4541-30000 | PROFESSIONAL SERVICES | 250.00 | 250.00 | 0.00 | 0.00 | 250.00 | 0.00 % |
| 214-4541-31000 | IT SUPPORT | 4,800.00 | 4,800.00 | 400.00 | 1,200.00 | 3,600.00 | 25.00 % |
| 214-4541-31040 | OSHA SAFETY COMPLIANCE | 1,500.00 | 1,500.00 | 0.00 | 318.11 | 1,181.89 | 21.21 % |
| 214-4541-32100 | TELEPHONE | 900.00 | 900.00 | 55.68 | 111.36 | 788.64 | 12.37 % |
| 214-4541-33100 | TRAVEL, MEETINGS & SCHOOLS | 2,000.00 | 2,000.00 | 0.00 | 0.00 | 2,000.00 | 0.00 % |
| 214-4541-36000 | INSURANCE | 11,000.00 | 11,000.00 | 0.00 | 10,333.00 | 667.00 | 93.94 % |
| 214-4541-38100 | UTILITIES | 105,000.00 | 105,000.00 | 11,341.14 | 36,764.69 | 68,235.31 | 35.01 % |
| 214-4541-38300 | NATURAL GAS | 28,000.00 | 28,000.00 | 4,972.48 | 10,262.80 | 17,737.20 | 36.65 % |
| 214-4541-38400 | REFUSE DISPOSAL | 6,000.00 | 6,000.00 | 568.62 | 1,137.24 | 4,862.76 | 18.95 % |
| 214-4541-40500 | REPAIR & MAINTENANCE | 60,000.00 | 60,000.00 | 11,102.21 | 13,633.13 | 46,366.87 | 22.72 % |
| 214-4541-43000 | MISCELLANEOUS | 2,000.00 | 2,000.00 | 0.00 | 2.15 | 1,997.85 | 0.11 % |
| 214-4541-70200 | TRANSFER TO EQUIPMENT FUND | 70,000.00 | 70,000.00 | 0.00 | 0.00 | 70,000.00 | 0.00 % |
| | Department: 4541 - SPORTS ARENA Total: | 534,959.00 | 534,959.00 | 50,667.83 | 143,330.07 | 391,628.93 | 26.79% |
| | Expense Total: | 534,959.00 | 534,959.00 | 50,667.83 | 143,330.07 | 391,628.93 | 26.79% |
| | Fund: 214 - SPORTS ARENA Surplus (Deficit): | -2,009.00 | -2,009.00 | -35,517.33 | -39,631.16 | -37,622.16 | 1,972.68% |
| | Report Surplus (Deficit): | -2,009.00 | -2,009.00 | -35,517.33 | -39,631.16 | -37,622.16 | 1,972.68% |

Fund Summary

| Fund | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) |
|----------------------------------|--------------------------|-------------------------|--------------------|--------------------|--|
| 214 - SPORTS ARENA | -2,009.00 | -2,009.00 | -35,517.33 | -39,631.16 | -37,622.16 |
| Report Surplus (Deficit): | -2,009.00 | -2,009.00 | -35,517.33 | -39,631.16 | -37,622.16 |

City of Detroit Lakes
Capital Improvements for the Sports Arena

| Location | Capital Item | ACTUAL | | | | | | | | | | BUDGET | PROJECTED | | | | | | | TOTALS |
|---------------------------------------|--|----------------|---------------|----------------|----------------|---------------|---------------|--------------|----------------|---------------|----------------|---------------|----------------|----------------|----------|----------|---------------|----------|----------------|------------------|
| | | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | |
| Arena 1 | Dehumidifier | | | | | | | | | | 200,000 | | | | | | | | | 200,000 |
| Arena 1 - Zamboni Room | Furnace | | | | | | | | 4,513 | | | | | | | | | | | 4,513 |
| Arena 1 - Mechanical Room | Furnace - Lower Lobby | | | | 2,175 | | | | | | | | | | | | | | 2,175 | |
| Arena 1 - Mechanical Room | Furnace - Upper Lobby | | | | 2,175 | | | | | | | | | | | | | | 2,175 | |
| Arena 1 - Compressor Room/Locker Rm 2 | On Demand Water Heaters | | | | | | 30,883 | | | | | | | | | | | | 30,883 | |
| Arena 1 | Radiant Heat System in Bleacher Area | | | | | | | | 56,945 | | | | | | | | | | 56,945 | |
| Arena 1 | Remodel Locker Rooms & Showers Arena #1 | | | 6,980 | | | | | | | | | | | | | | | 6,980 | |
| Arena 1 | Replace Bleachers | | | | | | | | | | 36,000 | | | | | | | | | 36,000 |
| Arena 1 | Reseal Spray Foamed Ceilings/Painting | | | | 49,955 | | | | | | | | | | | | | | 49,955 | |
| Arena 1 | Stereo System | | | | | | | | | | | | | | | | | | - | |
| Arena 1 - Mechanical Room | Water Heater Replacement | | | | | | | | 9,888 | | | | | | | | | | | 9,888 |
| Arena 2 | Dehumidifier | 41,275 | | | | | | | - | 196,143 | | | | | | | | | | 237,418 |
| Arena 2 - Lobby | Furnace - Lobby Upper Storage Room | | | | | | | | | | 5,000 | | | | | | | | | 5,000 |
| Arena 2 - Zamboni Room | Furnace (replaced in 2015) | | | | | | | | | | | | | | | | | | - | |
| Arena 2 | Insulate Ceiling Arena #2 Incl Electric | 99,755 | | | | | | | | | | | | | | | | | 99,755 | |
| Arena 2 - Zamboni Room | Water Heater | | | | | | | | 12,613 | | | | | | | | | | | 12,613 |
| Arena 2 - Figure Skating Room | Water Heater (replaced in 2016) | | | | | | | | | | | | | | | | | | - | |
| Arena 2 - Mechanical Room | Water Heater (replaced in 2017) | | | | | | | | | | | | | | | | | | - | |
| Compressor Room | Ammonia Sensor | | | | | 10,767 | | | | | | | | | | | | | 10,767 | |
| Compressor Room | Brine Pump 1 | | | | | | | | 37,800 | | | | | | | | | | 37,800 | |
| Compressor Room | Brine Pump 2 | | | | | | | | 29,536 | | | | | | | | | | 29,536 | |
| Compressor Room | Chiller - 500 Ton | | | | | | | | | | | 250,000 | | | | | | | 250,000 | |
| Compressor Room | Compressor 1 | | | | 7,204 | | | | | | | | | | | | | | 7,204 | |
| Compressor Room | Compressor 2 | | | | 7,204 | | | | | | | | | | | | | | 7,204 | |
| Compressor Room | Compressor 3 | | | | | | | | | | | | | | | | | | - | |
| Compressor Room | Condensor | | | | | | | | | | | 200,000 | | | | | | | 200,000 | |
| Compressor Room | Electric Control Panel | | 24,950 | | | | | | | | | 80,000 | | | | | | | 104,950 | |
| Compressor Room | Glycol Pump | | | | | | | | | | 15,000 | | | | | | | | 15,000 | |
| Compressor Room | Motor 1 | | | | | | | | | | | | | | | | | | - | |
| Compressor Room | Motor 2 | | | | | | | | | | | | | | | | | | - | |
| Compressor Room | Motor 3 | | | | | | | | | | | | | | | | | | - | |
| Compressor Room | Water Pump | | | | | | | | | | 15,000 | | | | | | | | | 15,000 |
| Main Lobby | Furnaces - Main Lobby Roof (2) | 18,466 | | | | | | | | | | | | | | | | | 18,466 | |
| Main Lobby | Main Lobby Enterance - Flat Roof | | | | | | | | 37,000 | | | | | | | | | | | 37,000 |
| Zamboni | Zamboni - Propane - Unit 1 (purchased in 2000) | | | | | | | | | | | 185,000 | | | | | | | | 185,000 |
| Zamboni | Zamboni - Propane - Unit 2 (purchased in 2007) | | | | | | | | | | | | | | | | | | - | |
| Zamboni | Zamboni - Electric - Unit 3 (purchased in 2020) | | | 153,470 | | | | | | | | | | | | | | | 153,470 | |
| Zamboni | Zamboni Battery Replacement - Lithium (10 years) | | | | | | | | | | 40,000 | | | | | | | | | 40,000 |
| | Replace Energy LED Lighting - Both Arenas | 21,420 | | | | | | | | | | | | | | | | | 21,420 | |
| | Replace Hockey Boards | 39,124 | | 330 | 28,117 | | | | | | | | | | 40,000 | | | | | 107,571 |
| | Overhead Door | | 4,689 | | | | | | | | | | | | | | | | 4,689 | |
| | Scoreboard (w/Advertising) | | 9,636 | | | | | | | | | | | | | | | | 9,636 | |
| | Arena Glass Projects | | | | 12,737 | | | | | | | | | | | | | | 12,737 | |
| | Arena Lighted Sign/Zamboni Wrap | | | | 27,169 | | | | | | | | | | | | | | 27,169 | |
| | Banners for Center Rink - In Ice Ads | | | | | | 3,523 | 1,715 | | | | | | | | | | | 5,238 | |
| | Arena Improvement Project - Architect Fees | | | | 13,963 | | | | | | | | | | | | | | 13,963 | |
| | Floor Scrubber | | | | | | 9,143 | | | | 13,000 | | | | | 15,000 | | | 37,143 | |
| | Resurface Parking Lot/Landscaping | | | | | | | | | | | | | | | | | 70,000 | | |
| | Exterior & Façade Improvements | | | | | | | | | | | | | | | | | | 100,000 | |
| | Addition - Locker Rooms & Showers/Storage | | | | | | | | | | | | | | | | | | 180,000 | |
| | Fire Protection | | | | | | | | | | | | | | | | | | 215,000 | |
| | TOTALS | 220,040 | 39,275 | 160,780 | 150,699 | 10,767 | 43,549 | 1,715 | 290,492 | 93,945 | 200,000 | 88,000 | 450,000 | 301,000 | - | - | 55,000 | - | 565,000 | 2,670,262 |

