

# Regular Monthly Board Meeting

Monday, May 6, 2024 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, Chris Cunningham, Roger D. Hoplin, Nicki Linsten-Lodge, Carrie Maurer-Ackerman, David Sheley, Ryan Trumble and Superintendent Jonathan Clark

## 2. Welcome to new board member Carrie Maurer-Ackerman

## 3. Welcome to Visitors

**Speaker(s):** Board Chair

3.1. Public Comments and Time for Interaction with the Board on Agenda Items

**Speaker(s):** Board Chair

## 4. Approve Agenda

## 5. Approve Minutes of the April 1, 2024 Regular Board Meeting

**Speaker(s):** Board Chair

## 6. Informational Items

6.1. Principal Reports

6.2. Director Reports

6.3. Superintendent Report

6.4. Enrollment Report

6.5. ESSER Funding

## 7. Consent Calendar

7.1. Approve Bills Presented

7.2. Approve Investment Report

7.3. Approve Treasurer's Report

7.4. Approve Electronic Funds Transfers and Other Banking Transactions

7.5. Adopt Resolution Accepting Monetary Awards and Donations

7.6. Approve Personnel Items as Listed

7.7. Approve a Community Education Coordinator At-Will Position for up to 20 Hours Per Week Effective July 1, 2024

## 8. Discussion Items

8.1. 2023-24 Revised Budget

8.2. Proposed Band and Choir Trip for March 2025

8.3. 2024-25 Budget Reductions

**9. Action Items**

9.1. Approve the 2023-24 Revised Budget

9.2. Adopt a Resolution for Payment of Unused Personal Leave Days to School Bus and Van Drivers

9.3. Approve a Memorandum of Understanding with Service Employees International Union, Local #284 Regarding Pay for Interim Director of Buildings and Grounds

9.4. Approve a Master Agreement Between ISD #2174 and the Pine River-Backus Principals' Association for July 1, 2024 to June 30, 2026

9.5. Adopt a Resolution Discontinuing and Reducing Educational Programs and Positions

9.6. Adopt a Resolution Relating to the Termination and Nonrenewal of the Teaching Contract of Chloe Hawks, a Probationary Teacher

9.7. Adopt a Resolution Relating to the Termination and Nonrenewal of the Teaching Contract of Abigail Rister, a Probationary Teacher

9.8. Approve Elimination of the High Reliability Schools Coordinator Position and Terminate the At-Will Employment of Tina Hanneken Effective June 30, 2024

9.9. Adopt a Resolution Proposing to Place Troy Gregory, Community Education Director/Communications Coordinator, on Unrequested Leave of Absence

**10. Open Forum**

**11. Adjourn**

A meeting of the Board of Education was held in the High School Media Center at 5:30 p.m. on Monday, April 1, 2024 with Chair Cunningham presiding.

Members present: Leslie Bouchonville, 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.

Motion by Hoplin, 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 4, 2024 regular board meeting and the March 18, 2024 special meeting. All voted aye and the motion carried.

Chair Cunningham gave a report on the evaluation of Jonathan Clark, Superintendent, which was conducted in closed session on March 18, 2024. Cunningham reported that the board was very satisfied with Clark's progress and that new goals were developed.

Administrative team, director and enrollment reports were heard.

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

- Approve bills presented (checks 75208-75375 totaling \$195,875.83); 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 Personnel Items:
  - Accept the resignation of Carla Goddard, Elementary Teacher, at the end of the 2023-24 school year and authorize posting for a replacement.
- Approve Jonathan Clark, Superintendent, as the Identified Official with Authority for Minnesota Department of Education data systems.

All voted aye and the motion carried.

Motion by Sheley, second by Hoplin, to approve a Resolution Filling the School Board Vacancy by Appointment. The appointment of Carrie Mauer-Ackerman shall be effective thirty days after adoption of the resolution unless a valid petition to reject the appointee is filed with the school board clerk within that thirty day period. (Resolution filed in legal minute book). All voted aye and the motion carried.

Motion by Linsten-Lodge, second by Trumble, to approve the 2024-2026 Agreement for Security Services with the Pine River Police Department. All voted aye and the motion carried.

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

Cunningham adjourned the meeting at 6:15 p.m.

Leslie Bouchonville, Clerk  
Recorded by Cindy Felthous

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 6th, 2024 *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 2023-24 school year.

### ● High School

- **Math** - Increase MCA Math scores to 48% Proficient or higher by 2024.
- **Reading** - Increase MCA Reading scores to 60% Proficient or higher by 2024.
- **Relationship** - Understanding students' backgrounds and interests;  
Having high expectations for ALL learners.

- Level One and Two HRS Certification Finalized - Level 3 work in process.

### 2023-2024 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

### Professional Learning Teams

- PLC's are starting to get going. Staff will begin their PLC this year by choosing an element from Robert Marzano's "Art & Science of Teaching". PLCs will also be concentrating on essential standards and best practice in the remote setting during this school year. PLC's are under way and the feedback from faculty and the PLC Learning

Jon Clark, Superintendent  
Chris Halverson, High School Principal  
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- Team notes prove that we are creating and facilitating a model that creates and fosters teaching and learning growth and development. This is very positive for our school!
- The purpose of a professional learning community is: (BASE NORMS)
  - To ensure that students learn
  - To ensure a culture of professional collaboration for school improvement
  - To focus on results
  - To be action oriented

## Staff Training and Professional Development:

- Our hiring Team agreed upon one candidate and offered our school Biology/Science position to Ms. Kora Just. She has verbally accepted and we are very excited about her skillset and potential with our PRB students! GO TIGERS!!
- PRB Graduation is not far away, May 24th! 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, Director of Teaching and Learning, 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. Quiet hallways and high expectations have been the approach.
- 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 Katelyn Denton and Alyssa Wheeler who were recognized at the 2024 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.
- 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!!!

**Teach Inspire Grow Excel Reach Succeed! TIGERS!**

Jon Clark, Superintendent  
Chris Halverson, High School Principal  
Rick Aulie, Elementary Principal  
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- **Upcoming events**

- **May 13 - Grades 5-8 Choir Concert**
- **May 15 - PRB Scholarships and Awards Banquet**
- **May 15 - Grades 7-12 Band Concert**
- **May 16 - District Advisory Committee**
- **May 20 - Grades 7-12 Choir Concert**
- **May 24th - PRB 2023 Graduation**
- **May 28-29 - Teacher Inservice**

**Respectfully,  
Chris A. Halverson**

Jon Clark, Superintendent  
Chris Halverson, High School Principal  
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## March Student of the Month Celebration for grades 5-8 and 9-12! GO TIGERS!!



Teach Inspire Grow Excel Reach Succeed! TIGERS!

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**CONGRATULATIONS TO HAYDN GORDON AND ALAURA DAHL FOR BEING AWARDED ELKS SCHOLARSHIPS IN THE AMOUNTS OF \$250 AND \$1000!**

**GO TIGERS!!**

**Teach Inspire Grow Excel Reach Succeed! TIGERS!**

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**PINE RIVER-BACKUS  
SCHOOLS  
ISD 2174**

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**CONGRATULATIONS TO KATELYN DENTON AND ALYSSA WHEELER FOR BEING  
CHOSEN FOR THE STUDENTS OF CHARACTER AWARD!!**

**GO TIGERS!!**

**Teach Inspire Grow Excel Reach Succeed! TIGERS!**

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*Congratulations to Ms. Bauman for being our next "SPIKE" recipient for the 2023-24 School Year!*

**"I would like Spike to go to Gina Bauman..While having one of the toughest jobs in the school, she shows up everyday with enthusiasm for the "new" day. Even with our tougher students, she tries to connect and reach those students to let them know she cares and wants to help. Some days are definitely harder than others, but I want Gina to know we appreciate her and so do the students!" - Ms. Tracy**  
**" Way to go... GO TIGERS! "**

**Teach Inspire Grow Excel Reach Succeed! TIGERS!**

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*Congratulations to Ms. Ariana Schendel for being the "The Educator of Excellence Award" recipient for the 2023-24 School Year!*



*Congratulations to Mr. Jim Niskanen for being the "Pillar of Excellence Award" recipient for the 2023-24 School Year!*

**Teach Inspire Grow Excel Reach Succeed! TIGERS!**



**ELEMENTARY SCHOOL BOARD REPORT  
PINE RIVER-BACKUS ELEMENTARY SCHOOL  
MONDAY, MAY 6, 2024**

**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 time planned later this summer to look through the final data to create action steps for next year. **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. PLC's have given staff time to focus on effective instructional practices, align standards, to share ideas, focus on student work, 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. **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.
- Overall 80% of students have 0-1 referrals for the year. We have had 118 elementary bus referrals for the entire year so far. That is right about where we were for last year.
- We have been VERY consistent and fair with discipline all year.



# 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. I will share a document with our buildings and grounds team.



# Pine River-Backus

PUBLIC SCHOOLS - PINE RIVER, MN

## MAY OFFICE ITEMS:

- Elementary Master Schedule
- 24-25 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 1-17 - Spring Benchmark Testing Window**
- **May 8th - Daybreak with Dads - 7:45am**
- **May 9th - ELA Curriculum Committee Meeting - 12pm**
- **May 9th & 10th - 6th Grade Boat Safety - 8:30-11:30**
- **May 10th - 7th Grade Transition Meeting**
- **May 13th - Kindergarten Track & Field Day - 1:30-2:45pm**
- **May 13th - 4-6 Grade Choir Concert - 6:30pm**
- **May 15th - K-4 Spelling Bee (1-2 9am, 3-4 10am)**
- **May 20th - 1-6 Track & Field Day (1-3 @ 9am), (4-6 @ 12:45pm)**
- **May 21st - Celebration #3 - Talent Show - 1pm**
- **May 23rd - End of Year Awards Program / ROAR Rally - 9am**
- **May 24th - Last Day of School**
- **May 24th - Kindergarten Graduation - 9:30am**
- **May 28th - Teacher inservice (full day)**
- **May 28th - MTSS - 8:30am**
- **May 29th - Teacher inservice (half day)**



# Pine River-Backus

PUBLIC SCHOOLS - PINE RIVER, MN

Early Childhood		
Kids Together		
School Readiness		
Headstart		
	<b>0</b>	
Kindergarten		5/1/2024
Dallas	18	
Norman	18	
Travis	19	
	<b>53</b>	
Grade 1		
Anderson	21	
Hicks	19	
Kamholz	18	
	<b>58</b>	
Grade 2		
Ackerman	20	
Robbi	20	
Rice	20	
	<b>60</b>	
Grade 3		
Diederich	20	
Dinnel	19	
Hoffarth	21	
	<b>60</b>	
Grade 4		
Goddard	25	
Rowell	25	
Vry	22	
	<b>72</b>	
Grade 5		
Ackerman	23	
Freeman	24	
	<b>47</b>	
Grade 6		
Rister	23	
Hawks	22	
Vetsch	24	
	<b>69</b>	
<b>TOTAL</b>	<b>419</b>	



## TEACHING & LEARNING UPDATE 5/6/2024

1. I have had fun working with individual teachers on proficiency scales to fit their classrooms.
2. Our Career Pathways team is continuing to work on goals that will bring our students closer to being ready for whatever life throws at them when they leave PRB
  - a. Tracking their service hours
  - b. Utilizing SchoolLinks more
  - c. Implementing Redefining Ready Report Card
  - d. Student Portfolios
  - e. Career Speakers
  - f. Tiger Traits
3. I am continually updating my knowledge of all things READ act related. I had a meeting last week with our Sourcewell friends to discuss Literacy Lead, and OL&LA training.
4. I attended the ADSIS spring conference (virtually). I have all the information we need to file our end of year report. I will meet with our team at the end of the school year to be sure we have all our data for submission.
5. My days have been filled with MCA testing. By the time of this meeting we will be wrapped up with all tests. I have shared some information with teachers regarding how the state determines proficiency levels and growth. You can see that document below. I also included information on the estimated time to impact performance which is going to be a factor in this year's HS scores to be sure.
  - a. [Awarding Academic Progress Points](#)
  - b. [Estimated Time to Impact Performance](#)



*Pine River-Backus*  
PUBLIC SCHOOLS - PINE RIVER, MN

## May 2024 Transportation Report

1. State bus and van inspections were conducted April 22. Everything went well. All vehicles are certified for another year. Thank you Tom Bristow and drivers for doing a great job keeping the buses in working order.
2. Many field trips coming up this month. Those are always fun and exciting.
3. Nothing else new to report.

Thank you,  
Charity Crannell

May 2024  
Board Report

New Rational Ovens are in and working great! We will have additional Cook training on, April 30th with a representative from Hollander.

Starting to wrap up the 23-24 school year and get ready for next! Commodity Orders are in, Distributor selection has been made. I will continue to purchase with Sysco and the Brainerd group.

I signed a letter of interest for an applied feasibility study which could supply local pre-formed ground beef patties for our district.

Received notice from USDA of new nutrition standards going into effect for the 25/26 school year. These standards will limit added sugars and reduce sodium.

Respectfully,

Jill Blanchard  
Food Service Director

2023-2024 SCHOOL YEAR  
ENROLLMENT REPORT

	<u>2022-23</u>	<u>9/6/2023</u>	<u>10/1/2023</u>	<u>11/1/2023</u>	<u>11/29/2023</u>	<u>1/3/2024</u>	<u>1/31/2024</u>	<u>2/21/2024</u>	<u>4/1/2024</u>	<u>5/1/2024</u>	<u>6/1/2024</u>	2023-24 YTD Average
<b>ELEMENTARY:</b>												
Kindergarten	61	56	56	56	54	54	55	55	55	55		55
First	61	57	56	56	56	57	58	57	58	58		57
Second	60	62	62	60	59	60	62	62	61	60		61
Third	79	58	58	59	59	59	60	61	60	60		59
Fourth	46	73	72	72	72	72	74	74	74	73		73
Fifth	73	47	47	48	48	47	47	47	47	47		47
Sixth	58	70	70	70	69	68	68	69	69	69		69
Total Elementary	438	423	421	421	417	417	424	425	424	422	0	422
<b>HIGH SCHOOL:</b>												
Seventh	73	57	54	55	55	54	52	53	52	52		54
Eighth	69	68	68	68	67	67	65	66	66	67		67
Ninth	71	66	65	62	63	63	62	62	63	64		63
Tenth	77	72	70	71	71	70	70	68	67	67		70
Eleventh	59	65	62	63	62	62	62	61	60	60		62
Twelfth	63	48	47	47	46	46	45	45	45	45		46
Total High School	412	376	366	366	364	362	356	355	353	355	0	361
Total w/o FT ALC	850	799	787	787	781	779	780	780	777	777	0	786
<b>ALC:</b>												
Ninth	1	0	2	2	2	2	2	2	3	3		2
Tenth	12	0	9	10	11	11	11	11	11	12		10
Eleventh	17	0	11	14	15	14	15	13	13	13		12
Twelfth (includes 12th +)	41	0	19	28	29	31	33	35	36	35		27
Total Full-time ALC	71	0	41	54	57	58	61	61	63	63	0	51
<b>DISTRICT TOTAL</b>	<b>921</b>	<b>799</b>	<b>828</b>	<b>841</b>	<b>838</b>	<b>837</b>	<b>841</b>	<b>841</b>	<b>840</b>	<b>840</b>	<b>0</b>	<b>837</b>
<b><u>PUPIL UNITS:</u></b>												
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	61.0	56.0	56.0	56.0	54.0	54.0	55.0	55.0	55.0	55.0	0.0	55.1
Elementary 1-3	200.0	177.0	176.0	175.0	174.0	176.0	180.0	180.0	179.0	178.0	0.0	177.2
Elementary 4-6	177.0	190.0	189.0	190.0	189.0	187.0	189.0	190.0	190.0	189.0	0.0	189.2
Secondary	494.4	451.2	439.2	439.2	436.8	434.4	427.2	426.0	423.6	426.0	0.0	433.7
ALC	85.2	0.0	24.6	32.4	34.2	34.8	36.6	36.6	37.8	37.8	0.0	61.1
Total Pupil Units	1030.1	886.7	897.3	905.1	900.5	898.7	900.3	900.1	897.9	898.3	12.5	928.9

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 5/1/2024**

**FEDERAL COVID FUNDS:**

State Fiscal Year	Finance Code	Description	Funds Available	Funds Budgeted	Balance Unbudgeted	YTD SPENT 2023-24	Carry Forward to FY2025	Application Status	Budget Status	Proposed Use of Funds
2024	160	Formula 160 - SFY2024 Budget Only	\$676,891.00	\$676,891.00	\$0.00	\$676,891.00	\$0.00	Approved 12/4/2023	Approved 12/4/2023	Health Services Addition - \$200,000 in FY2023, balance to finish in FY2024
2024	161	Formula 161 - SFY2024 Budget Only	\$253,881.00	\$253,881.00	\$0.00	\$175,338.00	\$0.00	Approved 12/4/2023	Approved 12/4/2023	1.0 fte Curriculum Coordinator District, extended time for teachers to work with Curriculum Coordinator Amendment: Balance of funds to cover existing ALP position(s)
<b>FEDERAL COVID FUNDS TOTAL</b>			<b>\$930,772.00</b>	<b>\$930,772.00</b>	<b>\$0.00</b>	<b>\$852,229.00</b>	<b>\$0.00</b>			

**FEDERAL TITLE FUNDS:**

State Fiscal Year	Finance Code	Description	Funds Available	Funds Budgeted	Balance Unbudgeted	YTD SPENT 2023-2024	Carry Forward to FY2025	Application Status	Budget Status	Proposed Use of Funds
2024	401	Formula - 401 - SFY 2024, Title I, Part A: Improving the Academic Achievement of the Disadvantaged	\$342,301.19	\$328,874.00	\$13,427.19	\$216,987.88	\$13,427.19	Application Submitted 8/28/2023	Approved 10/4/2023	3.0 fte Title I Teachers - Elementary
2024	414	Formula - 414 - SFY 2024, Title II, Part A: Teacher and Principal Training and Recruitment	\$40,189.00	\$34,928.00	\$5,261.00	\$14,561.29	\$5,261.00	Application Submitted 8/28/2023	Approved 10/4/2023	Staff Development - extended time for curriculum alignment and intervention implementation training and training on appropriate methods for data review, conferences and supplies.
2024	433	Formula - 433 - SFY 2024, Title IV, Part A, Student Support and Academic Enrichment	\$0.00	\$0.00	\$0.00	N/A	N/A	No Application Needed	N/A	All \$19,737.88 Title IV Funds transferred to Title I (401). No FY2024 application in Title IV.
<b>FEDERAL TITLE FUNDS TOTAL</b>			<b>\$382,490.19</b>	<b>\$363,802.00</b>	<b>\$18,688.19</b>	<b>\$231,549.17</b>	<b>\$18,688.19</b>			

**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	76806	75376	Check	1	105368		COLONIAL LIFE	Yes	No	No	USD	03/21/2024	4,372.97
			76807	75377	Check	1	105549		MetLife	Yes	No	No	USD	03/21/2024	1,432.41
			76805	75378	Check	1	03175		NATIONAL INSURANCE SERVICES	Yes	No	No	USD	03/21/2024	953.71
			76823	75379	Check	1	103262		AMERICAN LEGION POST 613	Yes	No	No	USD	04/03/2024	638.00
			76838	75380	Check	1	59100		AUTO VALUE PARTS STORE	Yes	No	No	USD	04/03/2024	2,163.65
			76828	75381	Check	1	104348		BIX PRODUCE CO.	Yes	No	No	USD	04/03/2024	1,226.23
			76810	75382	Check	1	00078		CASS COUNTY AUDITOR / TREASUR	Yes	No	No	USD	04/03/2024	500.00
			76813	75383	Check	1	01016		CASS COUNTY SHERIFF'S OFFICE	Yes	No	No	USD	04/03/2024	1,646.10
			76811	75384	Check	1	00586		CENTRAL LAKES COLLEGE	Yes	No	No	USD	04/03/2024	65,792.00
			76817	75385	Check	1	101604		CENTRAL MCGOWAN, INC - 139156	Yes	No	No	USD	04/03/2024	76.43
			76832	75386	Check	1	105327		CLARK, JON	Yes	No	No	USD	04/03/2024	880.38
			76814	75387	Check	1	01119		CLIMATE MAKERS	Yes	No	No	USD	04/03/2024	1,335.66
			76833	75388	Check	1	105674		COOPER COMMISSIONING, LLC.	Yes	No	No	USD	04/03/2024	2,000.00
			76835	75389	Check	1	18200		CULLIGAN	Yes	No	No	USD	04/03/2024	229.01
			76822	75390	Check	1	103012		EDUCATORS BENEFIT CONSULTANT	Yes	No	No	USD	04/03/2024	276.77
			76821	75391	Check	1	102806		HANDYMANS HARDWARE	Yes	No	No	USD	04/03/2024	293.41
			76836	75392	Check	1	37650		HILLYARD/HUTCHINSON	Yes	No	No	USD	04/03/2024	586.01
			76818	75393	Check	1	102101		INNOVATIVE OFFICE SOLUTIONS	Yes	No	No	USD	04/03/2024	819.90
			76837	75394	Check	1	51950		KEMPS, LLC	Yes	No	No	USD	04/03/2024	3,497.09
			76816	75395	Check	1	100595		LAKES COUNTRY SERVICE COOP	Yes	No	No	USD	04/03/2024	70.00
			76827	75396	Check	1	104156		MARCHWICK CHIROPRACTIC	Yes	No	No	USD	04/03/2024	90.00
			76826	75397	Check	1	104085		MINNESOTA GRAD SERVICES	Yes	No	No	USD	04/03/2024	894.70
			76825	75398	Check	1	103809		MOTOROLA SOLUTIONS INC	Yes	No	No	USD	04/03/2024	6,065.28
			76819	75399	Check	1	102136		PAUL'S LOCKS AND KEYS LLC	Yes	No	No	USD	04/03/2024	741.58
			76829	75400	Check	1	104407		PERRIN MOBILE MEDICAL INC	Yes	No	No	USD	04/03/2024	38.75
			76839	75401	Check	1	66750		PETTY CASH	Yes	No	No	USD	04/03/2024	200.00
			76824	75402	Check	1	103340		PIONEER MANUFACTURING CO	Yes	No	No	USD	04/03/2024	861.60
			76812	75403	Check	1	00698		REGION 6A MUSIC CONTEST	Yes	No	No	USD	04/03/2024	175.00
			76820	75404	Check	1	102417		RTS	Yes	No	No	USD	04/03/2024	4.54
			76815	75405	Check	1	100434		SCHOOL SPECIALTY	Yes	No	No	USD	04/03/2024	75.60
			76830	75406	Check	1	104486		TEACHERS ON CALL	Yes	No	No	USD	04/03/2024	7,840.18
			76834	75407	Check	1	105766		THE GATHERING	Yes	No	No	USD	04/03/2024	750.00
			76831	75408	Check	1	105195		TUNGSETH, TIM	Yes	No	No	USD	04/03/2024	294.28
			76846	75409	Check	1	103197		BENGTSON, JOLENE	Yes	No	No	USD	04/03/2024	87.84
			76852	75410	Check	1	104914		CANVAS TECH LLC	Yes	No	No	USD	04/03/2024	180.00
			76851	75411	Check	1	104756		COMMUNITY BOWL & PIZZERIA	Yes	No	No	USD	04/03/2024	119.29
			76841	75412	Check	1	00418		DACOTAH PAPER CO	Yes	No	No	USD	04/03/2024	445.08
			76856	75413	Check	1	41680		INTERMEDIATE DISTRICT 287	Yes	No	No	USD	04/03/2024	869.40
			76844	75414	Check	1	101369		INTERQUEST DETECTION CANINES	Yes	No	No	USD	04/03/2024	340.00
			76849	75415	Check	1	103711		JAYTECH, INC	Yes	No	No	USD	04/03/2024	434.67
			76845	75416	Check	1	102081		KENNEDY & GRAVEN	Yes	No	No	USD	04/03/2024	4,600.00

**PINE RIVER BACKUS SCHOOLS**  
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2174	CHEC	76840	75417	Check	1	00095		MID-AMERICAN RESEARCH CHEMIC.	Yes	No	No	USD	04/03/2024	395.86
		76847	75418	Check	1	103489		NORTHLAND CONFERENCE	Yes	No	No	USD	04/03/2024	342.86
		76854	75419	Check	1	105174		QUADIANT FINANCE USA, INC.	Yes	No	No	USD	04/03/2024	1,000.00
		76850	75420	Check	1	103851		RASINSKI TOTAL DOOR SERVICE LL	Yes	No	No	USD	04/03/2024	424.10
		76842	75421	Check	1	00423		ROTO ROOTER	Yes	No	No	USD	04/03/2024	275.00
		76853	75422	Check	1	105080		RUDLANG, ANDREW	Yes	No	No	USD	04/03/2024	60.02
		76848	75423	Check	1	103628		VERIZON WIRELESS	Yes	No	No	USD	04/03/2024	96.79
		76855	75424	Check	1	105627		VOIGT MOTORCOACH TRAVEL, INC.	Yes	No	No	USD	04/03/2024	2,594.10
		76843	75425	Check	1	00566		XCEL ENERGY	Yes	No	No	USD	04/03/2024	10,299.97
		76857	75426	Check	1	105758		ESSENTIA HEALTH - ST JOSEPH'S FC	Yes	No	No	USD	04/03/2024	1,598.76
		76859	75427	Check	1	104171		GRAD BLAST	Yes	No	No	USD	04/03/2024	100.00
		76858	75428	Check	1	100669		SECTION 6A	Yes	No	No	USD	04/03/2024	50.00
		76860	75429	Check	1	105767		DOUBLETREE BY HILTON	Yes	No	No	USD	04/04/2024	198.52
		76870	75430	Check	1	102055		ACKERMAN, JILL	Yes	No	No	USD	04/09/2024	130.00
		76869	75431	Check	1	100916		ANDERSON, ISAAK	Yes	No	No	USD	04/09/2024	53.62
		76891	75432	Check	1	105556		BECKER, OLIVIA	Yes	No	No	USD	04/09/2024	96.00
		76878	75433	Check	1	103797		BSN SPORTS LLC	Yes	No	No	USD	04/09/2024	470.76
		76873	75434	Check	1	102716		CENEX CREDIT CARD	Yes	No	No	USD	04/09/2024	3,558.80
		76863	75435	Check	1	00586		CENTRAL LAKES COLLEGE	Yes	No	No	USD	04/09/2024	30,000.00
		76899	75436	Check	1	13500		CENTRAL MINNESOTA ERDC	Yes	No	No	USD	04/09/2024	1,728.00
		76900	75437	Check	1	14850		CITY OF PINE RIVER	Yes	No	No	USD	04/09/2024	1,595.82
		76865	75438	Check	1	01119		CLIMATE MAKERS	Yes	No	No	USD	04/09/2024	353.00
		76898	75439	Check	1	105769		COLUMN SOFTWARE PBC	Yes	No	No	USD	04/09/2024	485.70
		76882	75440	Check	1	104756		COMMUNITY BOWL & PIZZERIA	Yes	No	No	USD	04/09/2024	152.28
		76901	75441	Check	1	18200		CULLIGAN	Yes	No	No	USD	04/09/2024	106.30
		76881	75442	Check	1	104342		DIEDERICH, CAMMEY	Yes	No	No	USD	04/09/2024	17.55
		76893	75443	Check	1	105712		ELAN FINANCIAL SERVICES	Yes	No	No	USD	04/09/2024	7,095.59
		76883	75444	Check	1	104865		FISCHER, NATHAN	Yes	No	No	USD	04/09/2024	166.16
		76902	75445	Check	1	31800		GARDINER HARDWARE	Yes	No	No	USD	04/09/2024	931.15
		76892	75446	Check	1	105622		GENTRY, GREG	Yes	No	No	USD	04/09/2024	228.00
		76877	75447	Check	1	103397		GLS PROMOTIONS	Yes	No	No	USD	04/09/2024	392.00
		76880	75448	Check	1	104171		GRAD BLAST	Yes	No	No	USD	04/09/2024	100.00
		76871	75449	Check	1	102467		HAPPY DANCING TURTLE	Yes	No	No	USD	04/09/2024	705.00
		76903	75450	Check	1	37100		HESLOP, JAMES STEVEN	Yes	No	No	USD	04/09/2024	322.10
		76904	75451	Check	1	37650		HILLYARD/HUTCHINSON	Yes	No	No	USD	04/09/2024	436.50
		76890	75452	Check	1	105526		HOEHNE, BRENDA	Yes	No	No	USD	04/09/2024	200.00
		76862	75453	Check	1	00553		IND SCHOOL DIST #116	Yes	No	No	USD	04/09/2024	300.00
		76861	75454	Check	1	00427		IND SCHOOL DIST #182	Yes	No	No	USD	04/09/2024	150.00
		76889	75455	Check	1	105290		JH SIGNS & DESIGNS, INC.	Yes	No	No	USD	04/09/2024	118.75
		76872	75456	Check	1	102689		JOHNSON, ROBERT	Yes	No	No	USD	04/09/2024	22.46
		76894	75457	Check	1	105734		LEARNWELL EDUCATION	Yes	No	No	USD	04/09/2024	315.00

