

Regular Monthly Board Meeting

Monday, May 1, 2023 5:30 PM

High School Media Center, 810 First Street North, Pine River, MN 56474

1. Call to Order and Pledge to the Flag	Speaker(s): Board Chair
Members: Leslie Bouchonville, Wanda Carlson, Chris Cunningham, Roger D. Hoplin, Nicki Linsten-Lodge, David Sheley, Ryan Trumble and Superintendent Jonathan Clark	
2. Welcome to Visitors	Speaker(s): Board Chair
2.1. Public Comments and Time for Interaction with the Board on Agenda Items	Speaker(s): Board Chair
2.1.1. Spotlight on Education:	
<ul style="list-style-type: none">• Parent Teacher Organization - PTO• Update from 2022 National HRS Conference Attendees	
3. Approve Agenda (and addendum, if included)	
4. Approve Minutes of the April 3, 2023 regular meeting.	Speaker(s): Board Chair
5. Informational Items	
5.1. Principal Reports	
5.2. Director Reports	
5.3. Superintendent Report	
5.4. Enrollment Report	
5.5. ESSER Funding	
6. Consent Calendar	
6.1. Approve Bills Presented	
6.2. Approve Investment Report	
6.3. Approve Treasurer's Report	
6.4. Approve Electronic Funds Transfers and Other Banking Transactions	
6.5. Adopt Resolution Accepting Monetary Awards and Donations	
6.6. Approve Personnel Items as Listed	
7. Discussion Items	
7.1. Revised 2022-23 Budget	Speaker(s): Business Manager
8. Action Items	

8.1. Cancel June 19, 2023 Work Session

8.2. Change May 15, 2023 Work Session to a Special Meeting

8.3. Final Reading and Approval of Policies:

- 806 Crisis Management
- 807 Health and Safety

8.4. Approve the Fiscal Year 2023 Revised Budget

9. **Open Forum**

10. **Motion per Minnesota Statute 13D.05 to close the meeting to discuss student educational data that is not public.**

11. **Adjourn**



HRS Summit
San Antonio 2022

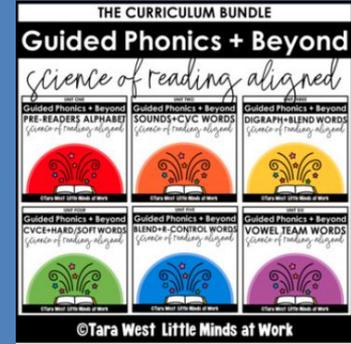


San Antonio ... Lit a Fire in Me ... And it is Still Burning!



“Effective instruction happens when you have a clear direction” -- Dr. Phil

- Do we have a clear direction?
- How can I make that happen?



“Research-based educational strategies and pedagogy are only as good as the person providing them.” -- Tina Boogren

- Regulate & Automate

Daily habits and rituals that reduce the number of decisions we have to make on a daily basis.

- Drink the Stupid Water!
 - LYBL

Live Your Best Life





WHAT?

What is a proficiency scale?

A tool that displays a collection of related learning targets and scores for determining the current level of performance.

Proficiency Scale: Circles & Cylinders

	Skill #1 Circumference of Circles	Skill #2 Area of Circles	Skill #3: Volume of Cylinders
4	Given the area of a circle, find its circumference .	Given the area of a circle, find its radius .	Given the volume of a cylinder and the radius of the base, find the height of the cylinder.
3	Find the radius or diameter when given the circumference.	Find the area of a circle when given the diameter.	Know that the formula $V = \pi r^2 h$.
2	Understand that there is a proportional relationship between the diameter and circumference of a circle and that $k = 3.14$.	Identify a π as a fraction or a decimal.	
1	Find the circumference of a circle when given the diameter.	Find the area of a circle when given the radius.	

Proficiency Scale: Transformations

	Skill #1 Translations	Skill #2 Reflections	Skill #3: Rotations
4	Demonstrate/explain how to translate a figure using only the coordinates.	Perform a combination of translations and reflections.	Perform a combination of translations, reflections, and rotations.
3	Identify a translation on a coordinate plane.	Identify a reflection on a coordinate plane.	Identify a rotation on a coordinate plane.
2	Understand that a translation, reflection, or rotation moves every point of a figure the same distance in the same direction.	Understand that a reflection across a line is a congruence that preserves orientation.	Understand that a rotation about a center by a given angle is a congruence that preserves orientation.
1	Identify a translation on a coordinate plane.	Identify a reflection on a coordinate plane.	Identify a rotation on a coordinate plane.

Proficiency Scale: Pythagorean Theorem

	Skill #1 Pythagorean Theorem
4	Use the Pythagorean Theorem to solve problems involving right triangles.
3	Identify the distance between two points on a coordinate plane.
2	Understand that a right triangle is a triangle in which one angle is a right angle.
1	Identify properties of right triangles.

Proficiency Scale: Integers

	Skill #1 Add, subtract, multiply & divide integers
4	Order of operations with positive & negative rational numbers.
3	Identify the distance between two points on a coordinate plane.
2	Understand that a right triangle is a triangle in which one angle is a right angle.
1	Identify properties of right triangles.

Proficiency Scale: Expressions, Properties & Functions

	Skill #4: Identify & Evaluate Functions	Skill #4: Interpret Functions	Skill #4: Represent Functions
4	Evaluate functions involving expressions.	Recognize and represent a linear function in a real-world context.	Recognize and represent a linear function in a real-world context.
3	Identify the intercepts of the graph.	Represent linear functions with tables, verbal descriptions, symbols, equations and graphs and translate between representations.	Represent linear functions with tables, verbal descriptions, symbols, equations and graphs and translate between representations.
2	Understand the coordinate grid is used to represent functional relations.	Understand the coordinate grid is used to represent functional relations.	Understand the coordinate grid is used to represent functional relations.
1	Complete function tables.	Complete function tables.	Complete function tables.

Proficiency Scale: Integer Operations

	Skill #1 Add, subtract, multiply & divide INTEGERS
4	Add, subtract, multiply and divide positive and negative numbers that are fractions and/or decimals.
3	Perform each of the following skills with integers independently and accurately.
2	Perform each of the following skills with integers independently and accurately.
1	Perform each of the following skills with integers independently and accurately.

Proficiency Scale: Expressions & Properties

	Skill #1 Write & Evaluate Variable Expressions	Skill #2 Properties of Algebra	Skill #3: Simplify Expressions
4	Use variable expressions to represent real-world situations.	Identify properties of algebra.	Apply properties of operations to simplify expressions.
3	Identify the distance between two points on a coordinate plane.	Identify properties of algebra.	Apply properties of operations to simplify expressions.
2	Understand that a translation, reflection, or rotation moves every point of a figure the same distance in the same direction.	Understand that a reflection across a line is a congruence that preserves orientation.	Understand that a rotation about a center by a given angle is a congruence that preserves orientation.
1	Identify a translation on a coordinate plane.	Identify a reflection on a coordinate plane.	Identify a rotation on a coordinate plane.

Proficiency Scale: Inequalities

	Skill #1 Represent, write, and solve inequalities.
4	Apply inequalities, including compound and absolute value to real-world situations.
3	Write, graph and solve compound inequalities and graph solutions on a number line.
2	Solve 1 and 2-step inequalities.
1	Write variable expressions and understand the symbols: $>$, $<$, \leq , and \geq .

Proficiency Scale: Ratios - Proportions - Scale

	Skill #1 Write & Solve Proportions	Skill #2 Represent Proportional Relationships	Skill #3: Apply Scale Factors
4	Write and solve proportions in a real-world situation (i.e. adjusting a recipe).	Represent a real world proportional relationship as a table, verbal descriptions, symbols, equations and graphs; identify the constant of proportionality.	Use scale factor and proportions to dilate a picture / drawing.
3	Write and solve proportions to solve problems.	Describe each representation and identify the constant of proportionality.	Use scale factor to determine missing measures of similar figures.
2	Use unit rates to compare ratios.	Determine whether or not relationships are proportional.	Write and compare ratios.
1	Understand that a proportion is two equivalent (equal) ratios.	Identify the constant of proportionality from a table, graph, or equation.	Write and compare ratios.

	Skill #1 Represent, write, and solve inequalities.
4	Apply inequalities, including compound and absolute value to real-world situations.
3	Write, graph and solve compound inequalities and graph solutions on a number line.
2	Solve 1 and 2-step inequalities.
1	Write variable expressions and understand the symbols: $>$, $<$, \leq , and \geq .

Proficiency Scale: Probability & Proportion Reasoning

	Skill #1 Write and solve equations
4	Solve multi-step equations or equations with rational numbers.
3	Write equations to represent real-world mathematical situations.
2	Solve 1-step equations.
1	Write and evaluate variable expressions.

Proficiency Scale: Solving Equations

	Skill #1 Write and solve equations
4	Solve multi-step equations or equations with rational numbers.
3	Write equations to represent real-world mathematical situations.
2	Solve 1-step equations.
1	Write and evaluate variable expressions.

Proficiency Scale: Graphing Linear Equations

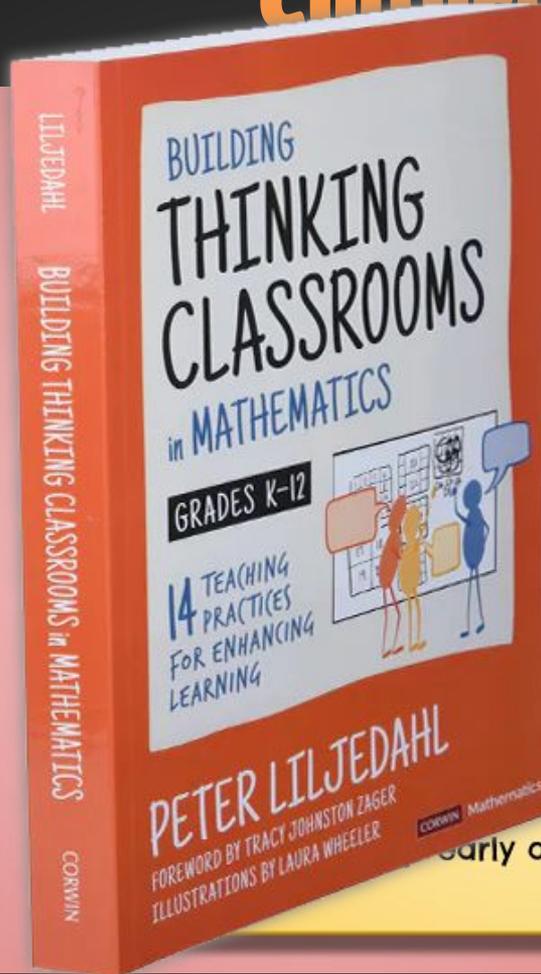
	Skill #1 Graphing: Tables	Skill #2: Graphing: Intercepts	Skill #3: Finding Slope	Skill #4 Graphing Slope-Intercept Form
4	Identify and justify the best strategy for graphing the following equations: $y = \frac{1}{4}x - 2$, $3x + 7y = 15$, $y = -3$.	Graph using intercepts: $-2x - y = -6$, $3x - 7y = 21$.	Find the slope of a line using the formula.	Identify and justify the best strategy for graphing the following equations: $y = \frac{1}{4}x - 2$, $3x + 7y = 15$, $y = -3$.
3	Solve for y, create a table and graph the equation: $3y - 6x = 9$.	Graph using intercepts: $-2x - y = -6$, $3x - 7y = 21$.	Find the slope of a line using the formula.	Solve for y and use S.4 form to graph the equation.
2	Write equations to represent real-world mathematical situations.	Find the slope of a line using a graph.	Find the slope of a line using a graph.	Graph an equation using the slope-intercept form.
1	Write and evaluate variable expressions.	Label the coordinates: X intercept: (, 0), Y intercept: (0,)	Label the slope of each line as positive, negative, zero or undefined.	Identify the slope and y-intercept from an equation.

Culture vs. Strategy

How to be



in MATH...and
lots of other stuff



If you do MOST of these things
MOST of the time
in All of your classes
Your grade won't need fixing!

on

them!)

!
N class

lines/Due Dates

early and often!

Your Guide to
Research-Based



Professional Learning

Spring/Summer 2023



All Marzano Resources products and services meet the definition of eligible expenses under ESSER II and III and the American Rescue Plan. Learn more on the next page.

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Should we plan now?

San Antonio, Texas | January 29–31, 2024

Regular Price ~~USD~~ **\$729.00**

Early Bird Price ~~USD~~ **\$699.00**

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Family Fun Night 2023

	Deposits:	Change:	Total:			
Back Ticket Table	\$2,836.00	\$250.00	\$2,586.00			
Raffle Table	\$2,214.00	\$50.00	\$2,164.00	**Not accurate \$. The bags were combined.		
Front Ticket Table	\$487.00	\$250.00	\$237.00	**Not accurate \$. The bags were combined.		
Bonus Bingo	\$1,130.00	\$100.00	\$1,030.00			
Big Basket Chance	\$3,456.00	\$50.00	\$3,406.00			
Business Donations	\$2,150.00		\$2,150.00			
	\$12,273.00	Total:	\$11,573.00			
Expenses:						
Tablet for Big Basket Chance	\$261.32			Total Deposits:	\$11,573.00	
Lakes Printing	\$272.15			Total Expenses:	\$3,630.21	
FFN Items - Alaina	\$373.27			FFN PROFIT:	\$7,942.79	
FFN Items - Becca	\$557.62					
FFN Items - Tiffany	\$119.57					
Jamie Dabill (BBC items)	\$115.28					
Gym Games	\$1,931.00					
Total:	\$3,630.21					

PTO Review 2022-2023

Fundraisers

- Move For Our School - \$9485
(Fall 2022)
- Family Fun Night - \$7943
(Spring 2023)

Grant Requests - \$3458

- Happy Dancing Turtle - \$450
(1st and 2nd Grades)
- The Works Children's Museum - \$390
(2nd Grade)
- Mrs. Sether - \$592
(Wobble Stools)
- Mrs. Davis - \$350
(Bells for Christmas Program)
- Mr. Ackerman(6th grade) - \$221
(Moveable Whiteboard)
- Mrs. Shackle - \$300
(Books for Title Classroom)
- Mrs. Freeman - \$525
(Wobble Stools)
- Mrs. Vry - \$130
(AR Reading Goal Glow Party Supplies)
- Kindergarten - \$500
(Class Published Books)

Field Trips - \$3355

- Kindergarten - \$464
- 1st Grade - \$580
- 2nd Grade - \$456
- 3rd Grade - \$585
- 4th Grade - \$340
- 5th Grade - \$525
- 6th Grade - \$405

School Nurse

- Take home lice kits - \$354

Tiger Den Food Shelf

- Cereal box challenge - \$250

T-shirts for Elementary Students and Staff

Muffins with Mom/Donuts with Dads

-Fall and Spring

Teacher Appreciation/Staff Appreciation

- Monthly treats in the teacher's lounge.
- Coffee and treats in the bus garage.
- Domino's Pizza Truck for all staff.
(Boosters club teams up with us)
- Dinner for teachers during fall orientation.
- Elementary staff year end gift.

Spirit Wear

A meeting of the Board of Education was held in the High School Media Center at 5:30 p.m. on Monday, April 3, 2023 with Chair Cunningham presiding.

Members present: Leslie Bouchonville, Wanda Carlson, Chris Cunningham, Roger D. Hoplin, Nicki Linsten-Lodge, David Sheley, Ryan Trumble and Superintendent Jonathan Clark.

The floor was opened for comments from the public on agenda items.

Spotlight on Education – Alternative Learning Program (ALP); Sue Peet, ALP Director

Motion by Carlson, second by Linsten-Lodge, to approve the agenda. All voted aye and the motion carried.

Motion by Bouchonville, second by Hoplin, to approve the minutes of the March 6, 2023 regular board meeting. All voted aye and the motion carried.

Administrative team, director, enrollment and Esser financial reports were heard.

Consent Calendar - Motion by Carlson, second by Hoplin, to approve the Consent Calendar, which consisted of the following items:

- Approve bills presented (checks 73034-73248 totaling \$302,085.30); approve the investment report; approve the treasurer's report; approve the report on electronic fund transfers and other banking transactions; adopt a resolution accepting monetary awards and donations; and
- Approve the 2023-25 Classified Employee Personnel Policies and 2023-25 At-Will Employee Letters of Assignment with the following:
 - ALP Director
 - Bus Drivers
 - Business Manager
 - Community Education Director/Communications Coordinator
 - Director of Buildings and Grounds
 - Human Resource Director
 - HRS Coordinator
 - Director of Teaching and Learning
 - Mechanic
 - School Nurse
 - Technology Director
 - Technology Specialists
 - Transportation Director
 - Van Drivers
 - Youth and Family Services Worker

All voted aye and the motion carried.

Discussion items:

- Second reading of policies: 806 Crisis Management and 807 Health and Safety

Motion by Carlson, second by Sheley, to authorize an additional Speech Language Pathologist position for the 2023-24 school year. All voted aye and the motion carried.

Motion by Trumble, second by Hoplin, to approve the hiring of Mariah Kardell as Speech Language Pathologist effective with the 2023-24 school year. All voted aye and the motion carried.

Motion by Carlson, second by Trumble, to do third reading and approval of policies:

- 801 Equal Access to School Facilities
- 802 Disposition of Obsolete Equipment and Material
- 805 Waste Reduction and Recycling
- 808 School Forest

Motion by Bouchonville, second by Carlson, to approve the resignation of Diondra Gottsch, High School Special Education Teacher, effective April 14, 2023 and authorize posting for a replacement for the 2023-24 school year. All voted aye and the motion carried.

Open forum – The meeting was opened for comments from the public.

Cunningham adjourned the meeting at 6:13 p.m.

Wanda Carlson, Clerk
Recorded by Cindy Felthous



**ELEMENTARY SCHOOL BOARD REPORT
PINE RIVER-BACKUS ELEMENTARY SCHOOL
MONDAY, MAY 1, 2023**

Elementary Enrollment

- See page three for updated enrollment numbers by grade level.

Student Achievement

- Students in grades 3-6 are finishing up their Math, Reading, and Science MCA testing. Additionally, all classrooms are beginning to think about finalizing the end of year assessments using our STAR, Fontus and Pinnell, FastBridge and other curriculum assessments. We will have data day's planned later this summer to look through the final data once it is released to create action steps for next year. We will use our root cause analysis continuous improvement process to determine the next steps in our school action plan after looking at the data this summer. **HRS 3.5**
- Teachers and students will stay very busy the next several weeks as they continue to finish curriculum obligations to ensure all of the MN state academic standards have been taught; (**HRS 3.2**), grade levels are planning and participating in educational field trip opportunities around the area and state; We are beginning to prepare for a new class of kindergarteners, as well as say farewell to our 6th Graders. There is a lot going on! We are doing our best to make the final weeks the best yet.

Staff Training and Professional Development - HRS Level 2 - Effective Teaching in Every Classroom

- We completed our final professional learning community session on Wednesday. Each teacher shared out a celebration and/or something that their students benefited from this process. It was fun to be able to observe all of the PLC's this year and talk with our teachers about what has made a difference in their instruction. **HRS 1.4**
- All of our teachers completed instructional rounds. This gives teachers an opportunity to observe effective instruction and get more ideas to use in their own classrooms. - **HRS 2.6**

Safe Environment and Consistent Discipline - HRS Level 1 - Safe, Supportive, and Collaborative Culture

Supervision is appropriately in place in all areas of our school (classroom, hallway, cafeteria, playground). This is monitored frequently, feedback is gathered, and we adjust as needed based on student needs.

- **Staff are positively and consistently reinforcing behaviors and re-teaching as needed.**
- All classrooms have created, discussed, updated, and shared positive behavior management plans in the event a student behavior arises. Grade levels are following these to the best of our ability.
- All teachers have reviewed our classroom managed vs. office managed behavior protocols.
- We averaged .95 major referrals and 1.0 minor referrals per day in April. This is a little up from March, but nothing to be concerned about at all. Overall 87.% of students have 0-1 referrals for the year. We have had 105 elementary bus referrals for the entire year. That is still significantly down from this time last year.
- We have been VERY consistent and fair with discipline all year.
- We reviewed Policies in 500 series again.



Pine River-Backus

PUBLIC SCHOOLS - PINE RIVER, MN

Facility Needs

- Thank you to our custodial staff for all of the preparation and daily work to keep things working smoothly. Even on the busiest of snow days, we can rely on great service for our staff and students.
- We look forward to seeing the next phases of our “branding” process unfold. Even the things (painting) get noticed by students and they get excited.
- I am in the process of organizing room and building needs for next year as well.

Professional Development

- We will wrap up our Professional Learning Communities next week. Staff are meeting in small groups to share their learning with their peers at our final “PLC Showcase”. PLC’s have given staff time to focus on effective instructional practices, align standards, to share ideas, and to try to get better each year. We will work with our leadership team members to evaluate, gather feedback, and plan for next year



Pine River-Backus

PUBLIC SCHOOLS - PINE RIVER, MN

MAY OFFICE ITEMS:

- Elementary Master Schedule
- 23-24 Staffing, room, and other assignments
- Data review and planning
- Class lists/rosters
- Fall Professional Development
- Strategic Planning Items
- Early Childhood to Kindergarten Transition (end of April and throughout May)
- Reviewing, updating, and assessing School Action Plan strategies & Comprehensive Needs Assessment - May
- Reviewing, updating, and approving our “Reading Well By Third Grade” plan - May
- Organizing and getting registrations for Extended Summer School and other Summer School events
- Summer School Staffing and scheduling
- Organizing and sending out year end surveys - PBIS, Needs Assessment
- End of year communications to families
- Final check-out Student Learning Goal meetings with all teachers - end of May

UPCOMING EVENTS/DATES

- May 1st - Library books due
- May 1-19 - Spring Benchmark Testing
- May 3rd - Doughnuts with Dad - 7:45am
- May 3rd - Educator of Excellence Banquet - 5:30pm
- May 5th - MCA Makeups - location/time TBD
- May 11th - Spelling Bee (Grades 1-2, Grades 3-4) - 9am, 9:45am
- May 16th - Accelerated Reader Celebration - 1pm
- May 19th - Recommended 23/24 lass lists due to Rick
- May 22nd - Track & Field Day
- May 25th - End of Year Awards - 8:45am
- May 26th - Last Day of School - Progress reports sent home with K-4 families. 5/6 Grade will be mailed.
- May 26th - Kindergarten Graduation 9:30am
- May 26th - Track & Field Makeup day
- May 30th - Teacher professional development day - 8-3:30
- May 31st - Teacher professional development
- June 1st - Teacher 1/2 day professional development day



Pine River-Backus

PUBLIC SCHOOLS - PINE RIVER, MN

Early Childhood		
Kids Together	19	
School Readiness	45	
Headstart	11	
	75	
Kindergarten		Updated 4/17/2023
Dallas	20	
Norman	18	
Travis	20	
	58	
Grade 1		
Anderson	19	
Hicks	19	
Kamholz	21	
	59	
Grade 2		
Ackerman	17	
Robbi	21	
Rice	19	
	57	
Grade 3		
Diederich	18	
Dinnel	18	
Goddard	19	
Hoffarth	19	
	74	
Grade 4		
Rowell	22	
Vry	22	
	44	
Grade 5		
Ackerman	23	
Freeman	23	
Holden	24	
	70	
Grade 6		
Hradsky	18	
Ramler	18	
Soukup	20	
	56	
TOTAL	418	

Jon Clark, Superintendent
Chris Halverson, High School Principal
Rick Aulie, Elementary Principal
Sue Peet, ALC Director
Charity Crannel, Transportation Director
Kevin Furst, Technology Director

PINE RIVER-BACKUS SCHOOLS ISD 2174

Troy Gregory, Community Ed Director
Jolene Bengtson, Business Manager
Cindy Felthous, Human Resources
Jill Blanchard, Food Service Director
Karl Flier, Bldgs & Grounds Director
Tim Tungseth, Activity Director



School Board Report for May 1st, 2023 *Current Happenings at PR-B High School*

PRB High School Site Goals:

- The percent of PR-B high school students who can identify a positive adult connection with PR-B staff will increase by 20% over the 2022-23 school year.

● High School

- **Math** - Increase MCA Math scores to 48% Proficient or higher by 2023.
- **Reading** - Increase MCA Reading scores to 60% Proficient or higher by 2023.
- **Relationship** - Understanding students' backgrounds and interests;
Having high expectations for ALL learners.

- **Level Two HRS Certification (Complete / Celebration)**

2022-2023 Level 1 Current Goals: Safe & Collaborative School

- -Administer Level 1 and 2 Surveys to staff, parents, students (*Established*)
- -Utilize monitoring system to identify lagging indicators - *In-Action*
- -Continue to strengthen PBIS program - *ongoing*
- -Implementation of Catalyst Strategies at the habitual and systems level - *daily/ongoing (training in Catalyst toward certification)*
- -Professional Learning Teams - *2 Wednesdays per month*
- -ALICE/Crisis Planning - *Ongoing*

Focus of Effective Instructional Practices: (HRS Level 2)

- Standards, Rigor, Vocabulary, Common Model of Instruction, Instructional Rounds, REACH, Envoy Strategies, Learning Goals Posted, HRS Framework
- -Marzano Art & Science of Teaching Learning Segment(s) (PLC focus)
- -Learning Goals Posted, Rigor, Vocabulary, Common Model of Instruction, Instructional Rounds

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Staff Training and Professional Development:

- PRB Graduation is not far away, May 26th! Ms. Tracy and our Team continue to communicate and collaborate to bring together another positive and memorable celebration!
- It is MCA testing season and Ms. LeFavor (Formerly Ms. Telfer - :-), Curriculum Director, has been busy planning and setting up the school so the process is as smooth and successful as possible. The positive changes have been very noticeable to both teachers and students. "Thank You" Ms. LeFavor!
- We currently have postings out for FACS, CTE, Special Education, and English. We are getting single applications occasionally, but the market is low in supply and high demand. We will continue to be intentional and creative in finding the best candidates for interviews to fill these positions.
- We held our Attendance Review Board Meeting to collaborate and address truancy and other student and family challenges. I am happy to report we continue to have more families join us that were invited to the meeting.. The collaboration was supportive in nature and was much appreciated.
- Our PR-B High School Leadership Team met and discussed feedback and direction for our PLCs, Advisory/"Tiger Time", instructional rounds, Professional Growth Goals / Student Learning Goals and Professional Development opportunities.

● **STUDENT ACHIEVEMENT/ACTIVITIES**

- Congratulations to Allaura Mandelbaum on advancing to the Class A State Speech Meet at Apple Valley on April 29th. Allaura went 1,1,1 in prelims and got 2nd place in the Finals to advance. Great job Allaura!
- Congratulations to Miqaella Williams and Ezekiel Zwart who were recognized at the 2023 Students of Character celebration sponsored by Sourcewell. Forty-six juniors and seniors from high schools throughout the area – including Cass, Crow Wing, Morrison, Todd, and Wadena counties – were honored at a special event recognizing students for their quiet leadership, perseverance, and dedication to their community, school, and fellow students. Each honoree was selected by their respective school staff and presented with a \$750 scholarship, made possible by business and community donations.
- Mr. Kinser provided a very valuable Honor Band experience in Moorhead last Saturday. "Thank You" Mr. Kinser!
- We held our Quarterly Awards and our PRB students continue to make improvements and academically perform at high levels! We also awarded Positive Behavior Awards to many students. "Thank You: Ms. Bauman! GO TIGERS!
- We held our Student of the Month celebrations for grades 5-8 and 9-12. It continues to be one of my favorite times to interact with students and families who deserve the recognition for their work and dedication. GO TIGERS!!!

Jon Clark, Superintendent
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-
- **Upcoming events**
 - May 17 - PRB Scholarships and Awards Banquet
 - May 23 -24 - Student of the Month Celebrations
 - May 26th - PRB 2023 Graduation

**Respectfully,
Chris A. Halverson**

Jon Clark, Superintendent
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PINE RIVER-BACKUS SCHOOLS ISD 2174



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Teach Inspire Grow Excel Reach Succeed! TIGERS!

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Jill Blanchard, Food Service Director
Karl Flier, Bldgs & Grounds Director
Tim Tungseth, Activity Director



presented with a \$750 scholarship, made and community donations.



Members of Mr. Gentry's Book Club went to the Guthrie Theatre last Tuesday to see a performance of "Hamlet." On Friday, his 10th grade students got to "meet" Ron Jones and Mark Hancock virtually. In Mr. Gentry's words: For those who aren't familiar, Ron was a teacher in California back in the 60's who did an experiment with his students called "The Wave" that was meant to illustrate how easy it is to indoctrinate people and make them behave in a fascist manner. Ron was a first year history teacher trying to make his students understand what led up to the Holocaust, and I remember watching a film based on the experiment in an eighth grade English class with a pretty

Teach Inspire Grow Excel Reach Succeed! TIGERS!

Jon Clark, Superintendent
Chris Halverson, High School Principal
Rick Aulie, Elementary Principal
Sue Peet, ALC Director
Charity Crannel, Transportation Director
Kevin Furst, Technology Director

PINE RIVER-BACKUS SCHOOLS ISD 2174

Troy Gregory, Community Ed Director
Jolene Bengtson, Business Manager
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Tim Tungseth, Activity Director



epic teacher. It totally blew my mind at Ron, or Mark, a student who was part of the experiment, but today I did, and so did my own students. We watched/studied *The Wave* as part of our unit on "Lord of the Flies."



- Congratulations to Allaura Mandelbaum on advancing to the Class A State Speech Meet at Apple Valley on April 29th. Allaura went 1,1,1 in prelims and got

Teach Inspire Grow Excel Reach Succeed! TIGERS!

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**PINE RIVER-BACKUS
SCHOOLS
ISD 2174**

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Karl Flier, Bldgs & Grounds Director
Tim Tungseth, Activity Director



2nd place in the Finals to adv Laura!



Felthous, Cindy <cfelthous@prbschools.org>

Board notes

1 message

Charity Crannell <ccrannell@prbschools.org>
To: Cindy Felthous <cfelthous@prbschools.org>

Tue, Apr 25, 2023 at 11:35 AM

Hello- Here is my report from Transportation

We had our yearly vehicle inspections on April 24. All went well. Couple minor fixes and Tom has been working on those. Not much new to report.

--

Thank You

Charity Crannell
PRB Transportation
(218)-587-2026

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Felthous, Cindy <cfelthous@prbschools.org>

Board Report

1 message

Furst, Kevin <kfurst@prbschools.org>

Tue, Apr 25, 2023 at 2:21 PM

To: "Felthous, Cindy" <cfelthous@prbschools.org>, "Clark, Jonathan" <jclark@prbschools.org>

Technology Dept Update for Board:

Due to the recent malware/ransomware incidents at Minneapolis Public Schools and Rochester Public Schools, I've had our department revisit our procedures to ensure our data is safe. We've added a disconnected back-up that is in addition to our standard backup to ensure that, in the event a ransomware attack would happen, we would have a safe and clean copy of our vital data. Additionally, we're adding to our catastrophic recovery plan (e.g. in case part of the school burned down in a fire, what do we do for IT) to include procedures for a ransomware/malware infection where we'd need to erase every device in the district --staff, student, server and all infrastructure-- and start over.

Kevin Furst

Technology Director
Pine River-Backus Schools
o | 218.587.8030
@ | kfurst@prbschools.org

Technology Office/Help Desk: 218-587-8510

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2022-2023 SCHOOL YEAR
ENROLLMENT REPORT

	<u>2021-22</u>	<u>9/7/2022</u>	<u>9/28/2022</u>	<u>11/1/2022</u>	<u>11/30/2022</u>	<u>1/5/2023</u>	<u>2/1/2023</u>	<u>3/1/2023</u>	<u>4/1/2023</u>	<u>5/1/2023</u>	<u>6/1/2023</u>	2022-2023 YTD Average
ELEMENTARY:												
Kindergarten	66	61	61	61	60	60	60	60	61	61		61
First	64	60	60	60	60	60	60	61	61	61		60
Second	77	59	59	59	60	60	60	60	60	60		60
Third	45	77	78	79	79	79	79	79	79	79		79
Fourth	67	46	46	46	46	46	46	46	46	46		46
Fifth	55	68	69	70	71	71	72	73	73	73		71
Sixth	68	56	56	56	56	56	56	58	58	58		57
Total Elementary	442	427	429	431	432	432	433	437	438	438	0	433
HIGH SCHOOL:												
Seventh	57	72	70	70	70	72	73	73	73	73		72
Eighth	71	66	66	66	68	68	68	69	69	69		68
Ninth	68	74	72	71	72	72	73	71	71	71		72
Tenth	63	75	76	76	76	76	76	77	77	77		76
Eleventh	63	63	63	58	57	59	59	59	59	59		60
Twelfth	44	65	68	65	65	65	65	65	65	65		65
Total High School	366	415	415	406	408	412	414	414	414	414	0	412
Total w/o FT ALC	808	842	844	837	840	844	847	851	852	852	0	848
ALC:												
Ninth	2	0	0	0	0	0	0	0	1	1		0
Tenth	4	0	3	5	5	6	7	10	10	12		6
Eleventh	12	0	9	13	15	15	17	17	17	17		13
Twelfth (includes 12th +)	31	0	24	37	38	39	40	40	41	40		33
Total Full-time ALC	49	0	36	55	58	60	64	67	69	70	0	53
DISTRICT TOTAL	857	842	880	892	898	904	911	918	921	922	0	901
<u>PUPIL UNITS:</u>												
ECSE	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5	12.5
Kindergarten	66.0	61.0	61.0	61.0	60.0	60.0	60.0	60.0	61.0	61.0	0.0	60.6
Elementary 1-3	186.0	196.0	197.0	198.0	199.0	199.0	199.0	200.0	200.0	200.0	0.0	198.7
Elementary 4-6	190.0	170.0	171.0	172.0	173.0	173.0	174.0	177.0	177.0	177.0	0.0	173.8
Secondary	439.2	498.0	498.0	487.2	489.6	494.4	496.8	496.8	496.8	496.8	0.0	494.9
ALC	58.8	0.0	21.6	33.0	34.8	36.0	38.4	40.2	41.4	42.0	0.0	63.9
Less Mid Year Decline												
Total Pupil Units	952.5	937.5	961.1	963.7	968.9	974.9	980.7	986.5	988.7	989.3	12.5	1004.3

ADM ALC (full and part-time) is included in last year's data and budget data but the ALC is budgeted based on total average daily membership and attendance. In addition, the full-time ALC is not included in the pupil units section because it would not reflect an accurate picture of the ALC pupil units due to the nature of the program.

FEDERAL FUNDS UPDATE - Allocation, Budget, Spending 4/25/2023

FEDERAL COVID FUNDS:

State Fiscal Year	Finance Code	Description	Funds Available	Funds Budgeted	Balance Unbudgeted	YTD SPENT 2022-2023	Carry Forward to FY2024	Application Status	Budget Status	Proposed Use of Funds
2023	155	Formula 155 - SFY2023 Budget Only	\$38,015.03	\$38,015.03	\$0.00	\$38,015.03	\$0.00	None Needed	Funded and Active	Balance to final payments on security camera system install approved FY2022.
2023	160	Formula 160 - SFY2023 Budget Only	\$1,050,059.31	\$984,422.00	\$65,637.31	\$146,718.44	TBD	In Process	Funded and Active	2.0 fte Interventionists - High School Health Services Addition - \$820,000
2023	161	Formula 161 - SFY2023 Budget Only	\$362,909.06	\$127,062.00	\$235,847.06	\$74,849.23	TBD	In Process	Funded and Active	1.0 fte Curriculum Coordinator District, extended time for teachers to work with Curriculum Coordinator
2023	171	Formula - 171 - SFY2023, Pandemic Enrollment Loss	\$31,029.51	\$31,029.51	\$0.00	\$31,029.51	\$0.00	None Needed	Submitted	Curriculum purchase updates as approved by Curriculum Coordinator Staffing for Summer School 2022 Teachers on Call substitutes for COVID needs
FEDERAL COVID FUNDS TOTAL			\$1,482,012.91	\$1,180,528.54	\$301,484.37	\$290,612.21	\$0.00			

FEDERAL TITLE FUNDS:

State Fiscal Year	Finance Code	Description	Funds Available	Funds Budgeted	Balance Unbudgeted	YTD SPENT 2022-2023	Carry Forward to FY2024	Application Status	Budget Status	Proposed Use of Funds
2023	401	Formula - 401 - SFY 2023, Title I, Part A: Improving the Academic Achievement of the Disadvantaged, FFY 2022, CFDA 84.010A, S010A220023A	\$301,413.96	\$284,193.84	\$17,220.12	\$187,405.97	TBD	Funded & Active Cindy Ward Thomson 9/15/2022	Same	3.0 fte Title I Teachers - Elementary
2023	414	Formula - 414 - SFY 2023, Title II, Part A: Teacher and Principal Training and Recruitment, FFY 2022, CFDA 84.367A, S367A220022	\$59,792.31	\$59,792.31	\$0.00	\$18,691.28	\$0.00	Funded & Active Renee Ringold 9/8/2022	Same	Staff Development - extended time for curriculum alignment and intervention implementation training and training on appropriate methods for data review, conferences and supplies.
2023	433	Formula - 433 - SFY 2023, Title IV, Part A, Student Support and Academic Enrichment, FFY 2022, CFDA 84.424A, S424A220024	\$0.00	\$0.00	\$0.00	N/A	N/A	No Application Needed	Same	All \$16,885.07 Title IV Funds transferred to Title II. No FY2023 application in Title IV.
FEDERAL TITLE FUNDS TOTAL			\$361,206.27	\$343,986.15	\$17,220.12	\$206,097.25	\$0.00			

NOTE: Budgets have been adjusted to Revised 2022-23 Budget projections. YTD spending is up to date.