Cash Flows:

| | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|--|----------------|----------------|----------------|----------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Opening Balance | 184,159 | 61,792 | 123,199 | 48,459 | 5,866 | 88,542 | 159,375 | 272,575 | 106,023 | 114,078 | 16,078 | 30,078 | (347,922) | (576,922) | (509,922) | (442,922) | (430,922) | (363,922) |
| City Levy | 24,483 | 24,700 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| Operating Fund #214 Excess (Shortfall) | 13,338 | 23,222 | - | (8,393) | (6,807) | 5,931 | 12,916 | 23,690 | | | | | | | | | | |
| Transfer - School ISD #22 | 10,000 | 10,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Transfer - Youth Hockey | 10,000 | 10,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Transfer - Summer Hockey | 2,000 | 2,000 | 2,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfer - Essentia Sponsorship | - | - | - | 25,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | - | - | - | - | - | - |
| Other Revenues (in ice advertising) | 7,352 | 3,260 | 9,040 | 8,500 | 6,250 | 17,250 | 12,000 | 10,250 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 |
| Other Revenues (see detail below) | - | - | - | 23,000 | 4,000 | 1,200 | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Contributions | 30,500 | 27,500 | 15,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenues | 97,673 | 100,682 | 86,040 | 108,107 | 93,443 | 114,381 | 114,916 | 123,940 | 102,000 | 102,000 | 102,000 | 72,000 | 72,000 | 67,000 | 67,000 | 67,000 | 67,000 | 67,000 |
| Capital Expenditures | 220,040 | 39,275 | 160,780 | 150,699 | 10,767 | 43,549 | 1,715 | 290,492 | 93,945 | 200,000 | 88,000 | 450,000 | 301,000 | - | - | 55,000 | - | 565,000 |
| Ending Balance | 61,792 | 123,199 | 48,459 | 5,866 | 88,542 | 159,375 | 272,575 | 106,023 | 114,078 | 16,078 | 30,078 | (347,922) | (576,922) | (509,922) | (442,922) | (430,922) | (363,922) | (861,922) |

| Other Revenues Detail | 2021 | 2022 | 2023 |
|------------------------------------|---------------|--------------|--------------|
| Kent Club | 10,000 | - | - |
| DL Youth Hockey | 10,000 | 2,000 | - |
| DL School Dist | 3,000 | 2,000 | - |
| MN Energy Rebate (4 water heaters) | - | - | 1,200 |
| Total | 23,000 | 4,000 | 1,200 |