## PINE RIVER BACKUS SCHOOLS

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2174		CHEC	76897	75458	Check	1	105768		LIBRARY COMPUTER TUTOR	Yes	No	No	USD	04/09/2024	14.00
			76887	75459	Check	1	105170		LOGE, AUTUMN	Yes	No	No	USD	04/09/2024	386.30
			76876	75460	Check	1	103257		MBDA North West Region	Yes	No	No	USD	04/09/2024	75.00
			76885	75461	Check	1	104948		MIDWEST BUS PARTS, INC.	Yes	No	No	USD	04/09/2024	115.80
			76896	75462	Check	1	105754		MILLER, TRACY E.	Yes	No	No	USD	04/09/2024	175.00
			76884	75463	Check	1	104890		NEE MINNESOTA PROJECTS LLC	Yes	No	No	USD	04/09/2024	6,381.32
			76905	75464	Check	1	62176		NORTHERN PINES MENTAL HEALTH	Yes	No	No	USD	04/09/2024	4,444.00
			76868	75465	Check	1	100798		NORTHERN STAR CO-OP	Yes	No	No	USD	04/09/2024	7,642.90
			76866	75466	Check	1	100459		PAN-O-GOLD BAKING CO	Yes	No	No	USD	04/09/2024	531.28
			76906	75467	Check	1	67575		PINE RIVER AREA SANITARY DIST.	Yes	No	No	USD	04/09/2024	3,565.08
			76907	75468	Check	1	68800		PINE RIVER ELECTRIC	Yes	No	No	USD	04/09/2024	966.50
			76908	75469	Check	1	69635		POPPLERS MUSIC STORE	Yes	No	No	USD	04/09/2024	310.48
			76886	75470	Check	1	105107		R & J BROADCASTING, INC.	Yes	No	No	USD	04/09/2024	80.00
			76879	75471	Check	1	103851		RASINSKI TOTAL DOOR SERVICE LL	Yes	No	No	USD	04/09/2024	2,082.95
			76864	75472	Check	1	00698		REGION 6A MUSIC CONTEST	Yes	No	No	USD	04/09/2024	75.00
			76895	75473	Check	1	105750		RISTER, ABIGAIL	Yes	No	No	USD	04/09/2024	123.94
			76874	75474	Check	1	102816		SCHULTZ, BRIAN SCOTT	Yes	No	No	USD	04/09/2024	158.58
			76875	75475	Check	1	102874		SEATON, SCOTT	Yes	No	No	USD	04/09/2024	159.58
			76888	75476	Check	1	105263		SYSTEMATIC TECHNOLOGIES, LLC.	Yes	No	No	USD	04/09/2024	807.50
			76867	75477	Check	1	100701		WASTE PARTNERS	Yes	No	No	USD	04/09/2024	2,456.41
			76914	75478	Check	1	105770		ECKES, JEFFERY	Yes	No	No	USD	04/11/2024	105.00
			76909	75479	Check	1	101737		GREWE, GARRY	Yes	No	No	USD	04/11/2024	100.00
			76912	75480	Check	1	105223		MAKEY, DEAN M.	Yes	No	No	USD	04/11/2024	75.00
			76910	75481	Check	1	101739		ROZINKA, DAVID	Yes	No	No	USD	04/11/2024	105.00
			76911	75482	Check	1	105219		SAILER, RAY	Yes	No	No	USD	04/11/2024	197.82
			76913	75483	Check	1	105245		SEESZ, LOUIE	Yes	No	No	USD	04/11/2024	160.00
			76920	75484	Check	1	105632		Keskitalo, Chad	Yes	No	No	USD	04/15/2024	100.00
			76916	75485	Check	1	103695		LOFSTROM, JOEL	Yes	No	No	USD	04/15/2024	105.00
			76919	75486	Check	1	104990		MANTHE, MITCHELL DALE	Yes	No	No	USD	04/15/2024	200.00
			76917	75487	Check	1	103710		PELTIER, GREGORY	Yes	No	No	USD	04/15/2024	180.00
			76918	75488	Check	1	104910		SANDBERG, BRIAN D.	Yes	No	No	USD	04/15/2024	105.00
			76926	75489	Check	1	102838		ANDERSON, JENNIFER	Yes	No	No	USD	04/15/2024	169.00
			76933	75490	Check	1	104763		BURNS, STEPHANIE	Yes	No	No	USD	04/15/2024	100.00
			76936	75491	Check	1	105435		CLC VOLLEYBALL	Yes	No	No	USD	04/15/2024	600.00
			76922	75492	Check	1	01119		CLIMATE MAKERS	Yes	No	No	USD	04/15/2024	353.00
			76921	75493	Check	1	00418		DACOTAH PAPER CO	Yes	No	No	USD	04/15/2024	1,119.15
			76924	75494	Check	1	100195		DAY'S SANITARY SEWER SVC	Yes	No	No	USD	04/15/2024	235.00
			76931	75495	Check	1	104435		FREEMAN, LEAH	Yes	No	No	USD	04/15/2024	464.38
			76935	75496	Check	1	105289		HAPPY NUMBERS, INC.	Yes	No	No	USD	04/15/2024	1,160.00
			76942	75497	Check	1	37650		HILLYARD/HUTCHINSON	Yes	No	No	USD	04/15/2024	6,025.81
			76943	75498	Check	1	37900		HOGLUND BUS CO., INC.	Yes	No	No	USD	04/15/2024	194.27

**PINE RIVER BACKUS SCHOOLS**  
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2174		CHEC	76927	75499	Check	1	103912		KAMHOLZ, SHARI	Yes	No	No	USD	04/15/2024	373.22
			76937	75500	Check	1	105664		KESLER SCIENCE	Yes	No	No	USD	04/15/2024	698.00
			76934	75501	Check	1	104948		MIDWEST BUS PARTS, INC.	Yes	No	No	USD	04/15/2024	821.70
			76944	75502	Check	1	55800		MINNESOTA POWER	Yes	No	No	USD	04/15/2024	4,391.52
			76945	75503	Check	1	58360		NASCO	Yes	No	No	USD	04/15/2024	16.52
			76930	75504	Check	1	104407		PERRIN MOBILE MEDICAL INC	Yes	No	No	USD	04/15/2024	141.25
			76941	75505	Check	1	10650		PINE RIVER FAMILY MARKET	Yes	No	No	USD	04/15/2024	350.65
			76928	75506	Check	1	104140		RAINBOW LAWNS IRRIGATION SYST	Yes	No	No	USD	04/15/2024	1,691.45
			76925	75507	Check	1	100774		RENAISSANCE LEARNING INC	Yes	No	No	USD	04/15/2024	13,950.93
			76940	75508	Check	1	105776		SCHOOLINKS, INC.	Yes	No	No	USD	04/15/2024	4,281.00
			76923	75509	Check	1	04800		TDS TELECOM	Yes	No	No	USD	04/15/2024	4,936.85
			76932	75510	Check	1	104486		TEACHERS ON CALL	Yes	No	No	USD	04/15/2024	4,366.57
			76938	75511	Check	1	105774		VANDERARK, ETHAN	Yes	No	No	USD	04/15/2024	25.00
			76929	75512	Check	1	104360		W.E. NEAL SLATE CO.	Yes	No	No	USD	04/15/2024	1,340.00
			76939	75513	Check	1	105775		WIRTZ, AARON	Yes	No	No	USD	04/15/2024	172.43
			76946	75514	Check	1	00376		BUREAU OF CRIMINAL APPREHENSIV	Yes	No	No	USD	04/16/2024	15.00
			76947	75515	Check	1	104171		GRAD BLAST	Yes	No	No	USD	04/16/2024	50.00
			76955	75516	Check	1	02080		AFLAC	Yes	No	No	USD	04/17/2024	100.00
			76956	75517	Check	1	104817		Minnesota Life Insurance Company	Yes	No	No	USD	04/17/2024	949.25
			76957	75518	Check	1	68350		PINE RIVER-BACKUS	Yes	No	No	USD	04/17/2024	5,832.52
			76958	75519	Check	1	77300		SCHOOL SERVICE EMPLOYEES	Yes	No	No	USD	04/17/2024	1,301.78
			76960	75520	Check	1	105368		COLONIAL LIFE	Yes	No	No	USD	04/19/2024	4,372.97
			76961	75521	Check	1	105549		MetLife	Yes	No	No	USD	04/19/2024	1,432.41
			76978	75522	Check	1	103917		BERG, PHILIP CURTIS	Yes	No	No	USD	04/22/2024	105.00
			76970	75523	Check	1	100131		BJERGA'S FEED STORES	Yes	No	No	USD	04/22/2024	420.00
			76966	75524	Check	1	00292		BREEZY POINT RESORT	Yes	No	No	USD	04/22/2024	685.00
			76968	75525	Check	1	01119		CLIMATE MAKERS	Yes	No	No	USD	04/22/2024	1,559.32
			76991	75526	Check	1	105347		COLE PAPERS INC.	Yes	No	No	USD	04/22/2024	5,000.00
			76985	75527	Check	1	104701		CULINEX	Yes	No	No	USD	04/22/2024	42,787.72
			76986	75528	Check	1	104874		DETERMAN, MACKENZIE	Yes	No	No	USD	04/22/2024	119.99
			76999	75529	Check	1	105777		DOUBLE A AUTOMOTIVE	Yes	No	No	USD	04/22/2024	1,028.21
			76969	75530	Check	1	01194		GODDARD, CARLA	Yes	No	No	USD	04/22/2024	228.46
			76964	75531	Check	1	00171		GONNION, MARK	Yes	No	No	USD	04/22/2024	685.01
			76974	75532	Check	1	102806		HANDYMANS HARDWARE	Yes	No	No	USD	04/22/2024	231.78
			76982	75533	Check	1	104524		HICKS, SHIANNA	Yes	No	No	USD	04/22/2024	44.97
			76965	75534	Check	1	00277		HODGES BADGE CO INC	Yes	No	No	USD	04/22/2024	231.61
			76979	75535	Check	1	103966		IEA INC	Yes	No	No	USD	04/22/2024	2,675.00
			76967	75536	Check	1	00553		IND SCHOOL DIST #116	Yes	No	No	USD	04/22/2024	150.00
			77001	75537	Check	1	40800		IND SCHOOL DIST #186	Yes	No	No	USD	04/22/2024	150.00
			76963	75538	Check	1	00015		IND SCHOOL DIST #309	Yes	No	No	USD	04/22/2024	125.00
			76971	75539	Check	1	101923		IND SCHOOL DISTRICT #113	Yes	No	No	USD	04/22/2024	200.00

## 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	77000	75540	Check	1	105778		JOHNSON, ALEESHA	Yes	No	No	USD	04/22/2024	70.00
			76993	75541	Check	1	105580		JOHNSON, AMANDA	Yes	No	No	USD	04/22/2024	100.00
			76975	75542	Check	1	102979		JOHNSON, CARYN	Yes	No	No	USD	04/22/2024	540.00
			76977	75543	Check	1	103912		KAMHOLZ, SHARI	Yes	No	No	USD	04/22/2024	258.52
			76973	75544	Check	1	102081		KENNEDY & GRAVEN	Yes	No	No	USD	04/22/2024	2,525.00
			76989	75545	Check	1	105137		KIMBER CREEK FORD	Yes	No	No	USD	04/22/2024	763.50
			76994	75546	Check	1	105681		LAPOSKY, MELISSA	Yes	No	No	USD	04/22/2024	72.60
			77002	75547	Check	1	49670		MASSP	Yes	No	No	USD	04/22/2024	295.00
			76972	75548	Check	1	102067		NORMAN, ERICA	Yes	No	No	USD	04/22/2024	64.61
			76992	75549	Check	1	105441		ODP BUSINESS SOLUTIONS, LLC	Yes	No	No	USD	04/22/2024	78.38
			76976	75550	Check	1	103710		PELTIER, GREGORY	Yes	No	No	USD	04/22/2024	160.00
			76990	75551	Check	1	105174		QUADIENT FINANCE USA, INC.	Yes	No	No	USD	04/22/2024	39.00
			76995	75552	Check	1	105711		ROZUMNY, JOCELYN	Yes	No	No	USD	04/22/2024	122.57
			76988	75553	Check	1	105080		RUDLANG, ANDREW	Yes	No	No	USD	04/22/2024	332.28
			76987	75554	Check	1	104910		SANDBERG, BRIAN D.	Yes	No	No	USD	04/22/2024	105.00
			76980	75555	Check	1	103978		SHACKLE, REBECCA	Yes	No	No	USD	04/22/2024	298.80
			76981	75556	Check	1	104486		TEACHERS ON CALL	Yes	No	No	USD	04/22/2024	2,830.62
			76983	75557	Check	1	104539		TRAVIS, NEIL	Yes	No	No	USD	04/22/2024	69.61
			76984	75558	Check	1	104658		VARGO, ERIN	Yes	No	No	USD	04/22/2024	245.83
			76996	75559	Check	1	105760		W.W. GOETSCH ASSOCIATES, INC.	Yes	No	No	USD	04/22/2024	300.25
			76998	75560	Check	1	105775		WIRTZ, AARON	Yes	No	No	USD	04/22/2024	101.57
			76997	75561	Check	1	105773		YOUNG, JOHN	Yes	No	No	USD	04/22/2024	850.00
			77003	75562	Check	1	03175		NATIONAL INSURANCE SERVICES	Yes	No	No	USD	04/23/2024	693.85
			77006	75563	Check	1	37550		HIGHUM, THOMAS M	Yes	No	No	USD	04/23/2024	180.00
			77004	75564	Check	1	102178		SUNSET CINEMA	Yes	No	No	USD	04/23/2024	474.00
			77005	75565	Check	1	103919		ZINDA, MATT	Yes	No	No	USD	04/23/2024	180.00
			77007	75566	Check	1	105779		WOLVES GOLF TEAM	Yes	No	No	USD	04/24/2024	150.00
			77010	75567	Check	1	101867		RUNYAN, JIM	Yes	No	No	USD	04/30/2024	180.00
Bank Total: CHEC														\$344,088.17	
Report Total:														\$344,088.17	

**PINE RIVER-BACKUS SCHOOLS**

Investment Report

May 1, 2024

**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-Apr-24 Interest To Date</u>
Franklin Bank	Franklin, TN	4/19/2021	4/19/2024	1096	\$ -	1.50%	\$ -
<i>Total Brokered CD's</i>					<u>\$ -</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 Interest To Date</u>
Pine River State Bank	Pine River, MN	10/6/2023	9/6/2024	11	\$ 249,629.67	5.00%	\$ 49,629.67
First National Bank of Walker	Backus, MN	10/19/2023	7/19/2024	9	\$ 107,753.12	5.00%	\$ 8,753.12
<i>Total Local Investments</i>					<u>\$ 357,382.79</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	3,170,196.16	Blended	NA
<i>Total MSDLAF</i>			<u>\$ 3,170,196.16</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	\$ 838,288.73	3.04%	\$ 212,714.56
				<u>\$ 838,288.73</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			537.61	0.15%
Marshall Scholarship CD	9/6/2024	11	29,852.19	5.00%
Marshall Savings			6,245.16	0.15%
Alfred Weise Scholarship CD	9/6/2024	11	2,985.83	5.00%
Alfred Weise Scholarship Savings			2,016.29	0.15%
Fillings (Reighard) Scholarship CD	9/6/2024	11	7,256.87	5.00%
Fillings (Reighard) Scholarship Savings Acct			69.20	0.15%
Evelyn W. Berg Savings			7,065.37	0.15%
Sheila Joan Anderson Savings Acct			1,903.07	0.15%
Dennis Heemstra Scholarship CD - FNB	7/19/2024	9	123,910.55	5.00%
Dennis Heemstra Scholarship CD - FNB	7/19/2024	9	109,232.36	5.00%
Dennis Heemstra Scholarship CD - FNB	7/19/2024	9	0.00	5.00%
Dennis Heemstra Scholarship Savings - PRSB			38,926.05	0.50%
PR-B Scholarship CD	9/6/2024	11	10,516.75	5.00%
PR-B Scholarship Savings Acct			30,911.11	0.65%
Evan Lindquist Memorial Scholarship CD	9/6/2024	11	32,545.35	5.00%
Evan Lindquist Memorial Scholarship Savings			4,485.72	0.15%
Earl & Violet Fenton CD	9/6/2024	11	4,291.73	5.00%
Earl & Violet Fenton Savings Acct			4.95	0.15%
<i>Total Pine River State Bank / First National Bank Walker</i>			<u>\$ 412,756.16</u>	

**TOTAL INVESTMENTS**

\$ 3,940,335.11

**Notes & Changes from prior report:**

*Balances updated per bank statements - PRSB CDs, MSDLAF, QZAB and Scholarships*

*Scholarship balances reflect payments made to 2023 graduates through May 1st.*

*First Bank CD of Tennessee matured April 19th. Proceeds deposited to district checking account. Options are being reviewed to reinvest funds.*

*Heemstra CD at First National Bank has been closed. Funds transferred to the Heemstra Savings account at Pine River State Bank to cover scholarship payments.*

## PINE RIVER BACKUS SCHOOLS Multi Year Fd, Obj Series

Sequence: Fd, O/S	Description	202210			202310			202410		
		Budget rbud22	Year to Date	%	Budget rbud23	Year to Date	%	Budget pbud24	Year to Date	%
01	General Fund									
	100 Salaries & Wages	6,732,315.00	4,659,878.23	69%	6,880,441.00	4,725,269.59	69%	7,125,963.00	5,022,455.48	70%
	200 Employee Benefits	1,780,984.00	1,268,654.60	71%	1,851,652.00	1,270,316.60	69%	1,993,828.00	1,397,929.75	70%
	300 Purchased Services	1,408,739.00	974,908.78	69%	1,369,010.00	1,020,673.15	75%	1,380,938.00	1,135,814.73	82%
	400 Supplies & Materials	513,907.00	401,371.24	78%	480,914.00	337,548.46	70%	446,965.00	363,335.02	81%
	500 Capital Expenditures	0.00	1,775.53	0%	0.00	4,801.28	0%	0.00	14,357.97	0%
	800 Other Expenditures	24,094.00	16,939.16	70%	(4,406.00)	22,038.50	(500%)	(4,406.00)	20,450.45	(464%)
	900 Other Financing Uses	110,000.00	0.00	0%	545,000.00	0.00	0%	110,000.00	0.00	0%
01	General Fund	10,570,039.00	7,323,527.54	69%	11,122,611.00	7,380,647.58	66%	11,053,288.00	7,954,343.40	72%
02	Food Service Fund									
	100 Salaries & Wages	181,931.00	127,992.76	70%	191,126.00	130,811.82	68%	230,541.00	155,517.36	67%
	200 Employee Benefits	44,886.00	31,578.69	70%	46,971.00	32,524.80	69%	55,933.00	43,138.26	77%
	300 Purchased Services	11,520.00	11,192.24	97%	20,520.00	17,069.82	83%	20,520.00	17,000.37	83%
	400 Supplies & Materials	257,500.00	208,252.07	81%	344,340.00	238,560.28	69%	344,340.00	249,506.52	72%
	500 Capital Expenditures	5,000.00	0.00	0%	5,000.00	1,257.97	25%	5,000.00	73,724.67	1474%
	800 Other Expenditures	1,200.00	661.00	55%	1,200.00	2,372.00	198%	1,200.00	2,292.90	191%
02	Food Service Fund	502,037.00	379,676.76	76%	609,157.00	422,596.69	69%	657,534.00	541,180.08	82%
03	Transportation Fund									
	100 Salaries & Wages	468,263.00	336,496.14	72%	453,000.00	316,053.95	70%	475,778.00	344,956.80	73%
	200 Employee Benefits	87,806.00	60,897.57	69%	82,705.00	57,703.72	70%	87,499.00	62,817.65	72%
	300 Purchased Services	29,902.00	64,964.20	217%	25,188.00	60,214.92	239%	28,188.00	52,727.57	187%
	400 Supplies & Materials	161,000.00	134,586.19	84%	181,000.00	145,442.90	80%	196,000.00	132,158.90	67%
	500 Capital Expenditures	163,958.00	201,005.40	123%	130,000.00	219.98	0%	130,000.00	77,125.00	59%
	800 Other Expenditures	3,600.00	2,825.00	78%	3,600.00	4,850.00	135%	3,600.00	5,150.00	143%
03	Transportation Fund	914,529.00	800,774.50	88%	875,493.00	584,485.47	67%	921,065.00	674,935.92	73%
04	Community Service									
	100 Salaries & Wages	259,361.00	166,386.75	64%	276,805.00	186,545.16	67%	283,918.00	196,036.05	69%
	200 Employee Benefits	80,734.00	54,052.80	67%	87,634.00	61,125.81	70%	91,629.00	64,450.64	70%
	300 Purchased Services	28,715.00	10,401.38	36%	32,215.00	27,327.91	85%	32,215.00	21,894.60	68%
	400 Supplies & Materials	15,100.00	6,251.83	41%	13,100.00	14,711.72	112%	13,100.00	8,430.32	64%

**PINE RIVER BACKUS SCHOOLS**  
**Multi Year Fd, Obj Series**

Sequence: Fd, O/S	Description	202210			202310			202410		
		Budget rbud22	Year to Date	%	Budget rbud23	Year to Date	%	Budget pbud24	Year to Date	%
04	Community Service									
	<b>800 Other Expenditures</b>	<b>5,700.00</b>	<b>676.00</b>	<b>12%</b>	<b>5,700.00</b>	<b>730.00</b>	<b>13%</b>	<b>5,700.00</b>	<b>935.00</b>	<b>16%</b>
<b>04</b>	<b>Community Service</b>	<b>389,610.00</b>	<b>237,768.76</b>	<b>61%</b>	<b>415,454.00</b>	<b>290,440.60</b>	<b>70%</b>	<b>426,562.00</b>	<b>291,746.61</b>	<b>68%</b>
05	Capital Expenditure									
	<b>300 Purchased Services</b>	<b>180,040.00</b>	<b>179,435.44</b>	<b>100%</b>	<b>102,000.00</b>	<b>79,699.72</b>	<b>78%</b>	<b>479,698.00</b>	<b>435,056.14</b>	<b>91%</b>
	<b>400 Supplies &amp; Materials</b>	<b>79,100.00</b>	<b>71,689.97</b>	<b>91%</b>	<b>79,100.00</b>	<b>71,689.52</b>	<b>91%</b>	<b>79,100.00</b>	<b>2,280.99</b>	<b>3%</b>
	<b>500 Capital Expenditures</b>	<b>289,422.00</b>	<b>163,207.48</b>	<b>56%</b>	<b>442,015.00</b>	<b>290,509.93</b>	<b>66%</b>	<b>1,533,314.00</b>	<b>1,454,782.97</b>	<b>95%</b>
<b>05</b>	<b>Capital Expenditure</b>	<b>548,562.00</b>	<b>414,332.89</b>	<b>76%</b>	<b>623,115.00</b>	<b>441,899.17</b>	<b>71%</b>	<b>2,092,112.00</b>	<b>1,892,120.10</b>	<b>90%</b>
06	Construction									
	<b>500 Capital Expenditures</b>	<b>227,740.00</b>	<b>227,739.60</b>	<b>100%</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
<b>06</b>	<b>Construction</b>	<b>227,740.00</b>	<b>227,739.60</b>	<b>100%</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
07	Debt Redemption Fund									
	<b>700 Debt Service</b>	<b>523,612.00</b>	<b>523,612.05</b>	<b>100%</b>	<b>532,711.00</b>	<b>531,703.59</b>	<b>100%</b>	<b>529,634.00</b>	<b>531,733.09</b>	<b>100%</b>
<b>07</b>	<b>Debt Redemption Fund</b>	<b>523,612.00</b>	<b>523,612.05</b>	<b>100%</b>	<b>532,711.00</b>	<b>531,703.59</b>	<b>100%</b>	<b>529,634.00</b>	<b>531,733.09</b>	<b>100%</b>
08	Scholarship									
	<b>800 Other Expenditures</b>	<b>43,150.00</b>	<b>43,150.00</b>	<b>100%</b>	<b>53,850.00</b>	<b>53,850.00</b>	<b>100%</b>	<b>73,500.00</b>	<b>68,800.00</b>	<b>94%</b>
<b>08</b>	<b>Scholarship</b>	<b>43,150.00</b>	<b>43,150.00</b>	<b>100%</b>	<b>53,850.00</b>	<b>53,850.00</b>	<b>100%</b>	<b>73,500.00</b>	<b>68,800.00</b>	<b>94%</b>
20	Student Activity Fund									
	<b>400 Supplies &amp; Materials</b>	<b>198,309.25</b>	<b>85,103.92</b>	<b>43%</b>	<b>184,188.49</b>	<b>162,890.84</b>	<b>88%</b>	<b>151,898.71</b>	<b>89,371.87</b>	<b>59%</b>
<b>20</b>	<b>Student Activity Fund</b>	<b>198,309.25</b>	<b>85,103.92</b>	<b>43%</b>	<b>184,188.49</b>	<b>162,890.84</b>	<b>88%</b>	<b>151,898.71</b>	<b>89,371.87</b>	<b>59%</b>
	<b>Report Totals:</b>	<b>13,917,588.25</b>	<b>10,035,686.02</b>	<b>72%</b>	<b>14,416,579.49</b>	<b>9,868,513.94</b>	<b>68%</b>	<b>15,905,593.71</b>	<b>12,044,231.07</b>	<b>76%</b>

## 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		76766		Wire	1	105351	MEDICA		No	No	No	04/01/2024	84,583.87
CHEC		76808		Wire	1	105548	FIDELITY SECURITY LIFE INSURANCE		No	No	No	03/27/2024	210.26
CHEC		76809		Wire	1	104958	FURTHER		No	No	No	03/27/2024	1,783.83
CHEC		76915		Wire	1	104109	SYSCO WESTERN MINNESOTA		No	No	No	04/12/2024	14,667.45
CHEC		76948		Wire	1	102302	PUBLIC EMPLOYEE RETIRE ASSOC		No	No	No	04/17/2024	25,687.06
CHEC		76949		Wire	1	102303	STATE OF MN TAX WITHHOLDING		No	No	No	04/17/2024	21,688.25
CHEC		76950		Wire	1	102304	US GOVT TAX WITHHOLDING		No	No	No	04/17/2024	138,995.48
CHEC		76951		Wire	1	104958	FURTHER		No	No	No	04/17/2024	7,426.90
CHEC		76952		Wire	1	104996	Minnesota State Retirement System		No	No	No	04/17/2024	550.00
CHEC		76953		Wire	1	105150	AVIBEN		No	No	No	04/17/2024	16,642.54
CHEC		76954		Wire	1	83400	MN TEACHERS RETIREMENT ASSOC		No	No	No	04/17/2024	77,413.66
CHEC		76959		Wire	1	105351	MEDICA		No	No	No	05/01/2024	84,583.87
CHEC		76962		Wire	1	104651	PEPSI BEVERAGES COMPANY		No	No	No	04/22/2024	2,657.46
CHEC		77008		Wire	1	104958	FURTHER		No	No	No	04/26/2024	3,647.30
CHEC		77009		Wire	1	105548	FIDELITY SECURITY LIFE INSURANCE		No	No	No	04/29/2024	210.26
Bank Total:												\$480,748.19	
Report Total:												\$480,748.19	

## 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 2024:

<u>Name</u>	<u>Amount</u>	<u>Purpose</u>
Pine River American Legion	\$1,000.00	Youth Sports
Pine River American Legion	\$50.00	ALP Rewards Program
Five Wings Art Council	\$5,000.00	Community Education
PRB PTO	\$316.09	Field Trips
PRB Booster Club	\$4,500.00	Travel Volleyball
Gardiner Family Gift Fund	\$10,000.00	Educational Programs
Resource Training & Solutions Mini Grant	\$500.00	PBIS
Backus Lions	\$250.00	Playground Fund
Central House & Building Movers	\$150.00	Clay Target League
Reliable Seamless Gutters	\$400.00	Clay Target League
Pine River Lions	\$200.00	Robotics
Backus Sons of the American Legion	\$3,000.00	PRB Scholarships
Hanneken Insurance Agency, Inc.	\$150.00	Service Day
Wolf Track Energy, LLC	\$150.00	Service Day
Schrupp Excavating, LLC	\$100.00	Service Day
Gardiner's Hardware & Furniture	\$100.00	Service Day
Backus Church of the Nazarene	\$100.00	Service Day
Ideal Community Service Org., Inc.	\$100.00	Service Day
Country Doc Veterinary Clinic	\$100.00	Service Day
Pine River Dental Arts	\$50.00	Service Day
Linda Henkel	\$50.00	Service Day
Waste Partners, Inc.	\$50.00	Service Day
Cass Company Insurance	\$50.00	Service Day
Pine River Family Market	\$50.00	Service Day
Dabill Mill & Storage	\$50.00	Service Day
Beaudry Oil & Propane	\$50.00	Service Day
Pine River Lions Club	\$50.00	Service Day

Camp Foley	\$50.00	Service Day
Central Lakes Rotary Club	\$50.00	Service Day
First National Bank North	\$50.00	Service Day
Barnum's Auto Parts	\$50.00	Service Day
Pine River Dairy Queen	\$50.00	Service Day
Pine River Mini Storage	\$50.00	Service Day
Pine River Auxillary Post 613	\$50.00	Service Day
North Ward Homes, Inc.	\$50.00	Service Day
Pine River State Bank	\$50.00	Service Day
Pine River Chamber of Commerce	\$50.00	Service Day
Backus Lions Club	\$50.00	Service Day
Tuck-A-Way Resort	\$50.00	Service Day

**ISD #2174**  
**Regular School Board Meeting**  
**May 6, 2024**

**PERSONNEL UPDATES**

**Resignations/Terminations:**

<b>Name</b>	<b>Position</b>	<b>Effective</b>	<b>Notes</b>
Orlyn (OJ) Steffen	Director of Buildings and Grounds	4/19/2024	This action will accept OJ's resignation and authorize posting for a replacement.
Jocelyn Rozumny	High School FACS, Ind Tech Teacher	5/29/2024	This position will be absorbed by existing staff.
Jennifer Parry	ECFE Parent Educator	5/29/2024	This position will not be replaced.
Julie Domino	Speech Language Pathologist	5/29/2024	This position will not be replaced.
Terry Brink	High School Science Teacher	5/29/2024	This action will accept the resignation and authorize posting for a replacement.
Roger Hoplin II	Paraprofessional	5/24/2024	This position will not be replaced.