PINE RIVER BACKUS SCHOOLS
Check Register by Bank and Check

Batch	Co	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Currency	Pmt/Void Date	Amount
2174		CHEC	74517	73249	Check	1	100669		SECTION 6A	Yes	No	No	USD	03/30/2023	100.00
			74548	73250	Check	1	105556		BECKER, OLIVIA	Yes	No	No	USD	04/05/2023	58.89
			74534	73251	Check	1	103197		BENGTSON, JOLENE	Yes	No	No	USD	04/05/2023	182.09
			74541	73252	Check	1	104348		BIX PRODUCE CO.	Yes	No	No	USD	04/05/2023	2,106.15
			74525	73253	Check	1	100876		BRISTOW, TOM	Yes	No	No	USD	04/05/2023	341.98
			74519	73254	Check	1	00376		BUREAU OF CRIMINAL APPREHENSIV	Yes	No	No	USD	04/05/2023	15.00
			74518	73255	Check	1	00086		BUREAU OF EDUCATION & RESEARCH	Yes	No	No	USD	04/05/2023	1,036.00
			74531	73256	Check	1	102611		BUSINESS CARD	Yes	No	No	USD	04/05/2023	366.73
			74550	73257	Check	1	105596		CATALYST BY NATURE LINK	Yes	No	No	USD	04/05/2023	1,000.00
			74520	73258	Check	1	00586		CENTRAL LAKES COLLEGE	Yes	No	No	USD	04/05/2023	24,000.00
			74528	73259	Check	1	101604		CENTRAL MCGOWAN, INC - 139156	Yes	No	No	USD	04/05/2023	60.55
			74553	73260	Check	1	13500		CENTRAL MINNESOTA ERDC	Yes	No	No	USD	04/05/2023	4,050.00
			74554	73261	Check	1	14850		CITY OF PINE RIVER	Yes	No	No	USD	04/05/2023	1,135.50
			74522	73262	Check	1	01119		CLIMATE MAKERS	Yes	No	No	USD	04/05/2023	817.77
			74555	73263	Check	1	18200		CULLIGAN	Yes	No	No	USD	04/05/2023	204.63
			74539	73264	Check	1	103658		DONDELINGER AUTO	Yes	No	No	USD	04/05/2023	24.38
			74533	73265	Check	1	103012		EDUCATORS BENEFIT CONSULTANT	Yes	No	No	USD	04/05/2023	266.89
			74552	73266	Check	1	105622		GENTRY, GREG	Yes	No	No	USD	04/05/2023	80.01
			74536	73267	Check	1	103397		GLS PROMOTIONS	Yes	No	No	USD	04/05/2023	99.00
			74549	73268	Check	1	105570		GROSSKREUTZ, JERRY OR CARRIE	Yes	No	No	USD	04/05/2023	346.80
			74556	73269	Check	1	37900		HOGLUND BUS CO., INC.	Yes	No	No	USD	04/05/2023	2,418.46
			74530	73270	Check	1	102101		INNOVATIVE OFFICE SOLUTIONS	Yes	No	No	USD	04/05/2023	231.36
			74540	73271	Check	1	103711		JAYTECH, INC	Yes	No	No	USD	04/05/2023	45.25
			74532	73272	Check	1	102689		JOHNSON, ROBERT	Yes	No	No	USD	04/05/2023	243.97
			74526	73273	Check	1	101111		KISH, LORI	Yes	No	No	USD	04/05/2023	20.00
			74535	73274	Check	1	103259		KRAUS, PATTY	Yes	No	No	USD	04/05/2023	20.00
			74557	73275	Check	1	49670		MASSP	Yes	No	No	USD	04/05/2023	160.00
			74524	73276	Check	1	100625		MCTM	Yes	No	No	USD	04/05/2023	275.00
			74545	73277	Check	1	104948		MIDWEST BUS PARTS, INC.	Yes	No	No	USD	04/05/2023	768.45
			74547	73278	Check	1	105441		ODP BUSINESS SOLUTIONS, LLC	Yes	No	No	USD	04/05/2023	432.05
			74551	73279	Check	1	105621		READY BODIES, LEARNING MINDS LI	Yes	No	No	USD	04/05/2023	350.00
			74521	73280	Check	1	00698		REGION 6A MUSIC CONTEST	Yes	No	No	USD	04/05/2023	85.00
			74523	73281	Check	1	100015		REMEDIA PUBLICATIONS	Yes	No	No	USD	04/05/2023	61.99
			74537	73282	Check	1	103401		RISTER, JOHN	Yes	No	No	USD	04/05/2023	20.00
			74542	73283	Check	1	104409		SCHRUPP, SUSAN	Yes	No	No	USD	04/05/2023	20.00
			74538	73284	Check	1	103466		SEWALL, TOM	Yes	No	No	USD	04/05/2023	20.00
			74529	73285	Check	1	101712		SHETKA, MIKE	Yes	No	No	USD	04/05/2023	187.64
			74544	73286	Check	1	104917		STONE, AMY	Yes	No	No	USD	04/05/2023	150.00
			74546	73287	Check	1	105195		TUNGSETH, TIM	Yes	No	No	USD	04/05/2023	255.56
			74558	73288	Check	1	89210		UPPER LAKES FOODS, INC.	Yes	No	No	USD	04/05/2023	13,596.63
			74527	73289	Check	1	101131		WILLIAM V MACGILL & CO	Yes	No	No	USD	04/05/2023	810.94

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2174		CHEC	74543	73290	Check	1	104444		X-GRAIN SPORTSWEAR	Yes	No	No	USD	04/05/2023	450.00
			74594	73291	Check	1	105565		ACCELERATE LEARNING INC.	Yes	No	No	USD	04/12/2023	10,017.45
			74580	73292	Check	1	103794		ANDERSON, ALEXIS	Yes	No	No	USD	04/12/2023	30.05
			74576	73293	Check	1	102838		ANDERSON, JENNIFER	Yes	No	No	USD	04/12/2023	355.06
			74582	73294	Check	1	103994		AULIE, RICK	Yes	No	No	USD	04/12/2023	58.95
			74566	73295	Check	1	10045		BRIDGE OF HARMONY	Yes	No	No	USD	04/12/2023	89.00
			74581	73296	Check	1	103797		BSN SPORTS LLC	Yes	No	No	USD	04/12/2023	1,084.97
			74575	73297	Check	1	102716		CENEX CREDIT CARD	Yes	No	No	USD	04/12/2023	3,703.70
			74563	73298	Check	1	01119		CLIMATE MAKERS	Yes	No	No	USD	04/12/2023	234.00
			74595	73299	Check	1	105623		COACHCOMM, LLC	Yes	No	No	USD	04/12/2023	3,505.00
			74598	73300	Check	1	18200		CULLIGAN	Yes	No	No	USD	04/12/2023	38.80
			74579	73301	Check	1	103668		ESSENTIA HEALTH	Yes	No	No	USD	04/12/2023	158.00
			74577	73302	Check	1	103554		ESTR PUBLICATIONS	Yes	No	No	USD	04/12/2023	109.80
			74565	73303	Check	1	100427		FORUM COMMUNICATIONS COMPAN	Yes	No	No	USD	04/12/2023	129.88
			74599	73304	Check	1	31800		GARDINER HARDWARE	Yes	No	No	USD	04/12/2023	761.60
			74564	73305	Check	1	01194		GODDARD, CARLA	Yes	No	No	USD	04/12/2023	107.55
			74585	73306	Check	1	104159		HANNEKEN, TINA	Yes	No	No	USD	04/12/2023	33.97
			74600	73307	Check	1	37650		HILLYARD/HUTCHINSON	Yes	No	No	USD	04/12/2023	3,403.33
			74561	73308	Check	1	00421		IND SCHOOL DIST #2170	Yes	No	No	USD	04/12/2023	650.00
			74573	73309	Check	1	102101		INNOVATIVE OFFICE SOLUTIONS	Yes	No	No	USD	04/12/2023	288.24
			74601	73310	Check	1	41680		INTERMEDIATE DISTRICT 287	Yes	No	No	USD	04/12/2023	1,023.40
			74571	73311	Check	1	100918		LAKES PRINTING	Yes	No	No	USD	04/12/2023	4,068.77
			74562	73312	Check	1	00913		M F ATHLETIC CO INC	Yes	No	No	USD	04/12/2023	2,677.00
			74584	73313	Check	1	104156		MARCHWICK CHIROPRACTIC	Yes	No	No	USD	04/12/2023	90.00
			74602	73314	Check	1	49670		MASSP	Yes	No	No	USD	04/12/2023	160.00
			74559	73315	Check	1	00095		MID-AMERICAN RESEARCH CHEMIC.	Yes	No	No	USD	04/12/2023	360.73
			74592	73316	Check	1	104890		NEE MINNESOTA PROJECTS LLC	Yes	No	No	USD	04/12/2023	4,640.04
			74596	73317	Check	1	105624		NEWMAN, ABBIE	Yes	No	No	USD	04/12/2023	70.00
			74603	73318	Check	1	62176		NORTHERN PINES MENTAL HEALTH	Yes	No	No	USD	04/12/2023	4,444.00
			74570	73319	Check	1	100798		NORTHERN STAR CO-OP	Yes	No	No	USD	04/12/2023	12,118.90
			74560	73320	Check	1	00195		PEET, SUE	Yes	No	No	USD	04/12/2023	207.72
			74604	73321	Check	1	67575		PINE RIVER AREA SANITARY DIST.	Yes	No	No	USD	04/12/2023	2,456.10
			74597	73322	Check	1	10650		PINE RIVER FAMILY MARKET	Yes	No	No	USD	04/12/2023	263.50
			74593	73323	Check	1	105107		R & J BROADCASTING, INC.	Yes	No	No	USD	04/12/2023	240.00
			74574	73324	Check	1	102677		ROWELL, HOLLY	Yes	No	No	USD	04/12/2023	36.42
			74586	73325	Check	1	104207		SAWYER, RHONDA	Yes	No	No	USD	04/12/2023	28.49
			74572	73326	Check	1	101941		SCHRUPP EXCAVATING LLC	Yes	No	No	USD	04/12/2023	1,312.50
			74567	73327	Check	1	100669		SECTION 6A	Yes	No	No	USD	04/12/2023	175.00
			74568	73328	Check	1	100669		SECTION 6A	Yes	No	No	USD	04/12/2023	100.00
			74591	73329	Check	1	104844		SELECT THERAPY, INC.	Yes	No	No	USD	04/12/2023	300.00
			74587	73330	Check	1	104339		SHERWIN-WILLIAMS	Yes	No	No	USD	04/12/2023	212.67

PINE RIVER BACKUS SCHOOLS
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2174		CHEC	74578	73331	Check	1	103585		SMITH, ASHLEY N.	Yes	No	No	USD	04/12/2023	19.08
			74588	73332	Check	1	104486		TEACHERS ON CALL	Yes	No	No	USD	04/12/2023	4,567.68
			74589	73333	Check	1	104539		TRAVIS, NEIL	Yes	No	No	USD	04/12/2023	70.00
			74583	73334	Check	1	104076		TROPHIES PLUS INC	Yes	No	No	USD	04/12/2023	42.00
			74590	73335	Check	1	104658		VARGO, ERIN	Yes	No	No	USD	04/12/2023	224.73
			74569	73336	Check	1	100701		WASTE PARTNERS	Yes	No	No	USD	04/12/2023	2,463.40
			74606	73337	Check	1	02080		AFLAC	Yes	No	No	USD	04/17/2023	100.00
			74608	73338	Check	1	70801		NCPERS Group Life Ins	Yes	No	No	USD	04/17/2023	16.00
			74607	73339	Check	1	68350		PINE RIVER-BACKUS	Yes	No	No	USD	04/17/2023	5,909.16
			74609	73340	Check	1	77300		SCHOOL SERVICE EMPLOYEES	Yes	No	No	USD	04/17/2023	1,421.59
			74622	73341	Check	1	102838		ANDERSON, JENNIFER	Yes	No	No	USD	04/18/2023	122.89
			74634	73342	Check	1	105556		BECKER, OLIVIA	Yes	No	No	USD	04/18/2023	116.82
			74619	73343	Check	1	10045		BRIDGE OF HARMONY	Yes	No	No	USD	04/18/2023	73.15
			74626	73344	Check	1	103797		BSN SPORTS LLC	Yes	No	No	USD	04/18/2023	3,102.46
			74637	73345	Check	1	13500		CENTRAL MINNESOTA ERDC	Yes	No	No	USD	04/18/2023	3,106.77
			74632	73346	Check	1	105327		CLARK, JON	Yes	No	No	USD	04/18/2023	336.69
			74617	73347	Check	1	01119		CLIMATE MAKERS	Yes	No	No	USD	04/18/2023	1,495.75
			74633	73348	Check	1	105415		CROSSWOODS GOLF COURSE, INC.	Yes	No	No	USD	04/18/2023	210.00
			74636	73349	Check	1	105626		DESANTO, MILES	Yes	No	No	USD	04/18/2023	250.00
			74625	73350	Check	1	103783		INDEPENDENT TESTING TECHNOLO	Yes	No	No	USD	04/18/2023	3,580.00
			74621	73351	Check	1	102101		INNOVATIVE OFFICE SOLUTIONS	Yes	No	No	USD	04/18/2023	105.69
			74629	73352	Check	1	104950		JACKI BRICKMAN, INC.	Yes	No	No	USD	04/18/2023	4,500.00
			74638	73353	Check	1	51950		KEMPS, LLC	Yes	No	No	USD	04/18/2023	3,789.65
			74630	73354	Check	1	105170		LOGE, AUTUMN	Yes	No	No	USD	04/18/2023	260.10
			74623	73355	Check	1	103113		LONGBOW GOLF COURSE	Yes	No	No	USD	04/18/2023	150.00
			74627	73356	Check	1	104156		MARCHWICK CHIROPRACTIC	Yes	No	No	USD	04/18/2023	90.00
			74639	73357	Check	1	55800		MINNESOTA POWER	Yes	No	No	USD	04/18/2023	8,078.28
			74640	73358	Check	1	56100		MINNESOTA SCHOOL BOARDS ASSC	Yes	No	No	USD	04/18/2023	210.00
			74620	73359	Check	1	100459		PAN-O-GOLD BAKING CO	Yes	No	No	USD	04/18/2023	533.54
			74624	73360	Check	1	103235		SAFELITE AUTO GLASS	Yes	No	No	USD	04/18/2023	396.07
			74618	73361	Check	1	04800		TDS TELECOM	Yes	No	No	USD	04/18/2023	4,871.18
			74628	73362	Check	1	104486		TEACHERS ON CALL	Yes	No	No	USD	04/18/2023	1,838.72
			74631	73363	Check	1	105215		UNC GOLF	Yes	No	No	USD	04/18/2023	250.00
			74635	73364	Check	1	105625		WDC JO VOLLEYBALL	Yes	No	No	USD	04/18/2023	100.00
			74641	73365	Check	1	104817		Minnesota Life Insurance Company	Yes	No	No	USD	04/18/2023	972.35
			74642	73366	Check	1	105368		COLONIAL LIFE	Yes	No	No	USD	04/20/2023	3,044.93
			74644	73367	Check	1	105549		MetLife	Yes	No	No	USD	04/21/2023	1,042.01
			74645	73368	Check	1	03175		NATIONAL INSURANCE SERVICES	Yes	No	No	USD	04/21/2023	883.76
			74646	73369	Check	1	105411		ENTERPRISE RENT-A-CAR	Yes	No	No	USD	04/21/2023	300.00
			74647	73370	Check	1	103565		GOEDEN, DUANE T.	Yes	No	No	USD	04/24/2023	216.20
			74648	73371	Check	1	104990		MANTHE, MITCHELL DALE	Yes	No	No	USD	04/24/2023	216.20

PINE RIVER BACKUS SCHOOLS
Check Register by Bank and Check

Batch	Co	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Currency	Pmt/Void Date	Amount
2174		CHEC	74652	73372	Check	1	00818		ACT, INC.	Yes	No	No	USD	04/25/2023	352.00
			74663	73373	Check	1	103262		AMERICAN LEGION POST 613	Yes	No	No	USD	04/25/2023	351.10
			74664	73374	Check	1	103794		ANDERSON, ALEXIS	Yes	No	No	USD	04/25/2023	214.69
			74678	73375	Check	1	105556		BECKER, OLIVIA	Yes	No	No	USD	04/25/2023	88.38
			74665	73376	Check	1	103887		BERGEM, TIFFANY	Yes	No	No	USD	04/25/2023	75.60
			74680	73377	Check	1	105596		CATALYST BY NATURE LINK	Yes	No	No	USD	04/25/2023	350.00
			74674	73378	Check	1	104980		CHANHASSEN DINNER THEATRES	Yes	No	No	USD	04/25/2023	5,724.00
			74681	73379	Check	1	105604		CHEF MIKE'S CATERING	Yes	No	No	USD	04/25/2023	1,854.35
			74686	73380	Check	1	14550		CHRISTENSEN FOREST PRODUCTS	Yes	No	No	USD	04/25/2023	752.68
			74677	73381	Check	1	105435		CLC VOLLEYBALL	Yes	No	No	USD	04/25/2023	500.00
			74651	73382	Check	1	00418		DACOTAH PAPER CO	Yes	No	No	USD	04/25/2023	1,301.39
			74670	73383	Check	1	104435		FREEMAN, LEAH	Yes	No	No	USD	04/25/2023	37.88
			74653	73384	Check	1	01194		GODDARD, CARLA	Yes	No	No	USD	04/25/2023	93.53
			74650	73385	Check	1	00171		GONNION, MARK	Yes	No	No	USD	04/25/2023	254.78
			74684	73386	Check	1	105628		GOWELL, JOHNATHAN	Yes	No	No	USD	04/25/2023	221.92
			74661	73387	Check	1	102467		HAPPY DANCING TURTLE	Yes	No	No	USD	04/25/2023	75.00
			74675	73388	Check	1	105019		HERITAGE EMBROIDERY & DESIGN	Yes	No	No	USD	04/25/2023	570.00
			74671	73389	Check	1	104458		HRADSKY, JACOB	Yes	No	No	USD	04/25/2023	187.76
			74649	73390	Check	1	00015		IND SCHOOL DIST #309	Yes	No	No	USD	04/25/2023	125.00
			74659	73391	Check	1	102101		INNOVATIVE OFFICE SOLUTIONS	Yes	No	No	USD	04/25/2023	388.73
			74656	73392	Check	1	101369		INTERQUEST DETECTION CANINES	Yes	No	No	USD	04/25/2023	340.00
			74687	73393	Check	1	65706		J.W. PEPPER & SON INC.	Yes	No	No	USD	04/25/2023	167.99
			74666	73394	Check	1	103912		KAMHOLZ, SHARI	Yes	No	No	USD	04/25/2023	377.43
			74669	73395	Check	1	104222		KINSER, BEN	Yes	No	No	USD	04/25/2023	177.27
			74685	73396	Check	1	105629		LATHROP, CHAD	Yes	No	No	USD	04/25/2023	221.92
			74673	73397	Check	1	104948		MIDWEST BUS PARTS, INC.	Yes	No	No	USD	04/25/2023	467.97
			74658	73398	Check	1	101847		MSHSCA	Yes	No	No	USD	04/25/2023	10.00
			74657	73399	Check	1	101729		REICHERT BUS SERVICE	Yes	No	No	USD	04/25/2023	318.96
			74660	73400	Check	1	102417		RTS	Yes	No	No	USD	04/25/2023	4.54
			74668	73401	Check	1	104207		SAWYER, RHONDA	Yes	No	No	USD	04/25/2023	12.45
			74654	73402	Check	1	100434		SCHOOL SPECIALTY	Yes	No	No	USD	04/25/2023	185.33
			74655	73403	Check	1	100669		SECTION 6A	Yes	No	No	USD	04/25/2023	175.00
			74662	73404	Check	1	103230		SETH, JENNY	Yes	No	No	USD	04/25/2023	48.32
			74667	73405	Check	1	104136		SHI INTERNATIONAL CORP	Yes	No	No	USD	04/25/2023	1,258.00
			74679	73406	Check	1	105590		TALK TOOLS	Yes	No	No	USD	04/25/2023	135.46
			74672	73407	Check	1	104486		TEACHERS ON CALL	Yes	No	No	USD	04/25/2023	5,815.68
			74683	73408	Check	1	105627		VOIGT MOTORCOACH TRAVEL, INC.	Yes	No	No	USD	04/25/2023	3,425.46
			74676	73409	Check	1	105090		VRY, LIANNA	Yes	No	No	USD	04/25/2023	466.63

PINE RIVER BACKUS SCHOOLS

Check Register by Bank and Check

Batch	Co	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Currency	Pmt/Void Date	Amount
2174		CHEC	74682	73410	Check	1	105625		WDC JO VOLLEYBALL	Yes	No	No	USD	04/25/2023	100.00
														Bank Total: CHEC	\$202,963.31
														Report Total:	\$202,963.31

PINE RIVER-BACKUS SCHOOLS

Investment Report

May 1, 2023

Brokered CD's

<u>Name of Bank</u>	<u>Address</u>	<u>Orig Date</u>	<u>Maturity Date</u>	<u>Days</u>	<u>Amount</u>	<u>Percent</u>	<u>1-May-23 Interest To Date</u>
Franklin Bank	Franklin, TN	4/19/2021	4/19/2024	1096	\$ 99,000.00	1.50%	\$ 3,018.82
<i>Total Brokered CD's</i>					<u>\$ 99,000.00</u>		

Investments in Local Banks

<u>Name of Bank</u>	<u>Address</u>	<u>Orig Date</u>	<u>Maturity Date</u>	<u>Days</u>	<u>Amount</u>	<u>Percent</u>	<u>Accrued Interest</u>
Pine River State Bank (no broker)	Pine River, MN	1/12/2022	1/12/2025	36	\$ 249,652.60	0.65%	\$ 49,652.60
First National Bank of Walker (no broker)	Backus, MN	11/14/2022	11/14/2023	12	\$ 103,716.61	1.75%	\$ 4,716.61
<i>Total Pine River State Bank CD's</i>					<u>\$ 353,369.21</u>		

MN School District Liquid Asset Fund

<u>Name of Account / Bank</u>	<u>Orig Date</u>	<u>Maturity Date</u>	<u>Amount</u>	<u>Percent</u>	<u>Interest To Date</u>
MSDLAF Max & Liquid Class	NA	NA	\$ 4,141,914.14	Blended	NA
<i>Total MSDLAF</i>			<u>\$ 4,141,914.14</u>		

Business Treasury Savings Account (QZAB)

<u>Name of Bank</u>	<u>Address</u>	<u>Orig Date</u>	<u>Maturity Date</u>	<u>Amount</u>	<u>Percent</u>	<u>Interest To Date</u>
Minnesota Bank & Trust	Edina, MN	9/3/2010	9/3/2024	\$ 766,059.75	3.04%	\$ 188,606.67
				<u>\$ 766,059.75</u>		

Scholarship Funds

<u>Name of Fund</u>	<u>Maturity Date</u>	<u>Term</u>	<u>Amount</u>	<u>Percent</u>
Good Citizen Scholarship Savings Acct			536.29	0.15%
Marshall Scholarship CD	7/17/2025	36	29,858.98	0.90%
Marshall Savings			9,224.69	0.15%
Alfred Weise Scholarship CD	9/3/2023	48	5,492.30	1.61%
Alfred Weise Scholarship Savings			1,010.96	0.15%
Fillings (Reighard) Scholarship CD	4/16/2023	48	7,260.90	1.60%
Fillings (Reighard) Scholarship Savings Acct			567.96	0.15%
Evelyn W. Berg Savings			8,115.51	0.15%
Sheila Joan Anderson Scholarship CD	4/4/2025	48	1,306.53	0.80%
Sheila Joan Anderson Savings Acct			463.14	0.15%
Dennis Heemstra Scholarship CD - FNB	2/17/2025	60	105,318.26	2.02%
Dennis Heemstra Scholarship CD - FNB	4/3/2024	48	119,705.48	1.50%
Dennis Heemstra Scholarship CD - FNB	9/22/2026	48	59,073.34	1.55%
Dennis Heemstra Scholarship Savings - PRSB			9,470.46	0.50%
PR-B Scholarship CD	4/10/2025	36	10,517.34	0.65%
PR-B Scholarship Savings Acct			27,003.91	0.15%
Evan Lindquist Memorial Scholarship CD	6/20/2024	48	39,518.05	1.00%
Evan Lindquist Memorial Scholarship Savings			2,478.60	0.15%
Earl & Violet Fenton CD	5/2/2024	48	4,879.84	1.41%
Earl & Violet Fenton Savings Acct			405.32	0.15%
<i>Total Pine River State Bank / First National Bank Walker</i>			<u>\$ 442,207.86</u>	

TOTAL INVESTMENTS

\$ 5,036,491.21

Notes & Changes from prior report:

Balances updated per bank statements - PRSB CDs, MSDLAF, QZAB and Scholarships
 Scholarship accounts are reduced by all schoalrships collected through March 31, 2023.

PINE RIVER BACKUS SCHOOLS
Multi Year Fd, Obj Series

Sequence: Fd, O/S	Description	202110			202210			202310		
		Budget rbud21	Year to Date	%	Budget rbud22	Year to Date	%	Budget pbud23	Year to Date	%
01	General Fund									
	100 Salaries & Wages	6,398,761.00	4,404,145.86	69%	6,732,315.00	4,659,878.23	69%	6,800,373.00	4,725,269.59	69%
	200 Employee Benefits	1,745,599.00	1,192,208.69	68%	1,780,984.00	1,268,654.60	71%	1,889,735.00	1,270,316.60	67%
	300 Purchased Services	1,252,702.00	793,632.22	63%	1,419,565.00	974,908.78	69%	1,333,725.00	1,019,055.28	76%
	400 Supplies & Materials	682,399.00	540,225.38	79%	513,907.00	401,371.24	78%	468,017.00	332,426.31	71%
	500 Capital Expenditures	64,052.00	84,528.86	132%	0.00	1,775.53	0%	0.00	4,801.28	0%
	800 Other Expenditures	24,094.00	21,999.00	91%	24,094.00	16,939.16	70%	24,094.00	22,038.50	91%
	900 Other Financing Uses	110,000.00	0.00	0%	110,000.00	0.00	0%	110,000.00	0.00	0%
01	General Fund	10,277,607.00	7,036,740.01	68%	10,580,865.00	7,323,527.54	69%	10,625,944.00	7,373,907.56	69%
02	Food Service Fund									
	100 Salaries & Wages	182,276.00	116,758.86	64%	181,931.00	127,992.76	70%	191,247.00	130,811.82	68%
	200 Employee Benefits	42,158.00	29,451.73	70%	44,886.00	31,578.69	70%	45,846.00	32,524.80	71%
	300 Purchased Services	11,390.00	9,243.15	81%	11,520.00	11,192.24	97%	11,520.00	16,909.37	147%
	400 Supplies & Materials	239,333.00	178,075.75	74%	257,500.00	208,252.07	81%	257,500.00	238,560.28	93%
	500 Capital Expenditures	5,000.00	0.00	0%	5,000.00	0.00	0%	5,000.00	1,257.97	25%
	800 Other Expenditures	1,200.00	1,278.50	107%	1,200.00	661.00	55%	1,200.00	2,372.00	198%
02	Food Service Fund	481,357.00	334,807.99	70%	502,037.00	379,676.76	76%	512,313.00	422,436.24	82%
03	Transportation Fund									
	100 Salaries & Wages	450,738.00	324,467.95	72%	468,263.00	336,496.14	72%	470,857.00	316,053.95	67%
	200 Employee Benefits	90,312.00	63,353.01	70%	87,806.00	60,897.57	69%	92,157.00	57,703.72	63%
	300 Purchased Services	33,102.00	67,536.72	204%	29,902.00	64,964.20	217%	27,808.00	60,214.92	217%
	400 Supplies & Materials	159,000.00	85,946.65	54%	161,000.00	134,586.19	84%	161,000.00	145,442.90	90%
	500 Capital Expenditures	130,000.00	153,357.87	118%	163,958.00	201,005.40	123%	130,000.00	219.98	0%
	800 Other Expenditures	4,810.00	2,830.00	59%	3,600.00	2,825.00	78%	3,600.00	4,850.00	135%
03	Transportation Fund	867,962.00	697,492.20	80%	914,529.00	800,774.50	88%	885,422.00	584,485.47	66%
04	Community Service									
	100 Salaries & Wages	207,159.00	136,177.77	66%	259,361.00	166,386.75	64%	276,882.00	186,545.16	67%
	200 Employee Benefits	56,970.00	39,069.40	69%	80,734.00	54,052.80	67%	88,351.00	61,125.81	69%
	300 Purchased Services	25,658.00	6,720.74	26%	28,715.00	10,401.38	36%	28,715.00	27,089.46	94%
	400 Supplies & Materials	13,800.00	4,170.17	30%	15,100.00	6,251.83	41%	15,100.00	15,413.72	102%

PINE RIVER BACKUS SCHOOLS
Multi Year Fd, Obj Series

Sequence: Fd, O/S	Description	202110			202210			202310		
		Budget rbud21	Year to Date	%	Budget rbud22	Year to Date	%	Budget pbud23	Year to Date	%
04	Community Service									
	800 Other Expenditures	5,550.00	644.00	12%	5,700.00	676.00	12%	5,700.00	730.00	13%
04	Community Service	309,137.00	186,782.08	60%	389,610.00	237,768.76	61%	414,748.00	290,904.15	70%
05	Capital Expenditure									
	300 Purchased Services	138,310.00	127,735.27	92%	180,040.00	179,435.44	100%	172,000.00	79,699.72	46%
	400 Supplies & Materials	79,100.00	29,851.14	38%	79,100.00	71,689.97	91%	79,100.00	71,689.52	91%
	500 Capital Expenditures	184,554.00	156,342.60	85%	289,422.00	163,207.48	56%	322,000.00	290,509.93	90%
05	Capital Expenditure	401,964.00	313,929.01	78%	548,562.00	414,332.89	76%	573,100.00	441,899.17	77%
06	Construction									
	500 Capital Expenditures	401,765.00	130,314.25	32%	227,740.00	227,739.60	100%	0.00	0.00	0%
06	Construction	401,765.00	130,314.25	32%	227,740.00	227,739.60	100%	0.00	0.00	0%
07	Debt Redemption Fund									
	700 Debt Service	504,564.00	504,098.74	100%	523,612.00	523,612.05	100%	532,711.00	531,703.59	100%
07	Debt Redemption Fund	504,564.00	504,098.74	100%	523,612.00	523,612.05	100%	532,711.00	531,703.59	100%
08	Scholarship									
	800 Other Expenditures	65,200.00	41,875.00	64%	43,150.00	43,150.00	100%	101,250.00	53,850.00	53%
08	Scholarship	65,200.00	41,875.00	64%	43,150.00	43,150.00	100%	101,250.00	53,850.00	53%
20	Student Activity Fund									
	400 Supplies & Materials	184,889.97	30,838.80	17%	198,309.25	85,103.92	43%	184,188.49	162,143.59	88%
20	Student Activity Fund	184,889.97	30,838.80	17%	198,309.25	85,103.92	43%	184,188.49	162,143.59	88%
	Report Totals:	13,494,445.97	9,276,878.08	69%	13,928,414.25	10,035,686.02	72%	13,829,676.49	9,861,329.77	71%

PINE RIVER BACKUS SCHOOLS Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Pay/Void			Amount	
									Print	Recon	Void		Date
CHEC		74454		Wire	1	105351	MEDICA		No	No	No	04/01/2023	83,594.52
CHEC		74477		Wire	1	102304	US GOVT TAX WITHHOLDING		No	No	No	03/29/2023	6.98
CHEC		74516		Wire	1	104958	FURTHER		No	No	No	03/29/2023	1,910.03
CHEC		74605		Wire	1	102611	BUSINESS CARD		No	No	No	04/14/2023	4,017.90
CHEC		74610		Wire	1	102302	PUBLIC EMPLOYEE RETIRE ASSOC		No	No	No	04/17/2023	24,354.59
CHEC		74611		Wire	1	102303	STATE OF MN TAX WITHHOLDING		No	No	No	04/17/2023	21,604.05
CHEC		74612		Wire	1	102304	US GOVT TAX WITHHOLDING		No	No	No	04/17/2023	137,367.27
CHEC		74613		Wire	1	104958	FURTHER		No	No	No	04/17/2023	6,082.60
CHEC		74614		Wire	1	104996	Minnesota State Retirement System		No	No	No	04/17/2023	550.00
CHEC		74615		Wire	1	105150	AVIBEN		No	No	No	04/17/2023	17,615.29
CHEC		74616		Wire	1	83400	MN TEACHERS RETIREMENT ASSOC		No	No	No	04/17/2023	75,148.70
Bank Total:												\$372,251.93	
Report Total:												\$372,251.93	

Resolution Accepting Monetary Awards and Donations

Be it resolved by the School Board of Independent School District No 2174 that we hereby acknowledge and accept the following monetary awards and donations received in April 2023:

<u>Name</u>	<u>Amount</u>	<u>Purpose</u>
PTO	\$2,764.00	Elementary field trips
PTO	\$221.00	Classroom Supplies
Pine River American Legion	\$2,000.00	Golf Simulator
American Endowment Foundation in Memory of Gary Gardiner	\$10,000.00	Educational Opportunities
Northwest Service Cooperative	\$1,060.00	Wellness Initiatives
Backus Church of the Nazarene	\$100.00	PRB Service Day
Barstock Liquors	\$50.00	PRB Service Day
Beaudry Oil & Propane	\$50.00	PRB Service Day
Bites Grill & Bar	\$200.00	PRB Service Day
Brookside Assisted Living	\$50.00	PRB Service Day
BVSG	\$100.00	PRB Service Day
Camp Foley	\$100.00	PRB Service Day
Cass Company Insurance	\$50.00	PRB Service Day
Faith Lutheran Church Swanburg	\$50.00	PRB Service Day
First National Bank North	\$100.00	PRB Service Day
Gardiner's Hardware & Furniture	\$50.00	PRB Service Day
Hanneken Insurance Agency Inc.	\$100.00	PRB Service Day
Happy Dancing Turtle	\$50.00	PRB Service Day
James & Cathy Haroldson	\$25.00	PRB Service Day
Linda Henkel	\$50.00	PRB Service Day
Master Care Automotive	\$100.00	PRB Service Day
Pine River Chamber of Commerce	\$50.00	PRB Service Day
Pine River Dairy Queen	\$50.00	PRB Service Day
Pine River Lions Club	\$50.00	PRB Service Day
Pine River Mini Storage	\$50.00	PRB Service Day
Pine River Napa	\$50.00	PRB Service Day
Revival Roofing	\$50.00	PRB Service Day
Scamp Trailers	\$50.00	PRB Service Day
Schrupp Excavating LLC	\$100.00	PRB Service Day
Sweet Cars	\$50.00	PRB Service Day
Teune Farms, Inc.	\$50.00	PRB Service Day
The Warehouse	\$50.00	PRB Service Day
Waste Partners, Inc.	\$50.00	PRB Service Day
Tuck-A-Way Resort	\$50.00	PRB Service Day
Northward Homes, Inc.	\$50.00	PRB Service Day
REAL Solar Energy LLC	\$150.00	PRB Service Day

James and Catherine Haroldson	\$25.00	PRB Service Day
Pine River American Legion	\$250.00	PRB Service Day
Ideal Community Service Organization	\$100.00	PRB Service Day
Pine River State Bank	\$50.00	PRB Service Day
Steve and Diane Norlin	\$75.00	PRB Scholarships
Backus Corner Store	\$150.00	PRB Scholarships
Bites	\$250.00	PRB Scholarships
Brad and Deb Winn	\$75.00	PRB Scholarships
Pine River Family Market	\$150.00	PRB Scholarships
Trussworthy	\$150.00	PRB Scholarships
Dairy Queen	\$150.00	PRB Scholarships
Godfrey's	\$150.00	PRB Scholarships
Schrupp Excavating	\$750.00	PRB Scholarships
Hanneken Insurance	\$300.00	PRB Scholarships
Northern Star Cooperative	\$150.00	PRB Scholarships

ISD #2174
Regular School Board Meeting
May 1, 2023

PERSONNEL UPDATES

Resignations/Retirements:

Name	Position	Effective	Notes
Matthew Casperson	Assistant Baseball Coach	2023 Season	Rescind the motion passed March 6, 2023 to hire Mathew Casperson as an assistant baseball coach.
Lori Wolske	Elementary Paraprofessionaol	5/26/2023	Retirement. Authorization to post for a replacement is requested.
Andrew Moore	Special Education Teacher (Tier 1)	6/1/2023	Authorization to post for a replacement is requested.
Tiffany Abrams	Special Education Teacher	6/1/2023	Authorization to post for a replacement is requested.
Brianna Blanchard	English/Lang Arts Teacher	6/1/2023	Authorization to post for a replacement is requested.
Karl Ludeman	High School Teacher	6/1/2023	Authorization to post for a replacement is requested.
Darla John	School Nurse	6/1/2023	Authorization to post for a replacement is requested.

Hires:

Name	Position	Effective	Notes
Sinthea Rose Cheshire	Special Education Teacher	3/27/2023	Sinthea will be placed on BS+0/1 of the PRBEM salary schedule and contract prorated for partial year. This position has been vacant since the resignation of Alexis Nelson in August 2022.

Extra-Curricular:

Name	Position	Season	Notes
Nicholas Ackerman	Assistant Baseball Coach	2023 Season	
Nathan Fischer	Varsity Football Coach	2023 Season	
Erik Vetsch	Assistant Golf Coach	2023 Season	
Joshua Hirschey	Varsity Volleyball Coach	2023 Season	

Leave Requests:

Name	Position	Dates Requested	Notes
Elise Malecha	Science Teacher	8/28/2023-10/13/2023	Maternity Leave of Absence Request

PINE RIVER-BACKUS SCHOOLS



Revised 2022-23 Budget

**Pine River-Backus Schools ISD 2174
P.O. Box 610
401 Murray Avenue
Pine River, MN 56474
(218) 587-4720**

**PINE RIVER-BACKUS SCHOOLS
REVISED 2022-23 BUDGET**

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**PINE RIVER-BACKUS SCHOOLS
REVISED 2022-23 BUDGET**

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**PINE RIVER-BACKUS SCHOOLS
REVISED 2022-23 BUDGET
GENERAL BUDGET NOTES**

General Budget Notes

In accordance with Minnesota Statutes, an expenditure budget must be in place prior to the beginning of the fiscal year in order to spend funds. Budgets are prepared for District funds on the same basis and using the same accounting practices as are used to account and prepare financial reports for the funds.

Legal Compliance for Budgets

1. The Superintendent shall submit to the School Board a proposed operating budget for the fiscal year commencing July 1, 2022. The operating budget includes proposed expenditures and revenues for all funds of the District.
2. The budget will be legally enacted through a School Board resolution as of July 1, 2022.
3. The School Board may authorize transfer of budgeted amounts between funds.
4. Formal budgetary integration is employed as a management control device during the year for General and Special Revenue Funds. Formal budgetary integration is not employed for the Debt Service Fund as effective budgetary control is alternatively achieved through general obligation bond indenture provisions. Budgetary controls are not employed for the Fiduciary Funds.
5. General and Special Revenue Funds expenditures may not legally exceed budgeted appropriation at the total fund level without School Board approval. Monitoring of budgets is maintained at the expenditure category level.

Financial Statements

This budget should be reviewed in conjunction with the District Financial Statements and Independent Auditor's Report. Government Auditing Standards issued by the Comptroller General of the United States require that the district financial statements and internal controls over financial reporting be audited annually. A copy of the most recent audit report is located on the District website at <https://prbschools.org/business/>.

General Fund (Fund 01)

Operating Capital and Transportation - The portions of General Education relating to operating capital and transportation are reduced from the General Fund and budgeted separately in local funds set up specifically for Transportation and Operating Capital. Revenue transfers are accommodated through transfers of state aid.

Staff Development Setaside – As required by the State of Minnesota 2% of general basic aid revenue will be setaside for Staff Development and reserved in a fund balance designated for Staff Development uses. Any deficit in this fund balance is covered by the General Unreserved Fund Balance. The district has chosen to allocate 2.3% of all teacher salaries and benefits (not including Special Education or Title teachers) to the Staff Development Budget.

Food Service Fund (Fund 02)

USDA regulations limit the Food Service fund balance to three months of cash operating reserve. Should the fund be in excess of the limit, the school district is required to spend the funds to a) improve meals, b) reduce meal prices, or c) purchase equipment. The excess cash balance must be spent down or the funds are returned to the state. The estimated June 30, 2023, fund balance is projected to be below the limit.

**PINE RIVER-BACKUS SCHOOLS
REVISED 2022-23 BUDGET
GENERAL BUDGET NOTES**

Transportation Fund (Fund 03)

Transportation budget is locally kept separate from the General Fund for everything except official reporting to the Minnesota Department of Education.

Community Service Fund (Fund 04)

Neither ECFE nor School Readiness can end the fiscal year with a deficit fund balance, so any expenditure in excess of revenue in this funding category must be covered by the Reserve for Community Education.

Community Education is allowed to go to deficit; however, if future revenues cannot eliminate the deficit a transfer from the General Fund is needed.

Pine River-Backus Schools was approved for funding through the state's Voluntary PreK program. This program collects revenue in the General Fund but books expenses through Community Education's School Readiness budget. At year end, a transfer is made from the General Fund to Community Service to cover any projected deficits in School Readiness.

Operating Capital Fund (Fund 05)

Operating Capital is locally kept separate from the General Fund for everything except official reporting to the Minnesota Department of Education.

The Reserve for Operating Capital fund balance cannot go into deficit without pre-approval by the Minnesota Department of Education. If a deficit does exist in this reserve as of June 30, 2023, the district will be required to file a corrective action plan to return the fund balance to zero or a positive number.

Building Construction Fund (Fund 06)

The Building Construction Fund accounts for the acquisition or construction of major capital assets generally financed through the issuance of general long-term debt.

Debt Redemption Fund (Fund 07)

The Debt Redemption Fund accounts for the accumulation of resources for, and the payment of general long-term debt principal, interest, and related costs. The school district currently has debt on school building bonds issued as the result of favorable elections for the construction of school facilities. The district also has debt on general obligation capital facilities bonds issued through Qualified Zone Academy Bonds (QZAB).

A Qualified Zone Academy Bond, Series 2009A, was issued September 3, 2009, with a face value of \$895,000. Fifteen annual installments of \$48,121.09 payable from September 3, 2010, to September 3, 2024, are placed in an escrow account. The balance of which earns 3.00% interest. All installments and interest will be paid in full on September 3, 2024.

The General Obligation Refunding Bonds, Series 2017A, were issued March 7, 2017, with a face value of \$1,985,000. Payments are due in annual installments of \$160,123.75 to \$164,800, through February 1, 2032; interest rates are 2.00%-3.00%.

**PINE RIVER-BACKUS SCHOOLS
REVISED 2022-23 BUDGET
GENERAL BUDGET NOTES**

The General Obligation Facilities Maintenance and Capital Facilities Bonds, Series 2020A, were issued June 11, 2020, with a face value of \$500,000. Payments are due in annual installments of \$55,000 to \$56,100, through February 1, 2031; interest rate is 2.00%.

The General Obligation Refunding Bonds, Series 2020B, were issued November 12, 2020, with a face value of \$2,570,000. Bond issued as a refunding payoff of GO Bond 2012. Payments are due in annual installments of \$256,648 to \$263,510, through February 1, 2032; interest rates are 1.35%-3.00%.

Scholarship Fund (Fund 08)

The District is the trustee, or fiduciary, for assets that belong to others. The District is responsible for ensuring that the assets that are reported in this fund are used only for their intended purposes and by those to whom the assets belong.

If an awarded scholarship is not claimed within the required time period or the claim does not meet scholarship payment criteria the proceeds shall be distributed to new recipients in a subsequent award cycle.

Student Activity Account (Fund 20)

Student Activity Accounts are under school board control and are reported in the same manner as all other district funds. These funds will be reported under the General Fund for auditing purposes and reporting to the State of Minnesota.

**PINE RIVER-BACKUS SCHOOLS
REVISED 2022-23 BUDGET
BUDGET SUMMARY**

REVENUES	PRELIM 22-22 BUDGET	REVISED 22-23 BUDGET	\$ CHANGE	% CHANGE
Fund 01-General	\$ 10,058,073	\$ 10,342,651	\$ 284,578	2.8%
Fund 02- Food Service	\$ 723,833	\$ 619,064	\$ (104,769)	-14.5%
Fund 03-Transportation	\$ 881,753	\$ 786,474	\$ (95,279)	-10.8%
Fund 04-Community Education	\$ 331,808	\$ 342,543	\$ 10,735	3.2%
Fund 05-Operating Capital	\$ 431,093	\$ 845,839	\$ 414,746	96.2%
Fund 06-Building Construction	\$ -	\$ -	\$ -	NA
Fund 07-Debt Service	\$ 623,572	\$ 628,572	\$ 5,000	0.8%
Fund 08-Trust/Scholarships	\$ 34,610	\$ 34,310	\$ (300)	-0.9%
TOTAL	\$ 13,084,742	\$ 13,599,453	\$ 514,711	3.9%

EXPENSES	PRELIM 22-22 BUDGET	REVISED 22-23 BUDGET	\$ CHANGE	% CHANGE
Fund 01-General	\$ 10,607,631	\$ 11,122,611	\$ 514,980	4.9%
Fund 02- Food Service	\$ 512,313	\$ 609,157	\$ 96,844	18.9%
Fund 03-Transportation	\$ 885,422	\$ 875,493	\$ (9,929)	-1.1%
Fund 04-Community Education	\$ 414,748	\$ 415,454	\$ 706	0.2%
Fund 05-Operating Capital	\$ 573,100	\$ 623,115	\$ 50,015	8.7%
Fund 06-Building Construction	\$ -	\$ -	\$ -	NA
Fund 07-Debt Service	\$ 532,711	\$ 532,711	\$ -	0.0%
Fund 08-Trust/Scholarships	\$ 101,250	\$ 53,850	\$ (47,400)	-46.8%
TOTAL	\$ 13,627,175	\$ 14,232,391	\$ 605,216	4.4%

**PINE RIVER-BACKUS SCHOOLS
REVISED 2022-23 BUDGET
FUND BALANCE PROJECTION**

REVISED	AUDITED BEGIN BALANCE	2022-23 BUDGETED REVENUES	2022-23 BUDGETED EXPENSES	FUND BALANCE TRANSFERS	INCREASE / (DECREASE)	PROJECTED END BALANCE
GENERAL FUND	\$ 3,755,358	\$ 10,342,651	\$ 11,122,611	\$ (327,034)	\$ (1,106,994)	\$ 2,648,364
FOOD SERVICE FUND	\$ 299,530	\$ 619,064	\$ 609,157	\$ -	\$ 9,907	\$ 309,437
TRANSPORTATION FUND	\$ -	\$ 786,474	\$ 875,493	\$ 89,019	\$ -	\$ -
COMMUNITY SERVICE FUND	\$ 138,143	\$ 342,543	\$ 415,454	\$ -	\$ (72,911)	\$ 65,232
CAPITAL FUND	\$ 62,841	\$ 845,839	\$ 623,115	\$ 238,015	\$ 460,739	\$ 523,580
BUILDING FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT REDEMPTION FUND	\$ 752,572	\$ 628,572	\$ 532,711	\$ -	\$ 95,861	\$ 848,433
SCHOLARSHIP FUND	\$ 443,124	\$ 34,310	\$ 53,850	\$ -	\$ (19,540)	\$ 423,584
TOTAL	\$ 5,451,569	\$ 13,599,453	\$ 14,232,391	\$ -	\$ (632,938)	\$ 4,818,631

NOTE:

Beginning fund balances are audited year-end numbers from the 2022-2023 budget cycle. Transfers from the General Fund to others include \$89,019 to Transportation to cover fund balance deficits and \$38,015 to Capital for remaining expenses on the districtwide security cameras covered through Federal Funds and \$200,000 for the expenses through June 30, 2023, on the Health Services Addition also covered through Federal Funds.