boards arena
project netting



Detroit Lakes, MN

Budget Report

Account Summary

For Fiscal: 2025 Period Ending: 12/31/2025

| | | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) | Percent Remaining |
|--|--|--------------------------|-------------------------|--------------------|--------------------|--|----------------------|
| Fund: 214 - SPORTS ARENA | | | | | | | |
| Revenue | | | | | | | |
| 214-34793 | ARENA RENT/SUMMER HOCKEY | 80,000.00 | 80,000.00 | 0.00 | 95,000.00 | 15,000.00 | 118.75 % |
| 214-34795 | ARENA RENT/SCHOOL DISTRICT | 137,733.00 | 137,733.00 | 0.00 | 137,733.00 | 0.00 | 0.00 % |
| 214-34797 | ARENA RENT/YOUTH HOCKEY ASSN | 113,911.00 | 113,911.00 | 58,462.50 | 113,910.50 | -0.50 | 0.00 % |
| 214-34799 | ARENA RENT/MISCELLANEOUS | 9,000.00 | 9,000.00 | 0.00 | 17,000.00 | 8,000.00 | 188.89 % |
| 214-34803 | ARENA SPONSORSHIP AGREEMENT | 30,000.00 | 30,000.00 | 0.00 | 30,000.00 | 0.00 | 0.00 % |
| 214-36201 | REFUNDS & REIMBURSEMENTS | 0.00 | 0.00 | 0.00 | 2,874.63 | 2,874.63 | 0.00 % |
| 214-38010 | INTEREST EARNINGS | 250.00 | 250.00 | 334.52 | 805.80 | 555.80 | 322.32 % |
| 214-39200 | TRANSFER FROM OTHER FUNDS | 162,530.00 | 162,530.00 | 13,544.17 | 162,530.04 | 0.04 | 100.00 % |
| | Revenue Total: | 533,424.00 | 533,424.00 | 72,341.19 | 559,853.97 | 26,429.97 | 4.95% |
| Expense | | | | | | | |
| Department: 4541 - SPORTS ARENA | | | | | | | |
| 214-4541-10100 | SALARIES - REGULAR | 120,000.00 | 120,000.00 | 17,664.59 | 108,603.26 | 11,396.74 | 9.50 % |
| 214-4541-10200 | SALARIES - OVERTIME | 1,500.00 | 1,500.00 | 0.00 | 2,895.12 | -1,395.12 | -93.01 % |
| 214-4541-10400 | SALARIES - TEMPORARY | 15,000.00 | 15,000.00 | 10,821.41 | 30,843.79 | -15,843.79 | -105.63 % |
| 214-4541-12100 | PERA | 9,115.00 | 9,115.00 | 1,324.85 | 7,949.29 | 1,165.71 | 12.79 % |
| 214-4541-12200 | FICA | 10,445.00 | 10,445.00 | 2,110.03 | 9,589.77 | 855.23 | 8.19 % |
| 214-4541-13100 | HEALTH INSURANCE | 30,000.00 | 30,000.00 | 3,278.33 | 34,368.25 | -4,368.25 | -14.56 % |
| 214-4541-13300 | LIFE INSURANCE | 100.00 | 100.00 | 10.07 | 106.40 | -6.40 | -6.40 % |
| 214-4541-13600 | HSA/CITY SHARE | 1,500.00 | 1,500.00 | 250.00 | 1,415.56 | 84.44 | 5.63 % |
| 214-4541-15100 | WORKMANS COMPENSATION | 4,800.00 | 4,800.00 | 0.00 | 4,059.85 | 740.15 | 15.42 % |
| 214-4541-21000 | OPERATING SUPPLIES | 25,000.00 | 25,000.00 | 2,882.47 | 34,152.86 | -9,152.86 | -36.61 % |
| 214-4541-21200 | GAS AND OIL | 3,000.00 | 3,000.00 | 1,427.53 | 3,056.85 | -56.85 | -1.90 % |
| 214-4541-21700 | CLOTHING ALLOWANCE | 1,500.00 | 1,500.00 | 0.00 | 971.63 | 528.37 | 35.22 % |
| 214-4541-22000 | REPAIR & MAINTENANCE SUPPLIES | 5,000.00 | 5,000.00 | 8.99 | 4,041.89 | 958.11 | 19.16 % |
| 214-4541-24000 | SMALL TOOLS & MINOR EQUIPMENT | 5,300.00 | 5,300.00 | 0.00 | 4,659.81 | 640.19 | 12.08 % |
| 214-4541-31000 | IT SUPPORT | 4,800.00 | 4,800.00 | 400.00 | 4,800.00 | 0.00 | 0.00 % |
| 214-4541-31040 | OSHA SAFETY COMPLIANCE | 650.00 | 650.00 | 0.00 | 1,256.34 | -606.34 | -93.28 % |
| 214-4541-32100 | TELEPHONE | 900.00 | 900.00 | 111.42 | 667.58 | 232.42 | 25.82 % |
| 214-4541-33100 | TRAVEL, MEETINGS & SCHOOLS | 2,000.00 | 2,000.00 | 0.00 | 496.48 | 1,503.52 | 75.18 % |
| 214-4541-36000 | INSURANCE | 11,000.00 | 11,000.00 | 0.00 | 10,383.00 | 617.00 | 5.61 % |
| 214-4541-38100 | UTILITIES | 92,000.00 | 92,000.00 | 12,132.27 | 101,037.42 | -9,037.42 | -9.82 % |
| 214-4541-38300 | NATURAL GAS | 28,000.00 | 28,000.00 | 9,304.52 | 26,411.42 | 1,588.58 | 5.67 % |
| 214-4541-38400 | REFUSE DISPOSAL | 5,000.00 | 5,000.00 | 1,137.24 | 5,507.45 | -507.45 | -10.15 % |
| 214-4541-40500 | REPAIR & MAINTENANCE | 60,000.00 | 60,000.00 | 11,942.92 | 47,144.94 | 12,855.06 | 21.43 % |
| 214-4541-43000 | MISCELLANEOUS | 3,000.00 | 3,000.00 | 100.00 | 1,744.99 | 1,255.01 | 41.83 % |
| 214-4541-70200 | TRANSFER TO EQUIPMENT FUND | 90,000.00 | 90,000.00 | 90,000.00 | 90,000.00 | 0.00 | 0.00 % |
| | Department: 4541 - SPORTS ARENA Total: | 529,610.00 | 529,610.00 | 164,906.64 | 536,163.95 | -6,553.95 | -1.24% |
| | Expense Total: | 529,610.00 | 529,610.00 | 164,906.64 | 536,163.95 | -6,553.95 | -1.24% |
| | Fund: 214 - SPORTS ARENA Surplus (Deficit): | 3,814.00 | 3,814.00 | -92,565.45 | 23,690.02 | 19,876.02 | -521.13% |
| | Report Surplus (Deficit): | 3,814.00 | 3,814.00 | -92,565.45 | 23,690.02 | 19,876.02 | -521.13% |

Fund Summary

| Fund | Original Total Budget | Current Total Budget | Period Activity | Fiscal Activity | Variance Favorable (Unfavorable) |
|----------------------------------|--------------------------|-------------------------|--------------------|--------------------|--|
| 214 - SPORTS ARENA | 3,814.00 | 3,814.00 | -92,565.45 | 23,690.02 | 19,876.02 |
| Report Surplus (Deficit): | 3,814.00 | 3,814.00 | -92,565.45 | 23,690.02 | 19,876.02 |



UNIVERSITY OF MINNESOTA EXTENSION

COMMUNITY DEVELOPMENT

Economic contribution of ice arena events and operations in Detroit Lakes

A report of the Economic Impact Analysis program

Authored by Brigid Tuck and Fernando Quijano



Economic contribution of ice arena events and operations in Detroit Lakes

A report of the Economic Impact Analysis program

April 2026

Presented by Brigid Tuck, applied research specialist, and Fernando Quijano, Extension educator

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Executive summary: Economic contribution of ice arena events and operations in Detroit Lakes

As part of its mission, the City of Detroit Lakes Parks and Recreation department maintains a portfolio of local parks, trails, and facilities, including the Kent Freeman Arena. Kent Freeman Arena is primarily used for skating-related activities, as the building contains two sheets of ice. The community also uses the arena for other celebrations and community events, such as the Becker County Fair.