**Hires:**

<b>Name</b>	<b>Position</b>	<b>Effective</b>	<b>Notes</b>
Kiersten Kralovetz	Elementary Teacher	2024-25 School Year	This is a replacement for Carla Goddard who submitted her resignation in March. Kiersten will be placed on MA+0 Step 9.
Kora Just	HS Science Teacher	2024-25 School Year	This is a replacement for Terry Brink (resignation above). Kora will be placed on BS+0 Step 1.

# **PINE RIVER-BACKUS SCHOOLS**



## **Revised 2023-24 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 2023-24 BUDGET**

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**PINE RIVER-BACKUS SCHOOLS  
REVISED 2023-24 BUDGET**

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**PINE RIVER-BACKUS SCHOOLS  
REVISED 2023-24 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, 2023. 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, 2023.
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 2.5% 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 six 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, 2024, fund balance is projected to be below the limit.

**PINE RIVER-BACKUS SCHOOLS  
REVISED 2023-24 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 2023-24 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 2023-24 BUDGET  
BUDGET SUMMARY**

<b>REVENUES</b>	<b>PRELIM 22-23 BUDGET</b>	<b>REVISED 22-23 BUDGET</b>	<b>\$ CHANGE</b>	<b>% CHANGE</b>
Fund 01-General	\$ 11,979,653	\$ 11,852,385	\$ (127,268)	-1.1%
Fund 02- Food Service	\$ 592,050	\$ 667,852	\$ 75,802	12.8%
Fund 03-Transportation	\$ 818,345	\$ 826,634	\$ 8,289	1.0%
Fund 04-Community Education	\$ 353,200	\$ 350,576	\$ (2,624)	-0.7%
Fund 05-Operating Capital	\$ 628,853	\$ 613,201	\$ (15,652)	-2.5%
Fund 06-Building Construction	\$ -	\$ -	\$ -	NA
Fund 07-Debt Service	\$ 628,930	\$ 631,130	\$ 2,200	0.3%
Fund 08-Trust/Scholarships	\$ 34,310	\$ 38,310	\$ 4,000	11.7%
<b>TOTAL</b>	<b>\$ 15,035,341</b>	<b>\$ 14,980,088</b>	<b>\$ (55,253)</b>	<b>-0.4%</b>

<b>EXPENSES</b>	<b>PRELIM 22-23 BUDGET</b>	<b>REVISED 22-23 BUDGET</b>	<b>\$ CHANGE</b>	<b>% CHANGE</b>
Fund 01-General	\$ 11,053,288	\$ 11,373,374	\$ 320,086	2.9%
Fund 02- Food Service	\$ 657,534	\$ 729,841	\$ 72,307	11.0%
Fund 03-Transportation	\$ 921,065	\$ 896,742	\$ (24,323)	-2.6%
Fund 04-Community Education	\$ 426,562	\$ 449,815	\$ 23,253	5.5%
Fund 05-Operating Capital	\$ 2,092,112	\$ 1,959,663	\$ (132,449)	-6.3%
Fund 06-Building Construction	\$ -	\$ -	\$ -	NA
Fund 07-Debt Service	\$ 529,634	\$ 531,801	\$ 2,167	0.4%
Fund 08-Trust/Scholarships	\$ 73,500	\$ 73,800	\$ 300	0.4%
<b>TOTAL</b>	<b>\$ 15,753,695</b>	<b>\$ 16,015,036</b>	<b>\$ 261,341</b>	<b>1.7%</b>

**PINE RIVER-BACKUS SCHOOLS  
REVISED 2023-24 BUDGET  
FUND BALANCE PROJECTION**

<b>REVISED</b>	<b>AUDITED BEGIN BALANCE</b>	<b>2023-24 BUDGETED REVENUES</b>	<b>2023-24 BUDGETED EXPENSES</b>	<b>FUND BALANCE TRANSFERS</b>	<b>INCREASE / (DECREASE)</b>	<b>PROJECTED END BALANCE</b>
GENERAL FUND	\$ 2,871,448	\$ 11,852,385	\$ 11,373,374	\$ (805,715)	\$ (326,704)	\$ 2,544,744
FOOD SERVICE FUND	\$ 326,881	\$ 667,852	\$ 729,841	\$ -	\$ (61,989)	\$ 264,892
TRANSPORTATION FUND	\$ -	\$ 826,634	\$ 896,742	\$ 70,108	\$ -	\$ -
COMMUNITY SERVICE FUND	\$ 66,157	\$ 350,576	\$ 449,815	\$ 58,716	\$ (40,523)	\$ 25,634
CAPITAL FUND	\$ 460,062	\$ 613,201	\$ 1,959,663	\$ 676,891	\$ (669,571)	\$ (209,508.54)
BUILDING FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DEBT REDEMPTION FUND	\$ 872,151	\$ 631,130	\$ 531,801	\$ -	\$ 99,329	\$ 971,480
SCHOLARSHIP FUND	\$ 434,226	\$ 38,310	\$ 73,800	\$ -	\$ (35,490)	\$ 398,736
<b>TOTAL</b>	<b>\$ 5,030,925</b>	<b>\$ 14,980,088</b>	<b>\$ 16,015,036</b>	<b>\$ -</b>	<b>\$ (1,034,948)</b>	<b>\$ 3,995,977</b>

**NOTE:**

Beginning fund balances are audited year-end numbers from the 2022-2023 budget cycle. Transfers from the General Fund to others include \$70,107 to Transportation and \$58,716 to cover fund balance deficits and \$676,891 to Capital for expenses on the Health Services Addition/DCD classroom remodel covered through Federal Funds.

The district levied Long Term Facilities Maintenance funds to cover the replacement of the districtwide fire alarm system. The expenses will be booked to the 2023-24 LTFM budget within the Operating Capital fund. The revenues will be booked with the 2024-25 LTFM Budget. Total revenue and expense of the project is \$246,235.

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND REVENUE SUMMARY  
REVISED 2023-24 BUDGET

GENERAL FUND REVENUE	ACTUAL 2022-23	PRELIMINARY BUDGET 2023-24	REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET	
				\$ CHG.	% CHG.
GENERAL REVENUES					
LOCAL REVENUES	\$ 1,332,150	\$ 1,099,225	\$ 1,117,725	\$ 18,500	1.7%
STATE REVENUES	\$ 7,665,156	\$ 7,878,031	\$ 7,745,405	\$ (132,626)	-1.7%
FEDERAL REVENUES	\$ 946,655	\$ 1,341,405	\$ 1,301,346	\$ (40,059)	-3.0%
ELEMENTARY REVENUES	\$ 352,310	\$ 862,136	\$ 873,053	\$ 10,917	1.3%
SECONDARY REVENUES	\$ 230,518	\$ 536,448	\$ 532,448	\$ (4,000)	-0.7%
ALC REVENUES	\$ 231,288	\$ 262,408	\$ 282,408	\$ 20,000	7.6%
				\$ -	NA
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$ 10,758,077</b>	<b>\$ 11,979,653</b>	<b>\$ 11,852,385</b>	<b>\$ (127,268)</b>	<b>-1.1%</b>

NOTES:

General Fund Revenues decrease \$127,268 or 1.1% from Preliminary 2023-24 Budget figures.

Local Revenues increase \$20,000 in Medical Assistance from DHS.

State Revenues decrease \$132,626 due to decreased student enrollment which drives the funding for General Education and Special Education Aid. New to state aid funding is School Library Aid of \$39,833 and School Support Personnel Aid of \$77,158. These funds are restricted to specific uses as set by State Legislation. Summer Unemployment Aid of \$23,046 was received to offset costs of unemployment for district employees eligible to collect for summer months. This aid is limited in availability. When the state's funding depletes, the district will be liable for these costs.

Federal Revenues have been adjusted to actual 2023-24 allocations in Title and ESSER programs for a decrease of \$40,059. All ESSER funds as allocated during COVID years will be depleted with the 2023-24 budget cycle. No additional funds are anticipated.

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

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND REVENUE DETAIL  
REVISED 2023-24 BUDGET

GENERAL FUND REVENUES	ACTUAL 2022-23	PRELIMINARY BUDGET 2023-24	REVISED BUDGET 2023-24	2024 PRELIM BUDGET	
				VS 2024 REVISED BUDGET \$ CHG.	% CHG.
<b>GENERAL DISTRICT REVENUES</b>					
<i>LOCAL REVENUES - GENERAL</i>					
MAIN LEVY	\$ 732,820	\$ 618,797	\$ 618,797	\$ -	0.0%
MAIN LEVY-CAREER LEVY	\$ 47,598	\$ 47,598	\$ 47,598	\$ -	0.0%
SAFE SCHOOLS / CRIME LEVY	\$ 36,824	\$ 32,880	\$ 32,880	\$ -	0.0%
CO APPORTIONMENT	\$ 78,787	\$ 40,000	\$ 40,000	\$ -	0.0%
MISC LOCAL TAX FEES	\$ 173,010	\$ 150,000	\$ 150,000	\$ -	0.0%
MEDICAL ASSISTANCE FROM DHS - NON SPED	\$ 55,172	\$ 40,000	\$ 60,000	\$ 20,000	50.0%
INTEREST EARNINGS	\$ 123,041	\$ 100,000	\$ 100,000	\$ -	0.0%
GIFTS - MISC	\$ 10,315	\$ -	\$ -	\$ -	NA
GRANT - SOCIAL SERVICES	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	0.0%
MISC LOCAL REVENUES	\$ 7,684	\$ 5,000	\$ 5,000	\$ -	0.0%
SEASON TICKETS	\$ 5,180	\$ 4,650	\$ 4,650	\$ -	0.0%
FEES - SPORTS	\$ 20,535	\$ 18,000	\$ 18,000	\$ -	0.0%
OTHER EXTRA-CURRICULAR REVENUES	\$ 2,205	\$ 2,500	\$ 2,500	\$ -	0.0%
RENT - SCHOOL FACILITIES	\$ 180	\$ -	\$ -	\$ -	NA
<i>OTHER REVENUES - GENERAL</i>					
VENDING - MACHINE 1 & 2	\$ 2,354	\$ 3,500	\$ 2,000	\$ (1,500)	-42.9%
VENDING - MACHINE 3	\$ (2)	\$ -	\$ -	\$ -	NA
VENDING - MACHINE 4	\$ 504	\$ 500	\$ 500	\$ -	0.0%
VENDING - MACHINE 5	\$ 943	\$ 800	\$ 800	\$ -	0.0%
<i>STATE REVENUES - GENERAL</i>					
ENDOW FUND APPORT	\$ 41,737	\$ 41,737	\$ 41,737	\$ -	0.0%
GENERAL EDUCATION AID	\$ 5,728,654	\$ 5,609,203	\$ 5,546,514	\$ (62,689)	-1.1%
LITERACY INCENTIVE AID (Prior to FY2024)	\$ 40,084	\$ 40,083	\$ -	\$ (40,083)	-100.0%
LITERACY INCENTIVE AID (FY2024 & After)	\$ -	\$ -	\$ 35,600	\$ 35,600	NA
SPECIAL ED REVENUES	\$ 1,475,947	\$ 1,800,704	\$ 1,607,939	\$ (192,765)	-10.7%
TRA/PERA SPECIAL FUNDING STATE	\$ 30,559	\$ 30,000	\$ 30,000	\$ -	0.0%
LEARNING AND DEVELOPMENT	\$ 176,999	\$ 183,369	\$ 182,763	\$ (606)	-0.3%
SCHOOL LIBRARY AID	\$ -	\$ -	\$ 39,833	\$ 39,833	NA
SCHOOL SUPPORT PERSONNEL - DISTRICT	\$ -	\$ -	\$ 38,579	\$ 38,579	NA
SCHOOL SUPPORT PERSONNEL - COOP	\$ -	\$ -	\$ 38,579	\$ 38,579	NA
GIFTED AND TALENTED	\$ 12,153	\$ 12,388	\$ 11,469	\$ (919)	-7.4%
STAFF DEVELOPMENT - DISTRICT WIDE	\$ 128,319	\$ 136,036	\$ 125,957	\$ (10,079)	-7.4%
SHARED TIME AID	\$ 202	\$ -	\$ -	\$ -	NA
ABATEMENT AID	\$ 50	\$ -	\$ -	\$ -	NA
DISPARITY REDUCTION AID	\$ 356	\$ 356	\$ 23	\$ (333)	-93.5%
HMSTD & AG MKT VALUE CREDIT	\$ 4,155	\$ 4,155	\$ 3,366	\$ (789)	-19.0%
SUMMER UNEMPLOYMENT AID	\$ -	\$ -	\$ 23,046	\$ 23,046	NA
OTHER AID FROM MDCFL	\$ 25,944	\$ 20,000	\$ 20,000	\$ -	0.0%
<i>FEDERAL REVENUES - GENERAL</i>					
TITLE I	\$ 275,086	\$ 313,713	\$ 306,596	\$ (7,117)	-2.3%
TITLE I - PRIOR YEAR	\$ 5,044	\$ -	\$ 21,283	\$ 21,283	NA
TITLE II, PART A	\$ 59,668	\$ 38,043	\$ 38,043	\$ -	0.0%
<i>FEDERAL STIMULUS REVENUE</i>					
SPED FEDERAL FUNDING DIST	\$ 50,436	\$ -	\$ -	\$ -	NA
SPED FEDERAL FUNDING ELEM	\$ 1,327	\$ 35,000	\$ 2,000	\$ (33,000)	-94.3%
SPED FEDERAL FUNDING HS	\$ 666	\$ 15,000	\$ 2,000	\$ (13,000)	-86.7%
ESSER II (FY2022)	\$ 38,015	\$ -	\$ -	\$ -	NA
ESSER III 90% - 2nd PRIOR YEAR	\$ 375,215	\$ -	\$ -	\$ -	NA
ESSER III 90% - 3rd PRIOR YEAR	\$ -	\$ 723,944	\$ 676,891	\$ (47,053)	-6.5%
ESSER III - 2nd PRIOR YEAR	\$ 109,540	\$ -	\$ -	\$ -	NA
ESSER III - 3rd PRIOR YEAR	\$ -	\$ 215,705	\$ 253,880	\$ 38,175	17.7%
PANDEMIC ENROLLMENT LOSS (FY2023)	\$ 31,030	\$ -	\$ -	\$ -	NA
OTHER COVID FUNDS	\$ 628	\$ -	\$ 653	\$ 653	NA
<b>TOTAL GENERAL DISTRICT REVENUES</b>	<b>\$ 9,943,962</b>	<b>\$ 10,318,661</b>	<b>\$ 10,164,476</b>	<b>\$ (154,185)</b>	<b>-1.5%</b>

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND REVENUE DETAIL  
REVISED 2023-24 BUDGET

GENERAL FUND REVENUES	ACTUAL 2022-23	PRELIMINARY BUDGET 2023-24	REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET	
				\$ CHG.	% CHG.
<b>ELEMENTARY REVENUES</b>					
<i>STATE REVENUES - ELEMENTARY</i>					
GENERAL EDUCATION AID - COMPENSATORY	\$ 337,645	\$ 847,938	\$ 847,938	\$ -	0.0%
LEP AID - ELEMENTARY	\$ 14,665	\$ 14,198	\$ 25,115	\$ 10,917	76.9%
<b>TOTAL ELEMENTARY REVENUES</b>	<b>\$ 352,310</b>	<b>\$ 862,136</b>	<b>\$ 873,053</b>	<b>\$ 10,917</b>	<b>1.3%</b>
<b>SECONDARY REVENUES</b>					
<i>LOCAL REVENUES - SECONDARY</i>					
GIFTS - ROBOTICS	\$ 13,000	\$ 5,000	\$ -	\$ (5,000)	-100.0%
GRANT - MSHSL	\$ 1,854	\$ -	\$ -	\$ -	NA
GATE - FOOTBALL	\$ 6,390	\$ 5,000	\$ 5,000	\$ -	0.0%
GATE - BOYS BASKETBALL	\$ 4,420	\$ 4,800	\$ 4,800	\$ -	0.0%
GATE - WRESTLING	\$ 2,757	\$ 2,000	\$ 8,000	\$ 6,000	300.0%
GATE - GIRLS BASKETBALL	\$ 4,682	\$ 2,800	\$ 2,800	\$ -	0.0%
GATE - VOLLEYBALL	\$ 2,937	\$ 3,000	\$ 3,000	\$ -	0.0%
MISC AD REVENUES	\$ 15,926	\$ 10,000	\$ -	\$ (10,000)	-100.0%
FEES - CO-OP WRESTLING	\$ 16,840	\$ 10,000	\$ 15,000	\$ 5,000	50.0%
FEES - CROSS COUNTRY	\$ 750	\$ -	\$ -	\$ -	NA
<i>STATE REVENUES - SECONDARY</i>					
GENERAL EDUCATION AID - COMPENSATORY	\$ 160,961	\$ 493,848	\$ 493,848	\$ -	0.0%
<b>TOTAL SECONDARY REVENUES</b>	<b>\$ 230,518</b>	<b>\$ 536,448</b>	<b>\$ 532,448</b>	<b>\$ (4,000)</b>	<b>-0.7%</b>
<b>ALC REVENUES</b>					
<i>STATE REVENUES - ALC</i>					
GENERAL EDUCATION AID	\$ 218,035	\$ 165,000	\$ 185,000	\$ 20,000	12.1%
GENERAL EDUCATION AID - COMPENSATORY	\$ 13,253	\$ 97,408	\$ 97,408	\$ -	0.0%
<b>TOTAL ALC REVENUES</b>	<b>\$ 231,288</b>	<b>\$ 262,408</b>	<b>\$ 282,408</b>	<b>\$ 20,000</b>	<b>7.6%</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 10,758,077</b>	<b>\$ 11,979,653</b>	<b>\$ 11,852,385</b>	<b>\$ (127,268)</b>	<b>-1.1%</b>

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - EXPENSE SUMMARY  
REVISED 2023-24 BUDGET

GENERAL FUND EXPENSE SUMMARY	ACTUAL	PRELIMINARY	REVISED	2024 PRELIM BUDGET	
	2022-23	BUDGET 2023-24	BUDGET 2023-24	VS 2024 REVISED BUDGET \$ CHG.	% CHG.
DISTRICTWIDE EXPENSE	\$ 2,920,378	\$ 2,470,699	\$ 2,514,885	\$ 44,186	1.8%
PINE RIVER-BACKUS ELEMENTARY EXPENSE	\$ 4,147,209	\$ 4,274,518	\$ 4,427,389	\$ 152,871	3.6%
PINE RIVER-BACKUS SECONDARY EXPENSE	\$ 3,734,418	\$ 3,862,454	\$ 3,977,156	\$ 114,702	3.0%
AREA LEARNING CENTER EXPENSE	\$ 440,531	\$ 445,617	\$ 453,944	\$ 8,327	1.9%
<b>GENERAL FUND TOTAL</b>	<b>\$ 11,242,536</b>	<b>\$ 11,053,288</b>	<b>\$ 11,373,374</b>	<b>\$ 320,086</b>	<b>2.9%</b>

NOTES:

General Fund expenses increase \$320,086 or 2.9% overall. Detailed changes are discussed on the following pages.

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - DISTRICT LEVEL EXPENSE SUMMARY  
REVISED 2023-24 BUDGET

DISTRICT LEVEL	ACTUAL 2022-23	PRELIMINARY BUDGET 2023-24	REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET	
				\$ CHG.	% CHG.
SCHOOL BOARD	\$ 49,069	\$ 50,643	\$ 49,811	\$ (832)	-1.6%
SUPERINTENDENT	\$ 184,093	\$ 186,753	\$ 186,355	\$ (398)	-0.2%
FEDERAL CORONAVIRUS EXPENSES	\$ 628	\$ -	\$ 653	\$ 653	NA
PRB NEWSLETTER	\$ 15,172	\$ 5,000	\$ 10,000	\$ 5,000	100.0%
BUSINESS SERVICES	\$ 234,449	\$ 255,143	\$ 263,075	\$ 7,932	3.1%
DATA PROCESSING	\$ 20,442	\$ 30,800	\$ 23,000	\$ (7,800)	-25.3%
LEGAL SERVICES	\$ 43,981	\$ 30,000	\$ 30,000	\$ -	0.0%
SCHOOL ELECTIONS	\$ -	\$ 15,000	\$ 15,000	\$ -	0.0%
GENERAL INSTRUCTIONAL SUPPORT (TESTING)	\$ 292	\$ -	\$ -	\$ -	NA
CURRICULUM COORDINATOR	\$ 109,540	\$ 112,915	\$ 111,863	\$ (1,052)	-0.9%
STAFF DEVELOPMENT - DISTRICT SETASIDE	\$ 149,265	\$ 136,102	\$ 137,091	\$ 989	0.7%
SPECIAL EDUCATION - DISTRICTWIDE	\$ 217,288	\$ 163,500	\$ 164,500	\$ 1,000	0.6%
TECHNOLOGY	\$ 152,281	\$ 152,187	\$ 159,675	\$ 7,488	4.9%
DISTRICTWIDE COPY CENTER	\$ 38,373	\$ 30,730	\$ 38,500	\$ 7,770	25.3%
OPERATIONS & MAINTENANCE	\$ 1,002,412	\$ 1,042,926	\$ 1,057,362	\$ 14,436	1.4%
SAFE SCHOOLS LEVY	\$ 46,026	\$ 46,486	\$ 46,486	\$ -	0.0%
PROPERTY/OTHER INSURANCE	\$ 83,837	\$ 81,514	\$ 81,514	\$ -	0.0%
OTHER NON-RECURRING ITEMS	\$ 544,586	\$ 110,000	\$ 110,000	\$ -	0.0%
TUITION EXPENSES	\$ 28,643	\$ 21,000	\$ 30,000	\$ 9,000	42.9%
<b>DISTRICTWIDE TOTALS</b>	<b>2,920,378</b>	<b>2,470,699</b>	<b>2,514,885</b>	<b>\$ 44,186</b>	<b>1.8%</b>

NOTES:

District Level expenses increase \$44,186 or 1.8% overall. Salary/benefits account for an increase of \$10,851. A part-time administrative assistant was hired and the retired Director of Buildings & Grounds was replaced due to a mid-year retirement.

The budget for non-salary/benefit lines has been increased \$32,273 to cover increasing costs. These budgets cover such items as Fees for Services, Maintenance General Supplies, Repairs, etc.

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.