Projected June 30, 2023, General Fund balance is \$2,648,364 or 23.8% of General Fund expenses.

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND REVENUE SUMMARY
REVISED 2022-23 BUDGET

GENERAL FUND REVENUE	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
				\$ CHG.	% CHG.
GENERAL REVENUES					
LOCAL REVENUES	\$ 1,150,992	\$ 1,160,639	\$ 1,250,639	\$ 90,000	7.8%
STATE REVENUES	\$ 7,427,645	\$ 7,261,272	\$ 7,362,469	\$ 101,197	1.4%
FEDERAL REVENUES	\$ 1,704,199	\$ 787,801	\$ 915,758	\$ 127,957	16.2%
ELEMENTARY REVENUES	\$ 346,255	\$ 415,698	\$ 415,698	\$ -	0.0%
SECONDARY REVENUES	\$ 213,613	\$ 201,650	\$ 220,050	\$ 18,400	9.1%
ALC REVENUES	\$ 224,229	\$ 231,013	\$ 178,037	\$ (52,976)	-22.9%
				\$ -	NA
TOTAL GENERAL FUND REVENUE	\$ 11,066,933	\$ 10,058,073	\$ 10,342,651	\$ 284,578	2.8%

NOTES:

General Fund Revenues increase \$284,578 or 2.8% from Preliminary 2022-23 Budget figures.

Local Revenues increase \$90,000 in Interest earned on district investments and bank accounts.

State Revenues increase \$95,103 due to an increase in Special Education Aid.

Federal Revenues have been adjusted to actual allocations in Title programs for an increase of \$46,077. The district has chosen to transfer the FY2023 Title IV allocation to Title II to cover Professional Development costs.

Federal COVID Funding has been increased by \$127,957 for the Revised 2022-23 Budget. Budgeted revenues offset expenses planned for the General Fund and Operating Capital Fund. Uses of funds include two High School Interventionist positions, a Curriculum Coordinator, and construction costs through June 30th for the Health Services Addition. The remaining Federal COVID funds will be carried forward to the 2023-24 budget year.

ALC Revenues are driven by the students enrolled in each of the programs.

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND REVENUE DETAIL
REVISED 2022-23 BUDGET

GENERAL FUND REVENUES	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET	
				VS 2023 REVISED BUDGET \$ CHG.	% CHG.
GENERAL DISTRICT REVENUES					
<i>LOCAL REVENUES - GENERAL</i>					
MAIN LEVY	\$ 693,353	\$ 762,590	\$ 762,590	\$ -	0.0%
MAIN LEVY-CAREER LEVY	\$ 51,275	\$ 51,275	\$ 51,275	\$ -	0.0%
SAFE SCHOOLS / CRIME LEVY	\$ 34,302	\$ 36,824	\$ 36,824	\$ -	0.0%
CO APPORTIONMENT	\$ 35,054	\$ 40,000	\$ 40,000	\$ -	0.0%
MISC LOCAL TAX FEES	\$ 219,078	\$ 150,000	\$ 150,000	\$ -	0.0%
MEDICAL ASSISTANCE FROM DHS - NON SPED	\$ 31,361	\$ 40,000	\$ 40,000	\$ -	0.0%
INTEREST EARNINGS	\$ 11,668	\$ 10,000	\$ 100,000	\$ 90,000	900.0%
GIFTS - MISC	\$ 6,200	\$ -	\$ -	\$ -	NA
GRANT - SOCIAL SERVICES	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	0.0%
MISC LOCAL REVENUES	\$ 2,843	\$ 5,000	\$ 5,000	\$ -	0.0%
SEASON TICKETS	\$ 4,650	\$ 4,650	\$ 4,650	\$ -	0.0%
FEES - SPORTS	\$ 18,550	\$ 18,000	\$ 18,000	\$ -	0.0%
OTHER EXTRA-CURRICULAR REVENUES	\$ 1,900	\$ 2,500	\$ 2,500	\$ -	0.0%
<i>OTHER REVENUES - GENERAL</i>					
VENDING - MACHINE 1 & 2	\$ 4,161	\$ 3,500	\$ 3,500	\$ -	0.0%
VENDING - MACHINE 3	\$ 29	\$ -	\$ -	\$ -	NA
VENDING - MACHINE 4	\$ 504	\$ 500	\$ 500	\$ -	0.0%
VENDING - MACHINE 5	\$ 1,063	\$ 800	\$ 800	\$ -	0.0%
<i>STATE REVENUES - GENERAL</i>					
ENDOW FUND APPORT	\$ 36,270	\$ 36,565	\$ 39,695	\$ 3,130	8.6%
GENERAL EDUCATION AID	\$ 5,716,179	\$ 5,487,256	\$ 5,487,256	\$ -	0.0%
LITERACY INCENTIVE AID	\$ 42,697	\$ 42,555	\$ 40,083	\$ (2,472)	-5.8%
SPECIAL ED REVENUES	\$ 1,247,070	\$ 1,317,961	\$ 1,413,064	\$ 95,103	7.2%
TRA/PERA SPECIAL FUNDING STATE	\$ 31,526	\$ 30,000	\$ 30,000	\$ -	0.0%
LEARNING AND DEVELOPMENT	\$ 187,635	\$ 183,626	\$ 183,626	\$ -	0.0%
GIFTED AND TALENTED	\$ 12,202	\$ 12,051	\$ 12,478	\$ 427	3.5%
STAFF DEVELOPMENT - DISTRICT WIDE	\$ 126,298	\$ 127,240	\$ 131,756	\$ 4,516	3.5%
SHARED TIME AID	\$ 394	\$ -	\$ -	\$ -	NA
ABATEMENT AID	\$ 539	\$ -	\$ -	\$ -	NA
DISPARITY REDUCTION AID	\$ 334	\$ 334	\$ 356	\$ 22	6.6%
HMSTD & AG MKT VALUE CREDIT	\$ 3,684	\$ 3,684	\$ 4,155	\$ 471	12.8%
OTHER AID FROM MDCFL	\$ 22,818	\$ 20,000	\$ 20,000	\$ -	0.0%
<i>FEDERAL REVENUES - GENERAL</i>					
TITLE I	\$ 245,088	\$ 250,000	\$ 283,005	\$ 33,005	13.2%
TITLE I - PRIOR YEAR	\$ 57,923	\$ -	\$ 5,044	\$ 5,044	NA
TITLE II, PART A	\$ 35,816	\$ 35,000	\$ 59,543	\$ 24,543	70.1%
TITLE II, PART A - PRIOR YEAR	\$ 539	\$ -	\$ -	\$ -	NA
TITLE IV	\$ 16,515	\$ 16,515	\$ -	\$ (16,515)	-100.0%
CARL PERKINS	\$ 14,388	\$ -	\$ -	\$ -	NA
<i>FEDERAL STIMULUS REVENUE</i>					
SPED FEDERAL FUNDING ELEM	\$ 44,449	\$ 35,000	\$ 35,000	\$ -	0.0%
SPED FEDERAL FUNDING HS	\$ 12,050	\$ 20,000	\$ 20,000	\$ -	0.0%
ARP SUMMER LEARNING	\$ 31,698	\$ -	\$ -	\$ -	NA
ESSER II (FY2021)	\$ 769,937	\$ 133,000	\$ -	\$ (133,000)	-100.0%
ESSER II (FY2022)	\$ -	\$ -	\$ 38,015	\$ 38,015	NA
ESSER II (FY2022) Expand Summer Programs	\$ 4,204	\$ -	\$ -	\$ -	NA
ESSER III	\$ 401,577	\$ 164,422	\$ -	\$ (164,422)	-100.0%
ESSER III 90% - 2nd PRIOR YEAR	\$ -	\$ -	\$ 326,115	\$ 326,115	NA
ESSER III - 2nd PRIOR YEAR	\$ -	\$ 127,062	\$ 111,204	\$ (15,858)	-12.5%
COVID TESTING GRANT	\$ 37,226	\$ 6,802	\$ 6,802	\$ -	0.0%
PANDEMIC ENROLLMENT LOSS	\$ 32,789	\$ -	\$ -	\$ -	NA
PANDEMIC ENROLLMENT LOSS (FY2023)	\$ -	\$ -	\$ 31,030	\$ 31,030	NA
TOTAL GENERAL DISTRICT REVENUES	\$ 10,282,836	\$ 9,209,712	\$ 9,528,866	\$ 319,154	3.5%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND REVENUE DETAIL
REVISED 2022-23 BUDGET

GENERAL FUND REVENUES	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
				\$ CHG.	% CHG.
ELEMENTARY REVENUES					
<i>STATE REVENUES - ELEMENTARY</i>					
GENERAL EDUCATION AID - COMPENSATORY	\$ 331,138	\$ 401,500	\$ 401,500	\$ -	0.0%
LEP AID - ELEMENTARY	\$ 15,116	\$ 14,198	\$ 14,198	\$ -	0.0%
TOTAL ELEMENTARY REVENUES	\$ 346,255	\$ 415,698	\$ 415,698	\$ -	0.0%
SECONDARY REVENUES					
<i>LOCAL REVENUES - SECONDARY</i>					
GIFTS - ROBOTICS	\$ 4,000	\$ -	\$ 5,000	\$ 5,000	NA
GATE - FOOTBALL	\$ 4,275	\$ 4,200	\$ 4,200	\$ -	0.0%
GATE - BOYS BASKETBALL	\$ 4,832	\$ 4,800	\$ 4,800	\$ -	0.0%
GATE - WRESTLING	\$ 8,659	\$ 2,000	\$ 2,000	\$ -	0.0%
GATE - GIRLS BASKETBALL	\$ 2,868	\$ 2,800	\$ 2,800	\$ -	0.0%
GATE - VOLLEYBALL	\$ 3,617	\$ 3,600	\$ 3,000	\$ (600)	-16.7%
MISC AD REVENUES	\$ -	\$ -	\$ 10,000	\$ 10,000	NA
FEES - CO-OP WRESTLING	\$ 14,582	\$ 6,000	\$ 10,000	\$ 4,000	66.7%
FEES - CROSS COUNTRY	\$ 500	\$ -	\$ -	\$ -	NA
SALES - GRAPHIC ARTS (EXPENSES)	\$ (801)	\$ (2,000)	\$ -	\$ 2,000	-100.0%
SALES - GRAPHIC ARTS (REVENUES)	\$ 1,098	\$ 2,000	\$ -	\$ (2,000)	-100.0%
<i>STATE REVENUES - SECONDARY</i>					
GENERAL EDUCATION AID - COMPENSATORY	\$ 164,774	\$ 178,250	\$ 178,250	\$ -	0.0%
TOTAL SECONDARY REVENUES	\$ 213,613	\$ 201,650	\$ 220,050	\$ 18,400	9.1%
ALC REVENUES					
<i>PINE RIVER-BACKUS ALC REVENUES</i>					
TUITION FROM OTHER DISTRICTS	\$ 53,458	\$ 24,700	\$ -	\$ (24,700)	-100.0%
<i>STATE REVENUES - ALC</i>					
GENERAL EDUCATION AID	\$ 144,246	\$ 188,000	\$ 159,724	\$ (28,276)	-15.0%
GENERAL EDUCATION AID - COMPENSATORY	\$ 11,130	\$ 18,313	\$ 18,313	\$ -	0.0%
<i>PINE RIVER-BACKUS MID LEVEL ALC REVENUES</i>					
<i>STATE REVENUES - MID LEVEL ALC</i>					
GENERAL EDUCATION AID	\$ 4,977	\$ -	\$ -	\$ -	NA
<i>PINE RIVER-BACKUS TARGETED SERVICES (K-8) REVENUES</i>					
<i>STATE REVENUES - TARGETED SERVICES</i>					
GENERAL EDUCATION AID	\$ 10,418	\$ -	\$ -	\$ -	NA
TOTAL ALC REVENUES	\$ 224,229	\$ 231,013	\$ 178,037	\$ (52,976)	-22.9%
TOTAL GENERAL FUND REVENUES	\$ 11,066,933	\$ 10,058,073	\$ 10,342,651	\$ 284,578	2.8%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - EXPENSE SUMMARY
REVISED 2022-23 BUDGET

GENERAL FUND EXPENSE SUMMARY	ACTUAL	PRELIMINARY	REVISED	2023 PRELIM BUDGET	
	2021-22	BUDGET 2022-23	BUDGET 2022-23	VS 2023 REVISED BUDGET \$ CHG.	% CHG.
DISTRICTWIDE EXPENSE	\$ 2,303,650	\$ 2,377,393	\$ 2,842,998	\$ 465,605	19.6%
PINE RIVER-BACKUS ELEMENTARY EXPENSE	\$ 4,102,357	\$ 4,176,363	\$ 4,163,495	\$ (12,868)	-0.3%
PINE RIVER-BACKUS SECONDARY EXPENSE	\$ 3,757,465	\$ 3,634,879	\$ 3,677,779	\$ 42,900	1.2%
AREA LEARNING CENTER EXPENSE	\$ 470,430	\$ 418,996	\$ 438,339	\$ 19,343	4.6%
GENERAL FUND TOTAL	\$ 10,633,903	\$ 10,607,631	\$ 11,122,611	\$ 514,980	4.9%

NOTES:

General Fund expenses increase \$514,980 or 4.9% overall. Detailed changes are discussed on the following pages.

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - DISTRICT LEVEL EXPENSE SUMMARY
REVISED 2022-23 BUDGET

DISTRICT LEVEL	PRELIMINARY		REVISED	2023 PRELIM BUDGET	
	ACTUAL	BUDGET	BUDGET	VS 2023 REVISED BUDGET	
	2021-22	2022-23	2022-23	\$ CHG.	% CHG.
SCHOOL BOARD	\$ 45,048	\$ 50,787	\$ 51,643	\$ 856	1.7%
SUPERINTENDENT	\$ 165,325	\$ 177,533	\$ 178,232	\$ 699	0.4%
FEDERAL CORONAVIRUS EXPENSES	\$ 40,090	\$ 6,802	\$ 6,802	\$ -	0.0%
PRB NEWSLETTER	\$ 9,409	\$ 5,000	\$ 5,000	\$ -	0.0%
BUSINESS SERVICES	\$ 216,078	\$ 231,685	\$ 236,844	\$ 5,159	2.2%
DATA PROCESSING	\$ 19,926	\$ 30,800	\$ 30,800	\$ -	0.0%
LEGAL SERVICES	\$ 6,791	\$ 15,000	\$ 15,000	\$ -	0.0%
SCHOOL ELECTIONS	\$ -	\$ 15,000	\$ 15,000	\$ -	0.0%
TITLE IV - SAFE & SUPPORTIVE SCHOOLS	\$ 16,515	\$ 16,515	\$ -	\$ (16,515)	-100.0%
CURRICULUM COORDINATOR	\$ -	\$ 118,454	\$ 111,204	\$ (7,250)	-6.1%
STAFF DEVELOPMENT - DISTRICT SETASIDE	\$ 115,771	\$ 135,673	\$ 140,416	\$ 4,743	3.5%
SPECIAL EDUCATION - DISTRICTWIDE	\$ 167,416	\$ 163,500	\$ 163,500	\$ -	0.0%
TECHNOLOGY	\$ 171,291	\$ 146,013	\$ 147,728	\$ 1,715	1.2%
DISTRICTWIDE COPY CENTER	\$ 27,720	\$ 30,730	\$ 30,730	\$ -	0.0%
OPERATIONS & MAINTENANCE	\$ 984,289	\$ 998,074	\$ 1,019,981	\$ 21,907	2.2%
SAFE SCHOOLS LEVY	\$ 27,627	\$ 27,500	\$ 46,486	\$ 18,986	69.0%
PROPERTY/OTHER INSURANCE	\$ 57,900	\$ 77,327	\$ 77,632	\$ 305	0.4%
OTHER NON-RECURRING ITEMS	\$ 199,277	\$ 110,000	\$ 545,000	\$ 435,000	395.5%
TUITION EXPENSES	\$ 33,178	\$ 21,000	\$ 21,000	\$ -	0.0%
DISTRICTWIDE TOTALS	2,303,650	2,377,393	2,842,998	\$ 465,605	19.6%

NOTES:

District Level expenses increase \$465,605 or 19.6% overall. Salary/benefits account for an overall increase of \$27,829.

The district has opted to transfer Title IV funds to Title II for professional development costs. The line item has been removed from the districtwide budget. These expenses will be covered by the Safe Schools levy.

Transfers are made from the General Fund to other district funds to cover various expenses or deficits when needed. A transfer of \$110,000 is made from the General Fund to the Community Service fund to cover Voluntary PreK expenses. The funds for this program are received in General state aid but expenses are booked to ECFE / School Readiness.

Construction plans have been approved for a Health Services Addition to the main building as well as a remodel of the Elementary DCD Classroom. Construction will start June 2023 with an anticipated completion Fall 2023. Financing for the project will be a combination of district ESSER III funds, Cass County ARPA funds, and School Board authorized Committed for Construction funds. Show above is a \$435,000 transfer from the General Fund to a Committed for Construction account.

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - DISTRICT LEVEL EXPENSE DETAIL
REVISED 2022-23 BUDGET

DISTRICT LEVEL	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
				\$ CHG.	% CHG.
SCHOOL BOARD					
EXECUTIVE SALARY	\$ 20,700	\$ 27,900	\$ 28,425	\$ 525	1.9%
FICA/MEDICARE	\$ 1,390	\$ 1,632	\$ 1,940	\$ 308	18.9%
PERA	\$ 165	\$ 173	\$ 195	\$ 22	12.7%
GROUP LIFE INSURANCE	\$ 223	\$ 245	\$ 246	\$ 1	0.4%
FEES FOR SERVICES	\$ 13,556	\$ 7,000	\$ 7,000	\$ -	0.0%
TRAVEL	\$ 350	\$ 2,100	\$ 2,100	\$ -	0.0%
GENERAL SUPPLIES	\$ 148	\$ 500	\$ 500	\$ -	0.0%
DUES	\$ 8,406	\$ 10,237	\$ 10,237	\$ -	0.0%
GENERAL SUPPLIES-CATCH THE PRIDE	\$ 111	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 45,048	\$ 50,787	\$ 51,643	\$ 856	1.7%
SUPERINTENDENT					
ESSER III EXEC SALARY	\$ 123,588	\$ -	\$ -	\$ -	NA
ESSER III FICA	\$ 9,113	\$ -	\$ -	\$ -	NA
ESSER III TRA	\$ 10,361	\$ -	\$ -	\$ -	NA
ESSER III GROUP HEALTH	\$ 18,000	\$ -	\$ -	\$ -	NA
ESSER III GROUP LIFE	\$ 87	\$ -	\$ -	\$ -	NA
ESSER III TSA MATCH	\$ 3,250	\$ -	\$ -	\$ -	NA
EXECUTIVE SALARY	\$ -	\$ 132,926	\$ 132,926	\$ -	0.0%
FICA/MEDICARE	\$ -	\$ 9,436	\$ 9,436	\$ -	0.0%
TRA	\$ -	\$ 10,622	\$ 11,365	\$ 743	7.0%
GROUP HEALTH	\$ -	\$ 18,000	\$ 18,000	\$ -	0.0%
GROUP LIFE INSURANCE	\$ -	\$ 87	\$ 87	\$ -	0.0%
TSA MATCH	\$ -	\$ 3,250	\$ 3,250	\$ -	0.0%
WORK COMP INS	\$ 593	\$ 760	\$ 716	\$ (44)	-5.8%
FEES FOR SERVICES	\$ -	\$ 250	\$ 250	\$ -	0.0%
INTERDEPARTMENT CHARGEBACK	\$ (4,393)	\$ -	\$ -	\$ -	NA
BUSINESS TRAVEL	\$ 318	\$ 2,500	\$ 2,500	\$ -	0.0%
GENERAL SUPPLIES	\$ 959	\$ 1,000	\$ 1,000	\$ -	0.0%
DUES & MEMBERSHIP	\$ 1,456	\$ 2,402	\$ 2,402	\$ -	0.0%
TRA/PERA SPECIAL FUNDING STATE	\$ 1,994	\$ -	\$ -	\$ -	NA
ALC INDIRECT CHARGEBACK	\$ -	\$ (3,700)	\$ (3,700)	\$ -	0.0%
TOTAL	\$ 165,325	\$ 177,533	\$ 178,232	\$ 699	0.4%
FEDERAL CORONAVIRUS EXPENSES					
ESSER II TECH DEVICES	\$ 2,864	\$ -	\$ -	\$ -	NA
MN COVID TESTING NURSE SALARY	\$ 10,000	\$ -	\$ -	\$ -	NA
MN COVID TESTING COORDINATOR SALARY	\$ 10,000	\$ -	\$ -	\$ -	NA
MN COVID TESTING FICA	\$ 1,530	\$ -	\$ -	\$ -	NA
MN COVID TESTING PERA	\$ 1,668	\$ -	\$ -	\$ -	NA
MN COVID TESTING NURSE	\$ 14,028	\$ 6,802	\$ 6,802	\$ -	0.0%
TOTAL	\$ 40,090	\$ 6,802	\$ 6,802	\$ -	0.0%
PR-B NEWSLETTER					
FEES FOR SERVICES	\$ 9,409	\$ 5,000	\$ 5,000	\$ -	0.0%
TOTAL	\$ 9,409	\$ 5,000	\$ 5,000	\$ -	0.0%
BUSINESS SERVICES					
EXECUTIVE SALARY	\$ 74,942	\$ 77,051	\$ 77,051	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 68,350	\$ 68,836	\$ 71,804	\$ 2,968	4.3%
FICA/MEDICARE	\$ 10,432	\$ 10,888	\$ 11,399	\$ 511	4.7%
PERA	\$ 10,727	\$ 10,942	\$ 11,509	\$ 567	5.2%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - DISTRICT LEVEL EXPENSE DETAIL
REVISED 2022-23 BUDGET

DISTRICT LEVEL	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
				\$ CHG.	% CHG.
BUSINESS SERVICES (Continued)				\$ -	NA
GROUP HEALTH	\$ 15,731	\$ 16,848	\$ 18,018	\$ 1,170	6.9%
GROUP LIFE INSURANCE	\$ 82	\$ 84	\$ 91	\$ 7	8.3%
TSA MATCH	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	0.0%
WORK COMP INS	\$ 664	\$ 850	\$ 786	\$ (64)	-7.5%
FEES FOR SERVICES	\$ 29,678	\$ 38,500	\$ 38,500	\$ -	0.0%
POSTAGE	\$ 342	\$ 3,000	\$ 3,000	\$ -	0.0%
TRAVEL	\$ 328	\$ 1,500	\$ 1,500	\$ -	0.0%
INTERDEPARTMENTAL CHARGEBACK	\$ (4,018)	\$ -	\$ -	\$ -	NA
GENERAL SUPPLIES	\$ 3,744	\$ 2,000	\$ 2,000	\$ -	0.0%
DUES	\$ 110	\$ 220	\$ 220	\$ -	0.0%
FEDERAL INDIRECT	\$ (34)	\$ -	\$ -	\$ -	NA
ALC INDIRECT CHARGEBACK	\$ -	\$ (4,034)	\$ (4,034)	\$ -	0.0%
TOTAL	\$ 216,078	\$ 231,685	\$ 236,844	\$ 5,159	2.2%
DATA PROCESSING					
FEES FOR SERVICES	\$ 2,888	\$ 3,000	\$ 3,000	\$ -	0.0%
DATA PROCESSING SERVICES	\$ 15,143	\$ 20,000	\$ 20,000	\$ -	0.0%
DATA PROCESSING ENTRY	\$ 1,896	\$ 6,300	\$ 6,300	\$ -	0.0%
DUES/MEMBERSHIPS	\$ -	\$ 1,500	\$ 1,500	\$ -	0.0%
TOTAL	\$ 19,926	\$ 30,800	\$ 30,800	\$ -	0.0%
LEGAL SERVICES					
FEES FOR SERVICES	\$ 6,791	\$ 15,000	\$ 15,000	\$ -	0.0%
TOTAL	\$ 6,791	\$ 15,000	\$ 15,000	\$ -	0.0%
SCHOOL ELECTIONS					
FEES FOR SERVICES	\$ -	\$ 15,000	\$ 15,000	\$ -	0.0%
TOTAL	\$ -	\$ 15,000	\$ 15,000	\$ -	0.0%
CURRICULUM COORDINATOR					
COORDINATOR SALARY	\$ -	\$ 85,000	\$ 88,745	\$ 3,745	4.4%
COORDINATOR EXT TIME	\$ -	\$ 9,375	\$ -	\$ (9,375)	-100.0%
FICA/MEDICARE	\$ -	\$ 7,220	\$ 6,080	\$ (1,140)	-15.8%
TRA	\$ -	\$ 8,069	\$ 7,588	\$ (481)	-6.0%
GROUP HEALTH	\$ -	\$ 7,705	\$ 7,706	\$ 1	0.0%
GROUP LIFE INSURANCE	\$ -	\$ 35	\$ 35	\$ -	0.0%
TSA MATCH	\$ -	\$ 300	\$ 300	\$ -	0.0%
SUPPLIES	\$ -	\$ 750	\$ 750	\$ -	0.0%
TOTAL	\$ -	\$ 118,454	\$ 111,204	\$ (7,250)	-6.1%
STAFF DEVELOPMENT - DISTRICTWIDE USES					
SALARY	\$ 70,352	\$ 80,574	\$ 80,070	\$ (504)	-0.6%
EXT TIME	\$ 7,441	\$ 3,600	\$ 8,301	\$ 4,701	130.6%
FICA/MEDICARE	\$ 5,746	\$ 6,348	\$ 6,595	\$ 247	3.9%
PERA	\$ -	\$ -	\$ 102	\$ 102	NA
TRA	\$ 6,446	\$ 7,122	\$ 7,365	\$ 243	3.4%
HEALTH INSURANCE	\$ 6,775	\$ 7,793	\$ 7,766	\$ (27)	-0.3%
GROUP LIFE INSURANCE	\$ 40	\$ 44	\$ 45	\$ 1	2.3%
TSA MATCH	\$ 585	\$ 692	\$ 672	\$ (20)	-2.9%
FEES FOR SERVICES	\$ 8,251	\$ 16,500	\$ 16,500	\$ -	0.0%
INTERDEPARTMENT SERVICES - TRANSPORT	\$ 147	\$ 500	\$ 500	\$ -	0.0%
BUSINESS TRAVEL	\$ 8,793	\$ 7,500	\$ 7,500	\$ -	0.0%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - DISTRICT LEVEL EXPENSE DETAIL
REVISED 2022-23 BUDGET

DISTRICT LEVEL	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
				\$ CHG.	% CHG.
STAFF DEVELOPMENT - DISTRICTWIDE USES (Continued)					
TUITION	\$ -	\$ 3,000	\$ 3,000	\$ -	0.0%
SUPPLIES	\$ 1,195	\$ 2,000	\$ 2,000	\$ -	0.0%
TOTAL	\$ 115,771	\$ 135,673	\$ 140,416	\$ 4,743	3.5%
SPECIAL EDUCATION DISTRICTWIDE					
PAYMENT TO MN DISTRICT	\$ 2,433	\$ -	\$ -	\$ -	NA
COST SHARE NO REIMB PMT TO MN DIST	\$ 5,692	\$ 4,500	\$ 4,500	\$ -	0.0%
DHH - SP ED SALARY PURCH OTHER DIST	\$ 2,073	\$ -	\$ -	\$ -	NA
DHH - PURCHASED SERVICES	\$ 1,530	\$ -	\$ -	\$ -	NA
VI - SP ED SALARY PURCH OTHER DIST	\$ 5,873	\$ -	\$ -	\$ -	NA
EBD - SP ED SALARY PURCH OTHER DIST	\$ 5,973	\$ -	\$ -	\$ -	NA
ASD - SP ED SALARY PURCH OTHER DIST	\$ 416	\$ -	\$ -	\$ -	NA
ECSE - SP ED SALARY PURCH OTHER DIST	\$ 7,116	\$ 15,000	\$ 15,000	\$ -	0.0%
COST SHARE AGG REIMB PMT TO MN DIST	\$ 39,547	\$ 40,000	\$ 40,000	\$ -	0.0%
AGG - SP ED SALARY PURCH OTHER DIST	\$ 92,620	\$ 100,000	\$ 100,000	\$ -	0.0%
AGG - PURCHASED SERVICES	\$ 4,144	\$ 4,000	\$ 4,000	\$ -	0.0%
TOTAL	\$ 167,416	\$ 163,500	\$ 163,500	\$ -	0.0%
TECHNOLOGY					
EXECUTIVE SALARIES	\$ 79,470	\$ 79,918	\$ 79,918	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 1,178	\$ -	\$ 1,600	\$ 1,600	NA
FICA/MEDICARE	\$ 5,022	\$ 5,996	\$ 6,020	\$ 24	0.4%
PERA	\$ 5,908	\$ 5,994	\$ 6,085	\$ 91	1.5%
GROUP HEALTH	\$ 7,555	\$ 7,705	\$ 7,705	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 35	\$ 35	\$ 35	\$ -	0.0%
FEES FOR SERVICES	\$ 359	\$ -	\$ -	\$ -	NA
TECH REPAIRS/SERVICES	\$ 6,595	\$ 6,000	\$ 6,000	\$ -	0.0%
SOFTWARE/LICENSES NON-INST	\$ 23,230	\$ 10,000	\$ 10,000	\$ -	0.0%
SOFTWARE/LICENSES INSTRUCTIONAL	\$ 8,924	\$ 12,365	\$ 12,365	\$ -	0.0%
NON-INST TECH SUPPLIES	\$ 13,054	\$ 7,000	\$ 7,000	\$ -	0.0%
INSTRUCTIONAL TECH SUPPLIES	\$ 4,477	\$ 5,000	\$ 5,000	\$ -	0.0%
NON-INST TECH DEVICES	\$ 5,223	\$ 6,000	\$ 6,000	\$ -	0.0%
INSTRUCTIONAL TECH DEVICES	\$ 8,905	\$ -	\$ -	\$ -	NA
NON-INSTR SOFTWARE	\$ 1,357	\$ -	\$ -	\$ -	NA
TOTAL	\$ 171,291	\$ 146,013	\$ 147,728	\$ 1,715	1.2%
DISTRICTWIDE COPY CENTER					
REPAIRS & MAINT	\$ 12,906	\$ 12,230	\$ 12,230	\$ -	0.0%
GENERAL SUPPLIES	\$ 14,814	\$ 18,500	\$ 18,500	\$ -	0.0%
TOTAL	\$ 27,720	\$ 30,730	\$ 30,730	\$ -	0.0%
OPERATIONS & MAINTENANCE					
EXECUTIVE SALARIES	\$ 69,843	\$ 71,816	\$ 71,816	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 279,799	\$ 293,911	\$ 315,579	\$ 21,668	7.4%
FICA/MEDICARE	\$ 25,466	\$ 27,915	\$ 27,865	\$ (50)	-0.2%
PERA	\$ 24,376	\$ 27,430	\$ 26,800	\$ (630)	-2.3%
TRA	\$ 71	\$ -	\$ -	\$ -	NA
GROUP HEALTH	\$ 45,427	\$ 47,174	\$ 47,174	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 269	\$ 235	\$ 271	\$ 36	15.3%
TSA MATCH	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.0%
WORK COMP INS	\$ 1,551	\$ 1,987	\$ 1,970	\$ (17)	-0.9%
CELL PHONE REIMBURSE	\$ 9,870	\$ 10,080	\$ 10,980	\$ 900	8.9%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - DISTRICT LEVEL EXPENSE DETAIL
REVISED 2022-23 BUDGET

DISTRICT LEVEL	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
				\$ CHG.	% CHG.
OPERATIONS & MAINTENANCE (Continued)					
FEEES FOR SERVICES	\$ 24,135	\$ 7,000	\$ 7,000	\$ -	0.0%
TELEPHONE	\$ 44,702	\$ 45,143	\$ 45,143	\$ -	0.0%
UTILITY SERVICE	\$ 352,820	\$ 361,142	\$ 361,142	\$ -	0.0%
REPAIRS & MAINT	\$ 89,658	\$ 45,000	\$ 45,000	\$ -	0.0%
INTER TRANSPORT	\$ 64	\$ 70	\$ 70	\$ -	0.0%
TRAVEL	\$ 810	\$ 500	\$ 500	\$ -	0.0%
CHARGEBACK MAINTENANCE	\$ (62,076)	\$ -	\$ -	\$ -	NA
GENERAL SUPPLIES	\$ 74,304	\$ 70,000	\$ 70,000	\$ -	0.0%
PROPANE	\$ -	\$ 10,000	\$ 10,000	\$ -	0.0%
DUES AND MEMBERSHIP	\$ 200	\$ 200	\$ 200	\$ -	0.0%
COMM ED INDIRECT CHARGEBACK	\$ -	\$ (6,393)	\$ (6,393)	\$ -	0.0%
ALC INDIRECT CHARGEBACK	\$ -	\$ (18,136)	\$ (18,136)	\$ -	0.0%
TOTAL	\$ 984,289	\$ 998,074	\$ 1,019,981	\$ 21,907	2.2%
TITLE IV - SAFE & SUPPORTIVE SCHOOLS					
FEEES FOR SERVICES - POLICE LIAISON	\$ 16,515	\$ 16,515	\$ -	\$ (16,515)	-100.0%
TOTAL	\$ 16,515	\$ 16,515	\$ -	\$ (16,515)	-100.0%
SAFE SCHOOLS LEVY					
FEEES FOR SERVICES - POLICE LIAISON	\$ 26,307	\$ 25,000	\$ 43,986	\$ 18,986	75.9%
FEEES FOR SERVICES - K9 SERVICES	\$ 1,320	\$ 2,500	\$ 2,500	\$ -	0.0%
TOTAL	\$ 27,627	\$ 27,500	\$ 46,486	\$ 18,986	69.0%
PROPERTY/OTHER INS.					
INSURANCE	\$ 57,900	\$ 77,327	\$ 77,632	\$ 305	0.4%
TOTAL	\$ 57,900	\$ 77,327	\$ 77,632	\$ 305	0.4%
OTHER NON RECUR ITEMS					
FUND TRANSFERS	\$ 199,277	\$ 110,000	\$ 545,000	\$ 435,000	395.5%
TOTAL	\$ 199,277	\$ 110,000	\$ 545,000	\$ 435,000	395.5%
TUITION EXPENSES					
ELEMENTARY	\$ -	\$ 1,000	\$ 1,000	\$ -	0.0%
HIGH SCHOOL	\$ 33,178	\$ 20,000	\$ 20,000	\$ -	0.0%
HS SPECIAL EDUCATION	\$ -	\$ -	\$ -	\$ -	NA
SPECIAL EDUCATION	\$ -	\$ -	\$ -	\$ -	NA
TOTAL	\$ 33,178	\$ 21,000	\$ 21,000	\$ -	0.0%
TOTAL DISTRICT LEVEL	\$ 2,303,650	\$ 2,377,393	\$ 2,842,998	\$ 465,605	19.6%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - ELEMENTARY EXPENSE SUMMARY
REVISED 2022-23 BUDGET

ELEMENTARY	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
				\$ CHG.	% CHG.
SCHOOL ADMINISTRATION					
SCHOOL ADMINISTRATION	\$ 2,308	\$ 125,322	\$ 125,322	\$ -	0.0%
SCHOOL ADMINISTRATION - FEDERAL FUNDS	\$ 116,775	\$ -	\$ -	\$ -	NA
TOTAL SCHOOL ADMINISTRATION	\$ 119,084	\$ 125,322	\$ 125,322	\$ -	0.0%
KINDERGARTEN					
KINDERGARTEN	\$ 142,138	\$ 155,563	\$ 162,526	\$ 6,963	4.5%
KINDERGARTEN - COMPENSATORY	\$ 114,169	\$ 127,463	\$ 127,463	\$ -	0.0%
TOTAL KINDERGARTEN	\$ 256,307	\$ 283,026	\$ 289,989	\$ 6,963	2.5%
ELEMENTARY EDUCATION					
ELEMENTARY EDUCATION	\$ 1,004,281	\$ 1,177,571	\$ 1,217,069	\$ 39,498	3.4%
ELEM EDUCATION - COMPENSATORY	\$ 112,237	\$ 221,194	\$ 194,187	\$ (27,007)	-12.2%
ELEM EDUCATION - LEARN DEV	\$ 204,801	\$ 238,217	\$ 238,484	\$ 267	0.1%
TOTAL ELEMENTARY EDUCATION	\$ 1,321,319	\$ 1,636,982	\$ 1,649,740	\$ 12,758	0.8%
FEDERAL CORONAVIRUS EXPENSES	\$ 306,543	\$ 8,608	\$ 22,750	\$ 14,142	164.3%
STUDENT ACTIVITY TRIPS	\$ 199	\$ 711	\$ 711	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 8,971	\$ 9,500	\$ 9,500	\$ -	0.0%
PROJECT LEAD THE WAY	\$ 15,557	\$ 15,969	\$ 15,969	\$ -	0.0%
TITLE					
TITLE I	\$ 303,011	\$ 295,668	\$ 288,049	\$ (7,619)	-2.6%
TITLE II - PART A	\$ 36,355	\$ 35,860	\$ 57,733	\$ 21,873	61.0%
ESL/ELL/LEP	\$ 15,855	\$ 16,508	\$ 16,508	\$ -	0.0%
TOTAL TITLE	\$ 355,221	\$ 348,036	\$ 362,290	\$ 14,254	4.1%
ART	\$ 16,685	\$ 17,494	\$ 17,494	\$ -	0.0%
GIFTED AND TALENTED	\$ 14,736	\$ 16,363	\$ 13,027	\$ (3,336)	-20.4%
PHYSICAL EDUCATION					
PHY ED	\$ 141,624	\$ 144,782	\$ 151,603	\$ 6,821	4.7%
TOTAL PHYSICAL EDUCATION	\$ 141,624	\$ 144,782	\$ 151,603	\$ 6,821	4.7%
MUSIC					
MUSIC - VOCAL	\$ 81,826	\$ 84,047	\$ 84,047	\$ -	0.0%
MUSIC - INSTRUMENTAL	\$ 18,871	\$ 20,345	\$ 20,345	\$ -	0.0%
TOTAL MUSIC	\$ 100,697	\$ 104,392	\$ 104,392	\$ -	0.0%
EXTRA CURRICULAR					
EXTRA CURRICULAR - MUSIC	\$ 796	\$ 831	\$ 831	\$ -	0.0%
TOTAL EXTRA CURRICULAR	\$ 796	\$ 831	\$ 831	\$ -	0.0%
SPECIAL EDUCATION					
SPECIAL ED - NON-REIMBURSABLE	\$ 2,500	\$ 2,600	\$ 2,600	\$ -	0.0%
SPECIAL ED - FEDERAL REIMBURSE	\$ 44,146	\$ -	\$ -	\$ -	NA
SPEECH/LANGUAGE IMPAIRED	\$ 68,823	\$ 68,705	\$ 63,284	\$ (5,421)	-7.9%
DEV. COGNITIVE DISAB. (MILD-MOD)	\$ 98,243	\$ 70,700	\$ 16,686	\$ (54,014)	-76.4%
DEV. COGNITIVE DISAB. (SEV-PROFOUND)	\$ 75,716	\$ 82,370	\$ 69,916	\$ (12,454)	-15.1%
HEARING IMPAIRED	\$ 902	\$ -	\$ -	\$ -	NA
SPECIFIC LEARNING DISABILITY	\$ 351,504	\$ 410,494	\$ 302,389	\$ (108,105)	-26.3%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - ELEMENTARY EXPENSE SUMMARY
REVISED 2022-23 BUDGET

ELEMENTARY	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
				\$ CHG.	% CHG.
EMOTIONAL/BEHAVIORAL DISORDER	\$ 203,962	\$ 139,067	\$ 136,526	\$ (2,541)	-1.8%
OTHER HEALTH DISABILITIES	\$ 5,343	\$ 11,729	\$ 20,932	\$ 9,203	78.5%
AUTISTIC SPECTRUM DISORDERS	\$ 60,582	\$ 71,729	\$ 113,042	\$ 41,313	57.6%
DEVELOPMENTALLY DELAYED (ECSE)	\$ 261,517	\$ 267,620	\$ 341,744	\$ 74,124	27.7%
AGGREGATE	\$ 3,653	\$ 3,134	\$ -	\$ (3,134)	-100.0%
ADAPTIVE P.E.	\$ 18,312	\$ 18,758	\$ 18,758	\$ -	0.0%
YOUTH/FAMILY SERVICES	\$ 69,458	\$ 75,075	\$ 74,157	\$ (918)	-1.2%
TOTAL SPECIAL EDUCATION	\$ 1,264,663	\$ 1,221,981	\$ 1,160,034	\$ (61,947)	-5.1%
CURRICULUM IMPROVEMENT	\$ 26,444	\$ 75,000	\$ 75,000	\$ -	0.0%
MEDIA					
EDUCATIONAL MEDIA	\$ 1,861	\$ 3,500	\$ 3,500	\$ -	0.0%
TOTAL MEDIA	\$ 1,861	\$ 3,500	\$ 3,500	\$ -	0.0%
NURSE					
NURSE - COMPENSATORY	\$ 26,377	\$ 40,288	\$ 37,765	\$ (2,523)	-6.3%
TOTAL NURSE	\$ 26,377	\$ 40,288	\$ 37,765	\$ (2,523)	-6.3%
PSYCHOLOGICAL SERVICES	\$ 19,998	\$ 19,998	\$ 19,998	\$ -	0.0%
VENDING	\$ 407	\$ 1,000	\$ 1,000	\$ -	0.0%
TECHNOLOGY SUPPORT					
TECHNOLOGY SUPPORT	\$ 102,942	\$ 102,580	\$ 102,580	\$ -	0.0%
TECHNOLOGY SUPPORT - COMPENSATORY	\$ 1,929	\$ -	\$ -	\$ -	NA
TOTAL TECHNOLOGY SUPPORT	\$ 104,871	\$ 102,580	\$ 102,580	\$ -	0.0%
TOTAL PINE RIVER-BACKUS ELEMENTARY	\$ 4,102,357	\$ 4,176,363	\$ 4,163,495	\$ (12,868)	-0.3%

NOTES:

Revised 2022-23 Elementary expenses are projected to decrease a total of \$12,868 or 0.3% overall. Salary/benefit lines decrease \$24,748 overall. This includes a contract settlement beginning January 1st for Local 284 members including paraprofessionals and clerical staff. The Elementary building also held a vacant Special Education position through March 2023. The position has since been filled.