For many parks and recreation departments, hosting tournaments and games is a critical source of revenue. Tournaments and games also bring revenue to businesses in the community. Stakeholders in Detroit Lakes were interested in understanding the economic value of the ice arena events and operations. Thus, they asked University of Minnesota Extension to conduct a study measuring the economic contribution of the arena.

Findings from the analysis include the following:

- **Hockey and figure skating events at Kent Freeman Arena drew thousands of visits from across Minnesota, North Dakota, and South Dakota to Detroit Lakes.**

During the 2025 - 2026 season, 178 hockey games were played in the arena. As a result, an estimated 16,050 people visited the community. The event attendees stayed between one and three days in Detroit Lakes, resulting in 25,700 visits.

Of the event attendees, nearly three out of every four (71 percent) were from outside of Detroit Lakes. Hockey and figure skating event attendees spent nearly \$3 million at businesses in the community.

- **Hockey and figure skating event attendees stayed at local hotels and dined at local restaurants.**

Mobile analytics data demonstrated that more than one event attendee in four (27 percent) was at a hotel immediately prior to visiting the arena. In addition, 21 percent of the event attendees dined out before attending a game. Upon leaving the arena, 32 percent of the event attendees went to a restaurant and 20 percent went to a hotel.

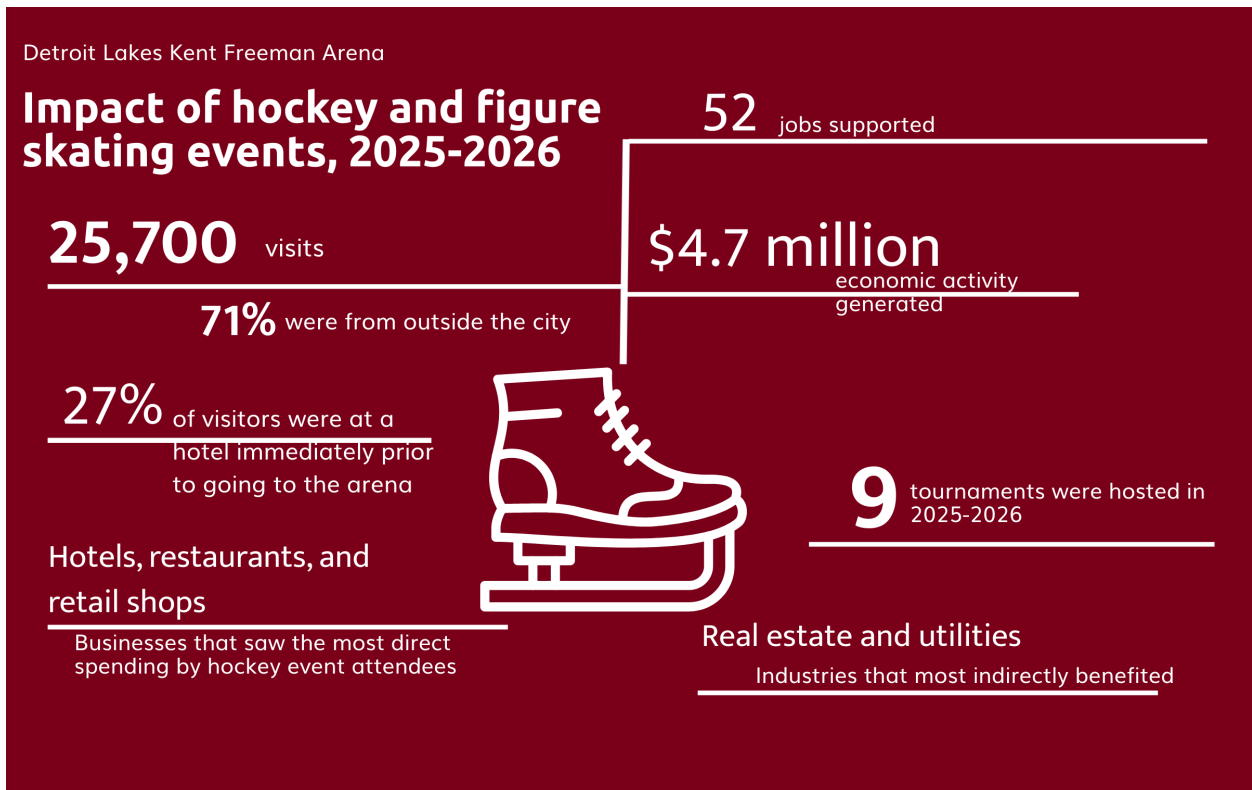
- **Hockey and figure skating events, along with the operations of Kent Freeman Arena generated millions in economic activity.**

Hockey and figure skating events, plus operations at the Kent Freeman Arena, generated a total of \$4.7 million in economic activity during the 2025 - 2026 season, including an estimated \$1.1 million of labor income. The events and operations supported 52 jobs in the

community. The impacts include both direct spending at places visited by event attendees and the ripple effects on other businesses throughout the community.

- **The industries that most directly benefited from the hockey and figure skating events included hotels, restaurants, and retail shops.**

Industries that indirectly benefited from the events included real estate, utilities, and construction.



Project overview

As part of its mission, the City of Detroit Lakes Parks and Recreation department maintains a portfolio of local parks, trails, and facilities, including the Kent Freeman Arena. The arena was originally built in the 1960s and underwent renovation and expansion in the 1990s. While owned by the city, activities are offered at the arena in partnership with youth programs, the school district, and other local organizations, such as the county fair board.

For many parks and recreation departments, hosting tournaments and games is a critical source of revenue. Tournaments and games also bring revenue to businesses in the community. Stakeholders in Detroit Lakes were interested in understanding the economic value of the ice arena events and operations. Thus, they asked University of Minnesota Extension to conduct a study measuring the economic contribution of the arena.

The goal of this research was to answer the following questions.

- How much economic activity do hockey and figure skating events at the arena generate in Detroit Lakes?
- What type of businesses directly and indirectly benefit from hockey and figure skating events?
- What opportunities exist to increase economic activity from the ice arena?

Economic contribution

Economic contribution includes direct, indirect, and induced effects. This section of the report explains how the direct, indirect, and induced effects were calculated for the arena.

Direct effect

The direct effect is the initial change in the economy due to an activity or event. When people travel to Detroit Lakes to attend, for example, a hockey tournament, they may also go out to eat, shop at a local store, and stay overnight in a hotel. This spending by hockey players and their families is the direct effect. In addition, the City of Detroit Lakes operates the ice arena. City spending is also part of the direct effect.

Attendee spending

The formula for calculating the amount of spending by attendees of events at the arena is:

$$\text{Ice arena event attendee spending} = \text{Number of visits} * \text{spending per visit}$$

Spending per attendee

To measure attendee spending, Extension used estimates from previous studies of event attendees in Greater Minnesota. In the past 10 years, Extension, along with its partner at University of Minnesota Duluth (UMD), has conducted dozens of event attendee surveys, including several related to hockey. Extension, with assistance from UMD, compiled a standard spending pattern based upon those studies.