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - DISTRICT LEVEL EXPENSE DETAIL  
REVISED 2023-24 BUDGET

DISTRICT LEVEL	PRELIMINARY		REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET	
	ACTUAL 2022-23	BUDGET 2023-24		\$ CHG.	% CHG.
<b>SCHOOL BOARD</b>					
EXECUTIVE SALARY	\$ 28,225	\$ 28,425	\$ 27,600	\$ (825)	-2.9%
FICA/MEDICARE	\$ 1,912	\$ 1,940	\$ 1,933	\$ (7)	-0.4%
PERA	\$ 205	\$ 195	\$ 195	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 244	\$ 246	\$ 246	\$ -	0.0%
FEES FOR SERVICES	\$ 2,563	\$ 7,000	\$ 7,000	\$ -	0.0%
TRAVEL	\$ 2,962	\$ 2,100	\$ 2,100	\$ -	0.0%
GENERAL SUPPLIES	\$ 1,271	\$ 500	\$ 500	\$ -	0.0%
DUES	\$ 11,687	\$ 10,237	\$ 10,237	\$ -	0.0%
TOTAL	\$ 49,069	\$ 50,643	\$ 49,811	\$ (832)	-1.6%
<b>SUPERINTENDENT</b>					
EXECUTIVE SALARY	\$ 135,695	\$ 139,572	\$ 139,572	\$ -	0.0%
FICA/MEDICARE	\$ 9,699	\$ 10,677	\$ 10,677	\$ -	0.0%
TRA	\$ 11,365	\$ 12,213	\$ 12,212	\$ (1)	0.0%
GROUP HEALTH	\$ 18,000	\$ 18,000	\$ 18,000	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 87	\$ 87	\$ 87	\$ -	0.0%
TSA MATCH	\$ 3,250	\$ 3,250	\$ 3,250	\$ -	0.0%
WORK COMP INS	\$ 716	\$ 752	\$ 755	\$ 3	0.4%
INTERDEPARTMENT CHARGEBACK	\$ (5,044)	\$ -	\$ (5,100)	\$ (5,100)	NA
BUSINESS TRAVEL	\$ 6,770	\$ 2,500	\$ 4,000	\$ 1,500	60.0%
GENERAL SUPPLIES	\$ 374	\$ 1,000	\$ 500	\$ (500)	-50.0%
DUES & MEMBERSHIP	\$ 1,330	\$ 2,402	\$ 2,402	\$ -	0.0%
TRA/PERA SPECIAL FUNDING STATE	\$ 1,851	\$ -	\$ -	\$ -	NA
ALC INDIRECT CHARGEBACK	\$ -	\$ (3,700)	\$ -	\$ 3,700	-100.0%
TOTAL	\$ 184,093	\$ 186,753	\$ 186,355	\$ (398)	-0.2%
<b>FEDERAL CORONAVIRUS EXPENSES</b>					
PEBT COORDINATOR SALARY	\$ 628	\$ -	\$ 653	\$ 653	NA
TOTAL	\$ 628	\$ -	\$ 653	\$ 653	NA
<b>PR-B NEWSLETTER</b>					
FEES FOR SERVICES	\$ 15,172	\$ 5,000	\$ 10,000	\$ 5,000	100.0%
TOTAL	\$ 15,172	\$ 5,000	\$ 10,000	\$ 5,000	100.0%
<b>BUSINESS SERVICES</b>					
EXECUTIVE SALARY	\$ 75,188	\$ 80,903	\$ 80,903	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 76,739	\$ 82,565	\$ 82,565	\$ -	0.0%
FICA/MEDICARE	\$ 11,330	\$ 12,245	\$ 12,245	\$ -	0.0%
PERA	\$ 11,509	\$ 12,260	\$ 12,264	\$ 4	0.0%
GROUP HEALTH	\$ 18,018	\$ 19,968	\$ 19,303	\$ (665)	-3.3%
GROUP LIFE INSURANCE	\$ 89	\$ 91	\$ 91	\$ -	0.0%
TSA MATCH	\$ 5,083	\$ 5,100	\$ 5,100	\$ -	0.0%
WORK COMP INS	\$ 786	\$ 825	\$ 884	\$ 59	7.2%
FEES FOR SERVICES	\$ 36,054	\$ 38,500	\$ 50,000	\$ 11,500	29.9%
POSTAGE	\$ 388	\$ 3,000	\$ 500	\$ (2,500)	-83.3%
TRAVEL	\$ 1,477	\$ 1,500	\$ 1,500	\$ -	0.0%
INTERDEPARTMENTAL CHARGEBACK	\$ (4,539)	\$ -	\$ (4,500)	\$ (4,500)	NA
GENERAL SUPPLIES	\$ 2,146	\$ 2,000	\$ 2,000	\$ -	0.0%
DUES	\$ 220	\$ 220	\$ 220	\$ -	0.0%
FEDERAL INDIRECT	\$ (40)	\$ -	\$ -	\$ -	NA
ALC INDIRECT CHARGEBACK	\$ -	\$ (4,034)	\$ -	\$ 4,034	-100.0%
TOTAL	\$ 234,449	\$ 255,143	\$ 263,075	\$ 7,932	3.1%

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - DISTRICT LEVEL EXPENSE DETAIL  
REVISED 2023-24 BUDGET

DISTRICT LEVEL	ACTUAL 2022-23	PRELIMINARY BUDGET 2023-24	REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET		
				\$ CHG.	% CHG.	
<b>DATA PROCESSING</b>						
FEES FOR SERVICES	\$ 3,081	\$ 3,000	\$ 3,000	\$ -	0.0%	
DATA PROCESSING SERVICES	\$ 17,301	\$ 20,000	\$ 20,000	\$ -	0.0%	
DATA PROCESSING ENTRY	\$ -	\$ 6,300	\$ -	\$ (6,300)	-100.0%	
DUES/MEMBERSHIPS	\$ 60	\$ 1,500	\$ -	\$ (1,500)	-100.0%	
TOTAL	\$ 20,442	\$ 30,800	\$ 23,000	\$ (7,800)	-25.3%	
<b>LEGAL SERVICES</b>						
FEES FOR SERVICES	\$ 43,981	\$ 30,000	\$ 30,000	\$ -	0.0%	
TOTAL	\$ 43,981	\$ 30,000	\$ 30,000	\$ -	0.0%	
<b>SCHOOL ELECTIONS</b>						
FEES FOR SERVICES	\$ -	\$ 15,000	\$ 15,000	\$ -	0.0%	
TOTAL	\$ -	\$ 15,000	\$ 15,000	\$ -	0.0%	
<b>GENERAL INSTRUCTIONAL SUPPORT (TESTING)</b>						
INSTRUCTIONAL SUPPLIES	\$ 292	\$ -	\$ -	\$ -	NA	
TOTAL	\$ 292	\$ -	\$ -	\$ -	NA	
<b>CURRICULUM COORDINATOR</b>						
COORDINATOR SALARY	\$ 88,745	\$ -	\$ -	\$ -	NA	
FICA/MEDICARE	\$ 5,809	\$ -	\$ -	\$ -	NA	
TRA	\$ 7,616	\$ -	\$ -	\$ -	NA	
GROUP HEALTH	\$ 7,063	\$ -	\$ -	\$ -	NA	
GROUP LIFE INSURANCE	\$ 32	\$ -	\$ -	\$ -	NA	
TSA MATCH	\$ 275	\$ -	\$ -	\$ -	NA	
Pandemic Learning Loss - COORD SALARY	\$ -	\$ 90,100	\$ 61,268	\$ (28,832)	-32.0%	
Pandemic Learning Loss - FICA/MEDICARE	\$ -	\$ 6,892	\$ 4,072	\$ (2,820)	-40.9%	
Pandemic Learning Loss - TRA	\$ -	\$ 7,883	\$ 5,361	\$ (2,522)	-32.0%	
Pandemic Learning Loss - GROUP HEALTH	\$ -	\$ 7,705	\$ 5,240	\$ (2,465)	-32.0%	
Pandemic Learning Loss - GROUP LIFE INS	\$ -	\$ 35	\$ 24	\$ (11)	-31.4%	
Pandemic Learning Loss - TSA MATCH	\$ -	\$ 300	\$ 102	\$ (198)	-66.0%	
Literacy Incentive - COORD SALARY	\$ -	\$ -	\$ 28,832	\$ 28,832	NA	
Literacy Incentive - FICA/MEDICARE	\$ -	\$ -	\$ 1,916	\$ 1,916	NA	
Literacy Incentive - TRA	\$ -	\$ -	\$ 2,523	\$ 2,523	NA	
Literacy Incentive - GROUP HEALTH	\$ -	\$ -	\$ 2,466	\$ 2,466	NA	
Literacy Incentive - GROUP LIFE INS	\$ -	\$ -	\$ 11	\$ 11	NA	
Literacy Incentive - TSA MATCH	\$ -	\$ -	\$ 48	\$ 48	NA	
TOTAL	\$ 109,540	\$ 112,915	\$ 111,863	\$ (1,052)	-0.9%	
<b>STAFF DEVELOPMENT - DISTRICTWIDE USES</b>						
SALARY	\$ 80,071	\$ 79,690	\$ 81,852	\$ 2,162	2.7%	
EXT TIME	\$ 9,501	\$ 8,301	\$ 8,301	\$ -	0.0%	
FICA/MEDICARE	\$ 6,586	\$ 6,381	\$ 6,122	\$ (259)	-4.1%	
PERA	\$ 102	\$ -	\$ -	\$ -	NA	
TRA	\$ 7,493	\$ 7,316	\$ 7,125	\$ (191)	-2.6%	
HEALTH INSURANCE	\$ 7,716	\$ 8,179	\$ 7,516	\$ (663)	-8.1%	
GROUP LIFE INSURANCE	\$ 43	\$ 45	\$ 43	\$ (2)	-4.4%	
TSA MATCH	\$ 672	\$ 690	\$ 632	\$ (58)	-8.4%	
FEES FOR SERVICES	\$ 15,503	\$ 13,000	\$ 13,000	\$ -	0.0%	
INTERDEPARTMENT SERVICES - TRANSPORT	\$ 184	\$ 500	\$ 500	\$ -	0.0%	
BUSINESS TRAVEL	\$ 11,169	\$ 7,500	\$ 7,500	\$ -	0.0%	

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - DISTRICT LEVEL EXPENSE DETAIL  
REVISED 2023-24 BUDGET

DISTRICT LEVEL	ACTUAL 2022-23	PRELIMINARY BUDGET 2023-24	REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET	
				\$ CHG.	% CHG.
STAFF DEVELOPMENT - DISTRICTWIDE USES (Continued)					
TUITION	\$ 900	\$ 2,500	\$ 2,500	\$ -	0.0%
SUPPLIES	\$ 9,327	\$ 2,000	\$ 2,000	\$ -	0.0%
TOTAL	\$ 149,265	\$ 136,102	\$ 137,091	\$ 989	0.7%
SPECIAL EDUCATION DISTRICTWIDE					
COST SHARE NO REIMB PMT TO MN DIST	\$ 5,585	\$ 4,500	\$ 5,500	\$ 1,000	22.2%
DHH - SP ED SALARY PURCH OTHER DIST	\$ 1,835	\$ -	\$ -	\$ -	NA
DHH - PURCHASED SERVICES	\$ 1,764	\$ -	\$ -	\$ -	NA
EBD - SP ED SALARY PURCH OTHER DIST	\$ 6,116	\$ -	\$ -	\$ -	NA
ECSE - SP ED SALARY PURCH OTHER DIST	\$ 7,304	\$ 15,000	\$ 15,000	\$ -	0.0%
COST SHARE AGG REIMB PMT TO MN DIST	\$ 41,495	\$ 40,000	\$ 40,000	\$ -	0.0%
AGG - SP ED SALARY PURCH OTHER DIST	\$ 99,584	\$ 100,000	\$ 100,000	\$ -	0.0%
AGG - PURCHASED SERVICES	\$ 3,169	\$ 4,000	\$ 4,000	\$ -	0.0%
FEDERAL SPED TUITION PMTS <\$25,000	\$ 25,000	\$ -	\$ -	\$ -	NA
FEDERAL SPED TUITION PMTS >\$25,000	\$ 25,436	\$ -	\$ -	\$ -	NA
TOTAL	\$ 217,288	\$ 163,500	\$ 164,500	\$ 1,000	0.6%
TECHNOLOGY					
EXECUTIVE SALARIES	\$ 77,754	\$ 83,913	\$ 83,913	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 3,098	\$ 1,600	\$ 7,532	\$ 5,932	370.8%
FICA/MEDICARE	\$ 5,197	\$ 6,276	\$ 6,473	\$ 197	3.1%
PERA	\$ 6,226	\$ 6,293	\$ 6,859	\$ 566	9.0%
GROUP HEALTH	\$ 7,705	\$ 7,705	\$ 8,495	\$ 790	10.3%
GROUP LIFE INSURANCE	\$ 35	\$ 35	\$ 38	\$ 3	8.6%
TECH REPAIRS/SERVICES	\$ 2,294	\$ 6,000	\$ 6,000	\$ -	0.0%
SOFTWARE/LICENSES NON-INST	\$ 20,724	\$ 10,000	\$ 10,000	\$ -	0.0%
SOFTWARE/LICENSES INSTRUCTIONAL	\$ 8,864	\$ 12,365	\$ 12,365	\$ -	0.0%
NON-INST TECH SUPPLIES	\$ 18,721	\$ 7,000	\$ 7,000	\$ -	0.0%
INSTRUCTIONAL TECH SUPPLIES	\$ (7,864)	\$ 5,000	\$ 5,000	\$ -	0.0%
NON-INST TECH DEVICES	\$ 2,297	\$ 6,000	\$ 6,000	\$ -	0.0%
INSTRUCTIONAL TECH DEVICES	\$ 7,230	\$ -	\$ -	\$ -	NA
TOTAL	\$ 152,281	\$ 152,187	\$ 159,675	\$ 7,488	4.9%
DISTRICTWIDE COPY CENTER					
REPAIRS & MAINT	\$ 20,331	\$ 12,230	\$ 20,000	\$ 7,770	63.5%
GENERAL SUPPLIES	\$ 18,042	\$ 18,500	\$ 18,500	\$ -	0.0%
TOTAL	\$ 38,373	\$ 30,730	\$ 38,500	\$ 7,770	25.3%
OPERATIONS & MAINTENANCE					
EXECUTIVE SALARIES	\$ 71,850	\$ 75,406	\$ 68,815	\$ (6,591)	-8.7%
NON INSTRUCTIONAL SUPPORT	\$ 330,807	\$ 324,102	\$ 324,404	\$ 302	0.1%
SALARY ADJUSTMENTS	\$ -	\$ -	\$ 12,537	\$ 12,537	NA
FICA/MEDICARE	\$ 27,989	\$ 30,460	\$ 30,002	\$ (458)	-1.5%
PERA	\$ 26,461	\$ 29,963	\$ 27,738	\$ (2,225)	-7.4%
GROUP HEALTH	\$ 47,154	\$ 51,610	\$ 52,889	\$ 1,279	2.5%
GROUP LIFE INSURANCE	\$ 269	\$ 270	\$ 269	\$ (1)	-0.4%
TSA MATCH	\$ 3,000	\$ 3,000	\$ 2,333	\$ (667)	-22.2%
WORK COMP INS	\$ 1,970	\$ 2,069	\$ 2,160	\$ 91	4.4%
CELL PHONE REIMBURSE	\$ 10,980	\$ 11,520	\$ 11,520	\$ -	0.0%
FEES FOR SERVICES	\$ 31,376	\$ 7,000	\$ 40,000	\$ 33,000	471.4%
TELEPHONE	\$ 43,535	\$ 45,143	\$ 56,925	\$ 11,782	26.1%
UTILITY SERVICE	\$ 289,411	\$ 361,142	\$ 300,000	\$ (61,142)	-16.9%

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - DISTRICT LEVEL EXPENSE DETAIL  
REVISED 2023-24 BUDGET

DISTRICT LEVEL	ACTUAL 2022-23	PRELIMINARY BUDGET 2023-24	REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET	
				\$ CHG.	% CHG.
OPERATIONS & MAINTENANCE (Continued)					
REPAIRS & MAINT	\$ 62,655	\$ 45,000	\$ 60,000	\$ 15,000	33.3%
INTER TRANSPORT	\$ 495	\$ 70	\$ 70	\$ -	0.0%
TRAVEL	\$ 245	\$ 500	\$ 500	\$ -	0.0%
CHARGEBACK MAINTENANCE	\$ (32,968)	\$ -	\$ (33,000)	\$ (33,000)	NA
GENERAL SUPPLIES	\$ 86,932	\$ 70,000	\$ 90,000	\$ 20,000	28.6%
PROPANE	\$ -	\$ 10,000	\$ 10,000	\$ -	0.0%
DUES AND MEMBERSHIP	\$ 250	\$ 200	\$ 200	\$ -	0.0%
COMM ED INDIRECT CHARGEBACK	\$ -	\$ (6,393)	\$ -	\$ 6,393	-100.0%
ALC INDIRECT CHARGEBACK	\$ -	\$ (18,136)	\$ -	\$ 18,136	-100.0%
TOTAL	\$ 1,002,412	\$ 1,042,926	\$ 1,057,362	\$ 14,436	1.4%
SAFE SCHOOLS LEVY					
FEES FOR SERVICES - POLICE LIAISON	\$ 43,986	\$ 43,986	\$ 43,986	\$ -	0.0%
FEES FOR SERVICES - K9 SERVICES	\$ 2,040	\$ 2,500	\$ 2,500	\$ -	0.0%
TOTAL	\$ 46,026	\$ 46,486	\$ 46,486	\$ -	0.0%
PROPERTY/OTHER INS.					
INSURANCE	\$ 83,837	\$ 81,514	\$ 81,514	\$ -	0.0%
TOTAL	\$ 83,837	\$ 81,514	\$ 81,514	\$ -	0.0%
OTHER NON RECUR ITEMS					
FUND TRANSFERS	\$ 544,586	\$ 110,000	\$ 110,000	\$ -	0.0%
TOTAL	\$ 544,586	\$ 110,000	\$ 110,000	\$ -	0.0%
TUITION EXPENSES					
ELEMENTARY	\$ 25,984	\$ 1,000	\$ 15,000	\$ 14,000	1400.0%
HIGH SCHOOL	\$ 2,659	\$ 20,000	\$ 15,000	\$ (5,000)	-25.0%
TOTAL	\$ 28,643	\$ 21,000	\$ 30,000	\$ 9,000	42.9%
<b>TOTAL DISTRICT LEVEL</b>	<b>\$ 2,920,378</b>	<b>\$ 2,470,699</b>	<b>\$ 2,514,885</b>	<b>\$ 44,186</b>	<b>1.8%</b>

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - ELEMENTARY EXPENSE SUMMARY  
REVISED 2023-24 BUDGET

ELEMENTARY	ACTUAL 2022-23	PRELIMINARY BUDGET 2023-24	REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET	
				\$ CHG.	% CHG.
SCHOOL ADMINISTRATION					
SCHOOL ADMINISTRATION	\$ 123,160	\$ 128,974	\$ 128,974	\$ -	0.0%
TOTAL SCHOOL ADMINISTRATION	\$ 123,160	\$ 128,974	\$ 128,974	\$ -	0.0%
KINDERGARTEN					
KINDERGARTEN	\$ 161,458	\$ 132,336	\$ 141,891	\$ 9,555	7.2%
KINDERGARTEN - COMPENSATORY	\$ 127,339	\$ 160,249	\$ 167,293	\$ 7,044	4.4%
TOTAL KINDERGARTEN	\$ 288,797	\$ 292,585	\$ 309,184	\$ 16,599	5.7%
ELEMENTARY EDUCATION					
ELEMENTARY EDUCATION	\$ 1,240,881	\$ 768,314	\$ 869,314	\$ 101,000	13.1%
ELEM EDUCATION - COMPENSATORY	\$ 202,764	\$ 607,519	\$ 630,160	\$ 22,641	3.7%
ELEM EDUCATION - LEARN DEV	\$ 236,688	\$ 177,785	\$ 183,225	\$ 5,440	3.1%
TOTAL ELEMENTARY EDUCATION	\$ 1,680,333	\$ 1,553,618	\$ 1,682,699	\$ 129,081	8.3%
FEDERAL CORONAVIRUS EXPENSES	\$ 22,748	\$ 14,077	\$ -	\$ (14,077)	-100.0%
STUDENT ACTIVITY TRIPS	\$ 471	\$ 711	\$ 1,009	\$ 298	41.9%
INSTRUCTIONAL SUPPLIES	\$ 7,032	\$ 9,000	\$ 9,000	\$ -	0.0%
PROJECT LEAD THE WAY	\$ 19,756	\$ 15,995	\$ 16,520	\$ 525	3.3%
TITLE					
TITLE I	\$ 280,131	\$ 323,008	\$ 327,879	\$ 4,871	1.5%
TITLE II - PART A	\$ 57,339	\$ 43,235	\$ 35,687	\$ (7,548)	-17.5%
ESL/ELL/LEP	\$ 16,394	\$ 16,533	\$ 12,955	\$ (3,578)	-21.6%
TOTAL TITLE	\$ 353,864	\$ 382,776	\$ 376,521	\$ (6,255)	-1.6%
ART	\$ 17,468	\$ 17,518	\$ 18,025	\$ 507	2.9%
GIFTED AND TALENTED	\$ 12,714	\$ 12,930	\$ 13,541	\$ 611	4.7%
PHYSICAL EDUCATION					
PHY ED	\$ 151,618	\$ 152,539	\$ 141,294	\$ (11,245)	-7.4%
TOTAL PHYSICAL EDUCATION	\$ 151,618	\$ 152,539	\$ 141,294	\$ (11,245)	-7.4%
MUSIC					
MUSIC - VOCAL	\$ 84,574	\$ 84,189	\$ 89,633	\$ 5,444	6.5%
MUSIC - INSTRUMENTAL	\$ 19,724	\$ 6,461	\$ 21,148	\$ 14,687	227.3%
TOTAL MUSIC	\$ 104,298	\$ 90,650	\$ 110,781	\$ 20,131	22.2%
EXTRA CURRICULAR					
EXTRA CURRICULAR - MUSIC	\$ 831	\$ 850	\$ 879	\$ 29	3.4%
TOTAL EXTRA CURRICULAR	\$ 831	\$ 850	\$ 879	\$ 29	3.4%
SPECIAL EDUCATION					
SPECIAL ED - NON-REIMBURSABLE	\$ 2,500	\$ 2,600	\$ 2,600	\$ -	0.0%
SPECIAL ED - FEDERAL REIMBURSE	\$ 1,327	\$ -	\$ -	\$ -	NA
SPEECH/LANGUAGE IMPAIRED	\$ 64,668	\$ 141,221	\$ 98,006	\$ (43,215)	-30.6%
DEV. COGNITIVE DISAB. (MILD-MOD)	\$ 16,750	\$ 20,134	\$ 24,649	\$ 4,515	22.4%
DEV. COGNITIVE DISAB. (SEV-PROFOUND)	\$ 71,258	\$ 75,576	\$ 49,248	\$ (26,328)	-34.8%
SPECIFIC LEARNING DISABILITY	\$ 293,455	\$ 325,282	\$ 328,363	\$ 3,081	0.9%
EMOTIONAL/BEHAVIORAL DISORDER	\$ 134,309	\$ 146,083	\$ 100,156	\$ (45,927)	-31.4%

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - ELEMENTARY EXPENSE SUMMARY  
REVISED 2023-24 BUDGET

ELEMENTARY	ACTUAL 2022-23	PRELIMINARY BUDGET 2023-24	REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET	
				\$ CHG.	% CHG.
SPECIAL EDUCATION (Continued)					
OTHER HEALTH DISABILITIES	\$ 15,432	\$ 20,958	\$ 51,123	\$ 30,165	143.9%
AUTISTIC SPECTRUM DISORDERS	\$ 109,406	\$ 119,193	\$ 163,873	\$ 44,680	37.5%
DEVELOPMENTALLY DELAYED (ECSE)	\$ 356,168	\$ 399,194	\$ 448,918	\$ 49,724	12.5%
SEVERELY MULTIPLY IMPAIRED	\$ -	\$ -	\$ 12,693	\$ 12,693	NA
ADAPTIVE P.E.	\$ 18,727	\$ 18,791	\$ 10,887	\$ (7,904)	-42.1%
YOUTH/FAMILY SERVICES	\$ 71,143	\$ 80,713	\$ 56,616	\$ (24,097)	-29.9%
TOTAL SPECIAL EDUCATION	\$ 1,155,143	\$ 1,349,745	\$ 1,347,132	\$ (2,613)	-0.2%
CURRICULUM IMPROVEMENT	\$ 44,725	\$ 75,000	\$ 75,000	\$ -	0.0%
MEDIA					
EDUCATIONAL MEDIA	\$ 3,435	\$ 3,500	\$ 21,353	\$ 17,853	510.1%
TOTAL MEDIA	\$ 3,435	\$ 3,500	\$ 21,353	\$ 17,853	510.1%
NURSE					
NURSE - COMPENSATORY	\$ 37,706	\$ 43,218	\$ 44,645	\$ 1,427	3.3%
TOTAL NURSE	\$ 37,706	\$ 43,218	\$ 44,645	\$ 1,427	3.3%
PSYCHOLOGICAL SERVICES	\$ 17,776	\$ 19,998	\$ 19,998	\$ -	0.0%
VENDING	\$ 1,066	\$ 1,000	\$ 1,000	\$ -	0.0%
TECHNOLOGY SUPPORT					
TECHNOLOGY SUPPORT	\$ 103,423	\$ 109,834	\$ 109,834	\$ -	0.0%
TOTAL TECHNOLOGY SUPPORT	\$ 104,269	\$ 109,834	\$ 109,834	\$ -	0.0%
<b>TOTAL PINE RIVER-BACKUS ELEMENTARY</b>	<b>\$ 4,147,209</b>	<b>\$ 4,274,518</b>	<b>\$ 4,427,389</b>	<b>\$ 152,871</b>	<b>3.6%</b>

NOTES:

Revised 2023-24 Elementary expenses are projected to increase a total of \$152,871 or 3.6% overall. Salary/benefit lines increase \$128,776 overall including \$18,800 in severance and \$25,607 in summer unemployment costs. Staffing changes include four teaching positions resigned and replaced with new hires, one mid-year retirement replaced with a new hire, one additional paraprofessional position and one long-term sub teacher.

Also increased is the Elementary Fees for Services budget. This line item covers costs for substitute teachers and paraprofessionals and has been increased by \$25,000.

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - ELEMENTARY EXPENSE DETAIL  
REVISED 2023-24 BUDGET

ELEMENTARY	PRELIMINARY		REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET	
	ACTUAL 2022-23	BUDGET 2023-24		\$ CHG.	% CHG.
<b>SCHOOL ADMINISTRATION</b>					
EXECUTIVE SALARIES	\$ 98,911	\$ 101,879	\$ 101,879	\$ -	0.0%
FICA/MEDICARE	\$ 7,567	\$ 7,794	\$ 7,794	\$ -	0.0%
TRA	\$ 8,473	\$ 8,914	\$ 8,914	\$ -	0.0%
EMPLOYER SPONSORED HEALTH REIMB	\$ 3,300	\$ 3,300	\$ 3,300	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 87	\$ 87	\$ 87	\$ -	0.0%
TSA MATCH	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	0.0%
BUSINESS TRAVEL	\$ 1,224	\$ 2,500	\$ 2,500	\$ -	0.0%
GENERAL SUPPLIES	\$ 598	\$ 500	\$ 500	\$ -	0.0%
DUES AND MEMBERSHIP FEES	\$ -	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 123,160	\$ 128,974	\$ 128,974	\$ -	0.0%
<b>KINDERGARTEN</b>					
LICENSED CLASSROOM TEACHER	\$ 103,007	\$ 103,007	\$ 110,717	\$ 7,710	7.5%
NON-LICENSED CLASSROOM PERSONNEL	\$ 215	\$ -	\$ -	\$ -	NA
CERTIFIED PARAPROFESSIONALS	\$ 20,376	\$ -	\$ 1,035	\$ 1,035	NA
FICA/MEDICARE	\$ 8,989	\$ 7,755	\$ 8,321	\$ 566	7.3%
PERA	\$ 1,544	\$ -	\$ 78	\$ 78	NA
TRA	\$ 8,841	\$ 9,013	\$ 9,688	\$ 675	7.5%
GROUP HEALTH	\$ 16,515	\$ 11,558	\$ 11,063	\$ (495)	-4.3%
GROUP LIFE INSURANCE	\$ 86	\$ 53	\$ 52	\$ (1)	-1.9%
TSA MATCH	\$ 1,884	\$ 950	\$ 937	\$ (13)	-1.4%
TOTAL	\$ 161,458	\$ 132,336	\$ 141,891	\$ 9,555	7.2%
<b>KINDERGARTEN - COMPENSATORY</b>					
LICENSED CLASSROOM TEACHER	\$ 97,857	\$ 97,857	\$ 104,119	\$ 6,262	6.4%
INSTR AIDE SALARY	\$ -	\$ 21,754	\$ 21,510	\$ (244)	-1.1%
FICA/MEDICARE	\$ 7,178	\$ 9,016	\$ 9,277	\$ 261	2.9%
PERA	\$ -	\$ 1,632	\$ 1,613	\$ (19)	-1.2%
TRA	\$ 8,399	\$ 8,562	\$ 9,110	\$ 548	6.4%
GROUP HEALTH	\$ 10,882	\$ 18,026	\$ 18,190	\$ 164	0.9%
GROUP LIFE INSURANCE	\$ 50	\$ 82	\$ 84	\$ 2	2.4%
TSA MATCH	\$ 867	\$ 1,820	\$ 1,890	\$ 70	3.8%
CLASSROOM SUPPLIES	\$ 2,106	\$ 1,500	\$ 1,500	\$ -	0.0%
TOTAL	\$ 127,339	\$ 160,249	\$ 167,293	\$ 7,044	4.4%
<b>ELEMENTARY EDUCATION</b>					
LICENSED CLASSROOM TEACHER	\$ 785,018	\$ 442,427	\$ 472,092	\$ 29,665	6.7%
SUBSTITUTE TEACHER SALARIES	\$ 9,485	\$ -	\$ 8,957	\$ 8,957	NA
CERTIFIED PARAPROFESSIONALS	\$ 12,230	\$ 12,660	\$ 34	\$ (12,626)	-99.7%
NON INSTRUCTIONAL SUPPORT	\$ 62,029	\$ 63,634	\$ 64,131	\$ 497	0.8%
OTHER SALARIES	\$ 3,037	\$ 2,500	\$ 2,500	\$ -	0.0%
PAY PTO	\$ 975	\$ -	\$ 938	\$ 938	NA
FICA/MEDICARE	\$ 63,519	\$ 38,939	\$ 40,302	\$ 1,363	3.5%
PERA	\$ 4,439	\$ 4,601	\$ 3,995	\$ (606)	-13.2%
TRA	\$ 69,720	\$ 40,020	\$ 43,165	\$ 3,145	7.9%
GROUP HEALTH	\$ 84,779	\$ 60,901	\$ 60,843	\$ (58)	-0.1%
GROUP LIFE INSURANCE	\$ 506	\$ 335	\$ 324	\$ (11)	-3.3%
TSA MATCH	\$ 7,382	\$ 4,405	\$ 4,246	\$ (159)	-3.6%
SEVERANCE (Employer Sponsor Health Reimb)	\$ -	\$ -	\$ 18,800	\$ 18,800	NA
WORKERS COMPENSATION	\$ 17,471	\$ 17,348	\$ 17,836	\$ 488	2.8%
UNEMPLOYMENT COMPENSATION	\$ -	\$ 10,000	\$ 10,000	\$ -	0.0%
SUMMER UNEMPLOYMENT COMPENSATION	\$ 5,790	\$ -	\$ 25,607	\$ 25,607	NA
FEES FOR SERVICES	\$ 61,819	\$ 30,000	\$ 55,000	\$ 25,000	83.3%
POSTAGE	\$ 7,914	\$ 8,500	\$ 8,500	\$ -	0.0%
REPAIRS AND MAINTENANCE	\$ 640	\$ 1,000	\$ 1,000	\$ -	0.0%
BUSINESS TRAVEL	\$ 59	\$ -	\$ -	\$ -	NA