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - ELEMENTARY EXPENSE DETAIL
REVISED 2022-23 BUDGET

ELEMENTARY	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
				\$ CHG.	% CHG.
SCHOOL ADMINISTRATION					
EXECUTIVE SALARIES	\$ -	\$ 98,911	\$ 98,911	\$ -	0.0%
FICA/MEDICARE	\$ -	\$ 7,566	\$ 7,566	\$ -	0.0%
TRA	\$ -	\$ 8,456	\$ 8,456	\$ -	0.0%
EMPLOYER SPONSORED HEALTH REIMB	\$ -	\$ 3,300	\$ 3,300	\$ -	0.0%
GROUP LIFE INSURANCE	\$ -	\$ 89	\$ 89	\$ -	0.0%
TSA MATCH	\$ -	\$ 3,000	\$ 3,000	\$ -	0.0%
BUSINESS TRAVEL	\$ 1,302	\$ 2,500	\$ 2,500	\$ -	0.0%
GENERAL SUPPLIES	\$ 51	\$ 500	\$ 500	\$ -	0.0%
DUES AND MEMBERSHIP FEES	\$ 955	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 2,308	\$ 125,322	\$ 125,322	\$ -	0.0%
SCHOOL ADMINISTRATION - FEDERAL FUNDS					
ESSER III EXEC SALARIES	\$ 96,031	\$ -	\$ -	\$ -	NA
ESSER III FICA	\$ 7,346	\$ -	\$ -	\$ -	NA
ESSER III TRA	\$ 8,026	\$ -	\$ -	\$ -	NA
ESSER III GROUP LIFE	\$ 84	\$ -	\$ -	\$ -	NA
ESSER III TSA MATCH	\$ 2,404	\$ -	\$ -	\$ -	NA
ESSER III EMPLOYER SPONS HEALTH REIMB	\$ 2,885	\$ -	\$ -	\$ -	NA
TOTAL	\$ 116,775	\$ -	\$ -	\$ -	NA
KINDERGARTEN					
LICENSED CLASSROOM TEACHER	\$ 92,443	\$ 103,007	\$ 103,007	\$ -	0.0%
NON-LICENSED CLASSROOM PERSONNEL	\$ 503	\$ -	\$ 215	\$ 215	NA
CERTIFIED PARAPROFESSIONALS	\$ 18,931	\$ 19,506	\$ 21,018	\$ 1,512	7.8%
FICA/MEDICARE	\$ 7,912	\$ 9,221	\$ 9,230	\$ 9	0.1%
PERA	\$ 1,458	\$ 1,463	\$ 1,593	\$ 130	8.9%
TRA	\$ 7,742	\$ 8,807	\$ 8,807	\$ -	0.0%
GROUP HEALTH	\$ 10,999	\$ 11,558	\$ 16,655	\$ 5,097	44.1%
GROUP LIFE INSURANCE	\$ 87	\$ 88	\$ 88	\$ -	0.0%
TSA MATCH	\$ 2,063	\$ 1,913	\$ 1,913	\$ -	0.0%
TOTAL	\$ 142,138	\$ 155,563	\$ 162,526	\$ 6,963	4.5%
KINDERGARTEN - COMPENSATORY					
LICENSED CLASSROOM TEACHER	\$ 87,232	\$ 97,857	\$ 97,857	\$ -	0.0%
FICA/MEDICARE	\$ 6,057	\$ 7,342	\$ 7,342	\$ -	0.0%
TRA	\$ 7,306	\$ 8,367	\$ 8,367	\$ -	0.0%
GROUP HEALTH	\$ 10,493	\$ 10,980	\$ 10,980	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 50	\$ 50	\$ 50	\$ -	0.0%
TSA MATCH	\$ 1,014	\$ 867	\$ 867	\$ -	0.0%
CLASSROOM SUPPLIES	\$ 2,018	\$ 2,000	\$ 2,000	\$ -	0.0%
TOTAL	\$ 114,169	\$ 127,463	\$ 127,463	\$ -	0.0%
ELEMENTARY EDUCATION					
LICENSED CLASSROOM TEACHER	\$ 584,259	\$ 775,593	\$ 794,588	\$ 18,995	2.4%
NON-LICENSED CLASSROOM PERSONNEL	\$ 708	\$ -	\$ -	\$ -	NA
SUBSTITUTE TEACHER SALARIES	\$ 25,137	\$ 2,500	\$ 10,000	\$ 7,500	300.0%
CERTIFIED PARAPROFESSIONALS	\$ 5,228	\$ 6,116	\$ 12,828	\$ 6,712	109.7%
NON INSTRUCTIONAL SUPPORT	\$ 61,448	\$ 62,323	\$ 63,457	\$ 1,134	1.8%
OTHER SALARIES	\$ 17,845	\$ 2,500	\$ 2,500	\$ -	0.0%
PAY PTO	\$ 1,122	\$ -	\$ -	\$ -	NA
FICA/MEDICARE	\$ 54,494	\$ 63,427	\$ 65,183	\$ 1,756	2.8%
PERA	\$ 3,882	\$ 4,065	\$ 4,428	\$ 363	8.9%
TRA	\$ 56,868	\$ 67,530	\$ 70,252	\$ 2,722	4.0%
GROUP HEALTH	\$ 69,141	\$ 88,845	\$ 88,845	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 427	\$ 519	\$ 519	\$ -	0.0%
TSA MATCH	\$ 6,280	\$ 7,403	\$ 7,403	\$ -	0.0%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - ELEMENTARY EXPENSE DETAIL
REVISED 2022-23 BUDGET

ELEMENTARY	PRELIMINARY		REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
	ACTUAL 2021-22	BUDGET 2022-23		\$ CHG.	% CHG.
WORKERS COMPENSATION	\$ 12,651	\$ 16,206	\$ 16,522	\$ 316	1.9%
UNEMPLOYMENT COMPENSATION	\$ -	\$ 10,000	\$ 10,000	\$ -	0.0%
FEES FOR SERVICES	\$ 35,832	\$ 30,000	\$ 30,000	\$ -	0.0%
POSTAGE	\$ 7,606	\$ 8,500	\$ 8,500	\$ -	0.0%
REPAIRS AND MAINTENANCE	\$ 602	\$ 1,000	\$ 1,000	\$ -	0.0%
BUSINESS TRAVEL	\$ 80	\$ -	\$ -	\$ -	NA
GENERAL SUPPLIES	\$ 14,373	\$ 8,000	\$ 8,000	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 3,083	\$ 2,000	\$ 2,000	\$ -	0.0%
TECHNOLOGY - INSTRUCTIONAL SUPPLIES	\$ 16,050	\$ 15,000	\$ 15,000	\$ -	0.0%
TECHNOLOGY - INSTRUCTIONAL DEVICES	\$ 1,154	\$ -	\$ -	\$ -	NA
TRA/PERA SPECIAL FUNDING STATE	\$ 21,478	\$ -	\$ -	\$ -	NA
COMMUNICATIONS SERVICES	\$ 4,533	\$ 6,044	\$ 6,044	\$ -	0.0%
TOTAL	\$ 1,004,281	\$ 1,177,571	\$ 1,217,069	\$ 39,498	3.4%
ELEM ED - COMPENSATORY					
LICENSED CLASSROOM TEACHER	\$ 59,905	\$ 149,902	\$ 127,691	\$ (22,211)	-14.8%
NON-LICENSED CLASSROOM PERSONNEL	\$ 22,327	\$ 19,477	\$ 22,179	\$ 2,702	13.9%
FICA/MEDICARE	\$ 5,923	\$ 12,519	\$ 10,569	\$ (1,950)	-15.6%
PERA	\$ 1,675	\$ 1,461	\$ 1,663	\$ 202	13.8%
TRA	\$ 5,015	\$ 12,817	\$ 10,917	\$ (1,900)	-14.8%
GROUP HEALTH	\$ 13,938	\$ 20,889	\$ 17,166	\$ (3,723)	-17.8%
GROUP LIFE INSURANCE	\$ 72	\$ 115	\$ 102	\$ (13)	-11.3%
TSA MATCH	\$ 1,094	\$ 2,014	\$ 1,900	\$ (114)	-5.7%
CLASSROOM SUPPLIES	\$ 2,289	\$ 2,000	\$ 2,000	\$ -	0.0%
TOTAL	\$ 112,237	\$ 221,194	\$ 194,187	\$ (27,007)	-12.2%
FEDERAL CORONAVIRUS EXPENSES					
ESSER II - LICENSED CLASSROOM TEACHER	\$ 241,713	\$ -	\$ -	\$ -	NA
ESSER II - FICA/MEDICARE	\$ 17,910	\$ -	\$ -	\$ -	NA
ESSER II - TRA	\$ 20,243	\$ -	\$ -	\$ -	NA
ESSER II - GROUP HEALTH	\$ 21,020	\$ -	\$ -	\$ -	NA
ESSER II - GROUP LIFE INSURANCE	\$ 136	\$ -	\$ -	\$ -	NA
ESSER II - TSA MATCH	\$ 2,394	\$ -	\$ -	\$ -	NA
ESSER II - FEES FOR SERVICES	\$ 3,126	\$ -	\$ -	\$ -	NA
ESSER III - Certified Para	\$ -	\$ 2,283	\$ -	\$ (2,283)	-100.0%
ESSER III - Other Salary	\$ -	\$ 5,378	\$ -	\$ (5,378)	-100.0%
ESSER III - FICA	\$ -	\$ 586	\$ -	\$ (586)	-100.0%
ESSER III - PERA	\$ -	\$ 171	\$ -	\$ (171)	-100.0%
ESSER III - TRA	\$ -	\$ 190	\$ -	\$ (190)	-100.0%
Expand Summer Learning - Ext Time	\$ -	\$ -	\$ 7,189	\$ 7,189	NA
Expand Summer Learning - FICA	\$ -	\$ -	\$ 542	\$ 542	NA
Expand Summer Learning - TRA	\$ -	\$ -	\$ 615	\$ 615	NA
Pandemic Learning Loss Certified Para	\$ -	\$ -	\$ 1,773	\$ 1,773	NA
Pandemic Learning Loss Sec Cler Other Sal	\$ -	\$ -	\$ 3,072	\$ 3,072	NA
Pandemic Learning Loss Ext Time	\$ -	\$ -	\$ 1,169	\$ 1,169	NA
Pandemic Learning Loss FICA	\$ -	\$ -	\$ 452	\$ 452	NA
Pandemic Learning Loss PERA	\$ -	\$ -	\$ 363	\$ 363	NA
Pandemic Learning Loss TRA	\$ -	\$ -	\$ 100	\$ 100	NA
Pandemic Learning Loss Fees for Services	\$ -	\$ -	\$ 666	\$ 666	NA
Pandemic Learning Loss Textbooks	\$ -	\$ -	\$ 6,809	\$ 6,809	NA
TOTAL	\$ 306,543	\$ 8,608	\$ 22,750	\$ 14,142	164.3%
ELEM ED - LEARN. DEVELOPMENT					
LICENSED CLASSROOM TEACHER	\$ 158,127	\$ 184,529	\$ 184,529	\$ -	0.0%
FICA/MEDICARE	\$ 11,871	\$ 13,931	\$ 13,931	\$ -	0.0%
TRA	\$ 13,227	\$ 15,777	\$ 15,777	\$ -	0.0%
GROUP HEALTH	\$ 20,899	\$ 22,537	\$ 22,537	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 91	\$ 102	\$ 102	\$ -	0.0%
TSA MATCH	\$ 586	\$ 1,341	\$ 1,608	\$ 267	19.9%
TOTAL	\$ 204,801	\$ 238,217	\$ 238,484	\$ 267	0.1%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - ELEMENTARY EXPENSE DETAIL
REVISED 2022-23 BUDGET

ELEMENTARY	PRELIMINARY		REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
	ACTUAL 2021-22	BUDGET 2022-23		\$ CHG.	% CHG.
STUDENT ACTIVITY TRIPS					
NON INSTRUCTIONAL SUPPORT	\$ 97	\$ 97	\$ 97	\$ -	0.0%
FICA/MEDICARE	\$ 7	\$ 7	\$ 7	\$ -	0.0%
PERA	\$ 7	\$ 7	\$ 7	\$ -	0.0%
TRANSPORTATION CHARGEBACK	\$ 87	\$ 600	\$ 600	\$ -	0.0%
TOTAL	\$ 199	\$ 711	\$ 711	\$ -	0.0%
INSTRUCTIONAL SUPPLIES					
SUPPLIES - 1ST GRADE	\$ 1,649	\$ 1,500	\$ 1,500	\$ -	0.0%
SUPPLIES - 2ND GRADE	\$ 2,517	\$ 2,000	\$ 2,000	\$ -	0.0%
SUPPLIES - 3RD GRADE	\$ 712	\$ 1,000	\$ 1,000	\$ -	0.0%
SUPPLIES - 4TH GRADE	\$ 883	\$ 1,500	\$ 1,500	\$ -	0.0%
SUPPLIES - 5TH GRADE	\$ 1,698	\$ 2,000	\$ 2,000	\$ -	0.0%
SUPPLIES - 6TH GRADE	\$ 1,513	\$ 1,500	\$ 1,500	\$ -	0.0%
TOTAL	\$ 8,971	\$ 9,500	\$ 9,500	\$ -	0.0%
PROJECT LEAD THE WAY					
LICENSED CLASSROOM TEACHER	\$ 12,345	\$ 12,876	\$ 12,876	\$ -	0.0%
FICA	\$ 944	\$ 985	\$ 985	\$ -	0.0%
TRA	\$ 1,034	\$ 1,101	\$ 1,101	\$ -	0.0%
LIFE INS	\$ 7	\$ 7	\$ 7	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 1,226	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 15,557	\$ 15,969	\$ 15,969	\$ -	0.0%
TITLE I					
LICENSED CLASSROOM TEACHER	\$ 164,540	\$ 217,846	\$ 219,512	\$ 1,666	0.8%
OTHER SALARIES	\$ 11,593	\$ 9,000	\$ -	\$ (9,000)	-100.0%
FICA/MEDICARE	\$ 17,628	\$ 17,198	\$ 16,792	\$ (406)	-2.4%
TRA	\$ 19,590	\$ 19,373	\$ 18,768	\$ (605)	-3.1%
GROUP HEALTH	\$ 24,569	\$ 26,004	\$ 26,004	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 118	\$ 118	\$ 118	\$ -	0.0%
TSA MATCH	\$ 1,580	\$ 1,029	\$ 1,755	\$ 726	70.6%
INDIV INSTRUCTIONAL SUPPLIES	\$ 5,470	\$ 5,000	\$ 5,000	\$ -	0.0%
LIC CLSRM TEACHER - PRIOR YR	\$ 57,923	\$ -	\$ -	\$ -	NA
HOMELESS SETASIDE SUPPLIES	\$ -	\$ 100	\$ 100	\$ -	0.0%
TOTAL	\$ 303,011	\$ 295,668	\$ 288,049	\$ (7,619)	-2.6%
TITLE II - PART A - IMPROVING TEACHER QUALITY					
LICENSED CLASSROOM TEACHER	\$ 35,816	\$ -	\$ -	\$ -	NA
OTHER SALARIES	\$ -	\$ 30,000	\$ 46,000	\$ 16,000	53.3%
FICA/MEDICARE	\$ -	\$ 2,295	\$ 2,395	\$ 100	4.4%
TRA	\$ -	\$ 2,565	\$ 3,933	\$ 1,368	53.3%
FEES FOR SERVICES	\$ -	\$ -	\$ 5,000	\$ 5,000	NA
BUSINESS TRAVEL	\$ -	\$ 500	\$ 405	\$ (95)	-19.0%
SUPPLIES	\$ -	\$ 500	\$ -	\$ (500)	-100.0%
LIC TEACHER-PRIOR YR FUNDS	\$ 539	\$ -	\$ -	\$ -	NA
TOTAL	\$ 36,355	\$ 35,860	\$ 57,733	\$ 21,873	61.0%
ART					
LICENSED CLASSROOM TEACHER	\$ 12,338	\$ 12,442	\$ 12,442	\$ -	0.0%
FICA/MEDICARE	\$ 926	\$ 950	\$ 950	\$ -	0.0%
TRA	\$ 1,033	\$ 1,064	\$ 1,064	\$ -	0.0%
GROUP HEALTH	\$ 1,324	\$ 1,348	\$ 1,348	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 6	\$ 6	\$ 6	\$ -	0.0%
TSA MATCH	\$ 186	\$ 184	\$ 184	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 871	\$ 1,500	\$ 1,500	\$ -	0.0%
TOTAL	\$ 16,685	\$ 17,494	\$ 17,494	\$ -	0.0%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - ELEMENTARY EXPENSE DETAIL
REVISED 2022-23 BUDGET

ELEMENTARY	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
				\$ CHG.	% CHG.
GIFTED AND TALENTED					
INSTRUCTIONAL SALARY	\$ 11,416	\$ 11,846	\$ 8,921	\$ (2,925)	-24.7%
FICA	\$ 863	\$ 896	\$ 667	\$ (229)	-25.6%
TRA	\$ 956	\$ 1,013	\$ 763	\$ (250)	-24.7%
GROUP HEALTH	\$ 1,434	\$ 1,541	\$ 1,669	\$ 128	8.3%
GROUP LIFE	\$ 7	\$ 7	\$ 7	\$ -	0.0%
TSA MATCH	\$ 60	\$ 60	\$ -	\$ (60)	-100.0%
INSTRUCTIONAL SUPPLIES	\$ -	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 14,736	\$ 16,363	\$ 13,027	\$ (3,336)	-20.4%
ESL/ELL/LEP					
LICENSED CLASSROOM TEACHER	\$ 12,423	\$ 12,874	\$ 12,874	\$ -	0.0%
FICA/MEDICARE	\$ 950	\$ 985	\$ 985	\$ -	0.0%
TRA	\$ 1,040	\$ 1,101	\$ 1,101	\$ -	0.0%
GROUP HEALTH	\$ 1,434	\$ 1,541	\$ 1,541	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 7	\$ 7	\$ 7	\$ -	0.0%
CHARGEBACK BASIC SKILLS - EXT TIME	\$ -	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 15,855	\$ 16,508	\$ 16,508	\$ -	0.0%
PHY ED					
LICENSED CLASSROOM TEACHER	\$ 115,214	\$ 117,749	\$ 117,749	\$ -	0.0%
FICA/MEDICARE	\$ 8,470	\$ 8,923	\$ 8,923	\$ -	0.0%
TRA	\$ 9,629	\$ 10,068	\$ 10,068	\$ -	0.0%
GROUP HEALTH	\$ 5,948	\$ 5,971	\$ 12,792	\$ 6,821	114.2%
GROUP LIFE INSURANCE	\$ 71	\$ 68	\$ 68	\$ -	0.0%
TSA MATCH	\$ 451	\$ 503	\$ 503	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 1,841	\$ 1,500	\$ 1,500	\$ -	0.0%
TOTAL	\$ 141,624	\$ 144,782	\$ 151,603	\$ 6,821	4.7%
MUSIC - VOCAL					
LICENSED CLASSROOM TEACHER	\$ 68,867	\$ 71,183	\$ 71,183	\$ -	0.0%
FICA/MEDICARE	\$ 5,262	\$ 5,445	\$ 5,445	\$ -	0.0%
TRA	\$ 5,768	\$ 6,086	\$ 6,086	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 41	\$ 40	\$ 40	\$ -	0.0%
TSA MATCH	\$ 293	\$ 293	\$ 293	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 1,596	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 81,826	\$ 84,047	\$ 84,047	\$ -	0.0%
MUSIC - INSTRUMENTAL					
LICENSED CLASSROOM TEACHER	\$ 14,913	\$ 15,635	\$ 15,635	\$ -	0.0%
FICA/MEDICARE	\$ 1,136	\$ 1,191	\$ 1,191	\$ -	0.0%
TRA	\$ 1,249	\$ 1,337	\$ 1,337	\$ -	0.0%
GROUP HEALTH	\$ 1,455	\$ 1,563	\$ 1,563	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 7	\$ 7	\$ 7	\$ -	0.0%
TSA MATCH	\$ 112	\$ 112	\$ 112	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ -	\$ 500	\$ 500	\$ -	0.0%
TOTAL	\$ 18,871	\$ 20,345	\$ 20,345	\$ -	0.0%
EXTRA CURRICULAR - MUSIC					
OTHER SALARIES	\$ 686	\$ 715	\$ 715	\$ -	0.0%
FICA/MEDICARE	\$ 52	\$ 55	\$ 55	\$ -	0.0%
TRA	\$ 57	\$ 61	\$ 61	\$ -	0.0%
TOTAL	\$ 796	\$ 831	\$ 831	\$ -	0.0%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - ELEMENTARY EXPENSE DETAIL
REVISED 2022-23 BUDGET

ELEMENTARY	PRELIMINARY		REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
	ACTUAL 2021-22	BUDGET 2022-23		\$ CHG.	% CHG.
SPECIAL ED - NON-REIMBURSABLE					
FEES FOR SERVICES	\$ 2,500	\$ 2,600	\$ 2,600	\$ -	0.0%
TOTAL	\$ 2,500	\$ 2,600	\$ 2,600	\$ -	0.0%
SPECIAL ED - FEDERAL REIMBURSE					
FICA - SLD	\$ 15,498	\$ -	\$ -	\$ -	NA
TRA - SLD	\$ 15,706	\$ -	\$ -	\$ -	NA
FICA - EBD	\$ 9,322	\$ -	\$ -	\$ -	NA
TRA - EBD	\$ 3,619	\$ -	\$ -	\$ -	NA
TOTAL	\$ 44,146	\$ -	\$ -	\$ -	NA
SPECIAL ED - SPEECH/LANGUAGE IMPAIRED					
SPEECH/LANG PATHOLOGIST	\$ 52,254	\$ 53,467	\$ 48,962	\$ (4,505)	-8.4%
OTHER SALARIES	\$ 3,092	\$ 2,729	\$ 2,830	\$ 101	3.7%
FICA/MEDICARE	\$ 4,183	\$ 4,084	\$ 3,938	\$ (146)	-3.6%
TRA	\$ 4,465	\$ 4,571	\$ 4,428	\$ (143)	-3.1%
GROUP HEALTH	\$ 2,949	\$ 2,620	\$ 1,850	\$ (770)	-29.4%
GROUP LIFE INSURANCE	\$ 26	\$ 28	\$ 22	\$ (6)	-21.4%
TSA MATCH	\$ -	\$ -	\$ 48	\$ 48	NA
BUSINESS TRAVEL	\$ 19	\$ -	\$ -	\$ -	NA
GENERAL SUPPLIES	\$ -	\$ 200	\$ 200	\$ -	0.0%
INDIVIDUAL INSTRUCTIONAL SUPPLIES	\$ 1,334	\$ 500	\$ 500	\$ -	0.0%
DUES AND MEMBERSHIP FEES	\$ 502	\$ 506	\$ 506	\$ -	0.0%
TOTAL	\$ 68,823	\$ 68,705	\$ 63,284	\$ (5,421)	-7.9%
SPECIAL ED - DEVELOPMENTAL COGNITIVE DISABILITIES: MILD-MODERATE					
LICENSED CLASSROOM TEACHER	\$ 37,163	\$ 35,786	\$ 1,348	\$ (34,438)	-96.2%
SPEECH/LANGUAGE PATHOLOGIST	\$ 4,623	\$ 7,996	\$ -	\$ (7,996)	-100.0%
CERTIFIED PARA	\$ 11,434	\$ 7,418	\$ 8,392	\$ 974	13.1%
ONE TO ONE PARAPROFESSIONAL	\$ 20,663	\$ -	\$ 1,784	\$ 1,784	NA
OTHER SALARIES	\$ 450	\$ -	\$ -	\$ -	NA
FICA/MEDICARE	\$ 5,041	\$ 3,789	\$ 881	\$ (2,908)	-76.7%
PERA	\$ 2,407	\$ 556	\$ 763	\$ 207	37.2%
TRA	\$ 3,539	\$ 3,743	\$ 115	\$ (3,628)	-96.9%
GROUP HEALTH	\$ 7,160	\$ 7,701	\$ -	\$ (7,701)	-100.0%
GROUP LIFE INSURANCE	\$ 72	\$ 36	\$ 3	\$ (33)	-91.7%
TSA MATCH	\$ 347	\$ 275	\$ -	\$ (275)	-100.0%
FEES FOR SERVICES	\$ 323	\$ 1,900	\$ 1,900	\$ -	0.0%
BUSINESS TRAVEL	\$ 99	\$ -	\$ -	\$ -	NA
INSTRUCTIONAL SUPPLIES	\$ 164	\$ -	\$ -	\$ -	NA
INDIVIDUAL INSTRUCTIONAL SUPPLIES	\$ 4,757	\$ 1,500	\$ 1,500	\$ -	0.0%
TOTAL	\$ 98,243	\$ 70,700	\$ 16,686	\$ (54,014)	-76.4%
SPECIAL ED - DEVELOPMENTAL COGNITIVE DISABILITIES: SEVERE-PROFOUND					
LICENSED CLASSROOM TEACHER	\$ 32,385	\$ 35,786	\$ 18,272	\$ (17,514)	-48.9%
ONE TO ONE PARAPROFESSIONAL	\$ 24,409	\$ 28,210	\$ 39,129	\$ 10,919	38.7%
EXTENDED TIME	\$ -	\$ -	\$ 313	\$ 313	NA
FICA/MEDICARE	\$ 3,774	\$ 4,757	\$ 4,219	\$ (538)	-11.3%
PERA	\$ 1,831	\$ 2,116	\$ 2,935	\$ 819	38.7%
TRA	\$ 2,712	\$ 3,060	\$ 1,589	\$ (1,471)	-48.1%
GROUP HEALTH	\$ 6,998	\$ 7,363	\$ 2,512	\$ (4,851)	-65.9%
GROUP LIFE INSURANCE	\$ 67	\$ 70	\$ 77	\$ 7	10.0%
TSA MATCH	\$ 275	\$ 275	\$ 137	\$ (138)	-50.2%
FEES FOR SERVICES	\$ 921	\$ 733	\$ 733	\$ -	0.0%
DCD - EQUIPMENT	\$ 2,345	\$ -	\$ -	\$ -	NA
TOTAL	\$ 75,716	\$ 82,370	\$ 69,916	\$ (12,454)	-15.1%
SPECIAL ED - HEARING IMPAIRED					
EQUIPMENT - DHH	\$ 902	\$ -	\$ -	\$ -	NA
TOTAL	\$ 902	\$ -	\$ -	\$ -	NA

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - ELEMENTARY EXPENSE DETAIL
REVISED 2022-23 BUDGET

ELEMENTARY	PRELIMINARY		REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET		
	ACTUAL 2021-22	BUDGET 2022-23		\$ CHG.	% CHG.	
				\$	-	NA
SPECIAL ED - SPECIFIC LEARNING DISABILITY						
LICENSED CLASSROOM TEACHER	\$ 230,101	\$ 238,505	\$ 176,468	\$ (62,037)		-26.0%
SPEECH/LANGUAGE PATHOLOGIST	\$ 22,623	\$ 32,270	\$ 20,714	\$ (11,556)		-35.8%
CERTIFIED PARAPROFESSIONALS	\$ 16,744	\$ 17,062	\$ 18,629	\$ 1,567		9.2%
ONE TO ONE PARAPROFESSIONALS	\$ 24,245	\$ 25,334	\$ 27,623	\$ 2,289		9.0%
OTHER SALARIES	\$ 1,569	\$ -	\$ 750	\$ 750		NA
FICA/MEDICARE	\$ 5,368	\$ 23,305	\$ 18,029	\$ (5,276)		-22.6%
PERA	\$ 3,074	\$ 3,180	\$ 3,469	\$ 289		9.1%
TRA	\$ 5,590	\$ 23,151	\$ 16,923	\$ (6,228)		-26.9%
GROUP HEALTH	\$ 36,355	\$ 39,390	\$ 11,792	\$ (27,598)		-70.1%
GROUP LIFE INSURANCE	\$ 230	\$ 243	\$ 240	\$ (3)		-1.2%
TSA MATCH	\$ 2,150	\$ 2,150	\$ 1,848	\$ (302)		-14.0%
FEES FOR SERVICES	\$ 614	\$ 4,404	\$ 4,404	\$ -		0.0%
GENERAL SUPPLIES	\$ 333	\$ -	\$ -	\$ -		NA
INDIVIDUAL INSTRUCTIONAL SUPPLIES	\$ 2,508	\$ 1,500	\$ 1,500	\$ -		0.0%
TOTAL	\$ 351,504	\$ 410,494	\$ 302,389	\$ (108,105)		-26.3%
SPECIAL ED - EMOTIONAL/BEHAVIORAL DISORDER						
LICENSED CLASSROOM TEACHER	\$ 56,992	\$ 57,694	\$ 32,309	\$ (25,385)		-44.0%
CERTIFIED PARAPROFESSIONALS	\$ 2,276	\$ -	\$ 8,376	\$ 8,376		NA
ONE TO ONE PARAPROFESSIONALS	\$ 100,279	\$ 44,351	\$ 64,500	\$ 20,149		45.4%
OTHER SALARIES	\$ 406	\$ -	\$ 88	\$ 88		NA
FICA/MEDICARE	\$ 2,456	\$ 7,775	\$ 7,923	\$ 148		1.9%
PERA	\$ 7,692	\$ 3,326	\$ 5,466	\$ 2,140		64.3%
TRA	\$ 1,187	\$ 4,933	\$ 2,770	\$ (2,163)		-43.8%
GROUP HEALTH	\$ 28,751	\$ 18,937	\$ 13,003	\$ (5,934)		-31.3%
GROUP LIFE INSURANCE	\$ 205	\$ 121	\$ 161	\$ 40		33.1%
TSA MATCH	\$ 1,568	\$ -	\$ -	\$ -		NA
BUSINESS TRAVEL	\$ 190	\$ -	\$ -	\$ -		NA
FEES FOR SERVICES	\$ 1,961	\$ 1,430	\$ 1,430	\$ -		0.0%
INDIVIDUAL INSTRUCTIONAL SUPPLIES	\$ -	\$ 500	\$ 500	\$ -		0.0%
TOTAL	\$ 203,962	\$ 139,067	\$ 136,526	\$ (2,541)		-1.8%
SPECIAL ED - OTHER HEALTH DISABILITIES						
LICENSED CLASSROOM TEACHER	\$ -	\$ -	\$ 13,270	\$ 13,270		NA
ONE TO ONE PARAPROFESSIONALS	\$ 4,641	\$ 5,404	\$ -	\$ (5,404)		-100.0%
FICA/MEDICARE	\$ 342	\$ 404	\$ 1,015	\$ 611		151.2%
PERA	\$ 348	\$ 405	\$ -	\$ (405)		-100.0%
TRA	\$ -	\$ -	\$ 1,135	\$ 1,135		NA
GROUP LIFE INSURANCE	\$ 12	\$ 12	\$ 8	\$ (4)		-33.3%
FEES FOR SERVICES	\$ -	\$ 5,504	\$ 5,504	\$ -		0.0%
TOTAL	\$ 5,343	\$ 11,729	\$ 20,932	\$ 9,203		78.5%
SPECIAL ED - AUTISTIC SPECTRUM DISORDERS						
LICENSED CLASSROOM TEACHER	\$ -	\$ -	\$ 43,121	\$ 43,121		NA
SPEECH/LANGUAGE PATHOLOGIST	\$ 5,594	\$ 9,595	\$ 8,292	\$ (1,303)		-13.6%
ONE TO ONE PARAPROFESSIONALS	\$ 42,366	\$ 46,526	\$ 39,011	\$ (7,515)		-16.2%
OTHER SALARIES	\$ 363	\$ -	\$ -	\$ -		NA
FICA/MEDICARE	\$ 3,644	\$ 4,273	\$ 6,464	\$ 2,191		51.3%
PERA	\$ 3,177	\$ 3,489	\$ 2,926	\$ (563)		-16.1%
TRA	\$ 499	\$ 820	\$ 4,396	\$ 3,576		436.1%
GROUP HEALTH	\$ 4,360	\$ 4,758	\$ 6,210	\$ 1,452		30.5%
GROUP LIFE INSURANCE	\$ 94	\$ 93	\$ 94	\$ 1		1.1%
TSA MATCH	\$ 75	\$ -	\$ 353	\$ 353		NA
FEES FOR SERVICES	\$ 410	\$ 2,175	\$ 2,175	\$ -		0.0%
TOTAL	\$ 60,582	\$ 71,729	\$ 113,042	\$ 41,313		57.6%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - ELEMENTARY EXPENSE DETAIL
REVISED 2022-23 BUDGET

ELEMENTARY	PRELIMINARY		REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
	ACTUAL 2021-22	BUDGET 2022-23		\$ CHG.	% CHG.
SPECIAL ED - DEVELOPMENTALLY DELAYED (ECSE)					
LICENSED CLASSROOM TEACHER	\$ 141,239	\$ 139,830	\$ 185,607	\$ 45,777	32.7%
SPEECH/LANGUAGE PATHOLOGIST	\$ 27,101	\$ 28,671	\$ 31,291	\$ 2,620	9.1%
CERTIFIED PARAPROFESSIONALS	\$ 31,518	\$ 33,986	\$ 19,923	\$ (14,063)	-41.4%
ONE TO ONE PARAPROFESSIONALS	\$ -	\$ -	\$ 27,227	\$ 27,227	NA
OTHER SALARIES	\$ 713	\$ -	\$ 338	\$ 338	NA
FICA/MEDICARE	\$ 12,476	\$ 14,884	\$ 18,104	\$ 3,220	21.6%
PERA	\$ 2,364	\$ 2,549	\$ 3,536	\$ 987	38.7%
TRA	\$ 14,156	\$ 14,407	\$ 18,572	\$ 4,165	28.9%
GROUP HEALTH	\$ 27,350	\$ 29,450	\$ 33,140	\$ 3,690	12.5%
GROUP LIFE INSURANCE	\$ 156	\$ 154	\$ 190	\$ 36	23.4%
TSA MATCH	\$ 1,100	\$ 1,100	\$ 1,227	\$ 127	11.5%
CONTRACTED FEES FOR SERVICES	\$ 102	\$ 1,589	\$ 1,589	\$ -	0.0%
BUSINESS TRAVEL	\$ 1,993	\$ -	\$ -	\$ -	NA
INDIVIDUAL INSTRUCTIONAL SUPPLIES	\$ 1,249	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 261,517	\$ 267,620	\$ 341,744	\$ 74,124	27.7%
SPECIAL ED - AGGREGATE					
LICENSED NURSING SERVICES	\$ 2,789	\$ 2,394	\$ -	\$ (2,394)	-100.0%
FICA/MEDICARE	\$ 209	\$ 182	\$ -	\$ (182)	-100.0%
TRA	\$ 234	\$ 205	\$ -	\$ (205)	-100.0%
GROUP HEALTH	\$ 269	\$ 351	\$ -	\$ (351)	-100.0%
GROUP LIFE INSURANCE	\$ 1	\$ 2	\$ -	\$ (2)	-100.0%
FEES FOR SERVICES - AGGREGATE	\$ 151	\$ -	\$ -	\$ -	NA
TOTAL	\$ 3,653	\$ 3,134	\$ -	\$ (3,134)	-100.0%
YOUTH/FAMILY SERVICES					
YFS SCHOOL SOCIAL WORKER	\$ 55,817	\$ 57,157	\$ 57,072	\$ (85)	-0.1%
YFS FICA	\$ 2,676	\$ 3,959	\$ 3,133	\$ (826)	-20.9%
YFS PERA	\$ 4,186	\$ 4,287	\$ 4,280	\$ (7)	-0.2%
YFS GROUP HEALTH	\$ 6,735	\$ 9,126	\$ 9,126	\$ -	0.0%
YFS GROUP LIFE	\$ 43	\$ 46	\$ 46	\$ -	0.0%
YFS SUPPLIES	\$ -	\$ 500	\$ 500	\$ -	0.0%
TOTAL	\$ 69,458	\$ 75,075	\$ 74,157	\$ (918)	-1.2%
ADAPTIVE P.E.					
ADAPTIVE PE SPECIALIST	\$ 14,538	\$ 14,829	\$ 14,829	\$ -	0.0%
FICA/MEDICARE	\$ 1,024	\$ 1,113	\$ 1,113	\$ -	0.0%
TRA	\$ 1,213	\$ 1,268	\$ 1,268	\$ -	0.0%
GROUP HEALTH	\$ 1,531	\$ 1,541	\$ 1,541	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 7	\$ 7	\$ 7	\$ -	0.0%
TOTAL	\$ 18,312	\$ 18,758	\$ 18,758	\$ -	0.0%
CURRICULUM IMPROVEMENT					
INSTRUCTIONAL SUPPLIES	\$ 23,629	\$ -	\$ -	\$ -	NA
TEXTBOOKS	\$ 1,485	\$ 75,000	\$ 75,000	\$ -	0.0%
INSTRUCTIONAL TECHNOLOGY	\$ 1,330	\$ -	\$ -	\$ -	NA
TOTAL	\$ 26,444	\$ 75,000	\$ 75,000	\$ -	0.0%
EDUCATIONAL MEDIA					
INSTRUCTIONAL SUPPLIES	\$ 674	\$ 1,500	\$ 1,500	\$ -	0.0%
LIBRARY BOOKS	\$ 1,187	\$ 2,000	\$ 2,000	\$ -	0.0%
TOTAL	\$ 1,861	\$ 3,500	\$ 3,500	\$ -	0.0%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - ELEMENTARY EXPENSE DETAIL
REVISED 2022-23 BUDGET

ELEMENTARY	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
				\$ CHG.	% CHG.
NURSE - COMPENSATORY					
LICENSED NURSING SERVICES	\$ 17,424	\$ 28,726	\$ 28,075	\$ (651)	-2.3%
SUB NON-LICENSED	\$ 1,645	\$ 683	\$ 3,000	\$ 2,317	339.2%
FICA/MEDICARE	\$ 1,402	\$ 2,190	\$ 2,269	\$ 79	3.6%
TRA	\$ 1,463	\$ 2,456	\$ 2,400	\$ (56)	-2.3%
GROUP HEALTH	\$ 2,640	\$ 4,212	\$ -	\$ (4,212)	-100.0%
GROUP LIFE INSURANCE	\$ 14	\$ 21	\$ 21	\$ -	0.0%
GENERAL SUPPLIES	\$ 1,788	\$ 2,000	\$ 2,000	\$ -	0.0%
TOTAL	\$ 26,377	\$ 40,288	\$ 37,765	\$ (2,523)	-6.3%
				\$ -	NA
PSYCHOLOGICAL SVCS					
FEEES FOR SERVICES	\$ 19,998	\$ 19,998	\$ 19,998	\$ -	0.0%
TOTAL	\$ 19,998	\$ 19,998	\$ 19,998	\$ -	0.0%
VENDING					
GENERAL SUPPLIES	\$ 407	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 407	\$ 1,000	\$ 1,000	\$ -	0.0%
				\$ -	NA
TECHNOLOGY SUPPORT					
NON INSTRUCTIONAL SUPPORT	\$ 81,521	\$ 84,154	\$ 84,154	\$ -	0.0%
FICA/MEDICARE	\$ 5,940	\$ 6,435	\$ 6,435	\$ -	0.0%
PERA	\$ 5,651	\$ 6,312	\$ 6,312	\$ -	0.0%
GROUP HEALTH	\$ 9,775	\$ 5,616	\$ 5,616	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 55	\$ 63	\$ 63	\$ -	0.0%
TOTAL	\$ 102,942	\$ 102,580	\$ 102,580	\$ -	0.0%
TECHNOLOGY SUPPORT - COMPENSATORY					
FICA/MEDICARE	\$ 490	\$ -	\$ -	\$ -	NA
PERA	\$ 498	\$ -	\$ -	\$ -	NA
GROUP HEALTH INSURANCE	\$ 936	\$ -	\$ -	\$ -	NA
GROUP LIFE INSURANCE	\$ 5	\$ -	\$ -	\$ -	NA
TOTAL	\$ 1,929	\$ -	\$ -	\$ -	NA
TOTAL PINE RIVER-BACKUS ELEMENTARY	\$ 4,102,357	\$ 4,176,363	\$ 4,163,495	\$ (12,868)	-0.3%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - HIGH SCHOOL EXPENSE SUMMARY
REVISED 2022-23 BUDGET

SECONDARY	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
				\$ CHG.	% CHG.
SECONDARY ADMINISTRATION					
SECONDARY ADMINISTRATION	\$ 2,392	\$ 131,313	\$ 128,313	\$ (3,000)	-2.3%
SECONDARY ADMIN - COMPENSATORY	\$ 120,403	\$ -	\$ -	\$ -	NA
TOTAL SECONDARY ADMINISTRATION	\$ 122,795	\$ 131,313	\$ 128,313	\$ (3,000)	-2.3%
SECONDARY GENERAL					
SECONDARY EDUCATION - GENERAL	\$ 357,172	\$ 319,837	\$ 327,221	\$ 7,384	2.3%
SECONDARY EDUCATION - COMPENSATORY	\$ 106,919	\$ 167,122	\$ 193,937	\$ 26,815	16.0%
TOTAL SECONDARY EDUCATION	\$ 464,091	\$ 486,959	\$ 521,158	\$ 34,199	7.0%
FEDERAL CORONAVIRUS EXPENSE	\$ 260,673	\$ 164,422	\$ 142,741	\$ (21,681)	-13.2%
FEDERAL PROGRAMS					
TITLE II - Part A	\$ -	\$ -	\$ 3,500	\$ 3,500	NA
TOTAL FEDERAL PROGRAMS	\$ -	\$ -	\$ 3,500	\$ 3,500	NA
STUDENT ACTIVITY TRIPS	\$ 3,941	\$ 4,857	\$ 4,857	\$ -	0.0%
ART	\$ 77,064	\$ 76,116	\$ 76,116	\$ -	0.0%
BUSINESS	\$ 55,939	\$ 3,000	\$ -	\$ (3,000)	-100.0%
ENGLISH	\$ 177,650	\$ 165,899	\$ 165,571	\$ (328)	-0.2%
FOREIGN LANGUAGES					
FRENCH	\$ 84,465	\$ 85,558	\$ 85,558	\$ -	0.0%
TOTAL FOREIGN LANGUAGES	\$ 84,465	\$ 85,558	\$ 85,558	\$ -	0.0%
HEALTH / PHYSICAL EDUCATION					
HEALTH / PE	\$ 106,701	\$ 110,251	\$ 110,251	\$ -	0.0%
PHY ED	\$ 742	\$ -	\$ -	\$ -	NA
TOTAL HEALTH / PE	\$ 107,443	\$ 110,251	\$ 110,251	\$ -	0.0%
CARL PERKINS	\$ 14,388	\$ -	\$ -	\$ -	NA
FAMILY AND CONSUMER SCIENCES - FACS					
FACS	\$ 38,679	\$ 23,582	\$ 36,080	\$ 12,498	53.0%
FACS VOCATIONAL - CTE	\$ 58,170	\$ 40,811	\$ -	\$ (40,811)	-100.0%
TOTAL FAMILY AND CONSUMER SCIENCES	\$ 96,849	\$ 64,393	\$ 36,080	\$ (28,313)	-44.0%
INDUSTRIAL EDUCATION					
INDUSTRIAL ED	\$ 26,321	\$ 49,472	\$ -	\$ (49,472)	-100.0%
TRADE & INDUSTRIAL ED	\$ 75,563	\$ 15,221	\$ 65,348	\$ 50,127	329.3%
PROJECT LEAD THE WAY	\$ 30,356	\$ 30,938	\$ 30,938	\$ -	0.0%
TOTAL INDUSTRIAL EDUCATION	\$ 132,240	\$ 95,631	\$ 96,286	\$ 655	0.7%
MATHEMATICS	\$ 227,954	\$ 231,122	\$ 231,122	\$ -	0.0%
MUSIC					
MUSIC - VOCAL	\$ 45,311	\$ 47,342	\$ 47,342	\$ -	0.0%
MUSIC - INSTRUMENTAL	\$ 71,295	\$ 78,885	\$ 78,886	\$ 1	0.0%
TOTAL MUSIC	\$ 116,606	\$ 126,227	\$ 126,228	\$ 1	0.0%
SCIENCE	\$ 201,766	\$ 222,022	\$ 239,499	\$ 17,477	7.9%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - HIGH SCHOOL EXPENSE SUMMARY
REVISED 2022-23 BUDGET