This analysis used two spending profiles — one for residents and local attendees and one for long-distance visitors. It was necessary to have the two profiles since the two groups have different spending patterns (Table 1).

Residents and local attendees (defined as those traveling less than 50 miles or not staying overnight to attend the hockey games) spend less on average than long-distance visitors. Based upon previous studies, Extension estimates that residents and local attendees spend \$53.90 per person, per day, when traveling to events. Long-distance visitors, on the other hand, spend \$167.80 per person, per day. A significant portion of the difference is lodging expenditures, but visitors who travel longer distances also spend more on dining out (they eat more meals) and on transportation.

Table 1: Estimated spending per attendee, hockey and figure skating events, Detroit Lakes
Source: Extension estimates based on previous studies

| Category | Residents & local attendees | Long-distance visitors |
|----------------------|--|-------------------------------|
| Lodging | \$0 | \$61.10 |
| Restaurants | \$21.70 | \$37.20 |
| Groceries | \$1.60 | \$9.20 |
| Gasoline | \$8.40 | \$21.60 |
| Other transportation | \$0.40 | \$2.80 |
| Entertainment | \$4.20 | \$9.50 |
| Shopping | \$15.10 | \$18.60 |
| Miscellaneous | \$2.50 | \$7.80 |
| Total | \$53.90 | \$167.80 |

Number of attendees

To measure the number of attendees, the City of Detroit Lakes provided Extension with a list of all hockey and figure skating events held at the arena. From there, Extension classified the hockey games into one of three categories — high school games, youth hockey games, and tournaments. “Youth hockey games” were defined as games where a Detroit Lakes youth team played one game against an opposing team, and it was not part of a tournament. For example, on November 14, the Bantam B team played a single game against West Fargo.

Extension further divided the hockey games based on the home location of the participating teams. The Detroit Lakes teams were classified as residents. Teams with a home location within 50 miles of Detroit Lakes, such as Fergus Falls, were considered local attendees. Finally, teams traveling more than 50 miles were considered long-distance visitors (Table 2).

For both the high school and youth hockey games classifications, each time a team played they were counted in the “number of teams” column in Table 2. Detroit Lakes does not have 52 hockey teams; rather, between both varsity and junior varsity and girls and boys teams, high school teams from Detroit Lakes played 52 games at their home arena. Similarly, teams from Detroit Lakes played 78 single youth hockey games during the season.

Due to the nature of the games, Extension only classified high school teams as long-distance visitors when they both played on a weekend and traveled more than 50 miles, since most high school hockey teams travel home on a team bus following the game.

While hockey teams can vary in size, many have between 13 and 16 players. Thus, Extension used an estimate of 14 players per team. When youth teams play, the players’ families and friends typically also travel to the community. A previous survey in East Grand Forks found that for each hockey



player, there were 3.1 people who visited. The hockey tournament estimates also included the Rhino or “old timer” tournament.

Finally, the Lakes Figure Skating Club hosted a figure skating show at the arena. Estimates from the figure skating club indicated that 600 people were in attendance for the show. Extension estimates the majority of the attendees came from within the community (55 percent), while another 38 percent came from the local area.

Based on the above assumptions and figures, Extension calculated there were 16,050 individuals who were in Detroit Lakes for hockey games and figure skating events during the 2025 - 2026 ice season.

Table 2: Estimated number of attendees and visits, hockey and figure skating events, Detroit Lakes, Extension calculations

| Category | Number of teams | Players per team | Attendees per player | Total attendees | Number of days | Total visits |
|---------------------------|-----------------|------------------|----------------------|-----------------|----------------|---------------|
| High school games | | | | | | |
| Residents | 52 | 14 | 3.1 | 2,257 | 1 | 2,257 |
| Local attendees | 47 | 14 | 3.1 | 2,040 | 1 | 2,040 |
| Long-distance visitors | 5 | 14 | 3.1 | 217 | 2 | 434 |
| Youth hockey games | | | | | | |
| Residents | 78 | 14 | 3.1 | 3,385 | 1 | 3,385 |
| Local attendees | 28 | 14 | 3.1 | 1,215 | 1 | 1,215 |
| Long-distance visitors | 50 | 14 | 3.1 | 2,170 | 2 | 4,340 |
| Tournaments | | | | | | |
| Residents | 16 | 14 | 3.1 | 694 | 2 | 1,388 |
| Local attendees | 9 | 14 | 3.1 | 391 | 2 | 782 |
| Long-distance visitors | 71 | 14 | 3.1 | 3,081 | 3 | 9,243 |
| Figure Skating | | | | | | |
| Residents | | | | 330 | 1 | 330 |
| Local attendees | | | | 228 | 1 | 228 |
| Long-distance visitors | | | | 42 | 2 | 84 |
| Total | 356 | | | 16,050 | | 25,726 |

The spending profiles are per person, per day, so Extension also needed to calculate the total number of visits. For each category, Extension used the following assumptions.

- High school games: Residents and local attendees were in the community for one day, while long-distance visitors stayed for two days.
- Youth hockey games: Residents and local attendees were in the community for one day, while long-distance visitors stayed for two days.
- Tournaments: Residents and local attendees were in the community for two days, while long-distance visitors stayed for three days.
- Figure skating: Since it was a one-day event, residents and local attendees were in the community for one day, while long-distance visitors stayed for two days.

This process resulted in an estimated 25,726 visits to Detroit Lakes due to hockey games, hockey tournaments, and a figure skating event (Figure 1). Of the event attendees, 71 percent were from outside of the Detroit Lakes area.



Figure 1: Estimated number of attendees and visits, hockey and figure skating events, Detroit Lakes, Extension calculations



To verify the attendance figure estimates, Extension used the mobile analytics platform, Placer.AI. Mobile analytics platforms compile patterns from cell phone location data. To analyze the data, Extension established a geolocation for the Kent Freeman Arena. The Placer.AI tool then estimated the number of cell phones within the arena during the selected period. The tool also provided information about the location of the cell phones immediately prior to and after visits to the arena. Finally, the tool gave data on the home location of the cell phones.

Mobile analytics platforms have limitations, and one of relevance to this research is that cell phone data is not provided for children under the age of 18. The information provided here, then, represents adults at Kent Freeman Arena, but not children or individual hockey players or figure skaters. For more on the limitations of mobile analytics, please see Appendix 1.

The mobile analytics data includes all people who visit the hockey arena for any purpose. While games and tournaments drive many of the visits, the arena is also used on a regular basis for practices. To account for people at the arena to drop off or pick up their children, Extension filtered the mobile analytics data to include only those at the arena for more than 45 minutes (thus, eliminating parents who walk their kids in and out) and those traveling more than 15 miles to the arena (thus, eliminating the day-to-day arena users). With those filters in place, the platform estimated there were 14,300 visitors between November 2025 and March 2026. On average, each person visited the arena 2.1 times, for a total of 30,400 visits.

Extension estimates, based on the number of games and tournaments, indicated there were 25,726 visits during the 2025 - 2026 season. The Placer.AI data estimated 30,400 visits in the 2025 - 2026 season. For purposes of the economic contribution analysis, Extension used 25,726 visits.