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - ELEMENTARY EXPENSE DETAIL  
REVISED 2023-24 BUDGET

ELEMENTARY	ACTUAL 2022-23	PRELIMINARY BUDGET 2023-24	REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET	
				\$ CHG.	% CHG.
<b>ELEMENTARY EDUCATION - Continued</b>					
GENERAL SUPPLIES	\$ 13,297	\$ 8,000	\$ 8,000	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 4,002	\$ 2,000	\$ 2,000	\$ -	0.0%
TECHNOLOGY - INSTRUCTIONAL SUPPLIES	\$ -	\$ 15,000	\$ -	\$ (15,000)	-100.0%
TECHNOLOGY - INSTRUCTIONAL DEVICES	\$ -	\$ -	\$ 15,000	\$ 15,000	NA
TRA/PERA SPECIAL FUNDING STATE	\$ 20,605	\$ -	\$ -	\$ -	NA
COMMUNICATIONS SERVICES	\$ 6,164	\$ 6,044	\$ 6,044	\$ -	0.0%
TOTAL	\$ 1,240,881	\$ 768,314	\$ 869,314	\$ 101,000	13.1%
<b>ELEM ED - COMPENSATORY</b>					
LICENSED CLASSROOM TEACHER	\$ 137,260	\$ 446,342	\$ 458,730	\$ 12,388	2.8%
NON-LICENSED CLASSROOM PERSONNEL	\$ 21,059	\$ 25,000	\$ 34,107	\$ 9,107	36.4%
FICA/MEDICARE	\$ 10,702	\$ 35,425	\$ 36,294	\$ 869	2.5%
PERA	\$ 1,579	\$ 1,875	\$ 2,557	\$ 682	36.4%
TRA	\$ 11,788	\$ 39,055	\$ 40,139	\$ 1,084	2.8%
GROUP HEALTH	\$ 18,281	\$ 53,911	\$ 53,102	\$ (809)	-1.5%
GROUP LIFE INSURANCE	\$ 107	\$ 301	\$ 291	\$ (10)	-3.3%
TSA MATCH	\$ 1,988	\$ 4,110	\$ 3,440	\$ (670)	-16.3%
CLASSROOM SUPPLIES	\$ -	\$ 1,500	\$ 1,500	\$ -	0.0%
TOTAL	\$ 202,764	\$ 607,519	\$ 630,160	\$ 22,641	3.7%
<b>FEDERAL CORONAVIRUS EXPENSES</b>					
Expand Summer Learning - Ext Time	\$ 7,189	\$ -	\$ -	\$ -	NA
Expand Summer Learning - FICA	\$ 542	\$ -	\$ -	\$ -	NA
Expand Summer Learning - TRA	\$ 615	\$ -	\$ -	\$ -	NA
Pandemic Learning Loss Instructional Salary	\$ -	\$ 7,188	\$ -	\$ (7,188)	-100.0%
Pandemic Learning Loss Certified Para	\$ 1,773	\$ 1,772	\$ -	\$ (1,772)	-100.0%
Pandemic Learning Loss Sec Cler Other Sal	\$ 3,072	\$ 3,072	\$ -	\$ (3,072)	-100.0%
Pandemic Learning Loss Ext Time	\$ 1,169	\$ -	\$ -	\$ -	NA
Pandemic Learning Loss FICA	\$ 452	\$ 994	\$ -	\$ (994)	-100.0%
Pandemic Learning Loss PERA	\$ 363	\$ 336	\$ -	\$ (336)	-100.0%
Pandemic Learning Loss TRA	\$ 100	\$ 715	\$ -	\$ (715)	-100.0%
Pandemic Learning Loss Fees for Services	\$ 666	\$ -	\$ -	\$ -	NA
Pandemic Learning Loss Textbooks	\$ 6,809	\$ -	\$ -	\$ -	NA
TOTAL	\$ 22,748	\$ 14,077	\$ -	\$ (14,077)	-100.0%
<b>ELEM ED - LEARN. DEVELOPMENT</b>					
LICENSED CLASSROOM TEACHER	\$ 184,530	\$ 137,214	\$ 143,532	\$ 6,318	4.6%
FICA/MEDICARE	\$ 13,784	\$ 10,352	\$ 10,775	\$ 423	4.1%
TRA	\$ 15,839	\$ 12,006	\$ 12,559	\$ 553	4.6%
GROUP HEALTH	\$ 20,825	\$ 16,759	\$ 14,906	\$ (1,853)	-11.1%
GROUP LIFE INSURANCE	\$ 102	\$ 76	\$ 76	\$ -	0.0%
TSA MATCH	\$ 1,609	\$ 1,378	\$ 1,377	\$ (1)	-0.1%
TOTAL	\$ 236,688	\$ 177,785	\$ 183,225	\$ 5,440	3.1%
<b>STUDENT ACTIVITY TRIPS</b>					
NON INSTRUCTIONAL SUPPORT	\$ -	\$ 97	\$ 355	\$ 258	266.0%
FICA/MEDICARE	\$ -	\$ 7	\$ 27	\$ 20	285.7%
PERA	\$ -	\$ 7	\$ 27	\$ 20	285.7%
TRANSPORTATION CHARGEBACK	\$ 471	\$ 600	\$ 600	\$ -	0.0%
TOTAL	\$ 471	\$ 711	\$ 1,009	\$ 298	41.9%
<b>INSTRUCTIONAL SUPPLIES</b>					
SUPPLIES - 1ST GRADE	\$ 1,286	\$ 1,500	\$ 1,500	\$ -	0.0%
SUPPLIES - 2ND GRADE	\$ 1,304	\$ 1,500	\$ 1,500	\$ -	0.0%
SUPPLIES - 3RD GRADE	\$ 1,193	\$ 1,500	\$ 1,500	\$ -	0.0%
SUPPLIES - 4TH GRADE	\$ 935	\$ 1,500	\$ 1,500	\$ -	0.0%
SUPPLIES - 5TH GRADE	\$ 1,660	\$ 1,500	\$ 1,500	\$ -	0.0%
SUPPLIES - 6TH GRADE	\$ 654	\$ 1,500	\$ 1,500	\$ -	0.0%
TOTAL	\$ 7,032	\$ 9,000	\$ 9,000	\$ -	0.0%

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - ELEMENTARY EXPENSE DETAIL  
REVISED 2023-24 BUDGET

ELEMENTARY	PRELIMINARY		REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET	
	ACTUAL 2022-23	BUDGET 2023-24		\$ CHG.	% CHG.
<b>PROJECT LEAD THE WAY</b>					
LICENSED CLASSROOM TEACHER	\$ 12,876	\$ 12,876	\$ 13,327	\$ 451	3.5%
FICA	\$ 985	\$ 985	\$ 1,020	\$ 35	3.6%
TRA	\$ 1,105	\$ 1,127	\$ 1,166	\$ 39	3.5%
LIFE INS	\$ 7	\$ 7	\$ 7	\$ -	0.0%
TSA MATCH	\$ -	\$ -	\$ -	\$ -	NA
INSTRUCTIONAL SUPPLIES	\$ 4,783	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 19,756	\$ 15,995	\$ 16,520	\$ 525	3.3%
<b>TITLE I</b>					
LICENSED CLASSROOM TEACHER	\$ 214,468	\$ 248,620	\$ 254,686	\$ 6,066	2.4%
FICA/MEDICARE	\$ 15,702	\$ 18,721	\$ 18,476	\$ (245)	-1.3%
TRA	\$ 18,842	\$ 21,754	\$ 22,285	\$ 531	2.4%
GROUP HEALTH	\$ 23,963	\$ 29,280	\$ 28,006	\$ (1,274)	-4.4%
GROUP LIFE INSURANCE	\$ 118	\$ 133	\$ 127	\$ (6)	-4.5%
TSA MATCH	\$ 1,755	\$ 2,400	\$ 2,199	\$ (201)	-8.4%
INDIV INSTRUCTIONAL SUPPLIES	\$ -	\$ 2,000	\$ 2,000	\$ -	0.0%
LIC CLSRM TEACHER - PRIOR YR	\$ 5,044	\$ -	\$ -	\$ -	NA
HOMELESS SETASIDE SUPPLIES	\$ 238	\$ 100	\$ 100	\$ -	0.0%
TOTAL	\$ 280,131	\$ 323,008	\$ 327,879	\$ 4,871	1.5%
<b>TITLE II - PART A - IMPROVING TEACHER QUALITY</b>					
OTHER SALARIES	\$ 45,086	\$ 32,500	\$ 25,824	\$ (6,676)	-20.5%
FICA/MEDICARE	\$ 3,330	\$ 2,486	\$ 2,268	\$ (218)	-8.8%
TRA	\$ 3,820	\$ 2,844	\$ 2,594	\$ (250)	-8.8%
FEES FOR SERVICES	\$ 4,742	\$ 5,000	\$ 5,000	\$ -	0.0%
BUSINESS TRAVEL	\$ 359	\$ 405	\$ -	\$ (405)	-100.0%
TOTAL	\$ 57,339	\$ 43,235	\$ 35,687	\$ (7,548)	-17.5%
<b>ART</b>					
LICENSED CLASSROOM TEACHER	\$ 12,442	\$ 12,442	\$ 12,878	\$ 436	3.5%
FICA/MEDICARE	\$ 920	\$ 949	\$ 957	\$ 8	0.8%
TRA	\$ 1,068	\$ 1,089	\$ 1,127	\$ 38	3.5%
GROUP HEALTH	\$ 1,348	\$ 1,348	\$ 1,372	\$ 24	1.8%
GROUP LIFE INSURANCE	\$ 6	\$ 6	\$ 7	\$ 1	16.7%
TSA MATCH	\$ 184	\$ 184	\$ 184	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.0%
TOTAL	\$ 17,468	\$ 17,518	\$ 18,025	\$ 507	2.9%
<b>GIFTED AND TALENTED</b>					
INSTRUCTIONAL SALARY	\$ 8,921	\$ 8,921	\$ 9,443	\$ 522	5.9%
FICA	\$ 659	\$ 680	\$ 697	\$ 17	2.5%
TRA	\$ 766	\$ 781	\$ 826	\$ 45	5.8%
GROUP HEALTH	\$ 1,669	\$ 1,541	\$ 1,568	\$ 27	1.8%
GROUP LIFE	\$ 8	\$ 7	\$ 7	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 691	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 12,714	\$ 12,930	\$ 13,541	\$ 611	4.7%
<b>ESL/ELL/LEP</b>					
LICENSED CLASSROOM TEACHER	\$ 12,874	\$ 12,874	\$ 10,150	\$ (2,724)	-21.2%
FICA/MEDICARE	\$ 987	\$ 985	\$ 778	\$ (207)	-21.0%
TRA	\$ 1,105	\$ 1,126	\$ 888	\$ (238)	-21.1%
GROUP HEALTH	\$ 1,422	\$ 1,541	\$ 1,134	\$ (407)	-26.4%
GROUP LIFE INSURANCE	\$ 7	\$ 7	\$ 5	\$ (2)	-28.6%
CHARGEBACK BASIC SKILLS - EXT TIME	\$ 691	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 16,394	\$ 16,533	\$ 12,955	\$ (3,578)	-21.6%

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - ELEMENTARY EXPENSE DETAIL  
REVISED 2023-24 BUDGET

ELEMENTARY	PRELIMINARY		REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET	
	ACTUAL 2022-23	BUDGET 2023-24		\$ CHG.	% CHG.
<b>PHY ED</b>					
LICENSED CLASSROOM TEACHER	\$ 117,749	\$ 117,749	\$ 112,914	\$ (4,835)	-4.1%
FICA/MEDICARE	\$ 8,771	\$ 8,932	\$ 8,501	\$ (431)	-4.8%
TRA	\$ 10,088	\$ 10,303	\$ 9,802	\$ (501)	-4.9%
GROUP HEALTH	\$ 12,791	\$ 13,484	\$ 8,007	\$ (5,477)	-40.6%
GROUP LIFE INSURANCE	\$ 68	\$ 68	\$ 68	\$ -	0.0%
TSA MATCH	\$ 503	\$ 503	\$ 502	\$ (1)	-0.2%
INSTRUCTIONAL SUPPLIES	\$ 1,648	\$ 1,500	\$ 1,500	\$ -	0.0%
TOTAL	\$ 151,618	\$ 152,539	\$ 141,294	\$ (11,245)	-7.4%
<b>MUSIC - VOCAL</b>					
LICENSED CLASSROOM TEACHER	\$ 71,183	\$ 71,183	\$ 75,859	\$ 4,676	6.6%
FICA/MEDICARE	\$ 5,442	\$ 5,445	\$ 5,803	\$ 358	6.6%
TRA	\$ 6,110	\$ 6,228	\$ 6,638	\$ 410	6.6%
GROUP LIFE INSURANCE	\$ 40	\$ 40	\$ 40	\$ -	0.0%
TSA MATCH	\$ 293	\$ 293	\$ 293	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 1,507	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 84,574	\$ 84,189	\$ 89,633	\$ 5,444	6.5%
<b>MUSIC - INSTRUMENTAL</b>					
LICENSED CLASSROOM TEACHER	\$ 15,634	\$ 4,624	\$ 17,004	\$ 12,380	267.7%
FICA/MEDICARE	\$ 1,187	\$ 352	\$ 1,188	\$ 836	237.5%
TRA	\$ 1,342	\$ 405	\$ 1,368	\$ 963	237.8%
GROUP HEALTH	\$ 1,442	\$ 539	\$ 1,474	\$ 935	173.5%
GROUP LIFE INSURANCE	\$ 7	\$ 2	\$ 7	\$ 5	250.0%
TSA MATCH	\$ 112	\$ 39	\$ 107	\$ 68	174.4%
INSTRUCTIONAL SUPPLIES	\$ -	\$ 500	\$ -	\$ (500)	-100.0%
TOTAL	\$ 19,724	\$ 6,461	\$ 21,148	\$ 14,687	227.3%
<b>EXTRA CURRICULAR - MUSIC</b>					
OTHER SALARIES	\$ 715	\$ 730	\$ 755	\$ 25	3.4%
FICA/MEDICARE	\$ 55	\$ 56	\$ 58	\$ 2	3.6%
TRA	\$ 61	\$ 64	\$ 66	\$ 2	3.1%
TOTAL	\$ 831	\$ 850	\$ 879	\$ 29	3.4%
<b>SPECIAL ED - NON-REIMBURSABLE</b>					
FEES FOR SERVICES	\$ 2,500	\$ 2,600	\$ 2,600	\$ -	0.0%
TOTAL	\$ 2,500	\$ 2,600	\$ 2,600	\$ -	0.0%
<b>SPECIAL ED - FEDERAL REIMBURSE</b>					
PATHOLOGIST - SPEECH/LANGUAGE	\$ 1,023	\$ -	\$ -	\$ -	NA
FICA - SPEECH/LANGUAGE	\$ 304	\$ -	\$ -	\$ -	NA
TOTAL	\$ 1,327	\$ -	\$ -	\$ -	NA
<b>SPECIAL ED - SPEECH/LANGUAGE IMPAIRED</b>					
SPEECH/LANG PATHOLOGIST	\$ 48,776	\$ 105,399	\$ 78,946	\$ (26,453)	-25.1%
OTHER SALARIES	\$ 2,955	\$ 4,200	\$ 461	\$ (3,739)	-89.0%
FICA/MEDICARE	\$ 3,695	\$ 8,058	\$ 5,942	\$ (2,116)	-26.3%
TRA	\$ 4,528	\$ 9,222	\$ 6,948	\$ (2,274)	-24.7%
GROUP HEALTH	\$ 1,815	\$ 12,945	\$ 4,404	\$ (8,541)	-66.0%
GROUP LIFE INSURANCE	\$ 22	\$ 59	\$ 33	\$ (26)	-44.1%
TSA MATCH	\$ 47	\$ 132	\$ 66	\$ (66)	-50.0%
BUSINESS TRAVEL	\$ 845	\$ -	\$ -	\$ -	NA
GENERAL SUPPLIES	\$ 212	\$ 200	\$ 200	\$ -	0.0%
INDIVIDUAL INSTRUCTIONAL SUPPLIES	\$ 559	\$ 500	\$ 500	\$ -	0.0%
EQUIPMENT	\$ 870	\$ -	\$ -	\$ -	NA
DUES AND MEMBERSHIP FEES	\$ 343	\$ 506	\$ 506	\$ -	0.0%
TOTAL	\$ 64,668	\$ 141,221	\$ 98,006	\$ (43,215)	-30.6%

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - ELEMENTARY EXPENSE DETAIL  
REVISED 2023-24 BUDGET

ELEMENTARY	PRELIMINARY		REVISED	2024 PRELIM BUDGET	
	ACTUAL	BUDGET	BUDGET	VS 2024 REVISED BUDGET	
	2022-23	2023-24	2023-24	\$ CHG.	% CHG.
<b>SPECIAL ED - DEVELOPMENTAL COGNITIVE DISABILITIES: MILD-MODERATE</b>					
LICENSED CLASSROOM TEACHER	\$ 1,348	\$ 3,000	\$ 14,285	\$ 11,285	376.2%
SPEECH/LANGUAGE PATHOLOGIST	\$ -	\$ -	\$ 2,494	\$ 2,494	NA
CERTIFIED PARA	\$ 7,890	\$ 10,378	\$ -	\$ (10,378)	-100.0%
ONE TO ONE PARAPROFESSIONAL	\$ 1,784	\$ 1,784	\$ -	\$ (1,784)	-100.0%
FICA/MEDICARE	\$ 842	\$ 794	\$ 1,162	\$ 368	46.3%
PERA	\$ 726	\$ 778	\$ -	\$ (778)	-100.0%
TRA	\$ 115	\$ -	\$ 1,468	\$ 1,468	NA
GROUP HEALTH	\$ -	\$ -	\$ 1,690	\$ 1,690	NA
GROUP LIFE INSURANCE	\$ 3	\$ -	\$ 8	\$ 8	NA
TSA MATCH	\$ -	\$ -	\$ 142	\$ 142	NA
FEES FOR SERVICES	\$ 241	\$ 1,900	\$ 1,900	\$ -	0.0%
BUSINESS TRAVEL	\$ 1,708	\$ -	\$ -	\$ -	NA
INSTRUCTIONAL SUPPLIES	\$ 191	\$ -	\$ -	\$ -	NA
INDIVIDUAL INSTRUCTIONAL SUPPLIES	\$ 1,902	\$ 1,500	\$ 1,500	\$ -	0.0%
TOTAL	\$ 16,750	\$ 20,134	\$ 24,649	\$ 4,515	22.4%
<b>SPECIAL ED - DEVELOPMENTAL COGNITIVE DISABILITIES: SEVERE-PROFOUND</b>					
LICENSED CLASSROOM TEACHER	\$ 20,107	\$ 18,272	\$ 14,847	\$ (3,425)	-18.7%
SPEECH/LANGUAGE PATHOLOGIST	\$ -	\$ -	\$ 1,870	\$ 1,870	NA
ONE TO ONE PARAPROFESSIONAL	\$ 37,111	\$ 44,435	\$ 23,323	\$ (21,112)	-47.5%
EXTENDED TIME	\$ 388	\$ 313	\$ 300	\$ (13)	-4.2%
FICA/MEDICARE	\$ 4,120	\$ 4,686	\$ 2,947	\$ (1,739)	-37.1%
PERA	\$ 2,783	\$ 3,333	\$ 1,749	\$ (1,584)	-47.5%
TRA	\$ 1,762	\$ 1,599	\$ 1,489	\$ (110)	-6.9%
GROUP HEALTH	\$ 2,511	\$ 1,926	\$ 1,797	\$ (129)	-6.7%
GROUP LIFE INSURANCE	\$ 70	\$ 79	\$ 41	\$ (38)	-48.1%
TSA MATCH	\$ 138	\$ 200	\$ 152	\$ (48)	-24.0%
FEES FOR SERVICES	\$ 2,267	\$ 733	\$ 733	\$ -	0.0%
TOTAL	\$ 71,258	\$ 75,576	\$ 49,248	\$ (26,328)	-34.8%
<b>SPECIAL ED - SPECIFIC LEARNING DISABILITY</b>					
LICENSED CLASSROOM TEACHER	\$ 164,624	\$ 180,397	\$ 201,157	\$ 20,760	11.5%
SPEECH/LANGUAGE PATHOLOGIST	\$ 20,714	\$ 21,290	\$ 27,615	\$ 6,325	29.7%
CERTIFIED PARAPROFESSIONALS	\$ 18,695	\$ 21,722	\$ -	\$ (21,722)	-100.0%
ONE TO ONE PARAPROFESSIONALS	\$ 26,769	\$ 30,510	\$ 25,262	\$ (5,248)	-17.2%
OTHER SALARIES	\$ 925	\$ 750	\$ 542	\$ (208)	-27.7%
FICA/MEDICARE	\$ 16,817	\$ 19,052	\$ 19,041	\$ (11)	-0.1%
PERA	\$ 3,410	\$ 3,917	\$ 1,895	\$ (2,022)	-51.6%
TRA	\$ 15,988	\$ 17,648	\$ 20,064	\$ 2,416	13.7%
GROUP HEALTH	\$ 19,405	\$ 21,935	\$ 25,298	\$ 3,363	15.3%
GROUP LIFE INSURANCE	\$ 198	\$ 202	\$ 170	\$ (32)	-15.8%
TSA MATCH	\$ 1,848	\$ 1,955	\$ 1,415	\$ (540)	-27.6%
FEES FOR SERVICES	\$ 1,190	\$ 4,404	\$ 4,404	\$ -	0.0%
GENERAL SUPPLIES	\$ 751	\$ -	\$ -	\$ -	NA
INDIVIDUAL INSTRUCTIONAL SUPPLIES	\$ 2,123	\$ 1,500	\$ 1,500	\$ -	0.0%
TOTAL	\$ 293,455	\$ 325,282	\$ 328,363	\$ 3,081	0.9%
<b>SPECIAL ED - EMOTIONAL/BEHAVIORAL DISORDER</b>					
LICENSED CLASSROOM TEACHER	\$ 32,309	\$ 32,309	\$ 38,850	\$ 6,541	20.2%
SPEECH/LANGUAGE PATHOLOGIST	\$ -	\$ -	\$ 4,364	\$ 4,364	NA
CERTIFIED PARAPROFESSIONALS	\$ 8,376	\$ 9,233	\$ -	\$ (9,233)	-100.0%
ONE TO ONE PARAPROFESSIONALS	\$ 63,195	\$ 69,814	\$ 35,976	\$ (33,838)	-48.5%
OTHER SALARIES	\$ 88	\$ 88	\$ 138	\$ 50	56.8%
FICA/MEDICARE	\$ 7,750	\$ 8,435	\$ 6,018	\$ (2,417)	-28.7%
PERA	\$ 5,368	\$ 5,929	\$ 2,698	\$ (3,231)	-54.5%
TRA	\$ 2,781	\$ 2,827	\$ 3,793	\$ 966	34.2%
GROUP HEALTH	\$ 13,003	\$ 15,360	\$ 6,238	\$ (9,122)	-59.4%
GROUP LIFE INSURANCE	\$ 159	\$ 158	\$ 89	\$ (69)	-43.7%
TSA MATCH	\$ -	\$ -	\$ 62	\$ 62	NA

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - ELEMENTARY EXPENSE DETAIL  
REVISED 2023-24 BUDGET

ELEMENTARY	PRELIMINARY		REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET	
	ACTUAL 2022-23	BUDGET 2023-24		\$ CHG.	% CHG.
SPECIAL ED - EMOTIONAL/BEHAVIORAL DISORDER (Continued)					
BUSINESS TRAVEL	\$ 77	\$ -	\$ -	\$ -	NA
FEES FOR SERVICES	\$ 865	\$ 1,430	\$ 1,430	\$ -	0.0%
INDIVIDUAL INSTRUCTIONAL SUPPLIES	\$ 340	\$ 500	\$ 500	\$ -	0.0%
TOTAL	\$ 134,309	\$ 146,083	\$ 100,156	\$ (45,927)	-31.4%
SPECIAL ED - OTHER HEALTH DISABILITIES					
LICENSED CLASSROOM TEACHER	\$ 13,270	\$ 13,270	\$ 18,605	\$ 5,335	40.2%
ONE TO ONE PARAPROFESSIONALS	\$ -	\$ -	\$ 14,894	\$ 14,894	NA
FICA/MEDICARE	\$ 1,015	\$ 1,015	\$ 2,474	\$ 1,459	143.7%
PERA	\$ -	\$ -	\$ 1,117	\$ 1,117	NA
TRA	\$ 1,139	\$ 1,161	\$ 1,628	\$ 467	40.2%
GROUP HEALTH	\$ -	\$ -	\$ 6,706	\$ 6,706	NA
GROUP LIFE INSURANCE	\$ 8	\$ 8	\$ 35	\$ 27	337.5%
TSA MATCH	\$ -	\$ -	\$ 160	\$ 160	NA
FEES FOR SERVICES	\$ -	\$ 5,504	\$ 5,504	\$ -	0.0%
TOTAL	\$ 15,432	\$ 20,958	\$ 51,123	\$ 30,165	143.9%
SPECIAL ED - AUTISTIC SPECTRUM DISORDERS					
LICENSED CLASSROOM TEACHER	\$ 43,121	\$ 43,121	\$ 54,713	\$ 11,592	26.9%
SPEECH/LANGUAGE PATHOLOGIST	\$ 8,292	\$ 8,292	\$ 8,729	\$ 437	5.3%
ONE TO ONE PARAPROFESSIONALS	\$ 37,908	\$ 44,435	\$ 67,063	\$ 22,628	50.9%
OTHER SALARIES	\$ -	\$ -	\$ 238	\$ 238	NA
FICA/MEDICARE	\$ 6,162	\$ 7,068	\$ 9,562	\$ 2,494	35.3%
PERA	\$ 2,843	\$ 3,333	\$ 5,030	\$ 1,697	50.9%
TRA	\$ 4,413	\$ 4,499	\$ 5,572	\$ 1,073	23.8%
GROUP HEALTH	\$ 6,216	\$ 5,625	\$ 9,818	\$ 4,193	74.5%
GROUP LIFE INSURANCE	\$ 97	\$ 96	\$ 140	\$ 44	45.8%
TSA MATCH	\$ 353	\$ 549	\$ 833	\$ 284	51.7%
FEES FOR SERVICES	\$ -	\$ 2,175	\$ 2,175	\$ -	0.0%
TOTAL	\$ 109,406	\$ 119,193	\$ 163,873	\$ 44,680	37.5%
SPECIAL ED - DEVELOPMENTALLY DELAYED (ECSE)					
LICENSED CLASSROOM TEACHER	\$ 189,309	\$ 218,905	\$ 195,887	\$ (23,018)	-10.5%
SPEECH/LANGUAGE PATHOLOGIST	\$ 31,291	\$ 33,197	\$ 53,158	\$ 19,961	60.1%
CERTIFIED PARAPROFESSIONALS	\$ 20,673	\$ 21,277	\$ 22,444	\$ 1,167	5.5%
ONE TO ONE PARAPROFESSIONALS	\$ 25,715	\$ 29,438	\$ 88,061	\$ 58,623	199.1%
OTHER SALARIES	\$ 525	\$ -	\$ 317	\$ 317	NA
FICA/MEDICARE	\$ 17,505	\$ 22,507	\$ 25,805	\$ 3,298	14.7%
PERA	\$ 3,479	\$ 3,804	\$ 8,288	\$ 4,484	117.9%
TRA	\$ 18,975	\$ 22,059	\$ 20,026	\$ (2,033)	-9.2%
GROUP HEALTH	\$ 32,760	\$ 43,955	\$ 30,882	\$ (13,073)	-29.7%
GROUP LIFE INSURANCE	\$ 193	\$ 235	\$ 313	\$ 78	33.2%
TSA MATCH	\$ 1,228	\$ 1,228	\$ 1,148	\$ (80)	-6.5%
CONTRACTED FEES FOR SERVICES	\$ 566	\$ 1,589	\$ 1,589	\$ -	0.0%
BUSINESS TRAVEL	\$ 1,563	\$ -	\$ -	\$ -	NA
GENERAL SUPPLIES	\$ 149	\$ -	\$ -	\$ -	NA
INDIVIDUAL INSTRUCTIONAL SUPPLIES	\$ 1,248	\$ 1,000	\$ 1,000	\$ -	0.0%
INDIVIDUALIZED EQUIPMENT	\$ 10,989	\$ -	\$ -	\$ -	NA
TOTAL	\$ 356,168	\$ 399,194	\$ 448,918	\$ 49,724	12.5%
SPECIAL ED - SEVERELY MULTIPLY IMPAIRED					
LICENSED CLASSROOM TEACHER	\$ -	\$ -	\$ 5,492	\$ 5,492	NA
SPEECH/LANGUAGE PATHOLOGIST	\$ -	\$ -	\$ 4,364	\$ 4,364	NA
FICA/MEDICARE	\$ -	\$ -	\$ 692	\$ 692	NA
TRA	\$ -	\$ -	\$ 862	\$ 862	NA
GROUP HEALTH	\$ -	\$ -	\$ 1,184	\$ 1,184	NA
GROUP LIFE INSURANCE	\$ -	\$ -	\$ 5	\$ 5	NA
TSA MATCH	\$ -	\$ -	\$ 94	\$ 94	NA
TOTAL	\$ -	\$ -	\$ 12,693	\$ 12,693	NA