SECONDARY	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
				\$ CHG.	% CHG.
SOCIAL STUDIES	\$ 216,165	\$ 274,570	\$ 274,285	\$ (285)	-0.1%
ACTIVITIES					
FOOTBALL	\$ 42,535	\$ 37,339	\$ 37,147	\$ (192)	-0.5%
BOYS BASKETBALL	\$ 33,448	\$ 27,160	\$ 27,428	\$ 268	1.0%
WRESTLING	\$ 49,314	\$ 31,227	\$ 36,032	\$ 4,805	15.4%
BASEBALL	\$ 20,425	\$ 17,358	\$ 16,241	\$ (1,117)	-6.4%
BOYS CROSS COUNTRY	\$ 6,416	\$ 6,753	\$ 4,958	\$ (1,795)	-26.6%
BOYS GOLF	\$ 13,541	\$ 10,691	\$ 10,691	\$ -	0.0%
BOYS TRACK	\$ 9,674	\$ 10,433	\$ 10,302	\$ (131)	-1.3%
BOYS HOCKEY	\$ 1,082	\$ 1,000	\$ 1,000	\$ -	0.0%
GIRLS BASKETBALL	\$ 28,068	\$ 23,671	\$ 22,816	\$ (855)	-3.6%
GIRLS CROSS COUNTRY	\$ 6,213	\$ 6,401	\$ 4,966	\$ (1,435)	-22.4%
GIRLS GOLF	\$ 13,319	\$ 10,987	\$ 10,987	\$ -	0.0%
GIRLS TRACK	\$ 8,104	\$ 9,384	\$ 8,259	\$ (1,125)	-12.0%
VOLLEYBALL	\$ 32,131	\$ 29,520	\$ 33,148	\$ 3,628	12.3%
CHEER TEAM	\$ -	\$ -	\$ 2,721	\$ 2,721	NA
SOFTBALL	\$ 20,288	\$ 16,157	\$ 17,272	\$ 1,115	6.9%
GIRLS DANCE	\$ -	\$ 2,000	\$ 2,000	\$ -	0.0%
SCHOOL MUSIC	\$ 12,682	\$ 13,457	\$ 13,816	\$ 359	2.7%
DRAMA	\$ 7,521	\$ 6,966	\$ 6,966	\$ -	0.0%
EXPLORERS	\$ 298	\$ -	\$ -	\$ -	NA
ROBOTICS	\$ 13,407	\$ 11,914	\$ 11,911	\$ (3)	0.0%
OTHER STUDENT ACTIVITIES	\$ 26,022	\$ 30,737	\$ 31,045	\$ 308	1.0%
ATHLETIC DIRECTOR	\$ 110,107	\$ 102,406	\$ 99,698	\$ (2,708)	-2.6%
TOTAL ACTIVITIES	\$ 454,596	\$ 405,561	\$ 409,404	\$ 3,843	0.9%
SPECIAL EDUCATION					
SPECIAL ED - NON-REIMBURSABLE	\$ 2,629	\$ 2,500	\$ 2,500	\$ -	0.0%
SPECIAL ED - FEDERAL REIMBURSE	\$ 11,899	\$ -	\$ -	\$ -	NA
SPEECH/LANGUAGE IMPAIRED	\$ 4,946	\$ 200	\$ 18,602	\$ 18,402	9201.0%
DEVELOP COGNITIVE DISAB (MILD-MOD)	\$ 122,418	\$ 137,885	\$ 159,826	\$ 21,941	15.9%
DEVELOP COGNITIVE DISAB (SEV-PROFOUND)	\$ -	\$ -	\$ -	\$ -	NA
SPECIFIC LEARNING DISABILITY	\$ 273,390	\$ 248,443	\$ 291,872	\$ 43,429	17.5%
EMOTIONAL/BEHAVIORAL DISORDER	\$ 277,806	\$ 257,426	\$ 131,284	\$ (126,142)	-49.0%
OTHER HEALTH DISABILITIES	\$ -	\$ -	\$ 43,568	\$ 43,568	NA
AUTISTIC SPECTRUM DISORDERS	\$ 4,725	\$ -	\$ 61,070	\$ 61,070	NA
YOUTH/FAMILY SERVICES	\$ 28,872	\$ 39,293	\$ 38,499	\$ (794)	-2.0%
TOTAL SPECIAL EDUCATION	\$ 726,685	\$ 685,747	\$ 747,221	\$ 61,474	9.0%
THIRD PARTY MEDICAL ASSISTANCE					
FEES FOR SERVICE - EBD	\$ 38,852	\$ 40,257	\$ 36,054	\$ (4,203)	-10.4%
TOTAL THIRD PARTY MEDICAL ASSISTANCE	\$ 38,852	\$ 40,257	\$ 36,054	\$ (4,203)	-10.4%
CURRICULUM IMPROVEMENT	\$ 14,894	\$ 75,000	\$ 75,000	\$ -	0.0%
MEDIA CENTER	\$ 2,304	\$ 21,314	\$ 3,500	\$ (17,814)	-83.6%
GUIDANCE COUNSELOR	\$ 102,878	\$ 103,757	\$ 103,787	\$ 30	0.0%
HIGH SCHOOL NURSE					
NURSE - COMPENSATORY	\$ 20,426	\$ 21,936	\$ 22,281	\$ 345	1.6%
TOTAL HIGH SCHOOL NURSE	\$ 20,426	\$ 21,936	\$ 22,281	\$ 345	1.6%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - HIGH SCHOOL EXPENSE SUMMARY
REVISED 2022-23 BUDGET

SECONDARY	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
				\$ CHG.	% CHG.
PSYCHOLOGICAL SERVICES	\$ 19,998	\$ 19,998	\$ 19,998	\$ -	0.0%
VENDING	\$ 4,350	\$ 6,000	\$ 6,000	\$ -	0.0%
TECHNOLOGY SUPPORT					
TECHNOLOGY SUPPORT	\$ 12,118	\$ 12,969	\$ 12,969	\$ -	0.0%
TECHNOLOGY SUPPORT - COMPENSATORY	\$ 334	\$ -	\$ -	\$ -	NA
TOTAL TECHNOLOGY SUPPORT	\$ 12,452	\$ 12,969	\$ 12,969	\$ -	0.0%
TOTAL SECONDARY	\$ 3,757,465	\$ 3,634,879	\$ 3,677,779	\$ 42,900	1.2%

NOTES:

Revised 2022-23 High School expenses increase a total of \$42,900 or 1.2% overall.

Total staff salary/benefits at the High School level increase \$30,774 staffing changes. This includes a contract settlement beginning January 1st for Local 284 members including paraprofessionals and clerical staff, contract lane changes for teaching staff, an additional wrestling coach and addition of a dance coach/program.

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL
REVISED 2022-23 BUDGET

SECONDARY	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
				\$ CHG.	% CHG.
SECONDARY ADMINISTRATION					
EXECUTIVE SALARIES	\$ -	\$ 104,161	\$ 104,161	\$ -	0.0%
FICA/MEDICARE	\$ -	\$ 7,968	\$ 7,968	\$ -	0.0%
TRA	\$ -	\$ 8,905	\$ 8,905	\$ -	0.0%
GROUP LIFE INSURANCE	\$ -	\$ 87	\$ 87	\$ -	0.0%
TSA MATCH	\$ -	\$ 3,000	\$ -	\$ (3,000)	-100.0%
EMPLOYER SPONS HLTH REIMB	\$ -	\$ 3,300	\$ 3,300	\$ -	0.0%
TRANSPORTATION CHARGEBACK	\$ -	\$ 100	\$ 100	\$ -	0.0%
BUSINESS TRAVEL	\$ 1,993	\$ 2,000	\$ 2,000	\$ -	0.0%
GENERAL SUPPLIES	\$ 399	\$ 500	\$ 500	\$ -	0.0%
DUES AND MEMBERSHIP FEES	\$ -	\$ 1,292	\$ 1,292	\$ -	0.0%
TOTAL	\$ 2,392	\$ 131,313	\$ 128,313	\$ (3,000)	-2.3%
SECONDARY ADMIN - ESSER III					
EXECUTIVE SALARIES	\$ 101,128	\$ -	\$ -	\$ -	NA
FICA/MEDICARE	\$ 7,736	\$ -	\$ -	\$ -	NA
TRA	\$ 8,452	\$ -	\$ -	\$ -	NA
GROUP LIFE INSURANCE	\$ 87	\$ -	\$ -	\$ -	NA
EMPLOYER SPONS HLTH REIMB	\$ 3,000	\$ -	\$ -	\$ -	NA
TOTAL	\$ 120,403	\$ -	\$ -	\$ -	NA
SECONDARY - GENERAL					
LICENSED CLASSROOM TEACHER	\$ 1,392	\$ -	\$ -	\$ -	NA
SUBSTITUTE TEACHER SALARIES	\$ 14,946	\$ 2,500	\$ 2,500	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 49,405	\$ 44,954	\$ 51,192	\$ 6,238	13.9%
OTHER SALARIES	\$ 18,898	\$ 2,500	\$ 2,500	\$ -	0.0%
PAY PTO	\$ 2,656	\$ -	\$ -	\$ -	NA
FICA/MEDICARE	\$ 6,414	\$ 3,424	\$ 3,914	\$ 490	14.3%
PERA	\$ 2,587	\$ 2,304	\$ 2,492	\$ 188	8.2%
TRA	\$ 3,099	\$ 1,217	\$ 1,685	\$ 468	38.5%
GROUP HEALTH	\$ 7,642	\$ 9,126	\$ 9,126	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 612	\$ 46	\$ 46	\$ -	0.0%
SEVERANCE - EMPLOYER SPONS HLTH REIMB	\$ -	\$ 6,350	\$ 6,350	\$ -	0.0%
WORKERS COMPENSATION	\$ 11,644	\$ 14,916	\$ 14,916	\$ -	0.0%
UNEMPLOYMENT COMPENSATION	\$ 9,176	\$ 10,000	\$ 10,000	\$ -	0.0%
FEES FOR SERVICES	\$ 43,052	\$ 40,000	\$ 40,000	\$ -	0.0%
POSTAGE	\$ 28	\$ 4,500	\$ 4,500	\$ -	0.0%
REPAIRS AND MAINTENANCE	\$ 1,071	\$ 1,000	\$ 1,000	\$ -	0.0%
BUSINESS TRAVEL	\$ 169	\$ -	\$ -	\$ -	NA
TUITION PAYMENTS TO OTHER DISTRICTS	\$ 139,907	\$ 150,000	\$ 150,000	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 12,658	\$ 9,000	\$ 9,000	\$ -	0.0%
TEST RELATED EXPENSE	\$ 2,488	\$ 3,000	\$ 3,000	\$ -	0.0%
INSTRUCTIONAL TECH SUPPLIES	\$ 21,275	\$ 15,000	\$ 15,000	\$ -	0.0%
TRA/PERA SPECIAL FUNDING STATE	\$ 8,054	\$ -	\$ -	\$ -	NA
TOTAL	\$ 357,172	\$ 319,837	\$ 327,221	\$ 7,384	2.3%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL
REVISED 2022-23 BUDGET

SECONDARY	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
				\$ CHG.	% CHG.
SECONDARY ED - COMPENSATORY					
EXECUTIVE SALARIES	\$ 72,704	\$ 77,087	\$ 76,834	\$ (253)	-0.3%
LICENSED CLASSROOM TEACHER	\$ 9,553	\$ -	\$ 16,753	\$ 16,753	NA
CLASSROOM SUPPORT - LICENSED	\$ -	\$ 50,471	\$ 56,703	\$ 6,232	12.3%
NON-LICENSED CLASSROOM PERSONNEL	\$ 6,145	\$ 9,730	\$ 11,356	\$ 1,626	16.7%
SUBSTITUTE NON-LIC. CLASS/INSTR	\$ 716	\$ -	\$ 1,256	\$ 1,256	NA
NON INSTRUCTIONAL SUPPORT	\$ 6,087	\$ 10,906	\$ 11,417	\$ 511	4.7%
OTHER SALARIES	\$ 8,730	\$ 16,181	\$ 16,730	\$ 549	3.4%
FICA/MEDICARE	\$ 66	\$ 77	\$ 116	\$ 39	50.6%
PERA	\$ 629	\$ 670	\$ 772	\$ 102	15.2%
TRA	\$ 2,289	\$ 2,000	\$ 2,000	\$ -	0.0%
TOTAL	\$ 106,919	\$ 167,122	\$ 193,937	\$ 26,815	16.0%
FEDERAL CORONAVIRUS FUNDS					
ESSER II - LICENSED CLASSROOM TEACHER	\$ 122,884	\$ -	\$ -	\$ -	NA
ESSER II - CLSRM SUPPORT NON-LICENSED	\$ 49,916	\$ -	\$ -	\$ -	NA
ESSER II - FICA/MEDICARE	\$ 12,148	\$ -	\$ -	\$ -	NA
ESSER II - TRA	\$ 14,455	\$ -	\$ -	\$ -	NA
ESSER II - GROUP HEALTH	\$ 23,158	\$ -	\$ -	\$ -	NA
ESSER II - GROUP LIFE INSURANCE	\$ 110	\$ -	\$ -	\$ -	NA
ESSER II - TSA MATCH	\$ 623	\$ -	\$ -	\$ -	NA
ESSER II - FEES FOR SERVICES	\$ 4,590	\$ -	\$ -	\$ -	NA
ESSER III - LICENSED CLASSROOM TEACHER	\$ -	\$ 128,050	\$ 95,455	\$ (32,595)	-25.5%
ESSER III - FICA/MEDICARE	\$ -	\$ 9,619	\$ 7,300	\$ (2,319)	-24.1%
ESSER III - TRA	\$ -	\$ 10,948	\$ 8,162	\$ (2,786)	-25.4%
ESSER III - GROUP HEALTH	\$ -	\$ 15,410	\$ 14,824	\$ (586)	-3.8%
ESSER III - GROUP LIFE INSURANCE	\$ -	\$ 70	\$ 74	\$ 4	5.7%
ESSER III - TSA MATCH	\$ -	\$ 325	\$ 300	\$ (25)	-7.7%
PANDEMIC LEARNING LOSS - FEES FOR SERVICE	\$ -	\$ -	\$ 2,038	\$ 2,038	NA
PANDEMIC LEARNING LOSS - TEXTBOOKS	\$ 32,789	\$ -	\$ -	\$ -	NA
PANDEMIC LEARNING LOSS - TEXTBOOKS	\$ -	\$ -	\$ 14,588	\$ 14,588	NA
TOTAL	\$ 260,673	\$ 164,422	\$ 142,741	\$ (21,681)	-13.2%
TITLE II					
FEES FOR SERVICES	\$ -	\$ -	\$ 3,500	\$ 3,500	NA
TOTAL	\$ -	\$ -	\$ 3,500	\$ 3,500	NA
STUDENT ACTIVITY TRIPS					
NON INSTRUCTIONAL SUPPORT	\$ 1,004	\$ 744	\$ 744	\$ -	0.0%
FICA/MEDICARE	\$ 77	\$ 57	\$ 57	\$ -	0.0%
PERA	\$ 58	\$ 56	\$ 56	\$ -	0.0%
TRANSPORTATION CHARGEBACK	\$ 2,803	\$ 4,000	\$ 4,000	\$ -	0.0%
TOTAL	\$ 3,941	\$ 4,857	\$ 4,857	\$ -	0.0%
ART					
LICENSED CLASSROOM TEACHER	\$ 56,264	\$ 56,879	\$ 56,879	\$ -	0.0%
FICA/MEDICARE	\$ 4,225	\$ 4,342	\$ 4,342	\$ -	0.0%
TRA	\$ 4,712	\$ 4,863	\$ 4,863	\$ -	0.0%
GROUP HEALTH	\$ 5,984	\$ 6,164	\$ 6,164	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 28	\$ 28	\$ 28	\$ -	0.0%
TSA MATCH	\$ 840	\$ 840	\$ 840	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 5,011	\$ 3,000	\$ 3,000	\$ -	0.0%
TOTAL	\$ 77,064	\$ 76,116	\$ 76,116	\$ -	0.0%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL
REVISED 2022-23 BUDGET

SECONDARY	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
				\$ CHG.	% CHG.
ENGLISH					
LICENSED CLASSROOM TEACHER	\$ 136,467	\$ 124,157	\$ 124,157	\$ -	0.0%
FICA/MEDICARE	\$ 10,180	\$ 9,496	\$ 9,496	\$ -	0.0%
TRA	\$ 11,417	\$ 10,615	\$ 10,615	\$ -	0.0%
GROUP HEALTH	\$ 18,654	\$ 20,226	\$ 20,226	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 53	\$ 61	\$ 61	\$ -	0.0%
TSA MATCH	\$ 482	\$ 744	\$ 416	\$ (328)	-44.1%
INSTRUCTIONAL SUPPLIES	\$ 397	\$ 600	\$ 600	\$ -	0.0%
TOTAL	\$ 177,650	\$ 165,899	\$ 165,571	\$ (328)	-0.2%
FOREIGN LANGUAGE - FRENCH					
LICENSED CLASSROOM TEACHER	\$ 71,519	\$ 72,291	\$ 72,291	\$ -	0.0%
FICA/MEDICARE	\$ 5,456	\$ 5,528	\$ 5,528	\$ -	0.0%
TRA	\$ 5,990	\$ 6,181	\$ 6,181	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 34	\$ 34	\$ 34	\$ -	0.0%
TSA MATCH	\$ 1,026	\$ 1,024	\$ 1,024	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 440	\$ 500	\$ 500	\$ -	0.0%
TOTAL	\$ 84,465	\$ 85,558	\$ 85,558	\$ -	0.0%
HEALTH / PHYSICAL EDUCATION					
LICENSED CLASSROOM TEACHER	\$ 89,362	\$ 91,522	\$ 91,522	\$ -	0.0%
FICA/MEDICARE	\$ 6,480	\$ 6,966	\$ 6,966	\$ -	0.0%
TRA	\$ 4,730	\$ 4,913	\$ 4,913	\$ -	0.0%
GROUP HEALTH	\$ 4,487	\$ 4,507	\$ 4,507	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 61	\$ 61	\$ 61	\$ -	0.0%
TSA MATCH	\$ 1,081	\$ 1,282	\$ 1,282	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 499	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 106,701	\$ 110,251	\$ 110,251	\$ -	0.0%
PHY ED					
INSTRUCTIONAL SUPPLIES	\$ 742	\$ -	\$ -	\$ -	NA
TOTAL	\$ 742	\$ -	\$ -	\$ -	NA
FAMILY AND CONSUMER SCIENCE					
LICENSED CLASSROOM TEACHER	\$ 28,535	\$ 16,728	\$ 29,998	\$ 13,270	79.3%
FICA/MEDICARE	\$ 2,094	\$ 1,209	\$ 2,295	\$ 1,086	89.8%
TRA	\$ 2,380	\$ 1,430	\$ 2,565	\$ 1,135	79.4%
GROUP HEALTH	\$ 2,688	\$ 2,889	\$ -	\$ (2,889)	-100.0%
GROUP LIFE INSURANCE	\$ 11	\$ 13	\$ 22	\$ 9	69.2%
TSA MATCH	\$ 113	\$ 113	\$ -	\$ (113)	-100.0%
REPAIRS AND MAINTENANCE	\$ -	\$ 200	\$ 200	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 2,858	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 38,679	\$ 23,582	\$ 36,080	\$ 12,498	53.0%
FACS VOCATIONAL - CTE					
LICENSED CLASSROOM TEACHER	\$ 45,413	\$ 26,764	\$ -	\$ (26,764)	-100.0%
FICA/MEDICARE	\$ 3,333	\$ 1,935	\$ -	\$ (1,935)	-100.0%
TRA	\$ 3,787	\$ 2,288	\$ -	\$ (2,288)	-100.0%
GROUP HEALTH	\$ 4,279	\$ 4,623	\$ -	\$ (4,623)	-100.0%
GROUP LIFE INSURANCE	\$ 17	\$ 21	\$ -	\$ (21)	-100.0%
TSA MATCH	\$ 180	\$ 180	\$ -	\$ (180)	-100.0%
FACS / CTE FOOD	\$ 1,160	\$ 5,000	\$ -	\$ (5,000)	-100.0%
TOTAL	\$ 58,170	\$ 40,811	\$ -	\$ (40,811)	-100.0%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL
REVISED 2022-23 BUDGET

SECONDARY	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
				\$ CHG.	% CHG.
CARL PERKINS					
IND TECH INST SUPPLIES	\$ 14,388	\$ -	\$ -	\$ -	NA
TOTAL	\$ 14,388	\$ -	\$ -	\$ -	NA
BUSINESS					
LICENSED CLASSROOM TEACHER	\$ 46,681	\$ -	\$ -	\$ -	NA
FICA/MEDICARE	\$ 3,559	\$ -	\$ -	\$ -	NA
TRA	\$ 3,893	\$ -	\$ -	\$ -	NA
GROUP LIFE INSURANCE	\$ 28	\$ -	\$ -	\$ -	NA
INSTRUCTIONAL SUPPLIES	\$ 37	\$ 1,000	\$ -	\$ (1,000)	-100.0%
IND INST SUPPLIES - GRAPHICS / MKTING	\$ 1,740	\$ 2,000	\$ -	\$ (2,000)	-100.0%
TOTAL	\$ 55,939	\$ 3,000	\$ -	\$ (3,000)	-100.0%
INDUSTRIAL ED VOCATIONAL - CTE					
LICENSED CLASSROOM TEACHER	\$ 60,551	\$ 11,375	\$ 43,492	\$ 32,117	282.3%
FICA/MEDICARE	\$ 4,450	\$ 822	\$ 3,301	\$ 2,479	301.6%
TRA	\$ 5,050	\$ 973	\$ 3,718	\$ 2,745	282.1%
GROUP HEALTH	\$ 5,251	\$ 1,965	\$ 8,006	\$ 6,041	307.4%
GROUP LIFE INSURANCE	\$ 21	\$ 9	\$ 38	\$ 29	322.2%
TSA MATCH	\$ 240	\$ 77	\$ 293	\$ 216	280.5%
INSTRUCTIONAL SUPPLIES - HOUSE PROFITS	\$ -	\$ -	\$ 500	\$ 500	NA
INSTRUCTIONAL SUPPLIES	\$ -	\$ -	\$ 6,000	\$ 6,000	NA
TOTAL	\$ 75,563	\$ 15,221	\$ 65,348	\$ 50,127	329.3%
INDUSTRIAL EDUCATION					
LICENSED CLASSROOM TEACHER	\$ 13,397	\$ 32,117	\$ -	\$ (32,117)	-100.0%
FICA/MEDICARE	\$ 985	\$ 2,320	\$ -	\$ (2,320)	-100.0%
TRA	\$ 1,117	\$ 2,746	\$ -	\$ (2,746)	-100.0%
GROUP HEALTH	\$ 1,162	\$ 5,548	\$ -	\$ (5,548)	-100.0%
GROUP LIFE INSURANCE	\$ 5	\$ 25	\$ -	\$ (25)	-100.0%
TSA MATCH	\$ 53	\$ 216	\$ -	\$ (216)	-100.0%
REPAIRS AND MAINTENANCE	\$ -	\$ 500	\$ -	\$ (500)	-100.0%
INSTRUCTIONAL SUPPLIES	\$ 9,603	\$ 6,000	\$ -	\$ (6,000)	-100.0%
TOTAL	\$ 26,321	\$ 49,472	\$ -	\$ (49,472)	-100.0%
PROJECT LEAD THE WAY - INDUSTRIAL EDUCATION					
INST SALARY - IND ED	\$ 24,691	\$ 25,752	\$ 25,752	\$ -	0.0%
FICA/MEDICARE - IND ED	\$ 1,889	\$ 1,970	\$ 1,970	\$ -	0.0%
TRA - IND ED	\$ 2,068	\$ 2,202	\$ 2,202	\$ -	0.0%
GROUP LIFE INSURANCE - IND ED	\$ 14	\$ 14	\$ 14	\$ -	0.0%
INSTRUCTIONAL SUPPLIES - IND ED	\$ 1,694	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL PLTW	\$ 30,356	\$ 30,938	\$ 30,938	\$ -	0.0%
MATHEMATICS					
LICENSED CLASSROOM TEACHER	\$ 175,430	\$ 178,902	\$ 178,902	\$ -	0.0%
FICA/MEDICARE	\$ 13,197	\$ 13,581	\$ 13,581	\$ -	0.0%
TRA	\$ 14,692	\$ 15,296	\$ 15,296	\$ -	0.0%
GROUP HEALTH	\$ 19,292	\$ 20,226	\$ 20,226	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 91	\$ 92	\$ 92	\$ -	0.0%
TSA MATCH	\$ 2,280	\$ 2,275	\$ 2,275	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 2,971	\$ 750	\$ 750	\$ -	0.0%
TOTAL	\$ 227,954	\$ 231,122	\$ 231,122	\$ -	0.0%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL
REVISED 2022-23 BUDGET

SECONDARY	PRELIMINARY		REVISED	2023 PRELIM BUDGET	
	ACTUAL	BUDGET	BUDGET	VS 2023 REVISED BUDGET	
	2021-22	2022-23	2022-23	\$ CHG.	% CHG.
VOCAL MUSIC					
LICENSED CLASSROOM TEACHER	\$ 37,363	\$ 38,914	\$ 38,914	\$ -	0.0%
FICA/MEDICARE	\$ 2,829	\$ 2,973	\$ 2,973	\$ -	0.0%
TRA	\$ 3,129	\$ 3,327	\$ 3,327	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 30	\$ 28	\$ 28	\$ -	0.0%
FEES FOR SERVICES	\$ 530	\$ 500	\$ 500	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 1,429	\$ 1,600	\$ 1,600	\$ -	0.0%
TOTAL	\$ 45,311	\$ 47,342	\$ 47,342	\$ -	0.0%
INSTRUMENTAL MUSIC					
LICENSED CLASSROOM TEACHER	\$ 57,156	\$ 59,788	\$ 59,788	\$ -	0.0%
FICA/MEDICARE	\$ 4,353	\$ 4,554	\$ 4,554	\$ -	0.0%
TRA	\$ 4,787	\$ 5,112	\$ 5,112	\$ -	0.0%
GROUP HEALTH	\$ 5,575	\$ 5,977	\$ 5,977	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 27	\$ 27	\$ 28	\$ 1	3.7%
TSA MATCH	\$ 428	\$ 427	\$ 427	\$ -	0.0%
REPAIRS AND MAINTENANCE	\$ 1,431	\$ 500	\$ 500	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 2,210	\$ 2,500	\$ 2,500	\$ -	0.0%
BAND INSTRUMENTS	\$ (4,671)	\$ -	\$ -	\$ -	NA
TOTAL	\$ 71,295	\$ 78,885	\$ 78,886	\$ 1	0.0%
SCIENCE					
LICENSED CLASSROOM TEACHER	\$ 158,843	\$ 172,276	\$ 188,009	\$ 15,733	9.1%
FICA/MEDICARE	\$ 12,141	\$ 13,169	\$ 14,315	\$ 1,146	8.7%
TRA	\$ 13,305	\$ 14,730	\$ 16,075	\$ 1,345	9.1%
GROUP HEALTH	\$ 12,821	\$ 15,025	\$ 14,542	\$ (483)	-3.2%
GROUP LIFE INSURANCE	\$ 93	\$ 99	\$ 115	\$ 16	16.2%
TSA MATCH	\$ 1,702	\$ 1,723	\$ 1,443	\$ (280)	-16.3%
INSTRUCTIONAL SUPPLIES	\$ 2,860	\$ 5,000	\$ 5,000	\$ -	0.0%
TOTAL	\$ 201,766	\$ 222,022	\$ 239,499	\$ 17,477	7.9%
SOCIAL STUDIES					
LICENSED CLASSROOM TEACHER	\$ 167,296	\$ 211,026	\$ 211,026	\$ -	0.0%
FICA/MEDICARE	\$ 12,006	\$ 16,029	\$ 16,029	\$ -	0.0%
TRA	\$ 14,011	\$ 18,043	\$ 18,043	\$ -	0.0%
GROUP HEALTH	\$ 21,117	\$ 26,968	\$ 26,968	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 91	\$ 123	\$ 123	\$ -	0.0%
TSA MATCH	\$ 915	\$ 1,181	\$ 896	\$ (285)	-24.1%
INSTRUCTIONAL SUPPLIES	\$ 728	\$ 1,200	\$ 1,200	\$ -	0.0%
TOTAL	\$ 216,165	\$ 274,570	\$ 274,285	\$ (285)	-0.1%
FOOTBALL					
OTHER SALARIES	\$ 25,049	\$ 25,921	\$ 25,840	\$ (81)	-0.3%
FICA/MEDICARE	\$ 1,953	\$ 1,976	\$ 2,075	\$ 99	5.0%
PERA	\$ 7	\$ -	\$ 43	\$ 43	NA
TRA	\$ 2,156	\$ 2,216	\$ 2,274	\$ 58	2.6%
FEES FOR SERVICES	\$ 4,493	\$ 3,000	\$ 3,000	\$ -	0.0%
BUSINESS TRAVEL	\$ 252	\$ -	\$ -	\$ -	NA
GENERAL SUPPLIES	\$ 6,060	\$ 900	\$ 900	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 1,065	\$ 1,065	\$ 807	\$ (258)	-24.2%
FICA/MEDICARE-TRANSPORT	\$ 81	\$ 81	\$ 62	\$ (19)	-23.5%
PERA-TRANSPORT	\$ 54	\$ 80	\$ 26	\$ (54)	-67.5%
TRA-TRANSPORT	\$ 9	\$ -	\$ 20	\$ 20	NA
TRANSPORTATION CHARGEBACK	\$ 1,358	\$ 2,100	\$ 2,100	\$ -	0.0%
TOTAL	\$ 42,535	\$ 37,339	\$ 37,147	\$ (192)	-0.5%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL
REVISED 2022-23 BUDGET

SECONDARY	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
				\$ CHG.	% CHG.
BOYS BASKETBALL					
OTHER SALARIES	\$ 11,997	\$ 12,485	\$ 12,326	\$ (159)	-1.3%
FICA/MEDICARE	\$ 1,014	\$ 953	\$ 1,081	\$ 128	13.4%
PERA	\$ 28	\$ -	\$ 67	\$ 67	NA
TRA	\$ 873	\$ 854	\$ 1,138	\$ 284	33.3%
GROUP LIFE	\$ 2	\$ -	\$ -	\$ -	NA
TSA MATCH	\$ 48	\$ -	\$ -	\$ -	NA
EMPLOYER-SPONSOR HEALTH REIMB	\$ 58	\$ -	\$ -	\$ -	NA
FEES FOR SERVICES	\$ 7,417	\$ 6,000	\$ 6,000	\$ -	0.0%
ENTRY FEES/STUDENT TRAVEL	\$ (45)	\$ 200	\$ 200	\$ -	0.0%
GENERAL SUPPLIES	\$ 3,744	\$ 750	\$ 750	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 2,534	\$ 2,534	\$ 2,534	\$ -	0.0%
FICA/MEDICARE-TRANSPORT	\$ 193	\$ 194	\$ 165	\$ (29)	-14.9%
PERA-TRANSPORT	\$ 97	\$ 190	\$ 133	\$ (57)	-30.0%
TRA-TRANSPORT	\$ 97	\$ -	\$ 34	\$ 34	NA
TRANSPORATION ALLOCATION	\$ 5,391	\$ 3,000	\$ 3,000	\$ -	0.0%
TOTAL	\$ 33,448	\$ 27,160	\$ 27,428	\$ 268	1.0%
WRESTLING					
OTHER SALARIES	\$ 18,744	\$ 19,418	\$ 22,999	\$ 3,581	18.4%
FICA/MEDICARE	\$ 1,569	\$ 1,485	\$ 1,823	\$ 338	22.8%
PERA	\$ 17	\$ -	\$ 10	\$ 10	NA
TRA	\$ 1,152	\$ 1,087	\$ 1,153	\$ 66	6.1%
FEES FOR SERVICES	\$ 12,047	\$ 2,500	\$ 2,500	\$ -	0.0%
BUSINESS TRAVEL	\$ 3,642	\$ -	\$ -	\$ -	NA
ENTRY FEES/STUDENT TRAVEL	\$ 3,112	\$ 2,000	\$ 2,000	\$ -	0.0%
GENERAL SUPPLIES	\$ 2,958	\$ 1,000	\$ 1,000	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 2,116	\$ 2,116	\$ 2,815	\$ 699	33.0%
FICA/MEDICARE-TRANSPORT	\$ 162	\$ 162	\$ 214	\$ 52	32.1%
PERA-TRANSPORT	\$ 117	\$ 159	\$ 162	\$ 3	1.9%
TRA-TRANSPORT	\$ 43	\$ -	\$ 56	\$ 56	NA
TRANSPORTATION CHARGEBACK	\$ 3,634	\$ 1,300	\$ 1,300	\$ -	0.0%
TOTAL	\$ 49,314	\$ 31,227	\$ 36,032	\$ 4,805	15.4%
BASEBALL					
OTHER SALARIES	\$ 9,925	\$ 10,317	\$ 9,682	\$ (635)	-6.2%
FICA/MEDICARE	\$ 762	\$ 786	\$ 558	\$ (228)	-29.0%
TRA	\$ 849	\$ 882	\$ 628	\$ (254)	-28.8%
FEES FOR SERVICES	\$ 1,973	\$ 2,000	\$ 2,000	\$ -	0.0%
ENTRY FEES/STUDENT TRAVEL	\$ 75	\$ 100	\$ 100	\$ -	0.0%
GENERAL SUPPLIES	\$ 2,623	\$ 750	\$ 750	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 1,430	\$ 802	\$ 802	\$ -	0.0%
FICA/MEDICARE-TRANSPORT	\$ 109	\$ 61	\$ 61	\$ -	0.0%
PERA-TRANSPORT	\$ 16	\$ 60	\$ 60	\$ -	0.0%
TRA-TRANSPORT	\$ 68	\$ -	\$ -	\$ -	NA
TRANSPORTATION CHARGEBACK	\$ 2,596	\$ 1,600	\$ 1,600	\$ -	0.0%
TOTAL	\$ 20,425	\$ 17,358	\$ 16,241	\$ (1,117)	-6.4%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL
REVISED 2022-23 BUDGET

SECONDARY	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
				\$ CHG.	% CHG.
BOYS CROSS COUNTRY					
OTHER SALARIES	\$ 3,885	\$ 4,049	\$ 2,376	\$ (1,673)	-41.3%
FICA/MEDICARE	\$ 297	\$ 308	\$ 170	\$ (138)	-44.8%
PERA	\$ -	\$ -	\$ 36	\$ 36	NA
TRA	\$ 324	\$ 346	\$ 166	\$ (180)	-52.0%
FEES FOR SERVICES	\$ 522	\$ -	\$ -	\$ -	NA
ENTRY FEES/STUDENT TRAVEL	\$ 763	\$ 500	\$ 500	\$ -	0.0%
GENERAL SUPPLIES	\$ 157	\$ 250	\$ 250	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 260	\$ 260	\$ 413	\$ 153	58.8%
FICA/MEDICARE-TRANSPORT	\$ 20	\$ 20	\$ 32	\$ 12	60.0%
PERA-TRANSPORT	\$ 14	\$ 20	\$ 15	\$ (5)	-25.0%
TRA-TRANSPORT	\$ 6	\$ -	\$ -	\$ -	NA
TRANSPORTATION CHARGEBACK	\$ 168	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 6,416	\$ 6,753	\$ 4,958	\$ (1,795)	-26.6%
BOYS GOLF					
OTHER SALARIES	\$ 5,979	\$ 6,213	\$ 6,213	\$ -	0.0%
FICA/MEDICARE	\$ 457	\$ 475	\$ 475	\$ -	0.0%
GRP LIFE INS	\$ 1	\$ -	\$ -	\$ -	NA
TSA MATCH	\$ 24	\$ -	\$ -	\$ -	NA
EMPLOYER SPONS HEALTH REIMB	\$ 29	\$ -	\$ -	\$ -	NA
BUSINESS TRAVEL	\$ 395	\$ -	\$ -	\$ -	NA
ENTRY FEES/STUDENT TRAVEL	\$ 2,771	\$ 900	\$ 900	\$ -	0.0%
GENERAL SUPPLIES	\$ 589	\$ 200	\$ 200	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 128	\$ 350	\$ 350	\$ -	0.0%
FICA/MEDICARE-TRANSPORT	\$ 10	\$ 27	\$ 27	\$ -	0.0%
PERA-TRANSPORT	\$ 5	\$ 26	\$ 26	\$ -	0.0%
TRANSPORTATION CHARGEBACK	\$ 3,153	\$ 2,500	\$ 2,500	\$ -	0.0%
TOTAL	\$ 13,541	\$ 10,691	\$ 10,691	\$ -	0.0%
BOYS HOCKEY					
PAYMENTS TO OTHER DISTRICTS	\$ 1,082	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 1,082	\$ 1,000	\$ 1,000	\$ -	0.0%
BOYS TRACK					
OTHER SALARIES	\$ 6,671	\$ 6,831	\$ 6,804	\$ (27)	-0.4%
FICA/MEDICARE	\$ 509	\$ 522	\$ 520	\$ (2)	-0.4%
TRA	\$ 562	\$ 584	\$ 482	\$ (102)	-17.5%
ENTRY FEES/STUDENT TRAVEL	\$ 80	\$ 400	\$ 400	\$ -	0.0%
GENERAL SUPPLIES	\$ 579	\$ 200	\$ 200	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 488	\$ 778	\$ 778	\$ -	0.0%
FICA/MEDICARE-TRANSPORT	\$ 37	\$ 60	\$ 60	\$ -	0.0%
PERA-TRANSPORT	\$ 33	\$ 58	\$ 58	\$ -	0.0%
TRANSPORTATION CHARGEBACK	\$ 715	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 9,674	\$ 10,433	\$ 10,302	\$ (131)	-1.3%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL
REVISED 2022-23 BUDGET

SECONDARY	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
				\$ CHG.	% CHG.
GIRLS BASKETBALL					
OTHER SALARIES	\$ 9,989	\$ 12,887	\$ 12,887	\$ -	0.0%
FICA/MEDICARE	\$ 1,051	\$ 981	\$ 1,207	\$ 226	23.0%
PERA	\$ 24	\$ -	\$ 90	\$ 90	NA
TRA	\$ 397	\$ 372	\$ 469	\$ 97	26.1%
FEES FOR SERVICES	\$ 7,500	\$ 2,501	\$ 2,501	\$ -	0.0%
ENTRY FEES/STUDENT TRAVEL	\$ 75	\$ 200	\$ 200	\$ -	0.0%
GENERAL SUPPLIES	\$ 3,005	\$ 750	\$ 750	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT-TRANSPORT	\$ 1,790	\$ 2,588	\$ 1,500	\$ (1,088)	-42.0%
FICA/MEDICARE-TRANSPORT	\$ 136	\$ 198	\$ 104	\$ (94)	-47.5%
PERA-TRANSPORT	\$ 59	\$ 194	\$ 65	\$ (129)	-66.5%
TRA-TRANSPORT	\$ 83	\$ -	\$ 43	\$ 43	NA
TRANSPORTATION CHARGEBACK	\$ 3,956	\$ 3,000	\$ 3,000	\$ -	0.0%
TOTAL	\$ 28,068	\$ 23,671	\$ 22,816	\$ (855)	-3.6%
GIRLS CROSS COUNTRY					
OTHER SALARIES	\$ 3,801	\$ 3,792	\$ 2,376	\$ (1,416)	-37.3%
FICA/MEDICARE	\$ 291	\$ 290	\$ 174	\$ (116)	-40.0%
PERA	\$ -	\$ -	\$ 36	\$ 36	NA
TRA	\$ 317	\$ 324	\$ 166	\$ (158)	-48.8%
FEES FOR SERVICES	\$ 432	\$ 200	\$ 200	\$ -	0.0%
ENTRY FEES/STUDENT TRAVEL	\$ 688	\$ 500	\$ 500	\$ -	0.0%
GENERAL SUPPLIES	\$ 157	\$ 250	\$ 250	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 213	\$ 213	\$ 417	\$ 204	95.8%
FICA/MEDICARE-TRANSPORT	\$ 16	\$ 16	\$ 32	\$ 16	100.0%
PERA-TRANSPORT	\$ 10	\$ 16	\$ 15	\$ (1)	-6.3%
TRA-TRANSPORT	\$ 6	\$ -	\$ -	\$ -	NA
TRANSPORTATION CHARGEBACK	\$ 283	\$ 800	\$ 800	\$ -	0.0%
TOTAL	\$ 6,213	\$ 6,401	\$ 4,966	\$ (1,435)	-22.4%
GIRLS GOLF					
OTHER SALARIES	\$ 6,723	\$ 6,884	\$ 6,884	\$ -	0.0%
FICA/MEDICARE	\$ 502	\$ 518	\$ 518	\$ -	0.0%
TRA	\$ 461	\$ 482	\$ 482	\$ -	0.0%
GRP LIFE INS	\$ 1	\$ -	\$ -	\$ -	NA
TSA MATCH	\$ 24	\$ -	\$ -	\$ -	NA
EMPLOYER SPONS HEALTH REIMB	\$ 29	\$ -	\$ -	\$ -	NA
FEES FOR SERVICES	\$ -	\$ 100	\$ 100	\$ -	0.0%
BUSINESS TRAVEL	\$ 803	\$ -	\$ -	\$ -	NA
ENTRY FEES/STUDENT TRAVEL	\$ 2,274	\$ 900	\$ 900	\$ -	0.0%
GENERAL SUPPLIES	\$ 461	\$ 200	\$ 200	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 128	\$ 350	\$ 350	\$ -	0.0%
FICA/MEDICARE-TRANSPORT	\$ 10	\$ 27	\$ 27	\$ -	0.0%
PERA-TRANSPORT	\$ 5	\$ 26	\$ 26	\$ -	0.0%
TRANSPORTATION CHARGEBACK	\$ 1,899	\$ 1,500	\$ 1,500	\$ -	0.0%
TOTAL	\$ 13,319	\$ 10,987	\$ 10,987	\$ -	0.0%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL
REVISED 2022-23 BUDGET