Total attendee spending

Using the spending profiles and the number of attendees, people attending hockey games and tournaments at Kent Freeman Arena in Detroit Lakes spent a total of nearly \$3 million during the 2025 - 2026 season (Table 3). The highest amount of spending was at hotels and other lodging establishments, restaurants, and retail shops.

Table 3: Total estimated spending by attendees, hockey and figure skating events, 2025 - 2026 season, Detroit Lakes
Source: Extension estimates

| Category | Residents | Local attendees | Long-distance visitors | Total | Total without residents |
|----------------------|------------------|------------------|------------------------|--------------------|-------------------------|
| Lodging | \$0 | \$0 | \$861,790 | \$861,790 | \$861,790 |
| Restaurants | \$159,950 | \$92,660 | \$524,180 | \$776,790 | \$616,840 |
| Groceries | \$11,480 | \$6,650 | \$129,460 | \$147,590 | \$136,110 |
| Gasoline | \$61,900 | \$35,860 | \$304,750 | \$402,510 | \$340,610 |
| Other transportation | \$2,650 | \$1,540 | \$39,630 | \$43,820 | \$41,160 |
| Entertainment | \$30,700 | \$17,780 | \$133,970 | \$182,450 | \$151,750 |
| Shopping | \$111,300 | \$64,480 | \$262,440 | \$438,220 | \$326,920 |
| Miscellaneous | \$18,700 | \$10,830 | \$110,560 | \$140,090 | \$121,390 |
| Total | \$396,680 | \$229,800 | \$2,366,780 | \$2,993,260 | \$2,596,570 |

Operations spending

In addition to attendee spending, expenditures by the City of Detroit Lakes to operate the arena are part of the direct effect. In fiscal year 2025, the City of Detroit Lakes budgeted \$529,610 for daily operations (Table 4). Budgeted expenditures were obtained from the sport commission’s agenda.

Table 4: Budgeted expenditures, Kent Freeman Arena, Detroit Lakes, fiscal year 2025
Source: City of Detroit Lakes sports commission

| Category | Amount of spending |
|-------------------------------|--------------------|
| Salaries, wages, and benefits | \$192,460 |
| Utilities and gas | \$128,900 |
| Repair and maintenance | \$60,000 |
| Supplies and equipment | \$39,800 |
| Professional services | \$18,450 |
| Transfer to equipment fund | \$90,000 |
| Total | \$529,610 |

Total direct effect

Including both attendee spending and operations spending, the total direct effect of the Kent Freeman Arena was more than \$3.5 million for the 2025 - 2026 season (Table 5).

Table 5: Total direct effect, Kent Freeman Arena, Detroit Lakes, 2025 - 2026 season
Source: Extension estimates

| Category | Direct Effect |
|------------------|--------------------|
| Visitor spending | \$2,993,260 |
| Arena operations | \$529,610 |
| Total | \$3,522,870 |

Indirect and induced effects

Indirect and induced effects are the impacts on other businesses due to the direct spending. Indirect impacts relate to the supply chain — for example, a visitor buys dinner at a local restaurant. That restaurant, in turn, must make purchases from its food supplier, from the local utility for electricity, and so forth. Those businesses then increase their production, demanding more from their suppliers, and so forth. Induced impacts relate to the spending of income. A restaurant worker earns



income, which they then spend on housing, health care, and food. Thus, there is increasing activity on those supply chains.

Extension used the input-output model IMPLAN for this analysis. Input-output models trace the flow of goods and services throughout an economy. Once the flow is established, the models can quantify how a change in one area of the economy (for example, tourism) affects other areas of the economy. Extension used the IMPLAN model to calculate the indirect and induced effects.

Total economic contribution

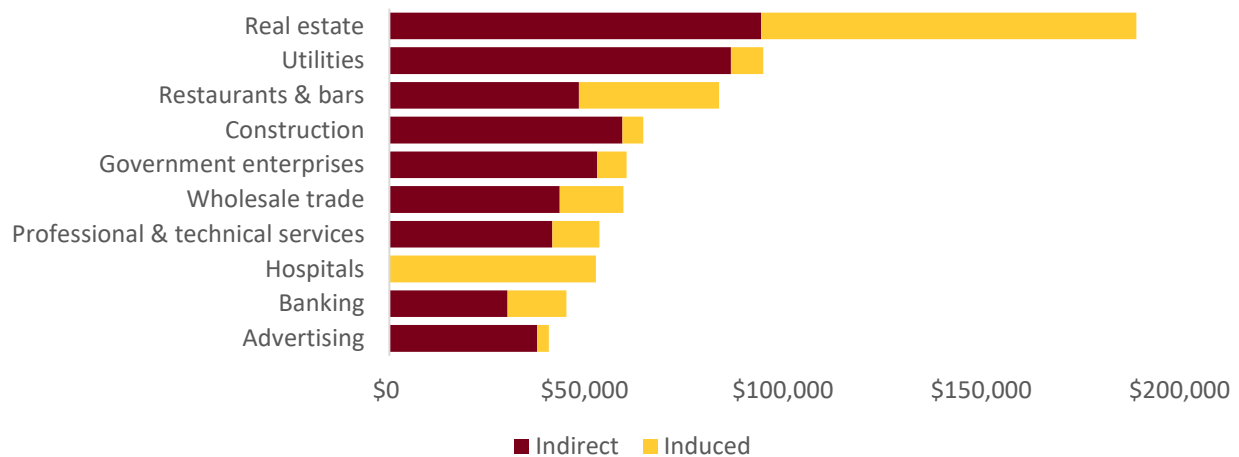
Hockey and figure skating events, along with operations at the Kent Freeman ice arena, generated \$4.7 million in economic activity during the 2025 - 2026 season (Table 6). This included \$1.1 million of labor income. The events and operations supported 52 jobs in the community.

Table 6: Economic contribution, Kent Freeman ice arena, 2025 - 2026 season, Detroit Lakes,
Source: Extension estimates

| Category | Direct | Indirect | Induced | Total |
|--------------|-------------|-----------|-----------|--------------------|
| Output | \$3,522,870 | \$716,480 | \$468,240 | \$4,707,590 |
| Labor Income | \$792,290 | \$175,650 | \$132,730 | \$1,100,670 |
| Employment | 23 | 15 | 14 | 52 |

The hockey and figure skating events, plus arena operations, generated nearly \$1.2 million of economic activity through the indirect and induced effects. The top industries that benefited through the ripple effects are real estate, utilities, and restaurants and bars (Figure 2).

Figure 2: Top industries impacted, indirect and induced effects, Kent Freeman arena events and operations, Detroit Lakes, sorted by output



Indirect effects are related to the supply chain. For the Kent Freeman arena, the indirect effects are highest in the real estate, utilities, and construction industries. To some degree, this reflects the operations of the ice arena. Ice arenas have high expenditures for utilities and require maintenance (which is part of the construction industry).