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - ELEMENTARY EXPENSE DETAIL  
REVISED 2023-24 BUDGET

ELEMENTARY	ACTUAL 2022-23	PRELIMINARY BUDGET 2023-24	REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET	
				\$ CHG.	% CHG.
<b>YOUTH/FAMILY SERVICES</b>					
YFS SCHOOL SOCIAL WORKER	\$ 55,255	\$ 61,323	\$ 40,779	\$ (20,544)	-33.5%
YFS FICA	\$ 2,342	\$ 4,261	\$ 2,233	\$ (2,028)	-47.6%
YFS PERA	\$ 4,144	\$ 4,599	\$ 3,059	\$ (1,540)	-33.5%
YFS GROUP HEALTH	\$ 9,355	\$ 9,984	\$ 10,000	\$ 16	0.2%
YFS GROUP LIFE	\$ 46	\$ 46	\$ 45	\$ (1)	-2.2%
YFS SUPPLIES	\$ -	\$ 500	\$ 500	\$ -	0.0%
TOTAL	\$ 71,143	\$ 80,713	\$ 56,616	\$ (24,097)	-29.9%
<b>ADAPTIVE P.E.</b>					
ADAPTIVE PE SPECIALIST	\$ 14,829	\$ 14,829	\$ 8,732	\$ (6,097)	-41.1%
FICA/MEDICARE	\$ 1,082	\$ 1,116	\$ 637	\$ (479)	-42.9%
TRA	\$ 1,268	\$ 1,298	\$ 744	\$ (554)	-42.7%
GROUP HEALTH	\$ 1,541	\$ 1,541	\$ 771	\$ (770)	-50.0%
GROUP LIFE INSURANCE	\$ 7	\$ 7	\$ 3	\$ (4)	-57.1%
TOTAL	\$ 18,727	\$ 18,791	\$ 10,887	\$ (7,904)	-42.1%
<b>CURRICULUM IMPROVEMENT</b>					
INSTRUCTIONAL SUPPLIES	\$ 37,006	\$ -	\$ -	\$ -	NA
TEXTBOOKS	\$ 7,719	\$ 75,000	\$ 75,000	\$ -	0.0%
TOTAL	\$ 44,725	\$ 75,000	\$ 75,000	\$ -	0.0%
<b>EDUCATIONAL MEDIA</b>					
SCHOOL SUPP PERSONNEL INSTR SUPPORT	\$ -	\$ -	\$ 11,843	\$ 11,843	NA
SCHOOL SUPP PERSONNEL FICA	\$ -	\$ -	\$ 890	\$ 890	NA
SCHOOL SUPP PERSONNEL TRA	\$ -	\$ -	\$ 888	\$ 888	NA
SCHOOL SUPP PERSONNEL GRP HEALTH	\$ -	\$ -	\$ 3,951	\$ 3,951	NA
SCHOOL SUPP PERSONNEL GRP LIFE	\$ -	\$ -	\$ 19	\$ 19	NA
SCHOOL SUPP PERSONNEL TSA MATCH	\$ -	\$ -	\$ 262	\$ 262	NA
GENERAL SUPPLIES	\$ 379	\$ -	\$ -	\$ -	NA
INSTRUCTIONAL SUPPLIES	\$ 961	\$ 1,500	\$ 1,500	\$ -	0.0%
LIBRARY BOOKS	\$ 2,095	\$ 2,000	\$ 2,000	\$ -	0.0%
TOTAL	\$ 3,435	\$ 3,500	\$ 21,353	\$ 17,853	510.1%
<b>NURSE - COMPENSATORY</b>					
LICENSED NURSING SERVICES	\$ 28,075	\$ 28,800	\$ 33,026	\$ 4,226	14.7%
SUB NON-LICENSED	\$ 2,425	\$ 3,000	\$ 3,163	\$ 163	5.4%
FICA/MEDICARE	\$ 2,264	\$ 2,269	\$ 2,712	\$ 443	19.5%
PERA	\$ -	\$ -	\$ 195	\$ 195	NA
TRA	\$ 2,402	\$ 2,520	\$ 2,889	\$ 369	14.6%
GROUP HEALTH	\$ -	\$ 4,608	\$ 634	\$ (3,974)	-86.2%
GROUP LIFE INSURANCE	\$ 15	\$ 21	\$ 26	\$ 5	23.8%
GENERAL SUPPLIES	\$ 2,526	\$ 2,000	\$ 2,000	\$ -	0.0%
TOTAL	\$ 37,706	\$ 43,218	\$ 44,645	\$ 1,427	3.3%
<b>PSYCHOLOGICAL SVCS</b>					
FEEES FOR SERVICES	\$ 17,776	\$ 19,998	\$ 19,998	\$ -	0.0%
TOTAL	\$ 17,776	\$ 19,998	\$ 19,998	\$ -	0.0%
<b>VENDING</b>					
GENERAL SUPPLIES	\$ 1,066	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 1,066	\$ 1,000	\$ 1,000	\$ -	0.0%
				\$ -	NA

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - ELEMENTARY EXPENSE DETAIL  
REVISED 2023-24 BUDGET

ELEMENTARY	ACTUAL 2022-23	PRELIMINARY BUDGET 2023-24	REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET	
				\$ CHG.	% CHG.
TECHNOLOGY SUPPORT				\$ -	NA
NON INSTRUCTIONAL SUPPORT	\$ 85,033	\$ 89,997	\$ 89,997	\$ -	0.0%
FICA/MEDICARE	\$ 6,400	\$ 6,880	\$ 6,880	\$ -	0.0%
PERA	\$ 6,312	\$ 6,750	\$ 6,750	\$ -	0.0%
GROUP HEALTH	\$ 5,616	\$ 6,144	\$ 6,144	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 63	\$ 63	\$ 63	\$ -	0.0%
TOTAL	\$ 103,423	\$ 109,834	\$ 109,834	\$ -	0.0%
TECHNOLOGY SUPPORT - COMPENSATORY					
NON INSTRUCTIONAL SUPPORT	\$ 846	\$ -	\$ -	\$ -	NA
TOTAL	\$ 846	\$ -	\$ -	\$ -	NA
<b>TOTAL PINE RIVER-BACKUS ELEMENTARY</b>	<b>\$ 4,147,209</b>	<b>\$ 4,274,518</b>	<b>\$ 4,427,389</b>	<b>\$ 152,871</b>	<b>3.6%</b>

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE SUMMARY  
REVISED 2023-24 BUDGET

SECONDARY	ACTUAL 2022-23	PRELIMINARY BUDGET 2023-24	REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET	
				\$ CHG.	% CHG.
<b>SECONDARY ADMINISTRATION</b>					
SECONDARY ADMINISTRATION	\$ 128,221	\$ 132,160	\$ 131,768	\$ (392)	-0.3%
TOTAL SECONDARY ADMINISTRATION	\$ 128,221	\$ 132,160	\$ 131,768	\$ (392)	-0.3%
<b>SECONDARY GENERAL</b>					
SECONDARY EDUCATION - GENERAL	\$ 370,941	\$ 346,911	\$ 459,101	\$ 112,190	32.3%
SECONDARY EDUCATION - COMPENSATORY	\$ 193,372	\$ 465,597	\$ 449,998	\$ (15,599)	-3.4%
TOTAL SECONDARY EDUCATION	\$ 564,313	\$ 812,508	\$ 909,099	\$ 96,591	11.9%
				\$ -	NA
FEDERAL CORONAVIRUS EXPENSE	\$ 142,768	\$ -	\$ -	\$ -	NA
<b>FEDERAL PROGRAMS</b>					
TITLE II - Part A	\$ 2,330	\$ 3,500	\$ 28,161	\$ 24,661	704.6%
ESL/ELL/LEP	\$ -	\$ -	\$ 17,272	\$ 17,272	NA
TOTAL FEDERAL PROGRAMS	\$ 2,330	\$ 3,500	\$ 45,433	\$ 41,933	1198.1%
STUDENT ACTIVITY TRIPS	\$ 2,851	\$ 4,857	\$ 3,857	\$ (1,000)	-20.6%
<b>HIGH SCHOOL DEPARTMENTAL BUDGETS</b>					
ART	\$ 78,191	\$ 76,226	\$ 78,538	\$ 2,312	3.0%
ENGLISH	\$ 165,465	\$ 120,531	\$ 129,646	\$ 9,115	7.6%
FRENCH	\$ 85,495	\$ 85,703	\$ 88,561	\$ 2,858	3.3%
HEALTH / PE	\$ 108,999	\$ 110,362	\$ 114,460	\$ 4,098	3.7%
FACS	\$ 34,909	\$ 18,599	\$ 13,988	\$ (4,611)	-24.8%
INDUSTRIAL ED	\$ -	\$ -	\$ 23,725	\$ 23,725	NA
INDUSTRIAL ED - Career & Technical Educ	\$ 65,843	\$ 100,780	\$ 68,556	\$ (32,224)	-32.0%
PROJECT LEAD THE WAY	\$ 31,240	\$ 30,989	\$ 32,038	\$ 1,049	3.4%
MATHEMATICS	\$ 230,749	\$ 180,696	\$ 186,967	\$ 6,271	3.5%
MUSIC - VOCAL	\$ 47,685	\$ 47,424	\$ 51,041	\$ 3,617	7.6%
MUSIC - INSTRUMENTAL	\$ 81,542	\$ 80,072	\$ 76,942	\$ (3,130)	-3.9%
SCIENCE	\$ 238,114	\$ 162,456	\$ 181,972	\$ 19,516	12.0%
SOCIAL STUDIES	\$ 274,548	\$ 214,557	\$ 213,263	\$ (1,294)	-0.6%
TOTAL HS DEPARTMENTAL BUDGETS	\$ 1,442,780	\$ 1,228,395	\$ 1,259,697	\$ 31,302	2.5%
<b>ACTIVITIES</b>					
FOOTBALL	\$ 47,224	\$ 36,031	\$ 41,262	\$ 5,231	14.5%
BOYS BASKETBALL	\$ 35,600	\$ 27,454	\$ 37,900	\$ 10,446	38.0%
WRESTLING	\$ 57,691	\$ 36,261	\$ 51,937	\$ 15,676	43.2%
BASEBALL	\$ 23,170	\$ 16,867	\$ 19,916	\$ 3,049	18.1%
BOYS CROSS COUNTRY	\$ 5,546	\$ 5,728	\$ 5,609	\$ (119)	-2.1%
BOYS GOLF	\$ 12,257	\$ 10,832	\$ 11,470	\$ 638	5.9%
BOYS TRACK	\$ 10,709	\$ 10,342	\$ 12,089	\$ 1,747	16.9%
BOYS HOCKEY	\$ 4,060	\$ 1,000	\$ 1,000	\$ -	0.0%
GIRLS BASKETBALL	\$ 33,309	\$ 22,109	\$ 31,215	\$ 9,106	41.2%
GIRLS CROSS COUNTRY	\$ 5,629	\$ 5,732	\$ 5,410	\$ (322)	-5.6%
GIRLS GOLF	\$ 17,751	\$ 11,047	\$ 12,121	\$ 1,074	9.7%
GIRLS TRACK	\$ 8,525	\$ 8,394	\$ 9,720	\$ 1,326	15.8%
GIRLS HOCKEY	\$ -	\$ -	\$ -	\$ -	NA
VOLLEYBALL	\$ 43,389	\$ 33,251	\$ 38,900	\$ 5,649	17.0%
CHEER TEAM	\$ 2,721	\$ 6,075	\$ 6,271	\$ 196	3.2%
SOFTBALL	\$ 23,643	\$ 17,503	\$ 19,002	\$ 1,499	8.6%
GIRLS DANCE	\$ 75	\$ 2,000	\$ 2,242	\$ 242	12.1%
SCHOOL MUSIC	\$ 14,624	\$ 14,142	\$ 14,479	\$ 337	2.4%

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE SUMMARY  
REVISED 2023-24 BUDGET

SECONDARY	ACTUAL 2022-23	PRELIMINARY BUDGET 2023-24	REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET	
				\$ CHG.	% CHG.
ACTIVITIES (Continued)					
DRAMA	\$ 9,397	\$ 7,098	\$ 5,989	\$ (1,109)	-15.6%
ROBOTICS	\$ 18,712	\$ 12,092	\$ 15,355	\$ 3,263	27.0%
TRAP TEAM	\$ -	\$ -	\$ 1,988	\$ 1,988	NA
OTHER STUDENT ACTIVITIES	\$ 27,391	\$ 31,460	\$ 29,950	\$ (1,510)	-4.8%
ATHLETIC DIRECTOR	\$ 107,306	\$ 100,084	\$ 104,324	\$ 4,240	4.2%
TOTAL ACTIVITIES	\$ 508,730	\$ 415,502	\$ 478,149	\$ 62,647	15.1%
SPECIAL EDUCATION					
SPECIAL ED - NON-REIMBURSABLE	\$ 2,624	\$ 2,500	\$ 2,500	\$ -	0.0%
SPEECH/LANGUAGE IMPAIRED	\$ 18,606	\$ 18,730	\$ 9,915	\$ (8,815)	-47.1%
DEVELOP COGNITIVE DISAB (MILD-MOD)	\$ 157,611	\$ 187,416	\$ 150,709	\$ (36,707)	-19.6%
DEVELOP COGNITIVE DISAB (SEV-PROFOUND)	\$ 682	\$ -	\$ -	\$ -	NA
SPECIFIC LEARNING DISABILITY	\$ 285,470	\$ 291,728	\$ 234,594	\$ (57,134)	-19.6%
EMOTIONAL/BEHAVIORAL DISORDER	\$ 127,676	\$ 146,324	\$ 117,087	\$ (29,237)	-20.0%
OTHER HEALTH DISABILITIES	\$ 39,578	\$ 45,733	\$ 47,622	\$ 1,889	4.1%
AUTISTIC SPECTRUM DISORDERS	\$ 61,038	\$ 68,411	\$ 154,010	\$ 85,599	125.1%
YOUTH/FAMILY SERVICES	\$ 37,950	\$ 236,761	\$ 168,253	\$ (68,508)	-28.9%
TOTAL SPECIAL EDUCATION	\$ 731,901	\$ 997,603	\$ 884,690	\$ (112,913)	-11.3%
THIRD PARTY MEDICAL ASSISTANCE					
FEES FOR SERVICE - EBD	\$ 36,543	\$ 49,932	\$ 37,647	\$ (12,285)	-24.6%
TOTAL THIRD PARTY MEDICAL ASSISTANCE	\$ 36,543	\$ 49,932	\$ 37,647	\$ (12,285)	-24.6%
CURRICULUM IMPROVEMENT	\$ 12,067	\$ 75,000	\$ 75,000	\$ -	0.0%
MEDIA					
MEDIA CENTER	\$ 3,379	\$ 3,500	\$ 22,914	\$ 19,414	554.7%
TOTAL MEDIA	\$ 3,379	\$ 3,500	\$ 22,914	\$ 19,414	554.7%
GUIDANCE					
GUIDANCE COUNSELOR	\$ 102,863	\$ 74,039	\$ 64,805	\$ (9,234)	-12.5%
TOTAL GUIDANCE	\$ 102,863	\$ 74,039	\$ 64,805	\$ (9,234)	-12.5%
HIGH SCHOOL NURSE					
NURSE - COMPENSATORY	\$ 22,273	\$ 25,435	\$ 24,074	\$ (1,361)	-5.4%
TOTAL HIGH SCHOOL NURSE	\$ 22,273	\$ 25,435	\$ 24,074	\$ (1,361)	-5.4%
PSYCHOLOGICAL SERVICES	\$ 17,776	\$ 19,998	\$ 19,998	\$ -	0.0%
VENDING	\$ 2,443	\$ 6,000	\$ 6,000	\$ -	0.0%
TECHNOLOGY SUPPORT					
TECHNOLOGY SUPPORT	\$ 13,181	\$ 14,025	\$ 14,025	\$ -	0.0%
TOTAL TECHNOLOGY SUPPORT	\$ 13,181	\$ 14,025	\$ 14,025	\$ -	0.0%
<b>TOTAL SECONDARY</b>	<b>\$ 3,734,418</b>	<b>\$ 3,862,454</b>	<b>\$ 3,977,156</b>	<b>\$ 114,702</b>	<b>3.0%</b>

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL  
REVISED 2023-24 BUDGET

NOTES:

Revised 2023-24 High School expenses are projected to increase a total of \$114,702 or 2.9% overall. Salary/benefit lines decrease \$6,955 overall including an increase of \$24,450 in PTO payout to staff. Staffing changes include two special education teaching positions posted but never filled, added 0.2 fte course overload for High School Science and a mid-year resignation of a Youth & Family Services position.

Non-salary/benefit lines have increased \$121,657 in total. The main increases are \$10,000 in Fees for Services to cover costs of substitute teachers and paraprofessionals and \$65,000 in Tuition to Other Schools to cover costs of Infinity Online courses, College in the Schools and PSEO courses through Central Lakes College.

Athletics & Activities budgets are increased \$35,899 in Fees for Services to cover increased costs of officials. The district has added the Pine River-Backus High School Trap Team to the list of school-sponsored activities.

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL  
REVISED 2023-24 BUDGET

SECONDARY	ACTUAL 2022-23	PRELIMINARY BUDGET 2023-24	REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET	
				\$ CHG.	% CHG.
<b>SECONDARY ADMINISTRATION</b>					
EXECUTIVE SALARIES	\$ 104,161	\$ 107,286	\$ 107,286	\$ -	0.0%
FICA/MEDICARE	\$ 7,968	\$ 8,207	\$ 8,207	\$ -	0.0%
TRA	\$ 8,923	\$ 9,388	\$ 9,388	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 87	\$ 87	\$ 87	\$ -	0.0%
EMPLOYER SPONS HLTH REIMB	\$ 3,300	\$ 3,300	\$ 3,300	\$ -	0.0%
TRANSPORTATION CHARGEBACK	\$ -	\$ 100	\$ -	\$ (100)	-100.0%
BUSINESS TRAVEL	\$ 2,230	\$ 2,000	\$ 2,000	\$ -	0.0%
GENERAL SUPPLIES	\$ 583	\$ 500	\$ 500	\$ -	0.0%
DUES AND MEMBERSHIP FEES	\$ 969	\$ 1,292	\$ 1,000	\$ (292)	-22.6%
TOTAL	\$ 128,221	\$ 132,160	\$ 131,768	\$ (392)	-0.3%
<b>SECONDARY - GENERAL</b>					
LICENSED CLASSROOM TEACHER	\$ -	\$ 18,649	\$ 19,303	\$ 654	3.5%
SUBSTITUTE TEACHER SALARIES	\$ 5,506	\$ 2,500	\$ 2,500	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 50,938	\$ 50,927	\$ 60,610	\$ 9,683	19.0%
OTHER SALARIES	\$ 3,202	\$ 2,500	\$ 2,500	\$ -	0.0%
PAY PTO	\$ 1,112	\$ -	\$ 24,450	\$ 24,450	NA
FICA/MEDICARE	\$ 4,441	\$ 5,289	\$ 7,822	\$ 2,533	47.9%
PERA	\$ 2,662	\$ 2,699	\$ 3,675	\$ 976	36.2%
TRA	\$ 2,066	\$ 2,939	\$ 2,788	\$ (151)	-5.1%
GROUP HEALTH	\$ 9,126	\$ 13,066	\$ 16,696	\$ 3,630	27.8%
GROUP LIFE INSURANCE	\$ 45	\$ 60	\$ 78	\$ 18	30.0%
TSA MATCH	\$ -	\$ 120	\$ -	\$ (120)	-100.0%
SEVERANCE - EMPLOYER SPONS HLTH REIMB	\$ 6,350	\$ -	\$ -	\$ -	NA
WORKERS COMPENSATION	\$ 14,153	\$ 15,662	\$ 15,179	\$ (483)	-3.1%
UNEMPLOYMENT COMPENSATION	\$ 2,719	\$ 10,000	\$ 10,000	\$ -	0.0%
FEES FOR SERVICES	\$ 44,482	\$ 40,000	\$ 50,000	\$ 10,000	25.0%
POSTAGE	\$ 1,943	\$ 4,500	\$ 500	\$ (4,000)	-88.9%
REPAIRS AND MAINTENANCE	\$ 409	\$ 1,000	\$ 1,000	\$ -	0.0%
BUSINESS TRAVEL	\$ 260	\$ -	\$ -	\$ -	NA
TUITION PAYMENTS TO OTHER DISTRICTS	\$ 194,953	\$ 150,000	\$ 215,000	\$ 65,000	43.3%
INSTRUCTIONAL SUPPLIES	\$ 13,141	\$ 9,000	\$ 9,000	\$ -	0.0%
TEXTBOOKS	\$ 352	\$ -	\$ -	\$ -	NA
TEST RELATED EXPENSE	\$ 1,879	\$ 3,000	\$ 3,000	\$ -	0.0%
INSTRUCTIONAL TECH SUPPLIES	\$ -	\$ 15,000	\$ -	\$ (15,000)	-100.0%
INSTRUCTIONAL TECH DEVICES	\$ 3,100	\$ -	\$ 15,000	\$ 15,000	NA
TRA/PERA SPECIAL FUNDING STATE	\$ 8,103	\$ -	\$ -	\$ -	NA
TOTAL	\$ 370,941	\$ 346,911	\$ 459,101	\$ 112,190	32.3%
<b>SECONDARY ED - COMPENSATORY</b>					
LICENSED CLASSROOM TEACHER	\$ 76,835	\$ 285,936	\$ 286,169	\$ 233	0.1%
INSTRUCTIONAL ASSISTANT	\$ 16,753	\$ 18,466	\$ 4,801	\$ (13,665)	-74.0%
CLASSROOM SUPPORT - LICENSED	\$ 58,028	\$ 56,703	\$ 60,803	\$ 4,100	7.2%
FICA/MEDICARE	\$ 11,375	\$ 27,429	\$ 26,512	\$ (917)	-3.3%
PERA	\$ 1,256	\$ 1,385	\$ 360	\$ (1,025)	-74.0%
TRA	\$ 11,574	\$ 29,981	\$ 30,359	\$ 378	1.3%
GROUP HEALTH	\$ 16,665	\$ 40,590	\$ 36,278	\$ (4,312)	-10.6%
GROUP LIFE INSURANCE	\$ 113	\$ 232	\$ 177	\$ (55)	-23.7%
TSA MATCH	\$ 773	\$ 2,875	\$ 2,539	\$ (336)	-11.7%
INST SUPPLIES	\$ -	\$ 2,000	\$ 2,000	\$ -	0.0%
TOTAL	\$ 193,372	\$ 465,597	\$ 449,998	\$ (15,599)	-3.4%

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL  
REVISED 2023-24 BUDGET

SECONDARY	ACTUAL 2022-23	PRELIMINARY BUDGET 2023-24	REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET	
				\$ CHG.	% CHG.
<b>FEDERAL CORONAVIRUS FUNDS</b>					
ESSER III - LICENSED CLASSROOM TEACHER	\$ 95,454	\$ -	\$ -	\$ -	NA
ESSER III - FICA/MEDICARE	\$ 7,298	\$ -	\$ -	\$ -	NA
ESSER III - TRA	\$ 8,193	\$ -	\$ -	\$ -	NA
ESSER III - GROUP HEALTH	\$ 14,824	\$ -	\$ -	\$ -	NA
ESSER III - GROUP LIFE INSURANCE	\$ 73	\$ -	\$ -	\$ -	NA
ESSER III - TSA MATCH	\$ 300	\$ -	\$ -	\$ -	NA
PANDEMIC LEARNING LOSS - FEES FOR SERVICE	\$ 2,038	\$ -	\$ -	\$ -	NA
PANDEMIC LEARNING LOSS - TEXTBOOKS	\$ -	\$ -	\$ -	\$ -	NA
PANDEMIC LEARNING LOSS - TEXTBOOKS	\$ 14,588	\$ -	\$ -	\$ -	NA
TOTAL	\$ 142,768	\$ -	\$ -	\$ -	NA
<b>TITLE II</b>					
OTHER SALARIES	\$ -	\$ -	\$ 19,900	\$ 19,900	NA
FICA/MEDICARE	\$ -	\$ -	\$ 1,520	\$ 1,520	NA
TRA	\$ -	\$ -	\$ 1,741	\$ 1,741	NA
FEES FOR SERVICES	\$ 2,330	\$ 3,500	\$ 5,000	\$ 1,500	42.9%
TOTAL	\$ 2,330	\$ 3,500	\$ 28,161	\$ 24,661	704.6%
<b>ESL/ELL/LEP</b>					
LICENSED CLASSROOM TEACHER	\$ -	\$ -	\$ 13,533	\$ 13,533	NA
FICA/MEDICARE	\$ -	\$ -	\$ 1,037	\$ 1,037	NA
TRA	\$ -	\$ -	\$ 1,184	\$ 1,184	NA
GROUP HEALTH	\$ -	\$ -	\$ 1,511	\$ 1,511	NA
GROUP LIFE INSURANCE	\$ -	\$ -	\$ 7	\$ 7	NA
TOTAL	\$ -	\$ -	\$ 17,272	\$ 17,272	NA
<b>STUDENT ACTIVITY TRIPS</b>					
NON INSTRUCTIONAL SUPPORT	\$ 812	\$ 744	\$ 744	\$ -	0.0%
FICA/MEDICARE	\$ 62	\$ 57	\$ 57	\$ -	0.0%
PERA	\$ 61	\$ 56	\$ 56	\$ -	0.0%
TRANSPORTATION CHARGEBACK	\$ 1,916	\$ 4,000	\$ 3,000	\$ (1,000)	-25.0%
TOTAL	\$ 2,851	\$ 4,857	\$ 3,857	\$ (1,000)	-20.6%
<b>ART</b>					
LICENSED CLASSROOM TEACHER	\$ 56,879	\$ 56,879	\$ 58,870	\$ 1,991	3.5%
FICA/MEDICARE	\$ 4,204	\$ 4,338	\$ 4,377	\$ 39	0.9%
TRA	\$ 4,882	\$ 4,977	\$ 5,151	\$ 174	3.5%
GROUP HEALTH	\$ 6,164	\$ 6,164	\$ 6,272	\$ 108	1.8%
GROUP LIFE INSURANCE	\$ 28	\$ 28	\$ 28	\$ -	0.0%
TSA MATCH	\$ 840	\$ 840	\$ 840	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 5,194	\$ 3,000	\$ 3,000	\$ -	0.0%
TOTAL	\$ 78,191	\$ 76,226	\$ 78,538	\$ 2,312	3.0%
<b>ENGLISH</b>					
LICENSED CLASSROOM TEACHER	\$ 124,157	\$ 90,748	\$ 103,101	\$ 12,353	13.6%
FICA/MEDICARE	\$ 9,148	\$ 6,885	\$ 7,734	\$ 849	12.3%
TRA	\$ 10,644	\$ 7,940	\$ 9,022	\$ 1,082	13.6%
GROUP HEALTH	\$ 20,698	\$ 13,759	\$ 8,562	\$ (5,197)	-37.8%
GROUP LIFE INSURANCE	\$ 86	\$ 63	\$ 79	\$ 16	25.4%
TSA MATCH	\$ 416	\$ 536	\$ 548	\$ 12	2.2%
INSTRUCTIONAL SUPPLIES	\$ 316	\$ 600	\$ 600	\$ -	0.0%
TOTAL	\$ 165,465	\$ 120,531	\$ 129,646	\$ 9,115	7.6%