SECONDARY	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
				\$ CHG.	% CHG.
GIRLS TRACK					
OTHER SALARIES	\$ 5,622	\$ 5,847	\$ 4,963	\$ (884)	-15.1%
FICA/MEDICARE	\$ 427	\$ 445	\$ 380	\$ (65)	-14.6%
TRA	\$ 469	\$ 500	\$ 324	\$ (176)	-35.2%
ENTRY FEES/STUDENT TRAVEL	\$ 80	\$ 400	\$ 400	\$ -	0.0%
GENERAL SUPPLIES	\$ 233	\$ 200	\$ 200	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 488	\$ 861	\$ 861	\$ -	0.0%
FICA/MEDICARE-TRANSPORT	\$ 37	\$ 66	\$ 66	\$ -	0.0%
PERA-TRANSPORT	\$ 33	\$ 65	\$ 65	\$ -	0.0%
TRANSPORTATION CHARGEBACK	\$ 715	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 8,104	\$ 9,384	\$ 8,259	\$ (1,125)	-12.0%
VOLLEYBALL					
OTHER SALARIES	\$ 17,507	\$ 17,412	\$ 19,911	\$ 2,499	14.4%
FICA/MEDICARE	\$ 1,415	\$ 1,322	\$ 1,616	\$ 294	22.2%
PERA	\$ 80	\$ -	\$ 61	\$ 61	NA
TRA	\$ 1,220	\$ 1,489	\$ 1,234	\$ (255)	-17.1%
FEES FOR SERVICES	\$ 5,747	\$ 2,500	\$ 2,500	\$ -	0.0%
BUSINESS TRAVEL	\$ 40	\$ -	\$ -	\$ -	NA
ENTRY FEES/STUDENT TRAVEL	\$ 665	\$ 750	\$ 750	\$ -	0.0%
GENERAL SUPPLIES	\$ 986	\$ 750	\$ 750	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 1,994	\$ 1,994	\$ 2,874	\$ 880	44.1%
FICA/MEDICARE-TRANSPORT	\$ 152	\$ 153	\$ 219	\$ 66	43.1%
PERA-TRANSPORT	\$ 124	\$ 150	\$ 86	\$ (64)	-42.7%
TRA-TRANSPORT	\$ 14	\$ -	\$ 147	\$ 147	NA
TRANSPORTATION CHARGEBACK	\$ 2,188	\$ 3,000	\$ 3,000	\$ -	0.0%
TOTAL	\$ 32,131	\$ 29,520	\$ 33,148	\$ 3,628	12.3%
CHEER TEAM					
OTHER SALARIES	\$ -	\$ -	\$ 2,342	\$ 2,342	NA
FICA/MEDICARE	\$ -	\$ -	\$ 179	\$ 179	NA
TRA	\$ -	\$ -	\$ 200	\$ 200	NA
TOTAL	\$ -	\$ -	\$ 2,721	\$ 2,721	NA
SOFTBALL					
OTHER SALARIES	\$ 8,866	\$ 8,635	\$ 9,611	\$ 976	11.3%
FICA/MEDICARE	\$ 658	\$ 653	\$ 732	\$ 79	12.1%
PERA	\$ -	\$ -	\$ 176	\$ 176	NA
TRA	\$ 747	\$ 738	\$ 622	\$ (116)	-15.7%
FEES FOR SERVICES	\$ 3,150	\$ 2,000	\$ 2,000	\$ -	0.0%
ENTRY FEES/STUDENT TRAVEL	\$ 125	\$ 100	\$ 100	\$ -	0.0%
GENERAL SUPPLIES	\$ 4,586	\$ 750	\$ 750	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 833	\$ 1,159	\$ 1,159	\$ -	0.0%
FICA/MEDICARE-TRANSPORT	\$ 64	\$ 88	\$ 88	\$ -	0.0%
PERA-TRANSPORT	\$ 30	\$ 34	\$ 34	\$ -	0.0%
TRA-TRANSPORT	\$ 3	\$ -	\$ -	\$ -	NA
TRANSPORTATION CHARGEBACK	\$ 1,226	\$ 2,000	\$ 2,000	\$ -	0.0%
TOTAL	\$ 20,288	\$ 16,157	\$ 17,272	\$ 1,115	6.9%
GIRLS DANCE					
PAYMENTS TO OTHER DISTRICTS	\$ -	\$ 2,000	\$ 2,000	\$ -	0.0%
TOTAL	\$ -	\$ 2,000	\$ 2,000	\$ -	0.0%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL
REVISED 2022-23 BUDGET

SECONDARY	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
				\$ CHG.	% CHG.
SCHOOL MUSIC					
OTHER SALARIES	\$ 7,650	\$ 7,953	\$ 7,953	\$ -	0.0%
FICA/MEDICARE	\$ 612	\$ 606	\$ 606	\$ -	0.0%
TRA	\$ 671	\$ 680	\$ 680	\$ -	0.0%
FEES FOR SERVICES	\$ (2,526)	\$ -	\$ -	\$ -	NA
ENTRY FEES/STUDENT TRAVEL	\$ 635	\$ 1,000	\$ 1,000	\$ -	0.0%
GENERAL SUPPLIES	\$ 2,921	\$ -	\$ -	\$ -	NA
NON INSTRUCTIONAL SUPPORT	\$ 612	\$ 623	\$ 933	\$ 310	49.8%
FICA/MEDICARE-TRANSPORT	\$ 47	\$ 48	\$ 70	\$ 22	45.8%
PERA-TRANSPORT	\$ 33	\$ 47	\$ 43	\$ (4)	-8.5%
TRA-TRANSPORT	\$ 15	\$ -	\$ 31	\$ 31	NA
TRANSPORTATION CHARGEBACK	\$ 2,011	\$ 2,500	\$ 2,500	\$ -	0.0%
TOTAL	\$ 12,682	\$ 13,457	\$ 13,816	\$ 359	2.7%
DRAMA					
OTHER SALARIES	\$ 6,445	\$ 6,020	\$ 6,020	\$ -	0.0%
FICA/MEDICARE	\$ 491	\$ 460	\$ 460	\$ -	0.0%
PERA	\$ 49	\$ -	\$ -	\$ -	NA
TRA	\$ 221	\$ 236	\$ 236	\$ -	0.0%
GENERAL SUPPLIES	\$ 314	\$ 250	\$ 250	\$ -	0.0%
TOTAL	\$ 7,521	\$ 6,966	\$ 6,966	\$ -	0.0%
EXPLORERS					
TRANSPORTATION CHARGEBACK	\$ 298	\$ -	\$ -	\$ -	NA
TOTAL	\$ 298	\$ -	\$ -	\$ -	NA
ROBOTICS					
OTHER SALARIES	\$ 7,630	\$ 7,946	\$ 7,946	\$ -	0.0%
FICA/MEDICARE	\$ 583	\$ 608	\$ 605	\$ (3)	-0.5%
PERA	\$ 298	\$ 310	\$ 310	\$ -	0.0%
TRANSPORTATION CHARGEBACK	\$ 820	\$ 300	\$ 300	\$ -	0.0%
BUSINESS TRAVEL	\$ 310	\$ -	\$ -	\$ -	NA
ENTRY FEES/STUDENT TRAVEL	\$ 1,841	\$ 2,000	\$ 2,000	\$ -	0.0%
GENERAL SUPPLIES	\$ 1,925	\$ 750	\$ 750	\$ -	0.0%
TOTAL	\$ 13,407	\$ 11,914	\$ 11,911	\$ (3)	0.0%
OTHER STUDENT ACTIVITIES					
OTHER SALARIES	\$ 17,503	\$ 17,927	\$ 17,912	\$ (15)	-0.1%
FICA/MEDICARE	\$ 1,326	\$ 1,360	\$ 1,363	\$ 3	0.2%
TRA	\$ 714	\$ 761	\$ 1,065	\$ 304	39.9%
FEES FOR SERVICES	\$ 950	\$ 2,000	\$ 2,000	\$ -	0.0%
BUSINESS TRAVEL	\$ 640	\$ -	\$ -	\$ -	NA
ENTRY FEES/STUDENT TRAVEL	\$ 1,812	\$ 2,000	\$ 2,000	\$ -	0.0%
GENERAL SUPPLIES	\$ -	\$ 250	\$ 250	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 465	\$ 1,684	\$ 1,684	\$ -	0.0%
FICA/MEDICARE-TRANSPORT	\$ 36	\$ 129	\$ 129	\$ -	0.0%
PERA-TRANSPORT	\$ 35	\$ 126	\$ 126	\$ -	0.0%
TRANSPORTATION CHARGEBACK	\$ 2,542	\$ 4,500	\$ 4,500	\$ -	0.0%
TOTAL	\$ 26,022	\$ 30,737	\$ 31,045	\$ 308	1.0%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL
REVISED 2022-23 BUDGET

SECONDARY	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET		
				\$ CHG.	% CHG.	
ATHLETIC DIRECTOR						
ADMIN SALARY	\$ 53,677	\$ 57,688	\$ 55,624	\$ (2,064)	-3.6%	
FICA/MEDICARE	\$ 3,564	\$ 4,356	\$ 3,811	\$ (545)	-12.5%	
PERA	\$ 117	\$ -	\$ 35	\$ 35	NA	
TRA	\$ 4,495	\$ 4,932	\$ 4,798	\$ (134)	-2.7%	
GROUP HEALTH	\$ 5,741	\$ 5,779	\$ 5,779	\$ -	0.0%	
GROUP LIFE INSURANCE	\$ 26	\$ 26	\$ 26	\$ -	0.0%	
TSA MATCH	\$ 225	\$ 225	\$ 225	\$ -	0.0%	
FEES FOR SERVICES	\$ 5,840	\$ 7,500	\$ 7,500	\$ -	0.0%	
BUSINESS TRAVEL	\$ 1,773	\$ 400	\$ 400	\$ -	0.0%	
GENERAL SUPPLIES	\$ 28,641	\$ 12,000	\$ 12,000	\$ -	0.0%	
DUES AND MEMBERSHIP FEES	\$ 6,005	\$ 9,500	\$ 9,500	\$ -	0.0%	
TOTAL	\$ 110,107	\$ 102,406	\$ 99,698	\$ (2,708)	-2.6%	
SPECIAL ED - NON-REIMBURSABLE						
FEES FOR SERVICES	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.0%	
THIRD PARTY BILLING	\$ 129	\$ -	\$ -	\$ -	NA	
TOTAL	\$ 2,629	\$ 2,500	\$ 2,500	\$ -	0.0%	
SPECIAL ED - FEDERAL REIMBURSE						
FICA - SLD	\$ 11,899	\$ -	\$ -	\$ -	NA	
TOTAL	\$ 11,899	\$ -	\$ -	\$ -	NA	
SPECIAL ED - SPEECH/LANGUAGE IMPAIRED						
SPEECH/LANGUAGE PATHOLOGIST	\$ 3,824	\$ -	\$ 14,215	\$ 14,215	NA	
FICA/MEDICARE	\$ 286	\$ -	\$ 1,065	\$ 1,065	NA	
TRA	\$ 320	\$ -	\$ 1,215	\$ 1,215	NA	
GROUP HEALTH	\$ 513	\$ -	\$ 1,850	\$ 1,850	NA	
GROUP LIFE INSURANCE	\$ 2	\$ -	\$ 9	\$ 9	NA	
TSA MATCH	\$ -	\$ -	\$ 48	\$ 48	NA	
INDIVIDUAL INSTRUCTIONAL SUPPLIES	\$ -	\$ 200	\$ 200	\$ -	0.0%	
TOTAL	\$ 4,946	\$ 200	\$ 18,602	\$ 18,402	9201.0%	
SPECIAL ED - DEVELOPMENTAL COGNITIVE DISABILITIES: MILD-MODERATE						
INSTRUCTIONAL SALARY	\$ 52,280	\$ 51,945	\$ 36,797	\$ (15,148)	-29.2%	
SPEECH/LANGUAGE PATHOLOGIST	\$ 3,082	\$ -	\$ -	\$ -	NA	
CERTIFIED PARAPROFESSIONAL	\$ 36,344	\$ 38,726	\$ 65,800	\$ 27,074	69.9%	
ONE TO ONE PARAPROFESSIONAL	\$ -	\$ 21,411	\$ 20,981	\$ (430)	-2.0%	
OTHER SALARY	\$ 851	\$ -	\$ 375	\$ 375	NA	
FICA/MEDICARE	\$ 6,982	\$ 8,507	\$ 9,232	\$ 725	8.5%	
PERA	\$ 2,726	\$ 4,510	\$ 6,509	\$ 1,999	44.3%	
TRA	\$ 4,572	\$ 4,441	\$ 3,105	\$ (1,336)	-30.1%	
GROUP HEALTH	\$ 9,847	\$ 7,705	\$ 16,341	\$ 8,636	112.1%	
GROUP LIFE INSURANCE	\$ 109	\$ 140	\$ 186	\$ 46	32.9%	
FEES FOR SERVICES	\$ 1,213	\$ -	\$ -	\$ -	NA	
BUSINESS TRAVEL	\$ 149	\$ -	\$ -	\$ -	NA	
GENERAL SUPPLIES	\$ 195	\$ -	\$ -	\$ -	NA	
INDIVIDUAL INSTRUCTIONAL SUPPLIES	\$ 4,067	\$ 500	\$ 500	\$ -	0.0%	
TOTAL	\$ 122,418	\$ 137,885	\$ 159,826	\$ 21,941	15.9%	

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL
REVISED 2022-23 BUDGET

SECONDARY	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
				\$ CHG.	% CHG.
SPECIAL ED - SPECIFIC LEARNING DISABILITY					
LICENSED CLASSROOM TEACHER	\$ 160,700	\$ 168,587	\$ 185,357	\$ 16,770	9.9%
SPEECH/LANGUAGE PATHOLOGIST	\$ 8,277	\$ -	\$ 11,254	\$ 11,254	NA
CERTIFIED PARAPROFESSIONAL	\$ 57,375	\$ 35,258	\$ 36,527	\$ 1,269	3.6%
OTHER SALARY	\$ 1,415	\$ -	\$ 119	\$ 119	NA
FICA/MEDICARE	\$ 4,875	\$ 15,290	\$ 17,575	\$ 2,285	14.9%
PERA	\$ 4,303	\$ 2,644	\$ 2,739	\$ 95	3.6%
TRA	\$ 13,651	\$ 14,414	\$ 16,820	\$ 2,406	16.7%
GROUP HEALTH	\$ 12,693	\$ 7,705	\$ 16,685	\$ 8,980	116.5%
GROUP LIFE INSURANCE	\$ 165	\$ 155	\$ 131	\$ (24)	-15.5%
TSA MATCH	\$ 1,343	\$ 733	\$ 1,008	\$ 275	37.5%
CONTRACTED SUBSTITUTES	\$ 697	\$ 1,657	\$ 1,657	\$ -	0.0%
BUSINESS TRAVEL	\$ 89	\$ -	\$ -	\$ -	NA
GENERAL SUPPLIES - SLD	\$ 80	\$ -	\$ -	\$ -	NA
INDIVIDUAL INSTRUCTIONAL SUPPLIES	\$ 7,727	\$ 2,000	\$ 2,000	\$ -	0.0%
TOTAL	\$ 273,390	\$ 248,443	\$ 291,872	\$ 43,429	17.5%
SPECIAL ED - EMOTIONAL/BEHAVIORAL DISORDER					
LICENSED CLASSROOM TEACHER	\$ 157,413	\$ 143,629	\$ 65,187	\$ (78,442)	-54.6%
CERTIFIED PARA	\$ 44,090	\$ 51,534	\$ 36,710	\$ (14,824)	-28.8%
OTHER SALARIES	\$ 1,498	\$ -	\$ -	\$ -	NA
FICA/MEDICARE	\$ 15,225	\$ 14,897	\$ 7,562	\$ (7,335)	-49.2%
PERA	\$ 3,307	\$ 3,865	\$ 2,753	\$ (1,112)	-28.8%
TRA	\$ 13,308	\$ 12,280	\$ 5,574	\$ (6,706)	-54.6%
GROUP HEALTH	\$ 28,428	\$ 29,450	\$ 12,684	\$ (16,766)	-56.9%
GROUP LIFE INSURANCE	\$ 180	\$ 190	\$ 116	\$ (74)	-38.9%
TSA MATCH	\$ 531	\$ 1,081	\$ 198	\$ (883)	-81.7%
FEES FOR SERVICES	\$ 1,106	\$ -	\$ -	\$ -	NA
GENERAL SUPPLIES	\$ 277	\$ -	\$ -	\$ -	NA
IND INST MATERIAL	\$ 12,443	\$ 500	\$ 500	\$ -	0.0%
TOTAL	\$ 277,806	\$ 257,426	\$ 131,284	\$ (126,142)	-49.0%
SPECIAL ED - OTHER HEALTH DISABILITIES					
LICENSED CLASSROOM TEACHER	\$ -	\$ -	\$ 35,215	\$ 35,215	NA
FICA/MEDICARE	\$ -	\$ -	\$ 2,644	\$ 2,644	NA
TRA	\$ -	\$ -	\$ 3,011	\$ 3,011	NA
GROUP HEALTH INSURANCE	\$ -	\$ -	\$ 2,672	\$ 2,672	NA
GROUP LIFE INSURANCE	\$ -	\$ -	\$ 26	\$ 26	NA
TOTAL	\$ -	\$ -	\$ 43,568	\$ 43,568	NA
SPECIAL ED - AUTISTIC SPECTRUM DISORDERS					
LICENSED CLASSROOM TEACHER	\$ -	\$ -	\$ 50,321	\$ 50,321	NA
SPEECH/LANGUAGE PATHOLOGIST	\$ 3,653	\$ -	\$ -	\$ -	NA
FICA/MEDICARE	\$ 274	\$ -	\$ 3,763	\$ 3,763	NA
TRA	\$ 306	\$ -	\$ 4,303	\$ 4,303	NA
GROUP HEALTH	\$ 490	\$ -	\$ 2,509	\$ 2,509	NA
GROUP LIFE INSURANCE	\$ 2	\$ -	\$ 31	\$ 31	NA
TSA MATCH	\$ -	\$ -	\$ 143	\$ 143	NA
TOTAL	\$ 4,725	\$ -	\$ 61,070	\$ 61,070	NA

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL
REVISED 2022-23 BUDGET

SECONDARY	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
				\$ CHG.	% CHG.
YOUTH/FAMILY SERVICES					
LICENSED SOCIAL WORKER	\$ 25,066	\$ 29,400	\$ 28,477	\$ (923)	-3.1%
FICA/MEDICARE	\$ 1,911	\$ 2,249	\$ 2,088	\$ (161)	-7.2%
PERA	\$ 1,880	\$ 2,205	\$ 2,136	\$ (69)	-3.1%
GROUP HEALTH INSURANCE	\$ -	\$ 4,914	\$ 5,271	\$ 357	7.3%
GROUP LIFE INSURANCE	\$ 15	\$ 25	\$ 27	\$ 2	8.0%
SUPPLIES	\$ -	\$ 500	\$ 500	\$ -	0.0%
TOTAL	\$ 28,872	\$ 39,293	\$ 38,499	\$ (794)	-2.0%
THIRD PARTY MED ASSIST FEES FOR SERVICE - EBD					
SLD - INST SALARY	\$ -	\$ -	\$ 30,770	\$ 30,770	NA
SLD - FICA/MEDICARE	\$ -	\$ -	\$ 2,354	\$ 2,354	NA
SLD - TRA	\$ -	\$ -	\$ 2,631	\$ 2,631	NA
SLD - GROUP LIFE INSURANCE	\$ -	\$ -	\$ 18	\$ 18	NA
SLD - TSA MATCH	\$ -	\$ -	\$ 281	\$ 281	NA
EBD - INST SALARY	\$ 33,194	\$ 34,353	\$ -	\$ (34,353)	-100.0%
EBD - FICA/MEDICARE	\$ 2,539	\$ 2,628	\$ -	\$ (2,628)	-100.0%
EBD - TRA	\$ 2,780	\$ 2,937	\$ -	\$ (2,937)	-100.0%
EBD - GROUP LIFE INSURANCE	\$ 20	\$ 20	\$ -	\$ (20)	-100.0%
EBD - TSA MATCH	\$ 319	\$ 319	\$ -	\$ (319)	-100.0%
TOTAL	\$ 38,852	\$ 40,257	\$ 36,054	\$ (4,203)	-10.4%
CURRICULUM IMPROVEMENT					
INSTRUCTIONAL SUPPLIES	\$ 6,937	\$ -	\$ -	\$ -	NA
TEXTBOOKS	\$ 7,957	\$ 75,000	\$ 75,000	\$ -	0.0%
TOTAL	\$ 14,894	\$ 75,000	\$ 75,000	\$ -	0.0%
EDUCATIONAL MEDIA					
LICENSED INSTRUCTIONAL SUPPORT	\$ -	\$ 15,440	\$ -	\$ (15,440)	-100.0%
FICA/MEDICARE	\$ -	\$ 1,181	\$ -	\$ (1,181)	-100.0%
TRA	\$ -	\$ 1,158	\$ -	\$ (1,158)	-100.0%
GROUP LIFE INSURANCE	\$ -	\$ 35	\$ -	\$ (35)	-100.0%
INSTRUCTIONAL SUPPLIES	\$ 111	\$ 1,000	\$ 1,000	\$ -	0.0%
LIBRARY BOOKS	\$ 2,193	\$ 2,500	\$ 2,500	\$ -	0.0%
TOTAL	\$ 2,304	\$ 21,314	\$ 3,500	\$ (17,814)	-83.6%
GUIDANCE					
SCHOOL COUNSELOR	\$ 82,010	\$ 83,225	\$ 83,255	\$ 30	0.0%
FICA/MEDICARE	\$ 5,923	\$ 5,408	\$ 5,408	\$ -	0.0%
TRA	\$ 6,878	\$ 6,304	\$ 6,304	\$ -	0.0%
GROUP HEALTH	\$ 7,007	\$ 7,512	\$ 7,512	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 34	\$ 34	\$ 34	\$ -	0.0%
TSA MATCH	\$ 1,026	\$ 1,024	\$ 1,024	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ -	\$ 250	\$ 250	\$ -	0.0%
TOTAL	\$ 102,878	\$ 103,757	\$ 103,787	\$ 30	0.0%
HIGH SCHOOL NURSE - COMPENSATORY					
LICENSED NURSING SERVICES	\$ 16,269	\$ 16,757	\$ 19,200	\$ 2,443	14.6%
FICA/MEDICARE	\$ 1,220	\$ 1,277	\$ 1,423	\$ 146	11.4%
TRA	\$ 1,363	\$ 1,433	\$ 1,642	\$ 209	14.6%
GROUP HEALTH	\$ 1,566	\$ 2,457	\$ -	\$ (2,457)	-100.0%
GROUP LIFE INSURANCE	\$ 8	\$ 12	\$ 16	\$ 4	33.3%
TOTAL	\$ 20,426	\$ 21,936	\$ 22,281	\$ 345	1.6%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL
REVISED 2022-23 BUDGET

SECONDARY	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
				\$ CHG.	% CHG.
PSYCHOLOGICAL SERVICES					
FEES FOR SERVICES	\$ 19,998	\$ 19,998	\$ 19,998	\$ -	0.0%
TOTAL	\$ 19,998	\$ 19,998	\$ 19,998	\$ -	0.0%
VENDING					
VENDING SUPPLIES - MACHINE 1 & 2	\$ 4,029	\$ 4,000	\$ 4,000	\$ -	0.0%
VENDING SUPPLIES - MACHINE 3	\$ (148)	\$ 1,000	\$ 1,000	\$ -	0.0%
VENDING SUPPLIES - MACHINE 4	\$ 469	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 4,350	\$ 6,000	\$ 6,000	\$ -	0.0%
TECHNOLOGY SUPPORT					
NON INSTRUCTIONAL SUPPORT	\$ 9,547	\$ 10,038	\$ 10,038	\$ -	0.0%
FICA/MEDICARE	\$ 673	\$ 767	\$ 767	\$ -	0.0%
PERA	\$ 666	\$ 753	\$ 753	\$ -	0.0%
GROUP HEALTH INSURANCE	\$ 1,225	\$ 1,404	\$ 1,404	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 6	\$ 7	\$ 7	\$ -	0.0%
TOTAL	\$ 12,118	\$ 12,969	\$ 12,969	\$ -	0.0%
TECHNOLOGY SUPPORT - COMPENSATORY					
NON INSTRUCTIONAL SUPPORT	\$ 113	\$ -	\$ -	\$ -	NA
FICA/MEDICARE	\$ 58	\$ -	\$ -	\$ -	NA
PERA	\$ 58	\$ -	\$ -	\$ -	NA
GROUP HEALTH INSURANCE	\$ 104	\$ -	\$ -	\$ -	NA
GROUP LIFE INSURANCE	\$ 1	\$ -	\$ -	\$ -	NA
TOTAL	\$ 334	\$ -	\$ -	\$ -	NA
TOTAL SECONDARY	\$ 3,757,465	\$ 3,634,879	\$ 3,677,779	\$ 42,900	1.2%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - ALTERNATIVE PROGRAMS EXPENSE SUMMARY
REVISED 2022-23 BUDGET

ALTERNATIVE PROGRAMS	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
				\$ CHG.	% CHG.
AREA LEARNING CENTER	\$ 431,789	\$ 418,996	\$ 438,339	\$ 19,343	4.6%
PRB MIDDLE LEVEL ALC	\$ 14	\$ -	\$ -	\$ -	NA
PRB TARGETED SERVICES	\$ 38,627	\$ -	\$ -	\$ -	NA
NEW BEGINNINGS	\$ -	\$ -	\$ -	\$ -	NA
PEQUOT LAKES MIDDLE LEVEL ALC	\$ -	\$ -	\$ -	\$ -	NA
PEQUOT LAKES TARGETED SERVICES	\$ -	\$ -	\$ -	\$ -	NA
TOTAL ALTERNATIVE PROGRAMS	\$ 470,430	\$ 418,996	\$ 438,339	\$ 19,343	4.6%

NOTES:

ALC expenses increase \$19,343 or 4.6% between budget cycles. Salary/benefit lines account for \$8,130 of the increase. Adjustments between interdepartmental chargeback lines for custodial and administrative services to the ALC account for the other \$12,113 of increase.

Through the 2021-22 school year Pine River-Backus and Pequot Lakes Schools were part of a cost-sharing agreement allowing each district to have aspects of an Alternative Learning Center on each site. This agreement will end June 30, 2022. With the 2022-23 school year, each district will be responsible for their own Alternative programming.

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - ALTERNATIVE PROGRAMS EXPENSE DETAIL
REVISED 2022-23 BUDGET

AREA LEARNING CENTER	PRELIMINARY		REVISED	2023 PRELIM BUDGET	
	ACTUAL	BUDGET	BUDGET	VS 2023 REVISED BUDGET	
	2021-22	2022-23	2022-23	\$ CHG.	% CHG.
ALC GENERAL ED					
EXECUTIVE SALARIES	\$ 50,277	\$ 51,786	\$ 51,786	\$ -	0.0%
LICENSED CLASSROOM TEACHER	\$ 200,108	\$ 209,611	\$ 229,140	\$ 19,529	9.3%
NON INSTRUCTIONAL SUPPORT	\$ 9,212	\$ 7,757	\$ 8,339	\$ 582	7.5%
OTHER SALARY	\$ 2,888	\$ -	\$ 4,385	\$ 4,385	NA
SALARY ADJUSTMENTS	\$ 1,397	\$ -	\$ -	\$ -	NA
FICA/MEDICARE	\$ 20,879	\$ 20,165	\$ 21,840	\$ 1,675	8.3%
PERA	\$ 691	\$ 582	\$ 626	\$ 44	7.6%
TRA	\$ 23,056	\$ 22,349	\$ 24,394	\$ 2,045	9.2%
GROUP HEALTH	\$ 29,929	\$ 29,667	\$ 30,917	\$ 1,250	4.2%
GROUP LIFE INSURANCE	\$ 144	\$ 136	\$ 144	\$ 8	5.9%
TSA MATCH	\$ 3,187	\$ 3,230	\$ 3,427	\$ 197	6.1%
WORKERS COMPENSATION	\$ 1,417	\$ 1,815	\$ 1,637	\$ (178)	-9.8%
FEES FOR SERVICES	\$ -	\$ 2,200	\$ 2,200	\$ -	0.0%
COMMUNICATIONS SERVICES	\$ 3,663	\$ 3,663	\$ 3,663	\$ -	0.0%
POSTAGE	\$ 7	\$ -	\$ -	\$ -	NA
UTILITIES	\$ 3,050	\$ 3,002	\$ 3,002	\$ -	0.0%
REPAIRS AND MAINTENANCE	\$ 307	\$ 500	\$ 500	\$ -	0.0%
BUSINESS TRAVEL	\$ 250	\$ 200	\$ 200	\$ -	0.0%
INTERDEPARTMENTAL SERVICES	\$ 33,287	\$ (18,313)	\$ 22,300	\$ 40,613	-221.8%
GENERAL SUPPLIES	\$ 182	\$ 500	\$ 500	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 3,047	\$ 6,000	\$ 6,000	\$ -	0.0%
DUES & MEMBERSHIPS	\$ 870	\$ 1,000	\$ 1,000	\$ -	0.0%
ALC INDIRECT CHARGEBACK	\$ -	\$ 28,500	\$ -	\$ (28,500)	-100.0%
TOTAL	\$ 387,849	\$ 374,350	\$ 416,000	\$ 41,650	11.1%
				\$ -	NA
CAREER / TECHNICAL EDUCATION				\$ -	NA
WORK BASED LEARNING - CTE	\$ 10,905	\$ -	\$ -	\$ -	NA
TOTAL	\$ 10,905	\$ -	\$ -	\$ -	NA
ALC COMPENSATORY				\$ -	NA
ALC INSTRUCTIONAL SALARY	\$ 11,130	\$ -	\$ -	\$ -	NA
TOTAL	\$ 11,130	\$ -	\$ -	\$ -	NA
ALC SPECIFIC LEARNING DISABILITY					
LICENSED CLASSROOM TEACHER	\$ -	\$ -	\$ 11,580	\$ 11,580	NA
FICA/MEDICARE	\$ -	\$ -	\$ 873	\$ 873	NA
TRA	\$ -	\$ -	\$ 991	\$ 991	NA
GROUP HEALTH	\$ -	\$ -	\$ 987	\$ 987	NA
GROUP LIFE	\$ -	\$ -	\$ 5	\$ 5	NA
INSTRUCTIONAL SUPPLIES	\$ -	\$ -	\$ 134	\$ 134	NA
TOTAL	\$ -	\$ -	\$ 14,570	\$ 14,570	NA
ALC EMOTIONAL / BEHAVIOR DIS					
LICENSED CLASSROOM TEACHER	\$ 17,409	\$ 34,741	\$ 1,544	\$ (33,197)	-95.6%
FICA/MEDICARE	\$ 1,311	\$ 2,656	\$ 117	\$ (2,539)	-95.6%
TRA	\$ 1,458	\$ 2,970	\$ 132	\$ (2,838)	-95.6%
GROUP HEALTH	\$ 1,513	\$ 2,962	\$ 132	\$ (2,830)	-95.5%
GROUP LIFE INSURANCE	\$ 7	\$ 13	\$ -	\$ (13)	-100.0%
TSA MATCH	\$ 208	\$ 404	\$ 17	\$ (387)	-95.8%
TOTAL	\$ 21,905	\$ 43,746	\$ 1,942	\$ (41,804)	-95.6%

PINE RIVER-BACKUS SCHOOLS
GENERAL FUND - ALTERNATIVE PROGRAMS EXPENSE DETAIL
REVISED 2022-23 BUDGET

AREA LEARNING CENTER	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
				\$ CHG.	% CHG.
ALC OTHER HEALTH DISABILITIES					
LICENSED CLASSROOM TEACHER	\$ -	\$ -	\$ 4,632	\$ 4,632	NA
FICA/MEDICARE	\$ -	\$ -	\$ 349	\$ 349	NA
TRA	\$ -	\$ -	\$ 396	\$ 396	NA
GROUP HEALTH	\$ -	\$ -	\$ 395	\$ 395	NA
GROUP LIFE INSURANCE	\$ -	\$ -	\$ 2	\$ 2	NA
TSA MATCH	\$ -	\$ -	\$ 53	\$ 53	NA
TOTAL	\$ -	\$ -	\$ 5,827	\$ 5,827	NA
PSYCHOLOGICAL SVCS					
FEES FOR SERVICES	\$ -	\$ 900	\$ -	\$ (900)	-100.0%
TOTAL	\$ -	\$ 900	\$ -	\$ (900)	-100.0%
TOTAL AREA LEARNING CENTER	\$ 431,789	\$ 418,996	\$ 438,339	\$ 19,343	4.6%

PRB TARGETED SERVICES	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
				\$ CHG.	% CHG.
ELEMENTARY TARGETED SERVICES					
PERA	\$ 545	\$ -	\$ -	\$ -	NA
TRA	\$ 921	\$ -	\$ -	\$ -	NA
GROUP HEALTH	\$ 92	\$ -	\$ -	\$ -	NA
GROUP LIFE INSURANCE	\$ 0	\$ -	\$ -	\$ -	NA
TSA MATCH	\$ 14	\$ -	\$ -	\$ -	NA
TRANSPORTATION CHARGEBACK	\$ 2,980	\$ -	\$ -	\$ -	NA
INSTRUCTIONAL SUPPLIES	\$ 183	\$ -	\$ -	\$ -	NA
TOTAL	\$ 4,735	\$ -	\$ -	\$ -	NA
TARGETED SERVICES FEDERAL FUNDS					
ARP SUMMER SCHOOL TEACHER	\$ 21,912	\$ -	\$ -	\$ -	NA
ARP SUMMER SCHOOL PARAPROFESSIONAL	\$ 2,351	\$ -	\$ -	\$ -	NA
ARP SUMMER SCHOOL SUPPORT STAFF	\$ 6,347	\$ -	\$ -	\$ -	NA
ARP SUMMER SCHOOL FICA	\$ 1,088	\$ -	\$ -	\$ -	NA
TOTAL	\$ 31,698	\$ -	\$ -	\$ -	NA
SECONDARY TARGETED SERVICES					
NON-LICENSED CLASSROOM PERSONNEL	\$ 326	\$ -	\$ -	\$ -	NA
FICA/MEDICARE	\$ 879	\$ -	\$ -	\$ -	NA
PERA	\$ 42	\$ -	\$ -	\$ -	NA
TRA	\$ 946	\$ -	\$ -	\$ -	NA
TOTAL	\$ 2,194	\$ -	\$ -	\$ -	NA
TOTAL PRB TARGETED SERVICES	\$ 38,627	\$ -	\$ -	\$ -	NA

PINE RIVER-BACKUS SCHOOLS
FOOD SERVICE REVENUES
REVISED 2022-23 BUDGET

FOOD SERVICE REVENUE	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET		
				\$ CHG.	% CHG.	
LUNCH PROGRAM						
STATE AID - LUNCH	\$ 13,114	\$ 13,097	\$ 17,600	\$ 4,503	34.4%	
FEDERAL REGULAR LUNCH	\$ 19,996	\$ 19,996	\$ 84,500	\$ 64,504	322.6%	
FEDERAL FREE/REDUCED LUNCH	\$ 467,152	\$ 463,252	\$ 226,900	\$ (236,352)	-51.0%	
LUNCH COMMODITIES	\$ 47,047	\$ 47,000	\$ 47,000	\$ -	0.0%	
INTEREST	\$ 383	\$ 220	\$ 4,000	\$ 3,780	1718.2%	
MISCELLANEOUS LOCAL REVENUES	\$ 10	\$ 180	\$ 180	\$ -	0.0%	
LUNCH SALES - STUDENTS	\$ -	\$ 20,000	\$ 80,000	\$ 60,000	300.0%	
TOTAL LUNCH PROGRAM	\$ 547,702	\$ 563,745	\$ 460,180	\$ (103,565)	-18.4%	
SUPPLY CHAIN ASSISTANCE						
PROGRAM REVENUE (FEDERAL)	\$ 18,851	\$ -	\$ 31,838	\$ 31,838	NA	
TOTAL SUPPLY CHAIN ASSISTANCE	\$ 18,851	\$ -	\$ 31,838	\$ 31,838	NA	
BREAKFAST PROGRAM						
BREAKFAST STATE AID	\$ -	\$ -	\$ 10,150	\$ 10,150	NA	
FEDERAL BREAKFAST	\$ 148,084	\$ 150,088	\$ 97,900	\$ (52,188)	-34.8%	
TOTAL BREAKFAST PROGRAM	\$ 148,084	\$ 150,088	\$ 108,050	\$ (42,038)	-28.0%	
AFTER-SCHOOL SNACK PROGRAM						
PROGRAM REVENUE (FEDERAL)	\$ -	\$ -	\$ 6,238	\$ 6,238	NA	
TOTAL AFTER-SCHOOL SNACK	\$ -	\$ -	\$ 6,238	\$ 6,238	NA	
KINDERGARTEN MILK PROGRAM						
PROGRAM REVENUE (STATE)	\$ -	\$ -	\$ 758	\$ 758	NA	
TOTAL KINDERGARTEN MILK	\$ -	\$ -	\$ 758	\$ 758	NA	
ALA CARTE						
ALA CARTE	\$ 15,971	\$ 1,500	\$ 1,500	\$ -	0.0%	
ALA CARTE - ADULT	\$ 8,750	\$ 6,500	\$ 8,500	\$ 2,000	30.8%	
ALA CARTE CATERING FOOD SALES	\$ 3,430	\$ 2,000	\$ 2,000	\$ -	0.0%	
TOTAL ALA CARTE	\$ 28,150	\$ 10,000	\$ 12,000	\$ 2,000	20.0%	
TOTAL FOOD SERVICE REVENUE	\$ 742,788	\$ 723,833	\$ 619,064	\$ (104,769)	-14.5%	

NOTES:

Food Service Revenues are decreased \$104,769 or 14.5% between budget cycles. During the 2021-22 school year Food Service operated under the Seamless Summer option to offer free meals to all students regardless of income. That option increased the amount of State/Federal reimbursement for meals served and collects minimal funds for student paid lunch accounts. For the 2022-23 school year, the district reverted back to the standard free/reduced/paid lunch categories with corresponding reimbursement rates through State/Federal funding.

PINE RIVER-BACKUS SCHOOLS
 FOOD SERVICE EXPENSE SUMMARY
 REVISED 2022-23 BUDGET

FOOD SERVICE EXPENSE	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
				\$ CHG.	% CHG.
LUNCH PROGRAM	\$ 434,989	\$ 408,157	\$ 498,043	\$ 89,886	22.0%
BREAKFAST PROGRAM	\$ 73,692	\$ 79,905	\$ 81,622	\$ 1,717	2.1%
AFTER SCHOOL SNACK PROGRAM	\$ -	\$ -	\$ 3,794	\$ 3,794	NA
ALA CARTE	\$ 18,247	\$ 19,896	\$ 21,458	\$ 1,562	7.9%
SUMMER LUNCH PROGRAM	\$ 4,355	\$ 4,355	\$ 4,240	\$ (115)	-2.6%
TOTAL FOOD SERVICE EXPENSE	\$ 531,284	\$ 512,313	\$ 609,157	\$ 96,844	18.9%

NOTES:

Food Service expenses are shown to increase \$96,844 or 18.9% overall. Budget lines for repairs, supplies, food and commodities have increased \$95,840 between budget cycles. Food Service staff reached a contract settlement that began January 1, 2023. The contract increases to salary/benefit lines are offset by an open position in the Food Service Department. This position has remained unfilled for the entire school year.