Induced effects are related to spending by employees, both those working at the ice arena and those working at businesses that serve hockey and figure skating event attendees. The induced effects are

highest in the real estate, hospitals, and restaurants and bars industries. This reflects households spending their incomes on housing, health care, and food.

Visitors only

When conducting economic contribution studies, economists argue the analysis should only include spending by people from outside the community.¹ This spending represents “new money” or money that likely would not have been spent in Detroit Lakes, if not for the ice arena events. For example, a family from Detroit Lakes going out to dinner after a hockey game may still have gone out to dinner, even if there was not a hockey game. The counterargument is that people might not have gone out to dinner or would have traveled out of the community, if not for the hockey event. Since there is not a “right or wrong” answer, this section presents the economic contribution if only spending by visitors is included in the direct effect.

Local attendees and long-distance visitors spent an estimated \$2.6 million while in the community. With the operations, the direct effect of the arena is \$3.1 million (Table 7). Based on this, the total economic contribution attributable to only visitors was an estimated \$4.2 million. This included \$981,850 in labor income.

Table 7: Economic contribution, Kent Freeman ice arena, long-distance visitors only, Detroit Lakes, 2025 - 2026 season
Source: Extension estimates

| Category | Direct | Indirect | Induced | Total |
|--------------|-------------|-----------|-----------|--------------------|
| Output | \$3,126,180 | \$647,090 | \$420,230 | \$4,193,500 |
| Labor Income | \$702,400 | \$160,290 | \$119,160 | \$981,850 |
| Employment | 21 | 15 | 14 | 50 |

Sensitivity analysis

The above analysis relies on several assumptions. To understand how the assumptions affected the results, Extension conducted a sensitivity analysis. Extension modeled two scenarios with slightly different assumptions. In the first scenario, Extension modeled a higher number of visits to the arena. In the second scenario, Extension modeled a slightly lower spending profile per visitor.

Scenario 1: The total number of attendees was 30,400.

The mobile analytics data indicated there were 30,400 visits to the arena. The number of visits could be higher than Extension’s estimates for a variety of factors, including that some teams carried more than 14 players or some players traveled with more than three people. Under the first sensitivity analysis scenario, Extension ran the analysis with the higher number of event attendees.

If there had been 30,400 visits to the arena, the economic contribution of Kent Freeman arena event attendees and operations would increase to \$5.4 million, including \$1.2 million in labor income (Table 8).

Table 8: Sensitivity analysis scenario 1, economic contribution of 30,400 event attendees, Kent Freeman ice arena, Detroit Lakes, 2025 - 2026 season Source: Extension estimates

| Category | Direct | Indirect | Induced | Total |
|--------------|-------------|-----------|-----------|--------------------|
| Output | \$4,066,510 | \$797,660 | \$517,760 | \$5,381,930 |
| Labor Income | \$878,310 | \$195,180 | \$146,810 | \$1,220,300 |
| Employment | 27 | 20 | 15 | 62 |

¹ Crompton, J.L., Seokho, L., & Shuster, T.J. (2001). A guide for undertaking economic impact studies: The Springfest example. *Journal of Travel Research*, 40, 79-87.



Scenario 2: Spending per person was \$150 for long-distance visitors and \$40 for local attendees.

Extension used spending profiles developed from previous studies. To understand how the visitor spending influenced the total economic contribution, Extension modeled a second scenario using lower per person spending figures of \$150 per person, per day, for long-distance visitors and \$40 per day for local attendees.

If event attendees had lower spending profiles, the economic contribution of Kent Freeman arena attendees and operations would decrease to \$4.2 million, including \$967,800 in labor income (Table 9).

Table 9: Sensitivity analysis scenario 2, economic contribution of lower per person spending, Kent Freeman ice arena, Detroit Lakes, 2025 - 2026 season Source: Extension estimates

| Category | Direct | Indirect | Induced | Total |
|--------------|-------------|-----------|-----------|--------------------|
| Output | \$3,109,940 | \$633,770 | \$414,360 | \$4,158,070 |
| Labor Income | \$694,360 | \$155,940 | \$117,500 | \$967,800 |
| Employment | 20 | 15 | 12 | 47 |

Insights from mobile analytics

As mentioned, the mobile analytics data can provide additional insight into the travel patterns of the ice arena event attendees.

The mobile analytics data reinforces the economic contribution analysis results. More than one of every 4 (26.9 percent) visitors to the Kent Freeman arena were at a hotel prior to visiting the arena (Figure 3). Other top locations prior to being at the arena were dining establishments (20.6 percent) and home (18.8 percent).

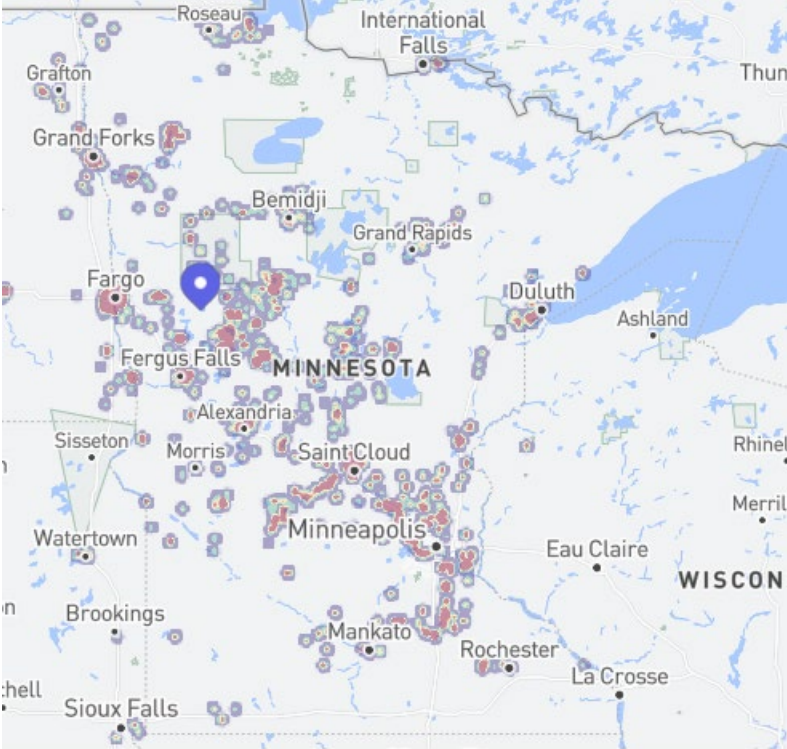
In addition, nearly one third of event attendees went to a restaurant following their visit to the arena. Other top destinations after visiting the arena included hotels and home.

Figure 3: Visitor location prior to and after trip to Kent Freeman arena, including visitors who traveled more than 15 miles and stayed more than 45 minutes between November 7, 2025 and March 3, 2026, Source: Placer.AI



Kent Freeman arena visitors came from across Minnesota, North Dakota, and South Dakota (Figure 4). This generally matches the home locations of the visiting hockey teams.