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL  
REVISED 2023-24 BUDGET

SECONDARY	ACTUAL 2022-23	PRELIMINARY BUDGET 2023-24	REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET	
				\$ CHG.	% CHG.
<b>FOREIGN LANGUAGE - FRENCH</b>					
LICENSED CLASSROOM TEACHER	\$ 72,291	\$ 72,291	\$ 74,822	\$ 2,531	3.5%
FICA/MEDICARE	\$ 5,507	\$ 5,528	\$ 5,634	\$ 106	1.9%
TRA	\$ 6,205	\$ 6,326	\$ 6,547	\$ 221	3.5%
GROUP LIFE INSURANCE	\$ 34	\$ 34	\$ 34	\$ -	0.0%
TSA MATCH	\$ 1,024	\$ 1,024	\$ 1,024	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 434	\$ 500	\$ 500	\$ -	0.0%
TEXTBOOKS	\$ -	\$ -	\$ -	\$ -	NA
TOTAL	\$ 85,495	\$ 85,703	\$ 88,561	\$ 2,858	3.3%
<b>HEALTH / PHYSICAL EDUCATION</b>					
LICENSED CLASSROOM TEACHER	\$ 91,522	\$ 91,522	\$ 95,336	\$ 3,814	4.2%
FICA/MEDICARE	\$ 6,601	\$ 6,961	\$ 6,991	\$ 30	0.4%
TRA	\$ 4,932	\$ 5,028	\$ 5,204	\$ 176	3.5%
GROUP HEALTH	\$ 4,508	\$ 4,508	\$ 4,586	\$ 78	1.7%
GROUP LIFE INSURANCE	\$ 61	\$ 61	\$ 61	\$ -	0.0%
TSA MATCH	\$ 1,282	\$ 1,282	\$ 1,282	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 93	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 108,999	\$ 110,362	\$ 114,460	\$ 4,098	3.7%
<b>FAMILY AND CONSUMER SCIENCE</b>					
LICENSED CLASSROOM TEACHER	\$ 29,998	\$ 14,829	\$ 9,651	\$ (5,178)	-34.9%
FICA/MEDICARE	\$ 2,295	\$ 1,105	\$ 738	\$ (367)	-33.2%
TRA	\$ 2,565	\$ 1,298	\$ 844	\$ (454)	-35.0%
GROUP HEALTH	\$ -	\$ -	\$ 1,548	\$ 1,548	NA
GROUP LIFE INSURANCE	\$ 15	\$ 7	\$ 7	\$ -	0.0%
TSA MATCH	\$ -	\$ 160	\$ -	\$ (160)	-100.0%
REPAIRS AND MAINTENANCE	\$ -	\$ 200	\$ 200	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 36	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 34,909	\$ 18,599	\$ 13,988	\$ (4,611)	-24.8%
<b>INDUSTRIAL ED VOCATIONAL - CTE</b>					
LICENSED CLASSROOM TEACHER	\$ 43,492	\$ 70,300	\$ 46,035	\$ (24,265)	-34.5%
FICA/MEDICARE	\$ 3,290	\$ 5,367	\$ 3,521	\$ (1,846)	-34.4%
TRA	\$ 3,733	\$ 6,151	\$ 4,028	\$ (2,123)	-34.5%
GROUP HEALTH	\$ 8,005	\$ 11,943	\$ 7,636	\$ (4,307)	-36.1%
GROUP LIFE INSURANCE	\$ 37	\$ 54	\$ 43	\$ (11)	-20.4%
TSA MATCH	\$ 293	\$ 465	\$ 293	\$ (172)	-37.0%
INSTRUCTIONAL SUPPLIES - HOUSE PROFITS	\$ -	\$ 500	\$ -	\$ (500)	-100.0%
INSTRUCTIONAL SUPPLIES	\$ 6,994	\$ 6,000	\$ 7,000	\$ 1,000	16.7%
TOTAL	\$ 65,843	\$ 100,780	\$ 68,556	\$ (32,224)	-32.0%
<b>INDUSTRIAL EDUCATION</b>					
LICENSED CLASSROOM TEACHER	\$ -	\$ -	\$ 18,095	\$ 18,095	NA
FICA/MEDICARE	\$ -	\$ -	\$ 1,384	\$ 1,384	NA
TRA	\$ -	\$ -	\$ 1,583	\$ 1,583	NA
GROUP HEALTH	\$ -	\$ -	\$ 2,652	\$ 2,652	NA
GROUP LIFE INSURANCE	\$ -	\$ -	\$ 11	\$ 11	NA
TOTAL	\$ -	\$ -	\$ 23,725	\$ 23,725	NA

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL  
REVISED 2023-24 BUDGET

SECONDARY	ACTUAL 2022-23	PRELIMINARY BUDGET 2023-24	REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET	
				\$ CHG.	% CHG.
<b>PROJECT LEAD THE WAY - INDUSTRIAL EDUCATION</b>					
INST SALARY - IND ED	\$ 25,752	\$ 25,752	\$ 26,653	\$ 901	3.5%
FICA/MEDICARE - IND ED	\$ 1,970	\$ 1,970	\$ 2,039	\$ 69	3.5%
TRA - IND ED	\$ 2,210	\$ 2,253	\$ 2,332	\$ 79	3.5%
GROUP LIFE INSURANCE - IND ED	\$ 14	\$ 14	\$ 14	\$ -	0.0%
INSTRUCTIONAL SUPPLIES - IND ED	\$ 1,294	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL PLTW	\$ 31,240	\$ 30,989	\$ 32,038	\$ 1,049	3.4%
<b>MATHEMATICS</b>					
LICENSED CLASSROOM TEACHER	\$ 178,902	\$ 140,663	\$ 146,240	\$ 5,577	4.0%
FICA/MEDICARE	\$ 13,286	\$ 10,642	\$ 10,936	\$ 294	2.8%
TRA	\$ 15,356	\$ 12,308	\$ 12,796	\$ 488	4.0%
GROUP HEALTH	\$ 20,046	\$ 14,447	\$ 14,548	\$ 101	0.7%
GROUP LIFE INSURANCE	\$ 91	\$ 73	\$ 72	\$ (1)	-1.4%
TSA MATCH	\$ 2,275	\$ 1,813	\$ 1,625	\$ (188)	-10.4%
INSTRUCTIONAL SUPPLIES	\$ 794	\$ 750	\$ 750	\$ -	0.0%
TOTAL	\$ 230,749	\$ 180,696	\$ 186,967	\$ 6,271	3.5%
<b>VOCAL MUSIC</b>					
LICENSED CLASSROOM TEACHER	\$ 38,914	\$ 38,914	\$ 42,022	\$ 3,108	8.0%
FICA/MEDICARE	\$ 2,962	\$ 2,977	\$ 3,214	\$ 237	8.0%
TRA	\$ 3,340	\$ 3,405	\$ 3,677	\$ 272	8.0%
GROUP LIFE INSURANCE	\$ 28	\$ 28	\$ 28	\$ -	0.0%
FEES FOR SERVICES	\$ 587	\$ 500	\$ 500	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 1,855	\$ 1,600	\$ 1,600	\$ -	0.0%
TOTAL	\$ 47,685	\$ 47,424	\$ 51,041	\$ 3,617	7.6%
<b>INSTRUMENTAL MUSIC</b>					
LICENSED CLASSROOM TEACHER	\$ 59,788	\$ 59,788	\$ 58,092	\$ (1,696)	-2.8%
FICA/MEDICARE	\$ 4,539	\$ 4,550	\$ 4,415	\$ (135)	-3.0%
TRA	\$ 5,132	\$ 5,231	\$ 5,083	\$ (148)	-2.8%
GROUP HEALTH	\$ 5,514	\$ 6,973	\$ 5,895	\$ (1,078)	-15.5%
GROUP LIFE INSURANCE	\$ 27	\$ 32	\$ 28	\$ (4)	-12.5%
TSA MATCH	\$ 427	\$ 498	\$ 429	\$ (69)	-13.9%
REPAIRS AND MAINTENANCE	\$ 1,348	\$ 500	\$ 500	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 1,445	\$ 2,500	\$ 2,500	\$ -	0.0%
BAND INSTRUMENTS	\$ 3,323	\$ -	\$ -	\$ -	NA
TOTAL	\$ 81,542	\$ 80,072	\$ 76,942	\$ (3,130)	-3.9%
<b>SCIENCE</b>					
LICENSED CLASSROOM TEACHER	\$ 188,010	\$ 124,659	\$ 141,150	\$ 16,491	13.2%
FICA/MEDICARE	\$ 14,277	\$ 9,502	\$ 10,762	\$ 1,260	13.3%
TRA	\$ 16,130	\$ 10,908	\$ 12,350	\$ 1,442	13.2%
GROUP HEALTH	\$ 14,541	\$ 11,173	\$ 11,527	\$ 354	3.2%
GROUP LIFE INSURANCE	\$ 109	\$ 73	\$ 69	\$ (4)	-5.5%
TSA MATCH	\$ 1,444	\$ 1,141	\$ 1,114	\$ (27)	-2.4%
INSTRUCTIONAL SUPPLIES	\$ 3,603	\$ 5,000	\$ 5,000	\$ -	0.0%
TOTAL	\$ 238,114	\$ 162,456	\$ 181,972	\$ 19,516	12.0%
<b>SOCIAL STUDIES</b>					
LICENSED CLASSROOM TEACHER	\$ 211,115	\$ 165,776	\$ 164,600	\$ (1,176)	-0.7%
FICA/MEDICARE	\$ 15,732	\$ 12,569	\$ 12,304	\$ (265)	-2.1%
TRA	\$ 18,121	\$ 14,505	\$ 14,404	\$ (101)	-0.7%
GROUP HEALTH	\$ 27,367	\$ 19,263	\$ 19,813	\$ 550	2.9%
GROUP LIFE INSURANCE	\$ 122	\$ 88	\$ 98	\$ 10	11.4%
TSA MATCH	\$ 896	\$ 1,156	\$ 844	\$ (312)	-27.0%
INSTRUCTIONAL SUPPLIES	\$ 1,195	\$ 1,200	\$ 1,200	\$ -	0.0%
TOTAL	\$ 274,548	\$ 214,557	\$ 213,263	\$ (1,294)	-0.6%

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL  
REVISED 2023-24 BUDGET

SECONDARY	ACTUAL 2022-23	PRELIMINARY BUDGET 2023-24	REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET	
				\$ CHG.	% CHG.
<b>FOOTBALL</b>					
OTHER SALARIES	\$ 25,840	\$ 25,020	\$ 25,900	\$ 880	3.5%
FICA/MEDICARE	\$ 2,075	\$ 1,907	\$ 2,035	\$ 128	6.7%
PERA	\$ 43	\$ -	\$ 18	\$ 18	NA
TRA	\$ 2,274	\$ 2,189	\$ 2,314	\$ 125	5.7%
FEES FOR SERVICES	\$ 6,798	\$ 3,000	\$ 6,500	\$ 3,500	116.7%
BUSINESS TRAVEL	\$ 1,301	\$ -	\$ -	\$ -	NA
GENERAL SUPPLIES	\$ 5,564	\$ 900	\$ 900	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 807	\$ 807	\$ 965	\$ 158	19.6%
FICA/MEDICARE-TRANSPORT	\$ 62	\$ 62	\$ 74	\$ 12	19.4%
PERA-TRANSPORT	\$ 26	\$ 26	\$ 56	\$ 30	115.4%
TRA-TRANSPORT	\$ 20	\$ 20	\$ -	\$ (20)	-100.0%
TRANSPORTATION CHARGEBACK	\$ 2,415	\$ 2,100	\$ 2,500	\$ 400	19.0%
TOTAL	\$ 47,224	\$ 36,031	\$ 41,262	\$ 5,231	14.5%
<b>BOYS BASKETBALL</b>					
OTHER SALARIES	\$ 12,326	\$ 12,577	\$ 12,320	\$ (257)	-2.0%
FICA/MEDICARE	\$ 1,088	\$ 961	\$ 1,121	\$ 160	16.6%
PERA	\$ 67	\$ -	\$ 86	\$ 86	NA
TRA	\$ 1,138	\$ 1,100	\$ 929	\$ (171)	-15.5%
FEES FOR SERVICES	\$ 9,524	\$ 6,000	\$ 14,000	\$ 8,000	133.3%
ENTRY FEES/STUDENT TRAVEL	\$ 250	\$ 200	\$ 200	\$ -	0.0%
GENERAL SUPPLIES	\$ 2,073	\$ 750	\$ 900	\$ 150	20.0%
NON INSTRUCTIONAL SUPPORT	\$ 2,382	\$ 2,534	\$ 2,025	\$ (509)	-20.1%
FICA/MEDICARE-TRANSPORT	\$ 181	\$ 165	\$ 153	\$ (12)	-7.3%
PERA-TRANSPORT	\$ 149	\$ 133	\$ 66	\$ (67)	-50.4%
TRA-TRANSPORT	\$ 34	\$ 34	\$ 100	\$ 66	194.1%
TRANSPORATION ALLOCATION	\$ 6,388	\$ 3,000	\$ 6,000	\$ 3,000	100.0%
TOTAL	\$ 35,600	\$ 27,454	\$ 37,900	\$ 10,446	38.0%
<b>WRESTLING</b>					
OTHER SALARIES	\$ 22,999	\$ 23,219	\$ 22,290	\$ (929)	-4.0%
FICA/MEDICARE	\$ 1,822	\$ 1,842	\$ 1,839	\$ (3)	-0.2%
PERA	\$ 10	\$ -	\$ 224	\$ 224	NA
TRA	\$ 1,153	\$ 1,153	\$ 779	\$ (374)	-32.4%
FEES FOR SERVICES	\$ 8,893	\$ 2,500	\$ 14,000	\$ 11,500	460.0%
BUSINESS TRAVEL	\$ 632	\$ -	\$ -	\$ -	NA
ENTRY FEES/STUDENT TRAVEL	\$ 8,273	\$ 2,000	\$ 2,000	\$ -	0.0%
GENERAL SUPPLIES	\$ 4,182	\$ 1,000	\$ 2,000	\$ 1,000	100.0%
NON INSTRUCTIONAL SUPPORT	\$ 2,815	\$ 2,815	\$ 2,430	\$ (385)	-13.7%
FICA/MEDICARE-TRANSPORT	\$ 214	\$ 214	\$ 185	\$ (29)	-13.6%
PERA-TRANSPORT	\$ 162	\$ 162	\$ 134	\$ (28)	-17.3%
TRA-TRANSPORT	\$ 56	\$ 56	\$ 56	\$ -	0.0%
TRANSPORTATION CHARGEBACK	\$ 6,481	\$ 1,300	\$ 6,000	\$ 4,700	361.5%
TOTAL	\$ 57,691	\$ 36,261	\$ 51,937	\$ 15,676	43.2%
<b>BASEBALL</b>					
OTHER SALARIES	\$ 9,682	\$ 9,876	\$ 10,003	\$ 127	1.3%
FICA/MEDICARE	\$ 734	\$ 754	\$ 765	\$ 11	1.5%
TRA	\$ 835	\$ 864	\$ 875	\$ 11	1.3%
FEES FOR SERVICES	\$ 3,390	\$ 2,000	\$ 3,500	\$ 1,500	75.0%
ENTRY FEES/STUDENT TRAVEL	\$ -	\$ 100	\$ 100	\$ -	0.0%
GENERAL SUPPLIES	\$ 3,959	\$ 750	\$ 750	\$ -	0.0%

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL  
REVISED 2023-24 BUDGET

SECONDARY	ACTUAL 2022-23	PRELIMINARY BUDGET 2023-24	REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET	
				\$ CHG.	% CHG.
BASEBALL (Continued)					
NON INSTRUCTIONAL SUPPORT	\$ 1,421	\$ 802	\$ 802	\$ -	0.0%
FICA/MEDICARE-TRANSPORT	\$ 106	\$ 61	\$ 61	\$ -	0.0%
PERA-TRANSPORT	\$ 51	\$ 60	\$ 60	\$ -	0.0%
TRA-TRANSPORT	\$ 26	\$ -	\$ -	\$ -	NA
TRANSPORTATION CHARGEBACK	\$ 2,965	\$ 1,600	\$ 3,000	\$ 1,400	87.5%
TOTAL	\$ 23,170	\$ 16,867	\$ 19,916	\$ 3,049	18.1%
BOYS CROSS COUNTRY					
OTHER SALARIES	\$ 2,376	\$ 3,110	\$ 2,613	\$ (497)	-16.0%
FICA/MEDICARE	\$ 170	\$ 238	\$ 207	\$ (31)	-13.0%
PERA	\$ 36	\$ -	\$ -	\$ -	NA
TRA	\$ 166	\$ 170	\$ 5	\$ (165)	-97.1%
FEES FOR SERVICES	\$ 636	\$ -	\$ 600	\$ 600	NA
ENTRY FEES/STUDENT TRAVEL	\$ 663	\$ 500	\$ 500	\$ -	0.0%
GENERAL SUPPLIES	\$ 111	\$ 250	\$ 250	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 413	\$ 413	\$ 392	\$ (21)	-5.1%
FICA/MEDICARE-TRANSPORT	\$ 32	\$ 32	\$ 30	\$ (2)	-6.3%
PERA-TRANSPORT	\$ 15	\$ 15	\$ 12	\$ (3)	-20.0%
TRANSPORTATION CHARGEBACK	\$ 928	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 5,546	\$ 5,728	\$ 5,609	\$ (119)	-2.1%
BOYS GOLF					
OTHER SALARIES	\$ 6,133	\$ 6,246	\$ 6,465	\$ 219	3.5%
FICA/MEDICARE	\$ 467	\$ 478	\$ 494	\$ 16	3.3%
TRA	\$ 100	\$ 105	\$ 108	\$ 3	2.9%
FEES FOR SERVICES	\$ 100	\$ -	\$ -	\$ -	NA
ENTRY FEES/STUDENT TRAVEL	\$ 3,414	\$ 900	\$ 900	\$ -	0.0%
GENERAL SUPPLIES	\$ 689	\$ 200	\$ 600	\$ 400	200.0%
NON INSTRUCTIONAL SUPPORT	\$ -	\$ 350	\$ 350	\$ -	0.0%
FICA/MEDICARE-TRANSPORT	\$ -	\$ 27	\$ 27	\$ -	0.0%
PERA-TRANSPORT	\$ -	\$ 26	\$ 26	\$ -	0.0%
TRANSPORTATION CHARGEBACK	\$ 1,354	\$ 2,500	\$ 2,500	\$ -	0.0%
TOTAL	\$ 12,257	\$ 10,832	\$ 11,470	\$ 638	5.9%
BOYS HOCKEY					
PAYMENTS TO OTHER DISTRICTS	\$ 4,060	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 4,060	\$ 1,000	\$ 1,000	\$ -	0.0%
BOYS TRACK					
OTHER SALARIES	\$ 6,804	\$ 6,831	\$ 8,336	\$ 1,505	22.0%
FICA/MEDICARE	\$ 518	\$ 522	\$ 636	\$ 114	21.8%
TRA	\$ 487	\$ 493	\$ 621	\$ 128	26.0%
ENTRY FEES/STUDENT TRAVEL	\$ 263	\$ 400	\$ 400	\$ -	0.0%
GENERAL SUPPLIES	\$ 844	\$ 200	\$ 200	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 610	\$ 778	\$ 778	\$ -	0.0%
FICA/MEDICARE-TRANSPORT	\$ 47	\$ 60	\$ 60	\$ -	0.0%
PERA-TRANSPORT	\$ 35	\$ 58	\$ 58	\$ -	0.0%
TRANSPORTATION CHARGEBACK	\$ 1,102	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 10,709	\$ 10,342	\$ 12,089	\$ 1,747	16.9%

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL  
REVISED 2023-24 BUDGET

SECONDARY	ACTUAL 2022-23	PRELIMINARY BUDGET 2023-24	REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET	
				\$ CHG.	% CHG.
<b>GIRLS BASKETBALL</b>					
OTHER SALARIES	\$ 12,887	\$ 12,637	\$ 12,927	\$ 290	2.3%
FICA/MEDICARE	\$ 1,207	\$ 965	\$ 1,166	\$ 201	20.8%
PERA	\$ 90	\$ -	\$ 88	\$ 88	NA
TRA	\$ 469	\$ 344	\$ 430	\$ 86	25.0%
FEES FOR SERVICES	\$ 11,071	\$ 2,501	\$ 9,000	\$ 6,499	259.9%
ENTRY FEES/STUDENT TRAVEL	\$ 140	\$ 200	\$ 200	\$ -	0.0%
GENERAL SUPPLIES	\$ 1,844	\$ 750	\$ 900	\$ 150	20.0%
NON INSTRUCTIONAL SUPPORT-TRANSPORT	\$ 1,469	\$ 1,500	\$ 2,170	\$ 670	44.7%
FICA/MEDICARE-TRANSPORT	\$ 112	\$ 104	\$ 165	\$ 61	58.7%
PERA-TRANSPORT	\$ 73	\$ 65	\$ 90	\$ 25	38.5%
TRA-TRANSPORT	\$ 43	\$ 43	\$ 79	\$ 36	83.7%
TRANSPORTATION CHARGEBACK	\$ 3,906	\$ 3,000	\$ 4,000	\$ 1,000	33.3%
TOTAL	\$ 33,309	\$ 22,109	\$ 31,215	\$ 9,106	41.2%
<b>GIRLS CROSS COUNTRY</b>					
OTHER SALARIES	\$ 2,376	\$ 3,110	\$ 2,613	\$ (497)	-16.0%
FICA/MEDICARE	\$ 174	\$ 238	\$ 200	\$ (38)	-16.0%
PERA	\$ 36	\$ -	\$ -	\$ -	NA
TRA	\$ 166	\$ 170	\$ -	\$ (170)	-100.0%
FEES FOR SERVICES	\$ 661	\$ 200	\$ 600	\$ 400	200.0%
ENTRY FEES/STUDENT TRAVEL	\$ 713	\$ 500	\$ 500	\$ -	0.0%
GENERAL SUPPLIES	\$ 111	\$ 250	\$ 250	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 417	\$ 417	\$ 404	\$ (13)	-3.1%
FICA/MEDICARE-TRANSPORT	\$ 32	\$ 32	\$ 31	\$ (1)	-3.1%
PERA-TRANSPORT	\$ 15	\$ 15	\$ 12	\$ (3)	-20.0%
TRANSPORTATION CHARGEBACK	\$ 928	\$ 800	\$ 800	\$ -	0.0%
TOTAL	\$ 5,629	\$ 5,732	\$ 5,410	\$ (322)	-5.6%
<b>GIRLS GOLF</b>					
OTHER SALARIES	\$ 6,804	\$ 6,831	\$ 7,070	\$ 239	3.5%
FICA/MEDICARE	\$ 505	\$ 515	\$ 540	\$ 25	4.9%
TRA	\$ 582	\$ 598	\$ 108	\$ (490)	-81.9%
FEES FOR SERVICES	\$ -	\$ 100	\$ -	\$ (100)	-100.0%
BUSINESS TRAVEL	\$ 117	\$ -	\$ -	\$ -	NA
ENTRY FEES/STUDENT TRAVEL	\$ 4,864	\$ 900	\$ 900	\$ -	0.0%
GENERAL SUPPLIES	\$ 445	\$ 200	\$ 600	\$ 400	200.0%
NON INSTRUCTIONAL SUPPORT	\$ 32	\$ 350	\$ 350	\$ -	0.0%
FICA/MEDICARE-TRANSPORT	\$ 2	\$ 27	\$ 27	\$ -	0.0%
PERA-TRANSPORT	\$ 2	\$ 26	\$ 26	\$ -	0.0%
TRANSPORTATION CHARGEBACK	\$ 4,398	\$ 1,500	\$ 2,500	\$ 1,000	66.7%
TOTAL	\$ 17,751	\$ 11,047	\$ 12,121	\$ 1,074	9.7%
<b>GIRLS TRACK</b>					
OTHER SALARIES	\$ 4,963	\$ 5,075	\$ 6,519	\$ 1,444	28.5%
FICA/MEDICARE	\$ 380	\$ 388	\$ 498	\$ 110	28.4%
TRA	\$ 324	\$ 339	\$ 111	\$ (228)	-67.3%
ENTRY FEES/STUDENT TRAVEL	\$ 263	\$ 400	\$ 400	\$ -	0.0%
GENERAL SUPPLIES	\$ 802	\$ 200	\$ 200	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 610	\$ 861	\$ 861	\$ -	0.0%
FICA/MEDICARE-TRANSPORT	\$ 47	\$ 66	\$ 66	\$ -	0.0%
PERA-TRANSPORT	\$ 35	\$ 65	\$ 65	\$ -	0.0%
TRANSPORTATION CHARGEBACK	\$ 1,102	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 8,525	\$ 8,394	\$ 9,720	\$ 1,326	15.8%
<b>GIRLS HOCKEY</b>					
PAYMENTS TO OTHER DISTRICTS	\$ -	\$ -	\$ -	\$ -	NA
TOTAL	\$ -	\$ -	\$ -	\$ -	NA