PINE RIVER-BACKUS SCHOOLS
FOOD SERVICE EXPENSE DETAIL
REVISED 2022-23 BUDGET

FOOD SERVICE EXPENSE	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
				\$ CHG.	% CHG.
LUNCH PROGRAM					
EXECUTIVE SALARIES	\$ 33,965	\$ 34,984	\$ 36,511	\$ 1,527	4.4%
COOK SALARY	\$ 111,463	\$ 117,709	\$ 110,059	\$ (7,650)	-6.5%
FICA/MEDICARE	\$ 10,943	\$ 11,661	\$ 11,033	\$ (628)	-5.4%
PERA	\$ 10,368	\$ 9,451	\$ 10,378	\$ 927	9.8%
GROUP HEALTH	\$ 13,319	\$ 13,900	\$ 13,900	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 198	\$ 195	\$ 173	\$ (22)	-11.3%
TSA MATCH	\$ 1,298	\$ 1,300	\$ 1,299	\$ (1)	-0.1%
WORKER COMP INS.	\$ 888	\$ 1,137	\$ 1,030	\$ (107)	-9.4%
FEES FOR SERVICES	\$ 1,372	\$ 500	\$ 500	\$ -	0.0%
TELEPHONE	\$ 474	\$ 475	\$ 475	\$ -	0.0%
UTILITIES	\$ 8,524	\$ 9,545	\$ 9,545	\$ -	0.0%
REPAIR AND MAINTENANCE	\$ 3,172	\$ 1,000	\$ 10,000	\$ 9,000	900.0%
GENERAL SUPPLIES	\$ 14,216	\$ 16,500	\$ 34,000	\$ 17,500	106.1%
FOOD	\$ 129,984	\$ 128,600	\$ 182,940	\$ 54,340	42.3%
COMMODITIES	\$ 47,047	\$ 30,000	\$ 45,000	\$ 15,000	50.0%
MILK	\$ 25,600	\$ 25,000	\$ 25,000	\$ -	0.0%
EQUIPMENT PURCHASED	\$ 2,611	\$ 5,000	\$ 5,000	\$ -	0.0%
DUES AND MEMBERSHIPS	\$ 696	\$ 1,200	\$ 1,200	\$ -	0.0%
SUPPLY CHAIN ASSISTANCE FUNDS	\$ 18,851	\$ -	\$ -	\$ -	NA
TOTAL	\$ 434,989	\$ 408,157	\$ 498,043	\$ 89,886	22.0%
BREAKFAST PROGRAM					
EXECUTIVE SALARIES	\$ 3,774	\$ 3,887	\$ 4,057	\$ 170	4.4%
COOK SALARY	\$ 17,019	\$ 17,880	\$ 19,155	\$ 1,275	7.1%
FICA/MEDICARE	\$ 1,564	\$ 1,662	\$ 1,749	\$ 87	5.2%
PERA	\$ 1,559	\$ 1,633	\$ 1,741	\$ 108	6.6%
GROUP HEALTH	\$ 2,049	\$ 2,106	\$ 2,173	\$ 67	3.2%
GROUP LIFE INSURANCE	\$ 36	\$ 37	\$ 38	\$ 1	2.7%
TSA MATCH	\$ 202	\$ 200	\$ 209	\$ 9	4.5%
GENERAL SUPPLIES	\$ 1,540	\$ 2,000	\$ 2,000	\$ -	0.0%
FOOD	\$ 32,558	\$ 36,000	\$ 36,000	\$ -	0.0%
MILK	\$ 13,391	\$ 14,500	\$ 14,500	\$ -	0.0%
TOTAL	\$ 73,692	\$ 79,905	\$ 81,622	\$ 1,717	2.1%
AFTER SCHOOL SNACK PROGRAM					
COOK SALARY	\$ -	\$ -	\$ 3,294	\$ 3,294	NA
FICA/MEDICARE	\$ -	\$ -	\$ 252	\$ 252	NA
PERA	\$ -	\$ -	\$ 248	\$ 248	NA
TOTAL	\$ -	\$ -	\$ 3,794	\$ 3,794	NA
ALA CARTE					
COOK SALARY	\$ 12,310	\$ 13,004	\$ 14,364	\$ 1,360	10.5%
FICA/MEDICARE	\$ 937	\$ 994	\$ 1,093	\$ 99	10.0%
PERA	\$ 923	\$ 975	\$ 1,078	\$ 103	10.6%
GROUP LIFE INSURANCE	\$ 22	\$ 23	\$ 23	\$ -	0.0%
SUPPLIES	\$ 17	\$ 200	\$ 200	\$ -	0.0%
FOOD	\$ 4,039	\$ 4,500	\$ 4,500	\$ -	0.0%
MILK	\$ -	\$ 200	\$ 200	\$ -	0.0%
TOTAL	\$ 18,247	\$ 19,896	\$ 21,458	\$ 1,562	7.9%
SUMMER LUNCH PROGRAM					
COOK SALARY	\$ 3,783	\$ 3,783	\$ 3,686	\$ (97)	-2.6%
FICA/MEDICARE	\$ 288	\$ 288	\$ 278	\$ (10)	-3.5%
PERA	\$ 284	\$ 284	\$ 276	\$ (8)	-2.8%
TOTAL	\$ 4,355	\$ 4,355	\$ 4,240	\$ (115)	-2.6%
TOTAL FOOD SERVICE EXPENSE	\$ 531,284	\$ 512,313	\$ 609,157	\$ 96,844	18.9%

PINE RIVER-BACKUS SCHOOLS
TRANSPORTATION REVENUES
REVISED 2022-23 BUDGET

TRANSPORTATION REVENUE	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
				\$ CHG.	% CHG.
FEES	\$ 11,277	\$ 9,032	\$ 9,032	\$ -	0.0%
MISC LOCAL REVENUE	\$ 989	\$ 1,500	\$ 1,500	\$ -	0.0%
SPEC ED GENERAL	\$ -	\$ 170,572	\$ 162,498	\$ (8,074)	-4.7%
GENERAL EDUCATION AID	\$ 645,428	\$ 696,649	\$ 609,444	\$ (87,205)	-12.5%
NONPUB PUPIL TRANSPORT AID	\$ 2,515	\$ 4,000	\$ 4,000	\$ -	0.0%
DAMAGED INSURANCE RECOVERY	\$ 27,513	\$ -	\$ -	\$ -	NA
TOTAL TRANSPORTATION REVENUE	\$ 687,722	\$ 881,753	\$ 786,474	\$ (95,279)	-10.8%

NOTES:

Transportation Revenues decrease \$95,279 between budget cycles. General Transportation Aid is based on changes in pupil units and allowances as set by the State of Minnesota for transportation. Special Education Transportation Revenues are adjusted as an exact offset of Special Education Transportation Expenses. Transportation Fees include district field trip costs and BiCAP Head Start payments for busing.

PINE RIVER-BACKUS SCHOOLS
 TRANSPORTATION EXPENSE SUMMARY
 REVISED 2022-23 BUDGET

TRANSPORTATION EXPENSE	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
				\$ CHG.	% CHG.
REGULAR TO AND FROM SCHOOL	\$ 598,463	\$ 584,836	\$ 581,912	\$ (2,924)	-0.5%
ACTIVITY BUS TRANSPORTATION	\$ -	\$ -	\$ 1,083	\$ 1,083	NA
SPECIAL ED TRANSPORTATION	\$ 209,836	\$ 170,586	\$ 162,498	\$ (8,088)	-4.7%
TRANSPORTATION CAPITAL	\$ 167,047	\$ 130,000	\$ 130,000	\$ -	0.0%
TOTAL TRANSPORTATION EXPENSE	\$ 975,345	\$ 885,422	\$ 875,493	\$ (9,929)	-1.1%

NOTES:

Transportation Expenses are decreased \$9,929 or 1.1% overall.

Transportation salary/benefit lines show an overall decrease of \$27,005 with a reduction in van route times. This is offset by increases in Contracted Transportation and Diesel of \$25,000. Interdepartmental transportation decreases \$7,000 throughout all funds.

PINE RIVER-BACKUS SCHOOLS
TRANSPORTATION EXPENSE DETAIL
REVISED 2022-23 BUDGET

TRANSPORTATION EXPENSE	PRELIMINARY		REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
	ACTUAL 2021-22	BUDGET 2022-23		\$ CHG.	% CHG.
REGULAR TO AND FROM SCHOOL					
EXECUTIVE SALARIES	\$ 51,057	\$ 50,000	\$ 50,000	\$ -	0.0%
DRIVER SALARY	\$ 340,840	\$ 332,716	\$ 332,716	\$ -	0.0%
SALARY ADJUSTMENTS	\$ 1,607	\$ -	\$ -	\$ -	NA
FICA/MEDICARE	\$ 30,182	\$ 29,277	\$ 29,277	\$ -	0.0%
PERA	\$ 23,240	\$ 24,953	\$ 24,953	\$ -	0.0%
GROUP HEALTH	\$ 5,263	\$ 7,020	\$ 7,020	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 58	\$ 55	\$ 55	\$ -	0.0%
TSA MATCH	\$ 517	\$ 567	\$ 567	\$ -	0.0%
WORK COMP INS	\$ 2,217	\$ 2,840	\$ 2,536	\$ (304)	-10.7%
FEES FOR SERVICES	\$ 7,386	\$ 4,000	\$ 4,000	\$ -	0.0%
COMMUNICATIONS SERVICES	\$ 1,908	\$ 1,977	\$ 1,977	\$ -	0.0%
UTILITIES	\$ 5,313	\$ 5,375	\$ 5,375	\$ -	0.0%
INSURANCE	\$ 29,009	\$ 26,356	\$ 26,356	\$ -	0.0%
LABOR	\$ 9,503	\$ 9,500	\$ 9,500	\$ -	0.0%
CONTRACTED TRANSPORTATION	\$ 23,153	\$ 10,000	\$ 15,000	\$ 5,000	50.0%
TRANSPORTATION CHARGEBACK	\$ (139,787)	\$ (85,000)	\$ (112,020)	\$ (27,020)	31.8%
STORAGE	\$ -	\$ 600	\$ -	\$ (600)	-100.0%
SUPPLIES	\$ 49,080	\$ 50,000	\$ 50,000	\$ -	0.0%
GASOLINE	\$ 28,437	\$ 25,000	\$ 25,000	\$ -	0.0%
TIRES/BATTERIES/TUBES	\$ 5,706	\$ 6,000	\$ 6,000	\$ -	0.0%
DIESEL FUEL	\$ 86,990	\$ 80,000	\$ 100,000	\$ 20,000	25.0%
DUES AND MEMBERSHIPS	\$ 2,825	\$ 3,600	\$ 3,600	\$ -	0.0%
ESSER - EQUIPMENT	\$ 33,958	\$ -	\$ -	\$ -	NA
TOTAL	\$ 598,463	\$ 584,836	\$ 581,912	\$ (2,924)	-0.5%
ACTIVITY BUS TRANSPORTATION					
DRIVER SALARY	\$ -	\$ -	\$ 782	\$ 782	NA
FICA/MEDICARE	\$ -	\$ -	\$ 57	\$ 57	NA
PERA	\$ -	\$ -	\$ 59	\$ 59	NA
GROUP HEALTH	\$ -	\$ -	\$ 184	\$ 184	NA
GROUP LIFE INSURANCE	\$ -	\$ -	\$ 1	\$ 1	NA
TOTAL	\$ -	\$ -	\$ 1,083	\$ 1,083	NA
SPECIAL ED TRANSPORTATION					
DRIVER SALARY	\$ 83,347	\$ 88,141	\$ 69,502	\$ (18,639)	-21.1%
FICA/MEDICARE	\$ 6,227	\$ 6,742	\$ 5,235	\$ (1,507)	-22.4%
PERA	\$ 5,403	\$ 6,610	\$ 5,213	\$ (1,397)	-21.1%
GROUP HEALTH INSURANCE	\$ 13,773	\$ 14,040	\$ 7,478	\$ (6,562)	-46.7%
GROUP LIFE INSURANCE	\$ 65	\$ 53	\$ 70	\$ 17	32.1%
TSA MATCH	\$ 269	\$ -	\$ -	\$ -	NA
INTERDEPARTMENTAL CHGBACK	\$ 100,751	\$ 55,000	\$ 75,000	\$ 20,000	36.4%
TOTAL	\$ 209,836	\$ 170,586	\$ 162,498	\$ (8,088)	-4.7%
TRANSPORTATION CAPITAL					
BUS PURCHASE	\$ 155,697	\$ 130,000	\$ 130,000	\$ -	0.0%
TECH SOFTWARE	\$ 11,350	\$ -	\$ -	\$ -	NA
TOTAL	\$ 167,047	\$ 130,000	\$ 130,000	\$ -	0.0%
TOTAL TRANSPORTATION EXPENSE	\$ 975,345	\$ 885,422	\$ 875,493	\$ (9,929)	-1.1%

PINE RIVER-BACKUS SCHOOLS
COMMUNITY SERVICE REVENUES
REVISED 2022-23 BUDGET

COMMUNITY SERVICE REVENUE	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
				\$ CHG.	% CHG.
COMMUNITY SERVICE	\$ 49,776	\$ 46,320	\$ 51,320	\$ 5,000	10.8%
YOUTH SPORTS	\$ 16,453	\$ 12,500	\$ 12,500	\$ -	0.0%
EARLY CHILDHOOD FAMILY ED	\$ 55,799	\$ 53,965	\$ 53,965	\$ -	0.0%
SCHOOL READINESS	\$ 168,915	\$ 178,683	\$ 184,418	\$ 5,735	3.2%
PRE-SCHOOL SCREENING	\$ 4,560	\$ 2,667	\$ 2,667	\$ -	0.0%
DRIVER ED (CLASS / BEHIND THE WHEEL)	\$ 20,225	\$ 12,420	\$ 12,420	\$ -	0.0%
YOUTH DEVELOPMENT	\$ 7,315	\$ 7,808	\$ 7,808	\$ -	0.0%
AFTER-SCHOOL YOUTH ENRICHMENT	\$ 18,718	\$ 17,445	\$ 17,445	\$ -	0.0%
TOTAL COMMUNITY SERVICE REVENUE	\$ 341,892	\$ 331,808	\$ 342,543	\$ 10,735	3.2%

NOTES:

Community Service Revenue is projected to increase \$10,735 or 3.2% between budget cycles.

The district participates in the state's Voluntary Pre-K program and receives additional funding for any students attending all-day preschool. The funds are received and booked through the General Fund as state aid as is the case with K-12 students generating aid. An end-of-year transfer is made between the General Fund and the Community Education - School Readiness Fund to offset expenses generated by the all-day preschool program. The 2022-23 transfer is assumed to be \$110,000 between funds.

The district has approval for Pathways II Early Learning Scholarships. The total allocation for each year is \$45,150. Actual amount received is based on the number of family scholarship applications collected.

PINE RIVER-BACKUS SCHOOLS
COMMUNITY SERVICE REVENUES
REVISED 2022-23 BUDGET

COMMUNITY SERVICE REVENUE	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET		
				\$ CHG.	% CHG.	
COMMUNITY SERVICE						
LEVY	\$ 38,809	\$ 41,134	\$ 41,134	\$ -	0.0%	
MISC LOCAL TAX FEES	\$ 9	\$ -	\$ -	\$ -	NA	
CLASS FEES	\$ 3,003	\$ 3,000	\$ 3,000	\$ -	0.0%	
INTEREST	\$ 610	\$ 1,000	\$ 6,000	\$ 5,000	500.0%	
GIFTS/DONATIONS	\$ 5,121	\$ -	\$ -	\$ -	NA	
ABATEMENT AID	\$ 22	\$ -	\$ -	\$ -	NA	
DISPARITY REDUCTION AID	\$ 99	\$ 99	\$ 99	\$ -	0.0%	
HMSTD/AG MARKET VALUE CREDIT	\$ 1,087	\$ 1,087	\$ 1,087	\$ -	0.0%	
TRA/PERA SPECIAL FUNDING STATE	\$ 1,016	\$ -	\$ -	\$ -	NA	
TOTAL	\$ 49,776	\$ 46,320	\$ 51,320	\$ 5,000	10.8%	
YOUTH SPORTS						
SPORTS FEES	\$ 14,772	\$ 12,500	\$ 12,500	\$ -	0.0%	
MISC	\$ 1,681	\$ -	\$ -	\$ -	NA	
TOTAL	\$ 16,453	\$ 12,500	\$ 12,500	\$ -	0.0%	
EARLY CHILDHOOD FAMILY ED						
ECFE LEVY	\$ 44,918	\$ 45,088	\$ 45,088	\$ -	0.0%	
ECFE AID	\$ 9,764	\$ 8,877	\$ 8,877	\$ -	0.0%	
HOME VISITING LEVY	\$ 1,096	\$ -	\$ -	\$ -	NA	
HOME VISITING AID	\$ 20	\$ -	\$ -	\$ -	NA	
TOTAL	\$ 55,799	\$ 53,965	\$ 53,965	\$ -	0.0%	
SCHOOL READINESS						
AID	\$ 41,359	\$ 42,418	\$ 42,418	\$ -	0.0%	
DONATIONS	\$ 100	\$ -	\$ -	\$ -	NA	
EARLY LEARNING PATHWAYS II GRANT	\$ 26,250	\$ 26,265	\$ 32,000	\$ 5,735	21.8%	
TRANSFER FROM OTHER FUND	\$ 101,206	\$ 110,000	\$ 110,000	\$ -	0.0%	
TOTAL	\$ 168,915	\$ 178,683	\$ 184,418	\$ 5,735	3.2%	
NONPUBLIC AID						
NONPUBLIC AID - TEXTBOOKS/TESTS	\$ 131	\$ -	\$ -	\$ -	NA	
TOTAL	\$ 131	\$ -	\$ -	\$ -	NA	
PRE-SCHOOL SCREENING						
PRE-SCHOOL SCREENING AID	\$ 4,560	\$ 2,667	\$ 2,667	\$ -	0.0%	
TOTAL	\$ 4,560	\$ 2,667	\$ 2,667	\$ -	0.0%	
DRIVER ED (CLASSROOM / BEHIND THE WHEEL)						
DRIVER ED CLASSROOM FEES	\$ 6,685	\$ 4,320	\$ 4,320	\$ -	0.0%	
DRIVER ED BEHIND-THE WHEEL FEES	\$ 13,540	\$ 8,100	\$ 8,100	\$ -	0.0%	
TOTAL	\$ 20,225	\$ 12,420	\$ 12,420	\$ -	0.0%	
YOUTH DEVELOPMENT						
LEVY	\$ 7,315	\$ 7,808	\$ 7,808	\$ -	0.0%	
TOTAL	\$ 7,315	\$ 7,808	\$ 7,808	\$ -	0.0%	
AFTER-SCHOOL YOUTH ENRICHMENT						
LEVY	\$ 13,533	\$ 14,445	\$ 14,445	\$ -	0.0%	
CLASS FEES	\$ 3,685	\$ 3,000	\$ 3,000	\$ -	0.0%	
DONATIONS	\$ 1,500	\$ -	\$ -	\$ -	NA	
TOTAL	\$ 18,718	\$ 17,445	\$ 17,445	\$ -	0.0%	
TOTAL COMMUNITY SERVICE REVENUE	\$ 341,892	\$ 331,808	\$ 342,543	\$ 10,735	3.2%	

PINE RIVER-BACKUS SCHOOLS
COMMUNITY SERVICE EXPENSE SUMMARY
REVISED 2022-23 BUDGET

COMMUNITY SERVICE EXPENSE	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
				\$ CHG.	% CHG.
COMMUNITY SERVICE	\$ 86,285	\$ 104,610	\$ 106,632	\$ 2,022	1.9%
YOUTH SPORTS	\$ 30,047	\$ 31,653	\$ 35,305	\$ 3,652	11.5%
EARLY CHILDHOOD FAMILY ED	\$ 86,879	\$ 48,399	\$ 50,387	\$ 1,988	4.1%
EARLY PATHWAYS II GRANT	\$ 26,250	\$ 38,962	\$ 35,036	\$ (3,926)	-10.1%
SCHOOL READINESS	\$ 145,231	\$ 162,737	\$ 162,187	\$ (550)	-0.3%
PRESCHOOL SCREENING	\$ 5,879	\$ 6,080	\$ 6,060	\$ (20)	-0.3%
DRIVER ED-CLASSROOM	\$ 4,466	\$ 2,888	\$ 2,928	\$ 40	1.4%
DRIVER ED-BEHIND THE WHEEL	\$ 13,407	\$ 13,419	\$ 13,419	\$ -	0.0%
AFTER SCHOOL YOUTH ENRICHMENT	\$ 2,228	\$ 6,000	\$ 3,500	\$ (2,500)	-41.7%
TOTAL COMMUNITY SERVICE EXPENSE	\$ 401,360	\$ 414,748	\$ 415,454	\$ 706	0.2%

NOTES:

Community Education expenses show an increase of \$706 or 0.2% overall due to staff contract settlements.

PINE RIVER-BACKUS SCHOOLS
COMMUNITY SERVICE EXPENSE DETAIL
REVISED 2022-23 BUDGET

COMMUNITY SERVICE EXPENSE	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET		
				\$ CHG.	% CHG.	
COMMUNITY SERVICE						
SEC CLER OTH SAL	\$ 49,479	\$ 61,759	\$ 61,759	\$ -	0.0%	
FICA/MEDICARE	\$ 3,978	\$ 4,675	\$ 4,675	\$ -	0.0%	
PERA	\$ 512	\$ 410	\$ 410	\$ -	0.0%	
TRA	\$ 3,766	\$ 4,813	\$ 4,813	\$ -	0.0%	
GROUP HEALTH	\$ 8,081	\$ 8,775	\$ 8,775	\$ -	0.0%	
GROUP LIFE INSURANCE	\$ 45	\$ 44	\$ 44	\$ -	0.0%	
TSA MATCH	\$ 1,506	\$ 1,500	\$ 1,500	\$ -	0.0%	
WORK COMP INS	\$ 1,147	\$ 1,469	\$ 1,491	\$ 22	1.5%	
FEES FOR SERVICES	\$ 10,927	\$ 6,500	\$ 6,500	\$ -	0.0%	
ADVERTISING / PROMOTION	\$ -	\$ 6,000	\$ 8,000	\$ 2,000	33.3%	
COMMUNICATIONS SERVICES	\$ 1,595	\$ 1,515	\$ 1,515	\$ -	0.0%	
INTERDEPT TRANSPORT CHGBK	\$ -	\$ 150	\$ 150	\$ -	0.0%	
TRAVEL	\$ 2,451	\$ 300	\$ 300	\$ -	0.0%	
GENERAL SUPPLIES	\$ 208	\$ 500	\$ 500	\$ -	0.0%	
INSTRUCTIONAL SUPPLIES	\$ 25	\$ 500	\$ 500	\$ -	0.0%	
DUES	\$ 676	\$ 700	\$ 700	\$ -	0.0%	
TRA/PERA SPECIAL FUNDING STATE	\$ 1,016	\$ -	\$ -	\$ -	NA	
BUILDING USE CHARGEBACK	\$ -	\$ 5,000	\$ 5,000	\$ -	0.0%	
BUILDING USE CHARGEBACK	\$ 838	\$ -	\$ -	\$ -	NA	
INDIRECT CHARGEBACK	\$ 34	\$ -	\$ -	\$ -	NA	
TOTAL	\$ 86,285	\$ 104,610	\$ 106,632	\$ 2,022	1.9%	
YOUTH SPORTS						
DIRECTOR SALARY	\$ 16,246	\$ 17,306	\$ 16,687	\$ (619)	-3.6%	
SEC CLER OTH SAL	\$ 377	\$ -	\$ 420	\$ 420	NA	
FICA/MEDICARE	\$ 1,086	\$ 1,307	\$ 1,166	\$ (141)	-10.8%	
PERA	\$ 42	\$ -	\$ 40	\$ 40	NA	
TRA	\$ 1,361	\$ 1,480	\$ 1,432	\$ (48)	-3.2%	
GROUP HEALTH	\$ 1,738	\$ 1,734	\$ 1,734	\$ -	0.0%	
GROUP LIFE INSURANCE	\$ 8	\$ 8	\$ 8	\$ -	0.0%	
TSA MATCH	\$ 68	\$ 68	\$ 68	\$ -	0.0%	
FEES FOR SERVICES	\$ 1,807	\$ 3,750	\$ 3,750	\$ -	0.0%	
ENTRY FEES/STUDENT TRAVEL	\$ -	\$ -	\$ 4,000	\$ 4,000	NA	
INSTRUCTIONAL SUPPLIES	\$ 7,315	\$ 6,000	\$ 6,000	\$ -	0.0%	
TOTAL	\$ 30,047	\$ 31,653	\$ 35,305	\$ 3,652	11.5%	
EARLY CHILDHOOD FAMILY ED						
TEACHER SALARY	\$ 18,395	\$ 15,162	\$ 15,162	\$ -	0.0%	
AIDE SALARY	\$ 17,249	\$ 17,925	\$ 19,330	\$ 1,405	7.8%	
EXTENDED TIME	\$ 119	\$ -	\$ 400	\$ 400	NA	
FICA/MEDICARE	\$ 2,257	\$ 2,459	\$ 2,502	\$ 43	1.7%	
PERA	\$ 1,294	\$ 1,344	\$ 1,450	\$ 106	7.9%	
TRA	\$ 1,210	\$ 1,296	\$ 1,330	\$ 34	2.6%	
GROUP HEALTH	\$ 7,746	\$ 8,561	\$ 8,561	\$ -	0.0%	
GROUP LIFE INSURANCE	\$ 42	\$ 42	\$ 42	\$ -	0.0%	
TSA MATCH	\$ 110	\$ 110	\$ 110	\$ -	0.0%	
TRANSPORTATION CHARGEBACK	\$ -	\$ 500	\$ 500	\$ -	0.0%	
INTERDEPARTMENTAL SERVICES	\$ 36,362	\$ -	\$ -	\$ -	NA	
INSTRUCTIONAL SUPPLIES	\$ 2,095	\$ 1,000	\$ 1,000	\$ -	0.0%	
TOTAL	\$ 86,879	\$ 48,399	\$ 50,387	\$ 1,988	4.1%	

PINE RIVER-BACKUS SCHOOLS
COMMUNITY SERVICE EXPENSE DETAIL
REVISED 2022-23 BUDGET

COMMUNITY SERVICE EXPENSE	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
				\$ CHG.	% CHG.
EARLY CHILDHOOD PATHWAYS II GRANT					
PATHWAYS II - TEACHER SALARY	\$ 8,106	\$ 12,665	\$ 12,665	\$ -	0.0%
PATHWAYS II - LIC INSTR SUPPORT	\$ 11,835	\$ 18,247	\$ 15,231	\$ (3,016)	-16.5%
PATHWAYS II - FICA	\$ 1,802	\$ 2,334	\$ 1,947	\$ (387)	-16.6%
PATHWAYS II - TRA	\$ 2,006	\$ 2,643	\$ 2,214	\$ (429)	-16.2%
PATHWAYS II - HEALTH INS	\$ 1,793	\$ 1,926	\$ 1,901	\$ (25)	-1.3%
PATHWAYS II - GROUP LIFE INS	\$ 9	\$ 9	\$ 9	\$ -	0.0%
PATHWAYS II - TSA MATCH	\$ 69	\$ 138	\$ 69	\$ (69)	-50.0%
PATHWAYS II - SUPPLIES	\$ 631	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 26,250	\$ 38,962	\$ 35,036	\$ (3,926)	-10.1%
SCHOOL READINESS					
TEACHER SALARY	\$ 90,274	\$ 98,641	\$ 98,641	\$ -	0.0%
AIDE SALARY	\$ 17,176	\$ 18,546	\$ 19,859	\$ 1,313	7.1%
FICA/MEDICARE	\$ 7,837	\$ 8,819	\$ 9,065	\$ 246	2.8%
PERA	\$ 1,288	\$ 1,391	\$ 1,489	\$ 98	7.0%
TRA	\$ 7,572	\$ 8,434	\$ 8,434	\$ -	0.0%
GROUP HEALTH	\$ 16,588	\$ 18,963	\$ 18,963	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 89	\$ 90	\$ 90	\$ -	0.0%
TSA MATCH	\$ 646	\$ 853	\$ 646	\$ (207)	-24.3%
FEES FOR SERVICES	\$ 3,615	\$ 4,000	\$ 4,000	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 146	\$ 1,000	\$ 1,000	\$ -	0.0%
TESTS	\$ -	\$ 2,000	\$ -	\$ (2,000)	-100.0%
TOTAL	\$ 145,231	\$ 162,737	\$ 162,187	\$ (550)	-0.3%
PRESCHOOL SCREENING					
TEACHER SALARY	\$ 3,558	\$ 2,885	\$ 2,865	\$ (20)	-0.7%
INSTR AIDE SAL	\$ 829	\$ 631	\$ 631	\$ -	0.0%
LICENSED NURSE	\$ -	\$ 715	\$ 715	\$ -	0.0%
FICA/MEDICARE	\$ 336	\$ 324	\$ 324	\$ -	0.0%
PERA	\$ 62	\$ 47	\$ 47	\$ -	0.0%
TRA	\$ 297	\$ 278	\$ 278	\$ -	0.0%
FEES FOR SERVICES	\$ 180	\$ 200	\$ 200	\$ -	0.0%
ECS GENERAL SUPPLIES	\$ 617	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 5,879	\$ 6,080	\$ 6,060	\$ (20)	-0.3%
DRIVER ED-CLASSROOM					
TEACHER SALARY	\$ 3,680	\$ 2,400	\$ 2,440	\$ 40	1.7%
FICA/MEDICARE	\$ 281	\$ 183	\$ 183	\$ -	0.0%
TRA	\$ 309	\$ 205	\$ 205	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 195	\$ 100	\$ 100	\$ -	0.0%
TOTAL DRIVER ED-CLASSROOM	\$ 4,466	\$ 2,888	\$ 2,928	\$ 40	1.4%
DRIVER ED-BEHIND THE WHEEL					
TEACHER SALARY	\$ 10,339	\$ 10,000	\$ 10,000	\$ -	0.0%
FICA/MEDICARE	\$ 746	\$ 764	\$ 764	\$ -	0.0%
TRA	\$ 354	\$ 855	\$ 855	\$ -	0.0%
REPAIRS AND MAINTENANCE	\$ 570	\$ 800	\$ 800	\$ -	0.0%
GENERAL SUPPLIES	\$ 1,398	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 13,407	\$ 13,419	\$ 13,419	\$ -	0.0%

PINE RIVER-BACKUS SCHOOLS
COMMUNITY SERVICE EXPENSE DETAIL
REVISED 2022-23 BUDGET

COMMUNITY SERVICE EXPENSE	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
				\$ CHG.	% CHG.
AFTER SCHOOL YOUTH ENRICHMENT					
FEES FOR SERVICES	\$ 800	\$ 5,000	\$ 2,500	\$ (2,500)	-50.0%
INSTRUCTIONAL SUPPLIES	\$ 1,428	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 2,228	\$ 6,000	\$ 3,500	\$ (2,500)	-41.7%
NON-PUBLIC AIDS TO PUPILS					
TEXTBOOKS	\$ 657	\$ -	\$ -	\$ -	NA
TESTS	\$ 32	\$ -	\$ -	\$ -	NA
TOTAL	\$ 689	\$ -	\$ -	\$ -	NA
TOTAL COMMUNITY SERVICE	\$ 401,360	\$ 414,748	\$ 415,454	\$ 706	0.2%

PINE RIVER-BACKUS SCHOOLS
OPERATING CAPITAL REVENUES
REVISED 2022-23 BUDGET

OPERATING CAPITAL REVENUE	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
				\$ CHG.	% CHG.
OPERATING CAPITAL LEVY	\$ 167,930	\$ 190,917	\$ 190,917	\$ -	0.0%
OPERATING CAPITAL INTEREST	\$ -	\$ 335	\$ 1,000	\$ 665	198.5%
DONATIONS	\$ 10,000	\$ -	\$ -	\$ -	NA
MISC LOCAL REVENUE	\$ 3,956	\$ -	\$ -	\$ -	NA
OPERATING CAPITAL STATE AID	\$ 42,212	\$ 60,579	\$ 39,660	\$ (20,919)	-34.5%
MDE APPROVED TRANSFER - TO OPER CAPITAL	\$ -	\$ -	\$ 435,000	\$ 435,000	NA
LONG TERM FACILITIES MAINTENANCE LEVY	\$ 178,160	\$ 179,262	\$ 179,262	\$ -	0.0%
TOTAL OPERATING CAPITAL REVENUE	\$ 402,258	\$ 431,093	\$ 845,839	\$ 414,746	96.2%

NOTES:

Operating Capital Revenues are generated through the Certified 2021 Pay 2022 Levy and State Aid.

With the 2022-23 budget, the district will see a total of \$399,000 in Long Term Facilities Maintenance Revenue. The district issued bonds to fund the High School Office/Entrance/Hallways renovations. A levy adjustment of \$195,760 is made between the General Fund and Debt Service to cover the amount of principal/interest payments on the LTFM bond. The Revenue shown above is the remainder of LTFM levy funding for capital projects with prior year adjustments.

Construction plans have been approved for a Health Services Addition to the main building as well as a remodel of the Elementary DCD Classroom. Construction will start June 2023 with an anticipated completion Fall 2023. Financing for the project will be a combination of district ESSER III funds, Cass County ARPA funds, and School Board authorized Committed for Construction funds. The Revised 2022-23 Budget includes a \$435,000 transfer from the General Fund to a Committed for Construction account.

PINE RIVER-BACKUS SCHOOLS
OPERATING CAPITAL EXPENSE SUMMARY
REVISED 2022-23 BUDGET

CAPITAL EXPENSE	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
				\$ CHG.	% CHG.
BUILDING IMPROVEMENTS	\$ 129,751	\$ 174,000	\$ 204,000	\$ 30,000	17.2%
FEDERALLY FUNDED PROJECTS - ESSER	\$ 198,689	\$ 133,000	\$ 238,015	\$ 105,015	79.0%
TECHNOLOGY	\$ 78,589	\$ 79,100	\$ 79,100	\$ -	0.0%
LONG TERM FACILITY MAINTENANCE	\$ 215,987	\$ 187,000	\$ 102,000	\$ (85,000)	-45.5%
TOTAL OPERATING CAPITAL EXPENSE	\$ 623,016	\$ 573,100	\$ 623,115	\$ 50,015	8.7%

NOTES:

Operating Capital expenses increase \$50,015 or 8.7% between budget cycles. A portion of the district's Federal ESSER II COVID funds was used to finance a districtwide security camera upgrade. These funds will also fund the majority of a Health Services Addition with construction to begin June 2023. The Revised 2022-2023 Budget includes project costs through June 30, 2023.

Planned Operating Capital projects include:

	Prelim	Revised	Change	
Operating Capital Projects:				
Fields 1 & 4 - new aglime, straighten boundaries	\$ 27,000	\$ 30,663	\$ 3,663	
Campus Branding	\$ 50,000	\$ 23,093	\$ (26,907)	
Track Crack Repair / Paint	\$ 15,000	\$ 8,000	\$ (7,000)	
Maintenance/Bus Garage Truck	\$ 50,000	\$ -	\$ (50,000)	
Equip - Mower Motor, Scrubber, Electronic Sign	\$ 17,000	\$ 36,118	\$ 19,118	
Classroom Furniture (annual)	\$ 15,000	\$ 13,777	\$ (1,223)	
Fencing Football Field	\$ -	\$ 4,440	\$ 4,440	
Shot Clocks	\$ -	\$ 6,388	\$ 6,388	
Security Cameras Final (not covered by Federal)	\$ -	\$ 51,522	\$ 51,522	Capital
	\$ 174,000	\$ 174,000	\$ -	
Committed for Construction				
DCD Classroom Remodel / Health Services Addn	\$ -	\$ 30,000	\$ 30,000	Committed
	\$ -	\$ 30,000	\$ 30,000	
Federally Funded Projects - ESSER				
Health Services Addition Year 1 of 2	\$ -	\$ 200,000	\$ 200,000	
Security Cameras Final (balance of funds)	\$ 133,000	\$ 38,015	\$ (94,985)	Federal
	\$ 133,000	\$ 238,015	\$ 105,015	
Technology Projects:				
Laminator for Copy Center, CISCO Wireless Controller/Licenses, BenQ System, Desktop Computers x 25, Chromebooks x 53, Teacher Mic/Amplifier, LCD Screens x 20				Technology
Total Tech Capital Budget	\$ 79,100	\$ 79,100	\$ -	
	\$ 79,100	\$ 79,100	\$ -	
Long Term Facilities Maintenance Projects:				
Fire Alarm System - Districtwide	\$ 133,000	\$ -	\$ (133,000)	
Ceiling Tile - Elementary west hall	\$ 20,000	\$ 20,000	\$ -	
Replace RTU Units / Compressors	\$ -	\$ 25,000	\$ 25,000	
H&S Projects - Annual	\$ 19,000	\$ 27,000	\$ 8,000	
Deferred Maintenance Projects - Annual	\$ 15,000	\$ 30,000	\$ 15,000	
	\$ -	\$ -	\$ -	LTFM
	\$ 187,000	\$ 102,000	\$ (85,000)	

PINE RIVER-BACKUS SCHOOLS
OPERATING CAPITAL EXPENSE DETAIL
REVISED 2022-23 BUDGET

CAPITAL EXPENSE	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET		
				\$ CHG.	% CHG.	
DISTRICTWIDE CAPITAL						
EXPENSES - COMMITTED ACCOUNT	\$ -	\$ -	\$ 30,000	\$ 30,000	NA	
DISTRICT WIDE BUILDING IMPROVEMENTS FACILITIES	\$ 81,473	\$ 65,000	\$ 65,000	\$ -	0.0%	
GENERAL EQUIPMENT	\$ 18,608	\$ 42,000	\$ 42,000	\$ -	0.0%	
TOTAL	\$ 29,670	\$ 67,000	\$ 67,000	\$ -	0.0%	
TOTAL	\$ 129,751	\$ 174,000	\$ 204,000	\$ 30,000	17.2%	
FEDERALLY FUNDED PROJECTS						
SECURITY CAMERA UPGRADE (Year 1)	\$ 198,689	\$ 133,000	\$ -	\$ (133,000)	-100.0%	
SECURITY CAMERA UPGRADE (Year 2)	\$ -	\$ -	\$ 38,015	\$ 38,015	NA	
HEALTH SERVICES ADDITION - ESSER III	\$ -	\$ -	\$ 200,000	\$ 200,000	NA	
TOTAL	\$ 198,689	\$ 133,000	\$ 238,015	\$ 105,015	79.0%	
TECHNOLOGY						
TECHNOLOGY EQUIPMENT NON-INST	\$ 16,520	\$ -	\$ -	\$ -	NA	
TECHNOLOGY EQUIPMENT INSTRUCTIONAL	\$ 62,069	\$ 79,100	\$ 79,100	\$ -	0.0%	
ELEMENTARY TECHNOLOGY EQUIPMENT	\$ 626	\$ -	\$ -	\$ -	NA	
HIGH SCHOOL TECHNOLOGY EQUIPMENT	\$ 2,850	\$ -	\$ -	\$ -	NA	
TOTAL	\$ 78,589	\$ 79,100	\$ 79,100	\$ -	0.0%	
LONG TERM FACILITY MAINTENANCE						
PHYSICAL HAZARD CONTROL - H&S	\$ 2,545	\$ 2,500	\$ 2,500	\$ -	0.0%	
HAZARDOUS SUBSTANCE - H&S	\$ 7,977	\$ 7,500	\$ 7,500	\$ -	0.0%	
HEALTH & SAFETY MGMT - H&S	\$ 4,230	\$ 2,000	\$ 4,500	\$ 2,500	125.0%	
ASBESTOS - H&S	\$ 2,319	\$ 2,500	\$ 2,500	\$ -	0.0%	
FIRE CODE COMPLIANCE - H&S	\$ 7,238	\$ 137,500	\$ 10,000	\$ (127,500)	-92.7%	
ELECTRICAL	\$ 28,200	\$ -	\$ -	\$ -	NA	
INTERIOR SURFACES	\$ -	\$ 20,000	\$ 20,000	\$ -	0.0%	
MECHANICAL	\$ 84,987	\$ -	\$ 25,000	\$ 25,000	NA	
PLUMBING/WATER	\$ 44,580	\$ -	\$ -	\$ -	NA	
SITE GROUNDS - DEF MAINT	\$ 11,891	\$ -	\$ 15,000	\$ 15,000	NA	
BUILDINGS - DEF MAINT	\$ 14,583	\$ 15,000	\$ 15,000	\$ -	0.0%	
LTFM FUND BALANCE TRANSFERS	\$ 7,437	\$ -	\$ -	\$ -	NA	
TOTAL	\$ 215,987	\$ 187,000	\$ 102,000	\$ (85,000)	-45.5%	
TOTAL OPERATING CAPITAL	\$ 623,016	\$ 573,100	\$ 623,115	\$ 50,015	8.7%	

PINE RIVER-BACKUS SCHOOLS
 BUILDING CONSTRUCTION REVENUES / EXPENSES
 REVISED 2022-23 BUDGET

BUILDING CONSTRUCTION REVENUE	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
				\$ CHG.	% CHG.
EARNED INVESTMENTS	\$ 17	\$ -	\$ -	\$ -	NA
SALE OF BONDS	\$ -	\$ -	\$ -	\$ -	NA
CERTIFICATES OF PARTICIPATION	\$ -	\$ -	\$ -	\$ -	NA
HS OFFICE/ENTRANCE/HALL - LTFM BOND	\$ -	\$ -	\$ -	\$ -	NA
LEASE PURCHASE LOAN	\$ -	\$ -	\$ -	\$ -	NA
LTFM TRANSFER FROM OTHER FUNDS	\$ 98,071	\$ -	\$ -	\$ -	NA
TRANSFER FROM OTHER FUNDS	\$ 7,437	\$ -	\$ -	\$ -	NA
TOTAL BUILDING CONSTRUCTION REVENUE	\$ 105,525	\$ -	\$ -	\$ -	NA

NOTES:

There are no new funding sources planned for 2022-23 Building Construction projects.

BUILDING CONSTRUCTION EXPENSE	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
				\$ CHG.	% CHG.
BUILDINGS - OTHER	\$ 313,220	\$ -	\$ -	\$ -	NA
TOTAL BUILDING CONSTRUCTION EXPENSE	\$ 313,220	\$ -	\$ -	\$ -	NA

NOTES :

There are no bonded construction projects planned for 2022-23. All construction projects are budgeted through the General Fund and paid for with Federal, State and Local funding sources.

PINE RIVER-BACKUS SCHOOLS
DEBT SERVICE REVENUES / EXPENSES
REVISED 2022-23 BUDGET

DEBT SERVICE REVENUE	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
				\$ CHG.	% CHG.
LEVY	\$ 500,208	\$ 554,999	\$ 554,999	\$ -	0.0%
MISCELLANEOUS TAX	\$ 44	\$ -	\$ -	\$ -	NA
INTEREST	\$ 525	\$ 2,000	\$ 5,000	\$ 3,000	150.0%
DISPARITY REDUCTION AID	\$ 504	\$ 504	\$ 504	\$ -	0.0%
HMSTD & AG MKT VALUE CREDIT	\$ 5,564	\$ 5,564	\$ 5,564	\$ -	0.0%
SCHOOL BUILDING BOND AG CREDIT	\$ 40,205	\$ 40,205	\$ 40,205	\$ -	0.0%
EARN INVESTMENT - MN B&T QZAB	\$ 20,446	\$ 20,300	\$ 22,300	\$ 2,000	9.9%
TOTAL DEBT REDEMPTION REVENUE	\$ 567,497	\$ 623,572	\$ 628,572	\$ 5,000	0.8%

NOTES:

Debt Service Revenues are funded primarily through the 2021 Pay 2022 Levy and are based on actual amounts paid on outstanding debt. Earn Investment lines cover interest earned on the district's QZAB bond.

DEBT SERVICE EXPENSE	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
				\$ CHG.	% CHG.
PRINCIPAL PAYMENTS	\$ 350,000	\$ 428,121	\$ 428,121	\$ -	0.0%
INTEREST EXPENSE	\$ 122,186	\$ 101,280	\$ 101,280	\$ -	0.0%
FEES	\$ 3,315	\$ 3,310	\$ 3,310	\$ -	0.0%
TOTAL DEBT REDEMPTION EXPENSE	\$ 475,501	\$ 532,711	\$ 532,711	\$ -	0.0%

NOTES:

Principal Payments include the 2009 QZAB Bond payment of \$48,121.09, the 2017 LTFM Bond payment of \$125,000, the 2020A General Obligation Bond of \$50,000 and the 2020B Refunding Bond of \$205,000.

Interest Payments include the 2017 LTFM Bond payment of \$38,838, the 2020A General Obligation Bond of \$10,238 and the 2020B Refunding Bond of \$53,205. Payments are made in two installments August 2022 and February 2023.

Fees for Services includes fees paid for the processing and servicing of all district bonds.