Figure 4: Home location of visitors to the Kent Freeman arena, including visitors who traveled more than 15 miles and stayed more than 45 minutes between November 7, 2025 and March 3, 2026, Source Placer AI



Appendix 1: Methods, terminology, and limitations

To properly interpret the results of both input-output models and mobile analytics platforms, it is important to understand the methods, the terms, and the limitations of the tools.

Input-output modeling

Input-output models exist to conduct economic impact analysis. There are several input-output models available, and IMPLAN is one such model. Many economists use IMPLAN for economic impact analysis because it can measure output and employment impacts, is available on a county-by-county basis and is flexible for the user. While IMPLAN has some limitations and qualifications, it is one of the best tools available for input-output modeling. A few definitions are essential to properly interpret the results of an IMPLAN analysis. These terms and their definitions are provided below.

One of the most critical aspects of understanding economic impact analysis is the distinction between the “local” and “non-local” economy. The model-building process identifies the local economy. Either the group requesting the study, or the analyst defines the local area. Typically, the study area (the local economy) is a county or a group of counties that share economic linkages. In this report, the study area is Becker County.

Output

Output is measured in dollars and is equivalent to total sales. The output measure can include significant “double counting.” Think of food sold at a restaurant, for example. The value of food (say, beef) is counted when it is sold from the farmer to the food manufacturing company, again when the food item (say, a hamburger patty) is sold to the wholesaler, and yet again when the restaurant sells it as a hamburger to a hockey game attendee. The value of the beef is built into the price of each of these items, and then the sale of each item is added to determine total sales (or output).

Employment

IMPLAN includes total wage and salaried employees, as well as the self-employed, in employment estimates. Because employment is measured in jobs and not in dollar values, it tends to be a very stable metric (no inflation).

Labor income

Labor income measures the value added to the product by the labor component. So, in the beef/hamburger example, when the beef is sold to the food manufacturing company, a certain percentage of the price is for the farmer’s labor to raise the cow. Then when the hamburger is sold to the restaurant, it includes some markup for its labor costs in the price. When the restaurant sells it to a hockey game attendee, he/she includes a value for the labor. These individual value increments for labor can be measured, which amounts to labor income. Labor income does *not* include double counting.

Labor income includes both employee compensation and proprietor income. It is measured as wages, salaries, and benefits.

Direct impact

Direct impact is equivalent to the initial activity in the economy. In this study, it is spending by ice-related event attendees and the City of Detroit Lakes.

Indirect impact

Indirect impact is the summation of changes in the local economy that occur due to spending for inputs (goods and services) by the industry or industries directly impacted. For instance, if



employment in a manufacturing plant increases by 100 jobs, this implies a corresponding increase in output by the plant. As the plant increases output, it must also purchase more inputs, such as electricity, steel, and equipment. As the plant increases purchases of these items, its suppliers must also increase production, and so forth. As these ripples move through the economy, they can be captured and measured. Ripples related to the purchase of goods and services are indirect impacts.

Induced impact

The induced impact is the summation of changes in the local economy that occur due to spending by labor, which is spending by employees in the industry or industries directly impacted. For instance, if employment in a manufacturing plant increases by 100 jobs, the new employees will have more money to spend on housing, groceries, and going out to dinner. As they spend their new income, more activity occurs in the local economy. This can be quantified and is called the induced impact.

Total impact

The total impact is the summation of the direct, indirect, and induced impacts.

Limitations

Several constraints are created during the input-output modeling process. One of the most critical is that prices are fixed. In certain economic impact studies, the impact may be large enough to influence prices, which would lead to inaccuracies in the IMPLAN results. While the Kent Freeman Arena drew visitors to Becker County, it is not likely it drew enough visitors to change prices.

Mobile analytics platforms

Mobile analytics platforms collect data from individual cell phones and aggregate the data to show patterns in the movement of people. There are a variety of mobile analytics platforms available, and Extension has a subscription to the Placer.AI tool. While Placer.AI was originally developed to help provide insight to retail businesses, it has evolved to include data on specific locations within a community (such as the hockey arena) and on the community as a whole. A few definitions are helpful in understanding the Placer.AI data.

Panel

Mobile devices, referred to as "panel devices," are the source of location data. Certain apps enable Placer.ai to make intelligent estimations using a sample set (only when users opt into this setting) to analyze the locations of different audiences. The observed mobile devices form a "panel," which allows Placer.AI to statistically draw more extensive estimations on visitation patterns for any location.

Placer requires its data partners to receive consent in accordance with applicable law. The data Placer.AI obtains from app partners is already stripped of personal identifiers before it is shared. Placer leverages a panel of tens of millions of devices and utilizes machine learning to make estimations for visits to locations across the country, representing approximately 8 percent of the population. Panel history goes back to January 1, 2017.

Panel visits

The observed unique number of visits to a specific location, drawn from panel devices.

Visitors

Refers to the number of unique individuals that visit a property, as opposed to visits, which only refers to the number of visits to a property.



A single visitor may visit a property multiple times during the report date range. For example, a panelist who visits a hockey arena once a week is counted as one visitor. In a span of one year, that visitor has generated 52 visits to the arena.

Visits

The extrapolated number of visits (foot traffic) at a property. This number is generated by observing the number of panel visits. Placer.AI runs a proprietary algorithm for extrapolating data against its panel, which produces an accurate estimation of visits to any given location. A visit is counted whenever someone visits a point of interest, but only once per day per device. For example, if a person visits a hockey arena three times in one day, it counts as one visit. If they visit on three separate days, it counts as three visits.

Home location

Home locations are determined based on the number of times a visitor returns to a certain location during a weekly period, as well as consistent overnight stays. Visitors must spend approximately eight hours per day at a location, in which a portion of the visits are overnight, to qualify as a home location. Additionally, visitors must spend a substantial amount of time at the location each month.

Limitations

There are a few limitations which should be considered when interpreting the data from the Placer.AI platform.

- The data relies on mobile device owners with their location services enabled. People who choose either to not use a smartphone or to turn off location services will not be represented in the data.
- Information shared is restricted to adults over the age of 18. To protect minors, data from cell phones known to be owned or used by those under the age of 18 are not included in the results. Placer.AI uses sources, such as the U.S. Census Bureau, to account for minors.
- “Sensitive places” are not included. To avoid misconceptions and mitigate any potential concerns, Placer has adopted a policy restricting customers from generating reports for certain locations, including schools and churches.
- For most reliable data, business or geography must be “turned on” in the database. The platform works by overlaying a mobile device’s location with a physical location (such as a building). The physical location must be activated within the platform to match the mobile device with a location’s name.
- In low cellular service areas, accuracy can be an issue. In areas (such as a large forest), location data on the mobile device may not be as accurate, thus making it difficult to match the device’s location with a physical location.
- In high density service areas, accuracy can be an issue. The mobile analytics platforms indicate the physical location of a device, such as an apartment building. However, it cannot determine which floor of the apartment building the device visits. If there is a coffee shop on the ground floor of the apartment building, it can be hard to determine if the mobile device user is in an apartment or at the coffee shop.