PINE RIVER-BACKUS SCHOOLS
SCHOLARSHIP FUND REVENUES
REVISED 2022-23 BUDGET

SCHOLARSHIP REVENUE	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
				\$ CHG.	% CHG.
GOOD CITIZENSHIP					
INTEREST	\$ 0	\$ -	\$ -	\$ -	NA
TOTAL	\$ 0	\$ -	\$ -	\$ -	NA
GORDON AND VELVA MARSHALL					
INTEREST	\$ 623	\$ 300	\$ 300	\$ -	0.0%
TOTAL	\$ 623	\$ 300	\$ 300	\$ -	0.0%
ALFRED WEISE					
INTEREST	\$ 88	\$ 85	\$ 85	\$ -	0.0%
TOTAL	\$ 88	\$ 85	\$ 85	\$ -	0.0%
ELIZABETH REIGHARD & CALVIN FILLINGS					
INTEREST	\$ 129	\$ 75	\$ 75	\$ -	0.0%
DONATIONS	\$ -	\$ 300	\$ -	\$ (300)	-100.0%
TOTAL	\$ 129	\$ 375	\$ 75	\$ (300)	-80.0%
LCF EVELYN W. BERG					
DONATIONS	\$ 3,369	\$ 2,800	\$ 2,800	\$ -	0.0%
TOTAL	\$ 3,372	\$ 2,800	\$ 2,800	\$ -	0.0%
SHEILA JOAN ANDERSON					
INTEREST	\$ 11	\$ 15	\$ 15	\$ -	0.0%
DONATIONS	\$ 1,025	\$ -	\$ -	\$ -	NA
TOTAL	\$ 1,036	\$ 15	\$ 15	\$ -	0.0%
DENNIS HEEMSTRA MEMORIAL SCHOLARSHIP					
INTEREST	\$ 4,793	\$ 3,000	\$ 3,000	\$ -	0.0%
TOTAL	\$ 4,793	\$ 3,000	\$ 3,000	\$ -	0.0%
PR-B SCHOLARSHIP					
INTEREST	\$ 1,247	\$ 75	\$ 75	\$ -	0.0%
DONATIONS	\$ 32,525	\$ 27,500	\$ 27,500	\$ -	0.0%
TOTAL	\$ 33,772	\$ 27,575	\$ 27,575	\$ -	0.0%
EVAN LINDQUIST MEMORIAL SCHOLARSHIP					
INTEREST	\$ 491	\$ 400	\$ 400	\$ -	0.0%
TOTAL	\$ 491	\$ 400	\$ 400	\$ -	0.0%
EARL & VIOLET FENTON SCHOLARSHIP					
INTEREST	\$ 67	\$ 60	\$ 60	\$ -	0.0%
TOTAL	\$ 67	\$ 60	\$ 60	\$ -	0.0%
TOTAL SCHOLARSHIP FUND REVENUE	\$ 44,371	\$ 34,610	\$ 34,310	\$ (300)	-0.9%

NOTES:

All Scholarship revenue is funded through donations or interest earned on invested accounts.

PINE RIVER-BACKUS SCHOOLS
SCHOLARSHIP EXPENSE DETAIL
REVISED 2022-23 BUDGET

SCHOLARSHIP EXPENSE	ACTUAL 2021-22	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET	
				\$ CHG.	% CHG.
GORDON AND VELVA MARSHALL	\$ 5,000	\$ 5,000	\$ 2,000	\$ (3,000)	-60.0%
ALFRED WEISE	\$ 250	\$ 1,250	\$ 250	\$ (1,000)	-80.0%
ELIZABETH REIGHARD & CALVIN FILLINGS	\$ 500	\$ 500	\$ 500	\$ -	0.0%
LCF EVELYN W. BERG	\$ 3,000	\$ 4,000	\$ -	\$ (4,000)	-100.0%
SHEILA JOAN ANDERSON	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	0.0%
DENNIS HEEMSTRA	\$ 4,000	\$ 21,000	\$ 14,000	\$ (7,000)	-33.3%
PRB SCHOLARSHIP	\$ 31,300	\$ 41,500	\$ 24,100	\$ (17,400)	-41.9%
EVAN LINDQUIST MEMORIAL SCHOLARSHIP	\$ -	\$ 26,000	\$ 12,000	\$ (14,000)	-53.8%
EARL & VIOLET FENTON	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)	-100.0%
TOTAL SCHOLARSHIP FUND EXPENSE	\$ 46,050	\$ 101,250	\$ 53,850	\$ (47,400)	-46.8%

NOTES:

Scholarship Expenses include all scholarships awarded at the May 2022 Scholarship Awards ceremony. These scholarships are paid upon successful completion of the first semester at a post-secondary institution. Any variance between Preliminary and Revised Budgets account for scholarships not claimed by the March 31st deadline.

The PRB Scholarship expense line includes the Pine River-Backus Scholarship Drawing, Crow Wing Power Scholarships, Steve & Tammy Cox Scholarships, STRIVE Scholarships, Sigler Scholarships and Backus Legion Scholarships and various other scholarships processed through the district.

PINE RIVER-BACKUS SCHOOLS
STUDENT ACTIVITY FUND
REVISED 2022-23 BUDGET

STUDENT ACTIVITY FUND	START	ACTIVITY		NET	PROJECTED
	BALANCE	2022-2023		ACTIVITY	BALANCE
	7/1/2022	Revenue	Expense	2022-2023	6/30/2023
		<i>Updated 4/19/2023</i>			
ACCOUNTS:					
Elem Choir	\$ 7,396	\$ -	\$ -	\$ -	\$ 7,396
Elem Sped - Z Fund	\$ 1,416	\$ -	\$ -	\$ -	\$ 1,416
Elem Hoops	\$ 720	\$ -	\$ (720)	\$ (720)	\$ -
Elementary General	\$ 2,917	\$ 1,058	\$ (184)	\$ 873	\$ 3,790
Elem Student Council	\$ 418	\$ -	\$ (149)	\$ (149)	\$ 269
Elem Yearbook	\$ 6,519	\$ 190	\$ (100)	\$ 90	\$ 6,609
Jim Tehennepe	\$ 8,018	\$ -	\$ -	\$ -	\$ 8,018
HELP Fund	\$ 10,209	\$ 6,200	\$ (652)	\$ 5,548	\$ 15,757
Greg Jadwin	\$ 7,823	\$ 660	\$ (909)	\$ (248)	\$ 7,574
ALC	\$ 431	\$ -	\$ (208)	\$ (208)	\$ 223
Concessions	\$ 3,185	\$ -	\$ -	\$ -	\$ 3,185
Business Prof of America	\$ 4,143	\$ -	\$ (86)	\$ (86)	\$ 4,057
French	\$ 231	\$ 490	\$ -	\$ 490	\$ 721
HS Choir	\$ 2,627	\$ 350	\$ -	\$ 350	\$ 2,977
Band	\$ 1,120	\$ 1,345	\$ (1,306)	\$ 39	\$ 1,159
Special Education	\$ 2,416	\$ -	\$ -	\$ -	\$ 2,416
Elem Sped - 5/6 Lucky Bobbers	\$ 334	\$ -	\$ -	\$ -	\$ 334
Football	\$ 7,226	\$ 1,611	\$ (4,255)	\$ (2,644)	\$ 4,582
Boys Basketball	\$ 5,721	\$ 4,713	\$ (8,075)	\$ (3,362)	\$ 2,358
Girls Basketball	\$ 4,409	\$ 1,669	\$ (3,459)	\$ (1,790)	\$ 2,619
Wrestling	\$ 5,598	\$ 5,118	\$ (2,864)	\$ 2,254	\$ 7,852
Baseball	\$ 2,465	\$ 941	\$ (731)	\$ 210	\$ 2,675
Cross Country	\$ 674	\$ 689	\$ (100)	\$ 589	\$ 1,263
Boys Golf	\$ 342	\$ 1,824	\$ (617)	\$ 1,207	\$ 1,548
Girls Golf	\$ 1,048	\$ 2,048	\$ (617)	\$ 1,430	\$ 2,479
Track	\$ 2,612	\$ 452	\$ (2,219)	\$ (1,767)	\$ 844
Volleyball	\$ 6,613	\$ 4,757	\$ (5,121)	\$ (364)	\$ 6,249
Travel Volleyball	\$ 1,709	\$ 4,400	\$ (3,730)	\$ 670	\$ 2,379
Cheer	\$ -	\$ 4,169	\$ (1,746)	\$ 2,423	\$ 2,423
Softball	\$ 92	\$ 955	\$ (987)	\$ (32)	\$ 61
Dance	\$ 5,224	\$ -	\$ -	\$ -	\$ 5,224
Band/Choir Fundraiser	\$ 37,569	\$ 92,330	\$ (97,790)	\$ (5,461)	\$ 32,109
Musical/Drama	\$ 3,519	\$ 1,997	\$ (796)	\$ 1,201	\$ 4,720
Robotics	\$ 9,419	\$ 350	\$ (1,355)	\$ (1,005)	\$ 8,413
AD General	\$ 15,676	\$ -	\$ (3,622)	\$ (3,622)	\$ 12,054
Class Accounts	\$ 4,932	\$ 5,441	\$ (1,922)	\$ 3,519	\$ 8,451
High School General	\$ 143	\$ 457	\$ (394)	\$ 63	\$ 206
Student Council	\$ 1,771	\$ 1,977	\$ (2,634)	\$ (657)	\$ 1,114
National Honor Society	\$ 69	\$ 2,972	\$ (549)	\$ 2,423	\$ 2,492
HS Yearbook	\$ -	\$ 4,717	\$ (2,858)	\$ 1,859	\$ 1,859
Speech	\$ 2,737	\$ 350	\$ (123)	\$ 227	\$ 2,964
7/8 Book Club	\$ 42	\$ 199	\$ (80)	\$ 118	\$ 160
PROM	\$ 4,658	\$ 3,307	\$ (2,131)	\$ 1,176	\$ 5,834
TOTAL STUDENT ACTIVITY FUND	\$ 184,188	\$ 157,733	\$ (153,090)	\$ 4,644	\$ 188,832

REVISED 2022-23 BUDGET SUPPLEMENTAL - REVENUES

	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET		PAGE # REFERENCE
			\$ CHG.	% CHG.	
TOTAL GENERAL FUND REVENUE	\$ 10,058,073	\$ 10,342,651	\$ 284,578	2.8%	6
State Revenues					
Interest Earnings	\$ 10,000	\$ 100,000	\$ 90,000	900.0%	7
Special Education Aid	\$ 1,317,961	\$ 1,413,064	\$ 95,103	7.2%	7
Federal Revenues					
Title I - II - IV Programs	\$ 301,515	\$ 347,592	\$ 46,077	15.3%	7
COVID 19 Funds	\$ 486,286	\$ 568,166	\$ 81,880	16.8%	7
TOTAL FOOD SERVICE REVENUE	\$ 723,833	\$ 619,064	\$ (104,769)	-14.5%	45
Local					
Student Lunch Sales	\$ 20,000	\$ 80,000	\$ 60,000	300.0%	45
State					
Lunch	\$ 13,097	\$ 17,600	\$ 4,503	34.4%	45
Breakfast	\$ -	\$ 10,150	\$ 10,150	NA	45
Federal					
Supply Chain Assistance COVID	\$ -	\$ 31,838	\$ 31,838	NA	45
Paid Lunch	\$ 19,996	\$ 84,500	\$ 64,504	322.6%	45
Free/Reduced Lunch	\$ 463,252	\$ 226,900	\$ (236,352)	-51.0%	45
Breakfast	\$ 150,088	\$ 97,900	\$ (52,188)	-34.8%	45
After School Snack	\$ -	\$ 6,238	\$ 6,238	NA	45
TOTAL TRANSPORTATION REVENUE	\$ 881,753	\$ 786,474	\$ (95,279)	-10.8%	48
Special Education Transportation Aid	\$ 170,572	\$ 162,498	\$ (8,074)	-4.7%	48
General Education Transportation Aid	\$ 696,649	\$ 609,444	\$ (87,205)	-12.5%	48
TOTAL COMMUNITY SERVICE REVENUE	\$ 331,808	\$ 342,543	\$ 10,735	3.2%	51
Interest Earnings	\$ 1,000	\$ 6,000	\$ 5,000	500.0%	51
Pathways II Scholarship	\$ 26,265	\$ 32,000	\$ 5,735	21.8%	51
TOTAL OPERATING CAPITAL REVENUE	\$ 431,093	\$ 845,839	\$ 414,746	96.2%	57
Operating Capital State Aid	\$ 60,579	\$ 39,660	\$ (20,919)	-34.5%	57
Transfer from Other Funds	\$ -	\$ 435,000	\$ 435,000	NA	57
TOTAL BUILDING CONSTR. REVENUE	\$ -	\$ -	\$ -	NA	60
TOTAL DEBT REVENUE	\$ 623,572	\$ 628,572	\$ 5,000	0.8%	61
SCHOLARSHIP TOTAL	\$ 34,610	\$ 34,310	\$ (300)	-0.9%	62
STUDENT ACTIVITY FUND	\$ -	\$ -	\$ -	NA	64
OVERALL REVENUE TOTAL - ALL FUNDS	\$ 13,084,742	\$ 13,599,453	\$ 514,711	3.9%	

REVISED 2022-23 BUDGET SUPPLEMENTAL - EXPENSES

	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET		PAGE # REFERENCE
			VS 2023 REVISED BUDGET \$ CHG.	% CHG.	
DISTRICTWIDE TOTAL	\$ 2,377,393	\$ 2,842,998	\$ 465,605	19.6%	10
Districtwide Salary/Benefits	\$ 1,202,603	\$ 1,230,432	\$ 27,829	2.3%	11-14
Transfer to Other Funds	\$ 110,000	\$ 545,000	\$ 435,000	NA	14
ELEMENTARY TOTAL	\$ 4,176,363	\$ 4,163,495	\$ (12,868)	-0.3%	15
Elementary Salary / Benefits					
General Education	\$ 1,764,460	\$ 1,817,742	\$ 53,282	3.0%	17-24
Federal COVID	\$ 8,608	\$ 15,275	\$ 6,667	77.5%	17-24
Compensatory	\$ 399,453	\$ 369,923	\$ (29,530)	-7.4%	17-24
Learn & Development	\$ 238,217	\$ 238,484	\$ 267	0.1%	17-24
Gifted & Talented	\$ 15,363	\$ 12,027	\$ (3,336)	-21.7%	17-24
Title I	\$ 290,568	\$ 282,949	\$ (7,619)	-2.6%	17-24
Title II	\$ 34,860	\$ 52,328	\$ 17,468	50.1%	17-24
Special Education	\$ 1,120,865	\$ 1,059,836	\$ (61,029)	-5.4%	17-24
LCTS Collaboration	\$ 74,575	\$ 73,657	\$ (918)	-1.2%	17-24
<i>Subtotal Elementary Salary / Benefits</i>	<i>\$ 3,946,969</i>	<i>\$ 3,922,221</i>	<i>\$ (24,748)</i>	<i>-0.6%</i>	
HIGH SCHOOL TOTAL	\$ 3,634,879	\$ 3,677,779	\$ 42,900	1.2%	25
High School Salary / Benefits					
General Education	\$ 2,008,107	\$ 1,983,979	\$ (24,128)	-1.2%	28-41
Federal COVID - ESSER II	\$ 164,422	\$ 126,115	\$ (38,307)	-23.3%	28-41
Compensatory	\$ 187,058	\$ 214,218	\$ 27,160	14.5%	28-41
Third Party Billing	\$ 40,257	\$ 36,054	\$ (4,203)	-10.4%	28-41
Post Season Coaching	\$ 20,815	\$ 21,777	\$ 962	4.6%	28-41
Special Education	\$ 639,097	\$ 701,365	\$ 62,268	9.7%	28-41
LCTS Collaboration	\$ 38,793	\$ 37,999	\$ (794)	-2.0%	28-41
Career/Tech Education	\$ 51,032	\$ 58,848	\$ 7,816	15.3%	28-41
<i>Subtotal High School Salary / Benefits</i>	<i>\$ 3,149,581</i>	<i>\$ 3,180,355</i>	<i>\$ 30,774</i>	<i>1.0%</i>	
ALC PROGRAM TOTAL	\$ 418,996	\$ 438,339	\$ 19,343	4.6%	42
ALC Salary/Benefits	\$ 390,844	\$ 398,974	\$ 8,130	2.1%	43-44
Interdepartmental Chargeback	\$ 10,187	\$ 22,300	\$ 12,113	118.9%	43
FOOD SERVICE TOTAL	\$ 512,313	\$ 609,157	\$ 96,844	18.9%	46
Food Service Salary/Benefits	\$ 237,093	\$ 238,097	\$ 1,004	0.4%	47
Food	\$ 169,100	\$ 223,440	\$ 54,340	32.1%	47
Milk	\$ 39,700	\$ 39,700	\$ -	0.0%	47
Supplies	\$ 18,700	\$ 36,200	\$ 17,500	93.6%	47
TRANSPORTATION	\$ 885,422	\$ 875,493	\$ (9,929)	-1.1%	49
Transportation Salary / Benefits	\$ 563,014	\$ 535,705	\$ (27,309)	-4.9%	50
Contracted Transportation	\$ 10,000	\$ 15,000	\$ 5,000	50.0%	50
Diesel Fuel	\$ 80,000	\$ 100,000	\$ 20,000	25.0%	50

REVISED 2022-23 BUDGET SUPPLEMENTAL - EXPENSES

	PRELIMINARY BUDGET 2022-23	REVISED BUDGET 2022-23	2023 PRELIM BUDGET VS 2023 REVISED BUDGET		PAGE # REFERENCE
			\$ CHG.	% CHG.	
COMMUNITY ED TOTAL	\$ 414,748	\$ 415,454	\$ 706	0.2%	53
Community Ed Overall Salary/Benefits	\$ 365,233	\$ 364,439	\$ (794)	-0.2%	54-55
Advertising / Promotion	\$ 6,000	\$ 8,000	\$ 2,000	33.3%	54
Youth Sports Entry Fees	\$ -	\$ 4,000	\$ 4,000	NA	54
School Readiness Tests	\$ 2,000	\$ -	\$ (2,000)	-100.0%	55
CAPITAL TOTAL	\$ 573,100	\$ 623,115	\$ 50,015	8.7%	58
Building Improvements	\$ 174,000	\$ 204,000	\$ 30,000	17.2%	59
Federal COVID Funds - Security Cameras	\$ 133,000	\$ 238,015	\$ 105,015	NA	59
Technology	\$ 79,100	\$ 79,100	\$ -	0.0%	59
Long Term Facility Maintenance	\$ 187,000	\$ 102,000	\$ (85,000)	-45.5%	59
CONSTRUCTION TOTAL	\$ -	\$ -	\$ -	NA	60
DEBT SERVICE TOTAL	\$ 532,711	\$ 532,711	\$ -	0.0%	61
SCHOLARSHIP TOTAL	\$ 101,250	\$ 53,850	\$ (47,400)	-46.8%	63
STUDENT ACTIVITY FUND	\$ -	\$ -	\$ -	NA	65
OVERALL EXPENSE TOTAL - ALL FUNDS	\$ 13,627,175	\$ 14,232,391	\$ 605,216	4.4%	

Adopted: 2000
Revised: 2016
Reviewed: 2019
Next Review: Tri-Annual

Pine River-Backus School District Policy 806
Orig. 2022

806 CRISIS MANAGEMENT POLICY

[Note: The Minnesota Commissioner of Education is required to maintain and make available to school boards and charter schools a Model Crisis Management Policy. See Minnesota Statutes section, § 121A.035. School boards and charter schools must adopt a Crisis Management Policy to address potential crisis situations in their school districts or charter schools. Id. This Model Crisis Management Policy was originally the result of a collaborative effort among the Minnesota Department of Education, Division of Compliance and Assistance; the Minnesota Department of Public Safety, Division of Homeland Security and Emergency Management; and the Minnesota School Boards Association.]

I. PURPOSE

The purpose of this Model Crisis Management Policy is to act as a guide for school district and building administrators, school employees, students, school board members, and community members to address a wide range of potential crisis situations in the school district. For purposes of this Policy, the term, “school districts,” shall include charter schools. The step-by-step procedures suggested by this Policy will provide guidance to each school building in drafting crisis management plans to coordinate protective actions prior to, during, and after any type of emergency or potential crisis situation. Each school district should develop tailored building-specific crisis management plans for each school building in the school district, and sections or procedures may be added or deleted in those crisis management plans based on building needs.

The school district will, to the extent possible, engage in ongoing emergency planning within the school district and with emergency responders and other relevant community organizations. The school district will ensure that relevant emergency responders in the community have access to their building-specific crisis management plans and will provide training to school district staff to enable them to act appropriately in the event of a crisis.

II. GENERAL INFORMATION

A. The Policy and Plans

The school district’s Crisis Management Policy has been created in consultation with local community response agencies and other appropriate individuals and groups that would likely be involved in the event of a school emergency. It is designed so that each building administrator can tailor a building-specific crisis management plan to meet that building’s specific situation and needs.

The school district's administration and/or the administration of each building shall present tailored building-specific crisis management plans to the school board for review and approval. The building-specific crisis management plans will include general crisis procedures and crisis-specific procedures. Upon approval by the school board, such crisis management plans shall be an addendum to this Crisis Management Policy. This Policy and the plans will be maintained and updated on an annual basis.

B. Elements of the District Crisis Management Policy

1. 1. General Crisis Procedures. The Crisis Management Policy includes general crisis procedures for securing buildings, classroom evacuation, building evacuation, campus evacuation, and sheltering. The Policy designates the individual(s) who will determine when these actions will be taken. These district-wide procedures may be modified by building administrators when creating their building-specific crisis management plans. A communication system will be in place to enable the designated individual to be contacted at all times in the event of a potential crisis, setting forth the method to contact the designated individual, the provision of at least two designees when the contact person is unavailable, and the method to convey contact information to the appropriate staff persons. The alternative designees may include members of the emergency first responder response team. A secondary method of communication should be included in the plan for use when the primary method of communication is inoperable. Each building in the school district will have access to a copy of the Comprehensive School Safety Guide (2011 Edition) to assist in the development of building-specific crisis management plans.

All general crisis procedures will address specific procedures for the safe evacuation of children and employees with special needs such as physical, sensory, motor, developmental, and mental health challenges.

[Note: More specific information on planning for children with special needs can be found in the Comprehensive School Safety Guide (2011 Edition) and United States Department of Education's document entitled, "Practical Information on Crisis Planning, a Guide for Schools and Communities." A website link is provided in the resource section of this Policy.]

- a. Lock-Down Procedures. Lock-down procedures will be used in situations where harm may result to persons inside the school building, such as a shooting, hostage incident, intruder, trespass, disturbance, or when determined to be necessary by the building administrator or his or her designee. The building administrator or designee will announce the lock-down over the public address system or other designated system. Code words will not be used. Provisions for emergency evacuation will be maintained even in the event of a lock-down. Each building administrator

will submit lock-down procedures for their building as part of the building-specific crisis management plan.

[Note: State law requires a minimum of five school lock-down drills each school year. See Minnesota Statutes section, 121A.035.]

- b. Evacuation Procedures. Evacuations of classrooms and buildings shall be implemented at the discretion of the building administrator or his or her designee. Each building's crisis management plan will include procedures for transporting students and staff a safe distance from harm to a designated safe area until released by the building administrator or designee. Safe areas may change based upon the specific emergency situation. The evacuation procedures should include specific procedures for children with special needs, including children with limited mobility (wheelchairs, braces, crutches, etc.), visual impairments, hearing impairments, and other sensory, developmental, or mental health needs. The evacuation procedures should also address transporting necessary medications for students that take medications during the school day.

[Note: State law requires a minimum of five school fire drills, consistent with Minnesota Statutes section 299F.30, and one school tornado drill each school year. See Minnesota Statutes section 121A.035.]

- c. Sheltering Procedures. Sheltering provides refuge for students, staff, and visitors within the school building during an emergency. Shelters are safe areas that maximize the safety of inhabitants. Safe areas may change based upon the specific emergency. The building administrator or his or her designee will announce the need for sheltering over the public address system or other designated system. Each building administrator will submit sheltering procedures for his or her building as part of the building-specific crisis management plan.

[Note: The Comprehensive School Safety Guide (2011 Edition) has sample lock-down procedures, evacuation procedures, and sheltering procedures.]

2. Crisis-Specific Procedures. The Crisis Management Policy includes crisis-specific procedures for crisis situations that may occur during the school day or at school-sponsored events and functions. These district-wide procedures are designed to enable building administrators to tailor response procedures when creating building-specific crisis management plans.

[Note: The Comprehensive School Safety Guide (2011 Edition) includes crisis-specific procedures.]

3. School Emergency Response Teams

- a. Composition. The building administrator in each school building will select a school emergency response team that will be trained to respond to emergency situations. All school emergency response team members will receive on-going training to carry out the building's crisis management plans and will have knowledge of procedures, evacuation routes, and safe areas. For purposes of student safety and accountability, to the extent possible, school emergency response team members will not have direct responsibility for the supervision of students. Team members must be willing to be actively involved in the resolution of crises and be available to assist in any crisis situation as deemed necessary by the building administrator. Each building will maintain a current list of school emergency response team members which will be updated annually. The building administrator, and his or her alternative designees, will know the location of that list in the event of a school emergency. A copy of the list will be kept on file in the school district office, or in a secondary location in single building school districts.

[Note: The Comprehensive School Safety Guide (2011 Edition) has a sample School Emergency Response Team list.]

- b. Leaders. The building administrator or his or her designee will serve as the leader of the school emergency response team and will be the primary contact for emergency response officials. In the event the primary designee is unavailable, the designee list should include more than one alternative designee and may include members of the emergency response team. When emergency response officials are present, they may elect to take command and control of the crisis. It is critical in this situation that school officials assume a resource role and be available as necessary to emergency response officials.

III. PREPARATION BEFORE AN EMERGENCY

A. Communication

1. District Employees. Teachers generally have the most direct contact with students on a day-to-day basis. As a result, they must be aware of their role in responding to crisis situations. This also applies to non-teaching school personnel who have direct contact with students. All staff shall be aware of the school district's Crisis Management Policy and their own building's crisis management plan. Each school's building-specific crisis management plan shall include the method and dates of dissemination of the plan to its staff. Employees will receive a copy of the relevant building-specific crisis management plans and shall receive periodic training on plan implementation.

2. Students and Parents. Students and parents shall be made aware of the school district's Crisis Management Policy and relevant tailored crisis management plans for each school building. Each school district's building-specific crisis management plan shall set forth how students and parents are made aware of the district and school-specific plans. Students shall receive specific instruction on plan implementation and shall participate in a required number of drills and practice sessions throughout the school year.

B. Planning and Preparing for Fire

1. Designate a safe area at least 50 feet away from the building to enable students and staff to evacuate. The safe area should not interfere with emergency responders or responding vehicles and should not be in an area where evacuated persons are exposed to any products of combustion. (Depending on the wind direction, where the building on fire is located, the direction from which the fire is arriving, and the location of fire equipment, the distance may need to be extended.)

[Note: Evacuation areas at least 50 feet from school buildings are recommended but not mandated by statute or rule. Evacuation areas should be selected based on safety and the individual school site's proximity to streets, traffic patterns, and other hazards.]

2. Each building's facility diagram and site plan shall be available in appropriate areas of the building and shall identify the most direct evacuation routes to the designated safe areas both inside and outside of the building. The facility diagram and site plan must identify the location of the fire alarm control panel, fire alarms, fire extinguishers, hoses, water spigots, and utility shut offs.
3. Teachers and staff will receive training on the location of the primary emergency evacuation routes and alternate routes from various points in the building. During fire drills, students and staff will practice evacuations using primary evacuation routes and alternate routes.
4. Certain employees, such as those who work in hazardous areas in the building, will receive training on the locations and proper use of fire extinguishers and protective clothing and equipment.
5. Fire drills will be conducted periodically without warning at various times of the day and under different circumstances, e.g., lunchtime, recess, and during assemblies. State law requires a minimum of five fire drills each school year, consistent with *Minnesota Statutes section 299F.30*. See *Minnesota Statutes section 121A.035*.

[Note: The State Fire Marshal advises schools to defer fire drills during the winter months.]

6. A record of fire drills conducted at the building will be maintained in the building administrator's office.

[Note: The Comprehensive School Safety Guide (2011 Edition), under the Preparedness/Planning section, has a sample fire drills schedule and log.]

7. The school district will have prearranged sites for emergency sheltering and transportation as needed.
8. The school district will determine which staff will remain in the building to perform essential functions if safe to do so (e.g., switchboard, building engineer, etc.). The school district also will designate an administrator or his or her designee to meet local fire or law enforcement agents upon their arrival.

[Note: The Comprehensive School Safety Guide (2011 Edition), under the Response section, has a sample fire procedure form, evacuation/relocation and student reunification/release procedures, and planning for student reunification.]

C. Facility Diagrams and Site Plans

All school buildings will have a facility diagram and site plan that includes the location of primary and secondary evacuation routes, exits, designated safe areas inside and outside of the building, and the location of fire alarm control panel, fire alarms, fire extinguishers, hoses, water spigots, and utility shut offs. All facility diagrams and site plans will be updated regularly and whenever a major change is made to a building. Facility diagrams and site plans will be maintained by the building administrator and will be easily accessible and on file in the school district office. Facility diagrams and site plans will be provided to first responders, such as fire and law enforcement personnel.

[Note: For single building school districts, such as charter schools, a secondary location for the diagrams and site plans will be included in the district's Crisis Management Policy and may include filing documents with a charter school sponsor, or compiling facility diagrams and site plans on a CD-Rom and distributing copies to first responders or sharing the documents with first responders during the crisis planning process.]

[Note: To the extent data contained in facility diagrams and site plans constitute security information pursuant to Minnesota Statutes section 13.37, school districts are advised to consult with appropriate officials and/or legal counsel prior to dissemination of the facility diagrams or site plans to anyone other than first responders.]

D. Emergency Telephone Numbers

Each building will maintain a current list of emergency telephone numbers and the names and addresses of local, county, and state personnel who may be involved in a crisis situation. The list will include telephone numbers for local police, fire, ambulance, hospital, the Poison Control Center, county and state emergency management agencies, local public works departments, local utility companies, the

public health nurse, mental health/suicide hotlines, and the county welfare agency. A copy of this list will be kept on file in the school district office, or at a secondary location for single building school district and will be updated annually.

School district employees will receive training on how to make emergency contacts, including 911 calls, when the school district's main telephone number and location is electronically conveyed to emergency personnel instead of the specific building in need of emergency services.

School district plans will set forth a process to internally communicate an emergency, using telephones in classrooms, intercom systems, or two-way radios, as well as the procedure to enable the staff to rapidly convey emergency information to a building designee. Each plan will identify a primary and secondary method of communication for both internal and secondary use. It is recommended that the plan include several methods of communication because computers, intercoms, telephones, and cell phones may not be operational or may be dangerous to use during an emergency.

[Note: The Comprehensive School Safety Guide (2011 Edition), under the Preparedness/Planning section, has a sample Emergency Phone Numbers list.]

E. Warning and Notification Systems

The school district shall maintain a warning system designed to inform students, staff, and visitors of a crisis or emergency. This system shall be maintained on a regular basis under the maintenance plan for all school buildings. The school district should consider an alternate notification system to address the needs of staff and students with special needs, such as vision or hearing.

The building administrator shall be responsible for informing students and employees of the warning system and the means by which the system is used to identify a specific crisis or emergency situation. Each school's building-specific crisis management plan will include the method and frequency of dissemination of the warning system information to students and employees.

Early School Closure Procedures

The superintendent will make decisions about closing school or buildings as early in the day as possible. The early school closure procedures will set forth the criteria for early school closure (e.g., weather-related, utility failure, or a crisis situation), will specify how closure decisions will be communicated to staff, students, families, and the school community (designated broadcast media, local authorities, e-mail, or district or school building web sites), and will discuss the factors to be considered in closing and reopening a school or building.

Early school closure procedures also will include a reminder to parents and guardians to listen to designated local radio and TV stations for school closing announcements, where possible.

[Note: The Comprehensive School Safety Guide (2011 Edition), under the Response section, provides universal procedures for severe weather shelter.]

G. Media Procedures

The superintendent has the authority and discretion to notify parents or guardians and the school community in the event of a crisis or early school closure. The superintendent will designate a spokesperson who will notify the media in the event of a crisis or early school closure. The spokesperson shall receive training to ensure that the district is in strict compliance with federal and state law relative to the release of private data when conveying information to the media.

[Note: The Comprehensive School Safety Guide (2011 Edition), under the Response section, has a sample Media Procedures form.]

H. Behavioral Health Crisis Intervention Procedures

Short-term behavioral health crisis intervention procedures will set forth the procedure for initiating behavioral health crisis intervention plans. The procedures will utilize available resources including the school psychologist, counselor, community behavioral health crisis intervention, or others in the community. Counseling procedures will be used whenever the superintendent or the building administrator determines it to be necessary, such as after an assault, a hostage situation, shooting, or suicide. The behavioral health crisis intervention procedures shall include the following steps:

1. Administrator will meet with relevant persons, including school psychologists and counselors, to determine the level of intervention needed for students and staff.
 2. Designate specific rooms as private counseling areas.
 3. Escort siblings and close friends of any victims as well as others in need of emotional support to the counseling areas.
 4. Prohibit media from interviewing or questioning students or staff.
 5. Provide follow-up services to students and staff who receive counseling.
6. Resume normal school routines as soon as possible.

I. Long-Term Recovery Intervention Procedures

Long-term recovery intervention procedures may involve both short-term and long-term recovery planning:

1. Physical/structural recovery.
2. Fiscal recovery.
3. Academic recovery.
4. Social/emotional recovery.

[Note: The Comprehensive School Safety Guide (2011 Edition), under the Recovery section, addresses the recovery components in more detail.]

IV. SAMPLE PROCEDURES INCLUDED IN THIS POLICY

Sample procedures for the various hazards/emergencies listed below are attached to this Policy for use when drafting specific crisis management plans. Additional sample procedures may be found in the Response section of the Comprehensive School Safety Guide (2011 Edition). After approval by the school board, an adopted procedure will become an addendum to the Crisis Management Policy.

Fire

Hazardous Materials

Severe Weather: Tornado/Severe Thunderstorm/Flooding

Medical Emergency

Fight/Disturbance

Assault

Intruder

Weapons

Shooting

Hostage

Bomb Threat

Chemical or Biological Threat

Checklist for Telephone Threats

Demonstration

Suicide

Lock-down Procedures

Shelter-In-Place Procedures

Evacuation/Relocation

Media Procedures

Post-Crisis Procedures

U. School Emergency Response Team

V. Emergency Phone Numbers

W. Highly Contagious Serious Illness or Pandemic Flu

V. MISCELLANEOUS PROCEDURES

A. Chemical Accidents

Procedures for reporting chemical accidents shall be posted at key locations such as chemistry labs, art rooms, swimming pool areas, and janitorial closets.

[Note: School buildings must maintain Material Safety Data Sheets (M.S.D.S.) for all chemicals on campus. State law, federal law, and OSHA require that pertinent staff have access to M.S.D.S. in the event of a chemical accident.]

B. Visitors

The school district shall implement procedures mandating visitor sign in and visitors in school buildings. See MSBA/MASA Model Policy 903 (Visitors to School District Buildings and Sites).

The school district shall implement procedures to minimize outside entry into school buildings except at designated check-in points and assure that all doors are locked prior to and after regular building hours.

C. Student Victims of Criminal Offenses at or on School Property

The school district shall establish procedures allowing student victims of criminal offenses on school property the opportunity to transfer to another school within the school district.

[Note: The Every Student Succeeds Act, 20 United States Code section, 6301, et seq.; Title IX, 20 United States Code section, 1681, et seq.; and the Unsafe School Choice Option, 20 United States Code section, 7912, require school districts to establish such transfer procedures.]

D. Radiological Emergencies at Nuclear Generating Plants [OPTIONAL]

School districts within a 10 mile radius of the Monticello or Prairie Island nuclear power plants will implement crisis plans in the event of an accident or incident at the power plant.

Questions relative to the creation or implementation of such plans will be directed to the Minnesota Department of Public Safety.

Legal References: Minn. Stat. Ch. 12 (Emergency Management)
Minn. Stat. Ch. 12A (Natural Disaster; State Assistance)
Minn. Stat. § 121A.035 (Crisis Management Policy)
Minn. Stat. § 121A.06 (Reports of Dangerous Weapon Incidents in School Zones)
Minn. Stat. § 299F.30 (Fire Drill in School; Doors and Exits)
Minn. Stat. § 326B.02, Subd. 6 (Powers)
Minn. Stat. § 326B.106 (General Powers of Commissioner of Labor and Industry)
Minn. Stat. § 609.605, Subd. 4 (Trespasses)
Minn. Rules Ch. 7511 (Fire Code)
20 U.S.C. § 1681, et seq. (Title IX)
20 U.S.C. § 6301, et seq. (The Every Student Succeeds Act)
20 U.S.C. § 7912 (Unsafe School Choice Option)
42 U.S.C. § 5121 et seq. (Disaster Relief and Emergency Assistance)

<https://dps.mn.gov/divisions/sfm/documents/2011comprehensiveschoolsafetyguide.pdf>

Adopted: 2012
Policy 807
Revised: 2022
Reviewed: 2022
Next Review: Tri-Annual

Pine River-Backus School

Orig. 2012

807 HEALTH AND SAFETY POLICY

[Note: To receive health and safety revenue for any fiscal year, school districts must submit an application to the Minnesota Commissioner of Education, along with a health and safety budget adopted and confirmed by the school board as being consistent with the school district's health and safety policy. This policy has been approved by the Minnesota Department of Education.]

The subdivisions of Minnesota Statutes Section, 123B.57 that relate to a school district's ability to apply for health and safety revenue have been repealed effective fiscal year 2017. The provisions of this policy substantially reflect statutory requirements.]

I. PURPOSE

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

II. GENERAL STATEMENT OF POLICY

A. The policy of the school district is to implement a health and safety program that includes plans and procedures to protect employees, students, volunteers, and members of the general public who enter school district buildings and grounds. The objective of the health and safety program will be to provide a safe and healthy learning environment; to increase safety awareness; to help prevent accidents, illnesses, and injuries; to reduce liability; to assign duties and responsibilities to school district staff to implement and maintain the health and safety program; to establish written procedures for the identification and management of hazards or potential hazards; to train school district staff on safe work practices; and to comply with all health and safety, environmental, and occupational health laws, rules, and regulations.

B. All school district employees have a responsibility for maintaining a safe and healthy environment within the school district and are expected to be involved in the health and safety program to the extent practicable. For the purpose of implementing this policy, the school district may form a health and safety advisory committee to be appointed by the superintendent. The health and safety advisory committee will be composed of employees and other individuals with specific knowledge of related issues. The advisory committee will provide recommendations to the administration regarding plans and procedures to implement this policy and to establish procedures for identifying,

analyzing, and controlling hazards, minimizing risks, and training school district staff on safe work practices. The committee will also recommend procedures for investigating accidents and enforcement of workplace safety rules. Each recommendation shall include estimates of annual costs of implementing and maintaining that proposed recommendation. The superintendent may request that the safety committee established under Minnesota Statutes section 182.676 carry out all or part of the duties of the advisory committee or the advisory committee may consider recommendations from a separate safety committee established under Minnesota Statutes section 182.676.

III. PROCEDURES

A. Based upon recommendations from the health and safety advisory committee and subject to the budget adopted by the school board to implement or maintain these recommendations, the administration will adopt and implement written plans and procedures for identification and management of hazards or potential hazards existing within the school district in accordance with federal, state, and local laws, rules, and regulations. Written plans and procedures will be maintained, updated, and reviewed by the school board on an annual basis and shall be an addendum to this policy. The administration shall identify in writing a contact person to oversee compliance with each specific plan or procedure.

B. To the extent that federal, state, and local laws, rules, and regulations do not exist for identification and management of hazards or potential hazards, the health and safety advisory committee shall evaluate other available resources and generally accepted best practice recommendations. Best practices are techniques or actions which, through experience or research, have consistently proven to lead to specific positive outcomes.

C. The school district shall monitor and make good faith efforts to comply with any new or amended laws, rules, or regulations to control potential hazards.

IV. PROGRAM AND PLANS

A. For the purpose of implementing this policy, the administration will, within the budgetary limitations adopted by the school board, implement a health and safety program that includes specific plan requirements in various areas as identified by the health and safety advisory committee. Areas that may be considered include, but are not limited to, the following:

1. Asbestos
2. Fire and Life Safety
3. Employee Right to Know
4. Emergency Action Planning
5. Combustible and Hazardous Materials Storage
6. Indoor Air Quality
7. Mechanical Ventilation
8. Mold Cleanup and Abatement

9. Accident and Injury Reduction Program: Model AWAIR Program for Minnesota Schools

10. Infectious Waste/Bloodborne Pathogens
11. Community Right to Know
12. Compressed Gas Safety
13. Confined Space Standard
14. Electrical Safety
15. First Aid/CPR/AED
16. Food Safety Inspection
17. Forklift Safety
18. Hazardous Waste
19. Hearing Conservation
20. Hoist/Lift/Elevator Safety
21. Integrated Pest Management
22. Laboratory Safety Standard/Chemical Hygiene Plan
23. Lead
24. Control of Hazardous Energy Sources (Lockout/Tagout)
25. Machine Guarding
26. Safety Committee
27. Personal Protection Equipment (PPE)
28. Playground Safety
29. Radon
30. Respiratory Protection
31. Underground and Above Ground Storage Tanks
32. Welding/Cutting/Brazing
33. Fall Protection
34. National Emission Standards for Hazardous Air Pollutants for School Generators established by the United States E.P.A.
35. Other areas determined to be appropriate by the health and safety advisory committee.

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

B. The administration shall establish procedures to ensure, to the extent practicable, that all employees are properly trained and instructed in job procedures, crisis response duties, and emergency response actions where exposure or possible exposure to hazards and potential hazards may occur.

C. The administration shall conduct or arrange safety inspections and drills. Any identified hazards, unsafe conditions, or unsafe practices will be documented and corrective action taken to the extent practicable to control that hazard, unsafe condition, or unsafe practice.

D. Communication from employees regarding hazards, unsafe or potentially unsafe working conditions, and unsafe or potentially unsafe practices is encouraged in

either written or oral form. No employee will be retaliated against for reporting hazards or unsafe or potentially unsafe working conditions or practices.

E. The administration shall conduct periodic workplace inspections to identify potential hazards and safety concerns.

F. In the event of an accident or a near miss, the school district shall promptly cause an accident investigation to be conducted in order to determine the cause of the incident and to take action to prevent a similar incident. All accidents and near misses must be reported to an immediate supervisor as soon as possible.

V. BUDGET

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

VI. ENFORCEMENT

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

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

Minn. Rules Part 5208.0010 (Accident and Injury Reduction
Program:
Applicability)

Minn, Rules Part 5208.0070 (Accident Program Alternative Forms of
Committee)

References: MSBA/MASA Model Policy 407 (Employee Right to Know - Exposure to
Hazardous Substances)

MSBA/MASA Model Policy 701 (Establishment and Adoption of School
District Budget)

MSBA/MASA Model Policy 806 (Crisis Management Policy)