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL  
REVISED 2023-24 BUDGET

SECONDARY	ACTUAL 2022-23	PRELIMINARY BUDGET 2023-24	REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET	
				\$ CHG.	% CHG.
<b>VOLLEYBALL</b>					
OTHER SALARIES	\$ 19,911	\$ 20,178	\$ 20,609	\$ 431	2.1%
FICA/MEDICARE	\$ 1,610	\$ 1,536	\$ 1,815	\$ 279	18.2%
PERA	\$ 61	\$ -	\$ 133	\$ 133	NA
TRA	\$ 1,237	\$ 1,211	\$ 1,595	\$ 384	31.7%
FEES FOR SERVICES	\$ 3,173	\$ 2,500	\$ 6,000	\$ 3,500	140.0%
BUSINESS TRAVEL	\$ 423	\$ -	\$ -	\$ -	NA
ENTRY FEES/STUDENT TRAVEL	\$ 500	\$ 750	\$ 750	\$ -	0.0%
GENERAL SUPPLIES	\$ 1,167	\$ 750	\$ 1,100	\$ 350	46.7%
NON INSTRUCTIONAL SUPPORT	\$ 2,874	\$ 2,874	\$ 3,378	\$ 504	17.5%
FICA/MEDICARE-TRANSPORT	\$ 219	\$ 219	\$ 257	\$ 38	17.4%
PERA-TRANSPORT	\$ 86	\$ 86	\$ 88	\$ 2	2.3%
TRA-TRANSPORT	\$ 147	\$ 147	\$ 175	\$ 28	19.0%
TRANSPORTATION CHARGEBACK	\$ 6,678	\$ 3,000	\$ 3,000	\$ -	0.0%
BUSINESS TRAVEL-TRANSPORT	\$ 5,303	\$ -	\$ -	\$ -	NA
TOTAL	\$ 43,389	\$ 33,251	\$ 38,900	\$ 5,649	17.0%
<b>CHEER TEAM</b>					
OTHER SALARIES	\$ 2,342	\$ 4,790	\$ 4,958	\$ 168	3.5%
FICA/MEDICARE	\$ 179	\$ 366	\$ 379	\$ 13	3.6%
TRA	\$ 200	\$ 419	\$ 434	\$ 15	3.6%
GENERAL SUPPLIES	\$ -	\$ 500	\$ 500	\$ -	0.0%
TOTAL	\$ 2,721	\$ 6,075	\$ 6,271	\$ 196	3.2%
<b>SOFTBALL</b>					
OTHER SALARIES	\$ 9,611	\$ 9,800	\$ 9,979	\$ 179	1.8%
FICA/MEDICARE	\$ 745	\$ 744	\$ 762	\$ 18	2.4%
PERA	\$ 176	\$ 180	\$ 186	\$ 6	3.3%
TRA	\$ 650	\$ 648	\$ 444	\$ (204)	-31.5%
FEES FOR SERVICES	\$ 3,458	\$ 2,000	\$ 3,500	\$ 1,500	75.0%
ENTRY FEES/STUDENT TRAVEL	\$ 275	\$ 100	\$ 100	\$ -	0.0%
GENERAL SUPPLIES	\$ 3,022	\$ 750	\$ 750	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 1,374	\$ 1,159	\$ 1,159	\$ -	0.0%
FICA/MEDICARE-TRANSPORT	\$ 105	\$ 88	\$ 88	\$ -	0.0%
PERA-TRANSPORT	\$ 32	\$ 34	\$ 34	\$ -	0.0%
TRA-TRANSPORT	\$ 73	\$ -	\$ -	\$ -	NA
TRANSPORTATION CHARGEBACK	\$ 4,122	\$ 2,000	\$ 2,000	\$ -	0.0%
TOTAL	\$ 23,643	\$ 17,503	\$ 19,002	\$ 1,499	8.6%
<b>GIRLS DANCE</b>					
PAYMENTS TO OTHER DISTRICTS	\$ -	\$ 2,000	\$ 2,000	\$ -	0.0%
NON INSTRUCTIONAL SUPPORT	\$ 20	\$ -	\$ 210	\$ 210	NA
FICA/MEDICARE-TRANSPORT	\$ 2	\$ -	\$ 16	\$ 16	NA
PERA-TRANSPORT	\$ 1	\$ -	\$ 16	\$ 16	NA
TRANSPORTATION CHARGEBACK	\$ 52	\$ -	\$ -	\$ -	NA
TOTAL	\$ 75	\$ 2,000	\$ 2,242	\$ 242	12.1%

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL  
REVISED 2023-24 BUDGET

SECONDARY	ACTUAL 2022-23	PRELIMINARY BUDGET 2023-24	REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET	
				\$ CHG.	% CHG.
<b>SCHOOL MUSIC</b>					
OTHER SALARIES	\$ 7,953	\$ 8,219	\$ 8,509	\$ 290	3.5%
FICA/MEDICARE	\$ 605	\$ 627	\$ 648	\$ 21	3.3%
TRA	\$ 680	\$ 719	\$ 745	\$ 26	3.6%
ENTRY FEES/STUDENT TRAVEL	\$ 670	\$ 1,000	\$ 1,000	\$ -	0.0%
GENERAL SUPPLIES	\$ 42	\$ -	\$ -	\$ -	NA
NON INSTRUCTIONAL SUPPORT	\$ 1,248	\$ 933	\$ 933	\$ -	0.0%
FICA/MEDICARE-TRANSPORT	\$ 95	\$ 70	\$ 70	\$ -	0.0%
PERA-TRANSPORT	\$ 67	\$ 43	\$ 43	\$ -	0.0%
TRA-TRANSPORT	\$ 31	\$ 31	\$ 31	\$ -	0.0%
TRANSPORTATION CHARGEBACK	\$ 3,233	\$ 2,500	\$ 2,500	\$ -	0.0%
TOTAL	\$ 14,624	\$ 14,142	\$ 14,479	\$ 337	2.4%
<b>DRAMA</b>					
OTHER SALARIES	\$ 7,173	\$ 6,133	\$ 4,968	\$ (1,165)	-19.0%
FICA/MEDICARE	\$ 460	\$ 469	\$ 380	\$ (89)	-19.0%
PERA	\$ -	\$ -	\$ 257	\$ 257	NA
TRA	\$ 236	\$ 246	\$ 134	\$ (112)	-45.5%
GENERAL SUPPLIES	\$ 1,052	\$ 250	\$ 250	\$ -	0.0%
FEES FOR SERVICES	\$ 475	\$ -	\$ -	\$ -	NA
TOTAL	\$ 9,397	\$ 7,098	\$ 5,989	\$ (1,109)	-15.6%
<b>ROBOTICS</b>					
OTHER SALARIES	\$ 7,946	\$ 8,106	\$ 8,390	\$ 284	3.5%
FICA/MEDICARE	\$ 605	\$ 620	\$ 638	\$ 18	2.9%
PERA	\$ 310	\$ 316	\$ 327	\$ 11	3.5%
TRANSPORTATION CHARGEBACK	\$ 644	\$ 300	\$ -	\$ (300)	-100.0%
BUSINESS TRAVEL	\$ 265	\$ -	\$ -	\$ -	NA
ENTRY FEES/STUDENT TRAVEL	\$ 6,470	\$ 2,000	\$ 6,000	\$ 4,000	200.0%
GENERAL SUPPLIES	\$ 2,472	\$ 750	\$ -	\$ (750)	-100.0%
TOTAL	\$ 18,712	\$ 12,092	\$ 15,355	\$ 3,263	27.0%
<b>TRAP TEAM</b>					
OTHER SALARIES	\$ -	\$ -	\$ 1,847	\$ 1,847	NA
FICA/MEDICARE	\$ -	\$ -	\$ 141	\$ 141	NA
TOTAL	\$ -	\$ -	\$ 1,988	\$ 1,988	NA
<b>OTHER STUDENT ACTIVITIES</b>					
OTHER SALARIES	\$ 19,065	\$ 18,254	\$ 19,220	\$ 966	5.3%
FICA/MEDICARE	\$ 1,355	\$ 1,391	\$ 1,433	\$ 42	3.0%
PERA	\$ -	\$ -	\$ 432	\$ 432	NA
TRA	\$ 1,070	\$ 1,110	\$ 1,160	\$ 50	4.5%
FEES FOR SERVICES	\$ 140	\$ 2,000	\$ 1,000	\$ (1,000)	-50.0%
ENTRY FEES/STUDENT TRAVEL	\$ 1,105	\$ 2,000	\$ 2,000	\$ -	0.0%
GENERAL SUPPLIES	\$ 455	\$ 250	\$ 250	\$ -	0.0%
DUES AND MEMBERSHIP FEES	\$ 95	\$ -	\$ -	\$ -	NA
NON INSTRUCTIONAL SUPPORT	\$ 1,331	\$ 1,684	\$ 1,684	\$ -	0.0%
FICA/MEDICARE-TRANSPORT	\$ 101	\$ 129	\$ 129	\$ -	0.0%
PERA-TRANSPORT	\$ 86	\$ 126	\$ 126	\$ -	0.0%
TRA-TRANSPORT	\$ 16	\$ 16	\$ 16	\$ -	0.0%
TRANSPORTATION CHARGEBACK	\$ 2,572	\$ 4,500	\$ 2,500	\$ (2,000)	-44.4%
TOTAL	\$ 27,391	\$ 31,460	\$ 29,950	\$ (1,510)	-4.8%

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL  
REVISED 2023-24 BUDGET

SECONDARY	ACTUAL 2022-23	PRELIMINARY BUDGET 2023-24	REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET		
				\$ CHG.	% CHG.	
<b>ATHLETIC DIRECTOR</b>						
ADMIN SALARY	\$ 55,624	\$ 55,624	\$ 59,172	\$ 3,548	6.4%	
FICA/MEDICARE	\$ 3,524	\$ 4,163	\$ 3,920	\$ (243)	-5.8%	
PERA	\$ 35	\$ -	\$ -	\$ -	NA	
TRA	\$ 4,816	\$ 4,867	\$ 5,177	\$ 310	6.4%	
GROUP HEALTH	\$ 5,779	\$ 5,779	\$ 6,904	\$ 1,125	19.5%	
GROUP LIFE INSURANCE	\$ 26	\$ 26	\$ 26	\$ -	0.0%	
TSA MATCH	\$ 225	\$ 225	\$ 225	\$ -	0.0%	
FEES FOR SERVICES	\$ 9,028	\$ 7,500	\$ 7,500	\$ -	0.0%	
TRANSPORTATION CHARGEBACK	\$ 264	\$ -	\$ -	\$ -	NA	
BUSINESS TRAVEL	\$ 2,919	\$ 400	\$ 1,400	\$ 1,000	250.0%	
GENERAL SUPPLIES	\$ 17,855	\$ 12,000	\$ 12,000	\$ -	0.0%	
DUES AND MEMBERSHIP FEES	\$ 7,210	\$ 9,500	\$ 8,000	\$ (1,500)	-15.8%	
TOTAL	\$ 107,306	\$ 100,084	\$ 104,324	\$ 4,240	4.2%	
<b>SPECIAL ED - NON-REIMBURSABLE</b>						
FEES FOR SERVICES	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	0.0%	
THIRD PARTY BILLING	\$ 124	\$ -	\$ -	\$ -	NA	
TOTAL	\$ 2,624	\$ 2,500	\$ 2,500	\$ -	0.0%	
<b>SPECIAL ED - FEDERAL REIMBURSE</b>						
CONTRACTED SPED SERVICES	\$ 666	\$ -	\$ -	\$ -	NA	
TOTAL	\$ 666	\$ -	\$ -	\$ -	NA	
<b>SPECIAL ED - SPEECH/LANGUAGE IMPAIRED</b>						
SPEECH/LANGUAGE PATHOLOGIST	\$ 14,215	\$ 14,215	\$ 7,500	\$ (6,715)	-47.2%	
FICA/MEDICARE	\$ 1,051	\$ 1,082	\$ 562	\$ (520)	-48.1%	
TRA	\$ 1,220	\$ 1,244	\$ 657	\$ (587)	-47.2%	
GROUP HEALTH	\$ 1,860	\$ 1,849	\$ 926	\$ (923)	-49.9%	
GROUP LIFE INSURANCE	\$ 8	\$ 8	\$ 4	\$ (4)	-50.0%	
TSA MATCH	\$ 48	\$ 132	\$ 66	\$ (66)	-50.0%	
INDIVIDUAL INSTRUCTIONAL SUPPLIES	\$ 202	\$ 200	\$ 200	\$ -	0.0%	
TOTAL	\$ 18,606	\$ 18,730	\$ 9,915	\$ (8,815)	-47.1%	
<b>SPECIAL ED - DEVELOPMENTAL COGNITIVE DISABILITIES: MILD-MODERATE</b>						
INSTRUCTIONAL SALARY	\$ 38,020	\$ 37,000	\$ 46,073	\$ 9,073	24.5%	
SPEECH/LANGUAGE PATHOLOGIST	\$ -	\$ -	\$ 2,494	\$ 2,494	NA	
CERTIFIED PARAPROFESSIONAL	\$ 60,857	\$ 83,084	\$ 41,980	\$ (41,104)	-49.5%	
ONE TO ONE PARAPROFESSIONAL	\$ 20,057	\$ 24,228	\$ 24,003	\$ (225)	-0.9%	
OTHER SALARY	\$ 771	\$ -	\$ 210	\$ 210	NA	
FICA/MEDICARE	\$ 8,837	\$ 10,791	\$ 8,666	\$ (2,125)	-19.7%	
PERA	\$ 6,069	\$ 8,048	\$ 4,949	\$ (3,099)	-38.5%	
TRA	\$ 3,258	\$ 3,045	\$ 4,268	\$ 1,223	40.2%	
GROUP HEALTH	\$ 14,001	\$ 20,522	\$ 17,349	\$ (3,173)	-15.5%	
GROUP LIFE INSURANCE	\$ 171	\$ 198	\$ 135	\$ (63)	-31.8%	
TSA MATCH	\$ -	\$ -	\$ 82	\$ 82	NA	
FEES FOR SERVICES	\$ 3,869	\$ -	\$ -	\$ -	NA	
BUSINESS TRAVEL	\$ 186	\$ -	\$ -	\$ -	NA	
GENERAL SUPPLIES	\$ 191	\$ -	\$ -	\$ -	NA	
INDIVIDUAL INSTRUCTIONAL SUPPLIES	\$ 1,324	\$ 500	\$ 500	\$ -	0.0%	
TOTAL	\$ 157,611	\$ 187,416	\$ 150,709	\$ (36,707)	-19.6%	

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL  
REVISED 2023-24 BUDGET

SECONDARY	ACTUAL 2022-23	PRELIMINARY BUDGET 2023-24	REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET	
				\$ CHG.	% CHG.
SPECIAL ED - DEVELOPMENTAL COGNITIVE DISABILITIES: SEVERE-PROFOUND					
INDIVIDUAL INSTRUCTIONAL SUPPLIES	\$ 682	\$ -	\$ -	\$ -	NA
TOTAL	\$ 682	\$ -	\$ -	\$ -	NA
SPECIAL ED - SPECIFIC LEARNING DISABILITY					
LICENSED CLASSROOM TEACHER	\$ 184,517	\$ 185,794	\$ 152,571	\$ (33,223)	-17.9%
SPEECH/LANGUAGE PATHOLOGIST	\$ 11,254	\$ 11,254	\$ 6,859	\$ (4,395)	-39.1%
CERTIFIED PARAPROFESSIONAL	\$ 35,635	\$ 38,013	\$ 29,507	\$ (8,506)	-22.4%
OTHER SALARY	\$ 1,698	\$ -	\$ 707	\$ 707	NA
FICA/MEDICARE	\$ 17,399	\$ 17,764	\$ 14,384	\$ (3,380)	-19.0%
PERA	\$ 2,673	\$ 2,851	\$ 2,213	\$ (638)	-22.4%
TRA	\$ 16,913	\$ 17,242	\$ 12,228	\$ (5,014)	-29.1%
GROUP HEALTH	\$ 8,703	\$ 13,715	\$ 11,059	\$ (2,656)	-19.4%
GROUP LIFE INSURANCE	\$ 160	\$ 162	\$ 101	\$ (61)	-37.7%
TSA MATCH	\$ 1,067	\$ 1,276	\$ 1,308	\$ 32	2.5%
CONTRACTED SUBSTITUTES	\$ 1,581	\$ 1,657	\$ 1,657	\$ -	0.0%
GENERAL SUPPLIES - SLD	\$ 172	\$ -	\$ -	\$ -	NA
INDIVIDUAL INSTRUCTIONAL SUPPLIES	\$ 3,700	\$ 2,000	\$ 2,000	\$ -	0.0%
TOTAL	\$ 285,470	\$ 291,728	\$ 234,594	\$ (57,134)	-19.6%
SPECIAL ED - EMOTIONAL/BEHAVIORAL DISORDER					
LICENSED CLASSROOM TEACHER	\$ 60,726	\$ 69,218	\$ 19,231	\$ (49,987)	-72.2%
CERTIFIED PARA	\$ 35,430	\$ 42,635	\$ 20,278	\$ (22,357)	-52.4%
ONE-TO-ONE PARA	\$ -	\$ -	\$ 53,716	\$ 53,716	NA
OTHER SALARIES	\$ 313	\$ -	\$ 163	\$ 163	NA
FICA/MEDICARE	\$ 7,061	\$ 8,484	\$ 6,972	\$ (1,512)	-17.8%
PERA	\$ 2,657	\$ 3,198	\$ 5,550	\$ 2,352	73.5%
TRA	\$ 5,232	\$ 6,057	\$ 1,697	\$ (4,360)	-72.0%
GROUP HEALTH	\$ 10,885	\$ 15,770	\$ 8,814	\$ (6,956)	-44.1%
GROUP LIFE INSURANCE	\$ 102	\$ 114	\$ 135	\$ 21	18.4%
TSA MATCH	\$ 198	\$ 348	\$ 31	\$ (317)	-91.1%
FEES FOR SERVICES	\$ 1,256	\$ -	\$ -	\$ -	NA
GENERAL SUPPLIES	\$ 270	\$ -	\$ -	\$ -	NA
IND INST MATERIAL	\$ 3,546	\$ 500	\$ 500	\$ -	0.0%
TOTAL	\$ 127,676	\$ 146,324	\$ 117,087	\$ (29,237)	-20.0%
SPECIAL ED - OTHER HEALTH DISABILITIES					
LICENSED CLASSROOM TEACHER	\$ 32,666	\$ 35,216	\$ 29,724	\$ (5,492)	-15.6%
ONE-TO-ONE PARAPROFESSIONAL	\$ -	\$ -	\$ 9,307	\$ 9,307	NA
FICA/MEDICARE	\$ 2,451	\$ 2,688	\$ 2,883	\$ 195	7.3%
PERA	\$ -	\$ -	\$ 698	\$ 698	NA
TRA	\$ 2,800	\$ 3,081	\$ 2,601	\$ (480)	-15.6%
GROUP HEALTH INSURANCE	\$ 1,644	\$ 4,546	\$ 2,335	\$ (2,211)	-48.6%
GROUP LIFE INSURANCE	\$ 18	\$ 25	\$ 33	\$ 8	32.0%
TSA MATCH	\$ -	\$ 177	\$ 41	\$ (136)	-76.8%
TOTAL	\$ 39,578	\$ 45,733	\$ 47,622	\$ 1,889	4.1%
SPECIAL ED - AUTISTIC SPECTRUM DISORDERS					
LICENSED CLASSROOM TEACHER	\$ 50,321	\$ 54,837	\$ 88,951	\$ 34,114	62.2%
SPEECH/LANGUAGE PATHOLOGIST	\$ -	\$ -	\$ 8,729	\$ 8,729	NA
CERTIFIED PARA	\$ -	\$ -	\$ 4,068	\$ 4,068	NA
ONE-TO-ONE PARA	\$ -	\$ -	\$ 23,591	\$ 23,591	NA
OTHER SALARIES	\$ -	\$ -	\$ 146	\$ 146	NA

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL  
REVISED 2023-24 BUDGET

SECONDARY	ACTUAL 2022-23	PRELIMINARY BUDGET 2023-24	REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET	
				\$ CHG.	% CHG.
<b>SPECIAL ED - ASD (Continued)</b>					
FICA/MEDICARE	\$ 3,718	\$ 4,121	\$ 9,433	\$ 5,312	128.9%
PERA	\$ -	\$ -	\$ 2,074	\$ 2,074	NA
TRA	\$ 4,319	\$ 4,798	\$ 8,559	\$ 3,761	78.4%
GROUP HEALTH	\$ 2,509	\$ 4,546	\$ 8,128	\$ 3,582	78.8%
GROUP LIFE INSURANCE	\$ 28	\$ 31	\$ 95	\$ 64	206.5%
TSA MATCH	\$ 143	\$ 78	\$ 236	\$ 158	202.6%
TOTAL	\$ 61,038	\$ 68,411	\$ 154,010	\$ 85,599	125.1%
<b>YOUTH/FAMILY SERVICES</b>					
INSTRUCTIONAL SALARY	\$ -	\$ 95,454	\$ 87,537	\$ (7,917)	-8.3%
SCHOOL PSYCHOLOGIST	\$ -	\$ -	\$ 17,034	\$ 17,034	NA
FICA/MEDICARE	\$ -	\$ 7,302	\$ 7,731	\$ 429	5.9%
PERA	\$ -	\$ -	\$ 1,278	\$ 1,278	NA
TRA	\$ -	\$ 8,352	\$ 7,659	\$ (693)	-8.3%
GROUP HEALTH	\$ -	\$ 15,410	\$ 14,020	\$ (1,390)	-9.0%
GROUP LIFE INSURANCE	\$ -	\$ 70	\$ 68	\$ (2)	-2.9%
TSA MATCH	\$ -	\$ 300	\$ 213	\$ (87)	-29.0%
LICENSED SOCIAL WORKER	\$ 28,477	\$ 83,603	\$ 23,406	\$ (60,197)	-72.0%
FICA/MEDICARE	\$ 2,041	\$ 6,384	\$ 1,668	\$ (4,716)	-73.9%
PERA	\$ 2,136	\$ 6,270	\$ 1,755	\$ (4,515)	-72.0%
GROUP HEALTH INSURANCE	\$ 5,270	\$ 13,056	\$ 5,360	\$ (7,696)	-58.9%
GROUP LIFE INSURANCE	\$ 26	\$ 60	\$ 24	\$ (36)	-60.0%
SUPPLIES	\$ -	\$ 500	\$ 500	\$ -	0.0%
TOTAL	\$ 37,950	\$ 236,761	\$ 168,253	\$ (68,508)	-28.9%
<b>THIRD PARTY MED ASSIST FEES FOR SERVICE - EBD</b>					
SLD - INST SALARY	\$ 30,769	\$ 39,374	\$ 27,923	\$ (11,451)	-29.1%
SLD - EXT TIME	\$ 419	\$ -	\$ -	\$ -	NA
SLD - FICA/MEDICARE	\$ 2,386	\$ 3,012	\$ 1,938	\$ (1,074)	-35.7%
SLD - TRA	\$ 2,677	\$ 3,445	\$ 2,464	\$ (981)	-28.5%
SLD - GROUP HEALTH	\$ -	\$ 3,930	\$ 5,304	\$ 1,374	35.0%
SLD - GROUP LIFE INSURANCE	\$ 12	\$ 18	\$ 18	\$ -	0.0%
SLD - TSA MATCH	\$ 281	\$ 153	\$ -	\$ (153)	-100.0%
TOTAL	\$ 36,543	\$ 49,932	\$ 37,647	\$ (12,285)	-24.6%
<b>CURRICULUM IMPROVEMENT</b>					
INSTRUCTIONAL SUPPLIES	\$ 5,518	\$ -	\$ -	\$ -	NA
TEXTBOOKS	\$ 3,441	\$ 75,000	\$ 75,000	\$ -	0.0%
TECHNOLOGY DEVICES	\$ 3,108	\$ -	\$ -	\$ -	NA
TOTAL	\$ 12,067	\$ 75,000	\$ 75,000	\$ -	0.0%
<b>EDUCATIONAL MEDIA</b>					
School Support Personnel INSTR SUPPORT	\$ -	\$ -	\$ 13,665	\$ 13,665	NA
School Support Personnel FICA	\$ -	\$ -	\$ 1,024	\$ 1,024	NA
School Support Personnel TRA	\$ -	\$ -	\$ 1,025	\$ 1,025	NA
School Support Personnel GRP HEALTH	\$ -	\$ -	\$ 3,677	\$ 3,677	NA
School Support Personnel GRP LIFE	\$ -	\$ -	\$ 23	\$ 23	NA
TSA MATCH	\$ -	\$ -	\$ -	\$ -	NA
INSTRUCTIONAL SUPPLIES	\$ 80	\$ 1,000	\$ 1,000	\$ -	0.0%
LIBRARY BOOKS	\$ 3,300	\$ 2,500	\$ 2,500	\$ -	0.0%
TOTAL	\$ 3,379	\$ 3,500	\$ 22,914	\$ 19,414	554.7%

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL  
REVISED 2023-24 BUDGET

SECONDARY	ACTUAL 2022-23	PRELIMINARY BUDGET 2023-24	REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET	
				\$ CHG.	% CHG.
<b>GUIDANCE</b>					
SCHOOL COUNSELOR	\$ 82,750	\$ 57,691	\$ 55,778	\$ (1,913)	-3.3%
FICA/MEDICARE	\$ 5,946	\$ 3,721	\$ 4,193	\$ 472	12.7%
TRA	\$ 6,638	\$ 4,537	\$ 4,797	\$ 260	5.7%
GROUP HEALTH	\$ 6,358	\$ 7,513	\$ -	\$ (7,513)	-100.0%
GROUP LIFE INSURANCE	\$ 23	\$ 34	\$ 37	\$ 3	8.8%
TSA MATCH	\$ 1,024	\$ 293	\$ -	\$ (293)	-100.0%
INSTRUCTIONAL SUPPLIES	\$ 125	\$ 250	\$ -	\$ (250)	-100.0%
TOTAL	\$ 102,863	\$ 74,039	\$ 64,805	\$ (9,234)	-12.5%
<b>HIGH SCHOOL NURSE - COMPENSATORY</b>					
LICENSED NURSING SERVICES	\$ 19,200	\$ 19,200	\$ 20,669	\$ 1,469	7.7%
FICA/MEDICARE	\$ 1,420	\$ 1,469	\$ 1,581	\$ 112	7.6%
TRA	\$ 1,642	\$ 1,680	\$ 1,809	\$ 129	7.7%
GROUP HEALTH	\$ -	\$ 3,072	\$ -	\$ (3,072)	-100.0%
GROUP LIFE INSURANCE	\$ 11	\$ 14	\$ 15	\$ 1	7.1%
TOTAL	\$ 22,273	\$ 25,435	\$ 24,074	\$ (1,361)	-5.4%
<b>PSYCHOLOGICAL SERVICES</b>					
FEES FOR SERVICES	\$ 17,776	\$ 19,998	\$ 19,998	\$ -	0.0%
TOTAL	\$ 17,776	\$ 19,998	\$ 19,998	\$ -	0.0%
<b>VENDING</b>					
VENDING SUPPLIES - MACHINE 1 & 2	\$ 2,437	\$ 4,000	\$ 4,000	\$ -	0.0%
VENDING SUPPLIES - MACHINE 3	\$ -	\$ 1,000	\$ 1,000	\$ -	0.0%
VENDING SUPPLIES - MACHINE 4	\$ -	\$ 1,000	\$ 1,000	\$ -	0.0%
CONCESSIONS	\$ 6	\$ -	\$ -	\$ -	NA
TOTAL	\$ 2,443	\$ 6,000	\$ 6,000	\$ -	0.0%
<b>TECHNOLOGY SUPPORT</b>					
NON INSTRUCTIONAL SUPPORT	\$ 10,258	\$ 10,841	\$ 10,841	\$ -	0.0%
FICA/MEDICARE	\$ 759	\$ 828	\$ 828	\$ -	0.0%
PERA	\$ 753	\$ 813	\$ 813	\$ -	0.0%
GROUP HEALTH INSURANCE	\$ 1,404	\$ 1,536	\$ 1,536	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 7	\$ 7	\$ 7	\$ -	0.0%
TOTAL	\$ 13,181	\$ 14,025	\$ 14,025	\$ -	0.0%
<b>TOTAL SECONDARY</b>	<b>\$ 3,734,418</b>	<b>\$ 3,862,454</b>	<b>\$ 3,977,156</b>	<b>\$ 114,702</b>	<b>3.0%</b>

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - ALTERNATIVE PROGRAMS EXPENSE DETAIL  
REVISED 2023-24 BUDGET

AREA LEARNING CENTER	PRELIMINARY		REVISED	2024 PRELIM BUDGET	
	ACTUAL	BUDGET	BUDGET	VS 2024 REVISED BUDGET	
	2022-23	2023-24	2023-24	\$ CHG.	% CHG.
<b>ALP GENERAL ED</b>					
EXECUTIVE SALARIES	\$ 51,786	\$ 95,544	\$ 95,544	\$ -	0.0%
LICENSED CLASSROOM TEACHER	\$ 196,665	\$ 186,295	\$ 2,606	\$ (183,689)	-98.6%
NON INSTRUCTIONAL SUPPORT	\$ 8,339	\$ 9,060	\$ 9,059	\$ (1)	0.0%
OTHER SALARY	\$ 4,385	\$ 4,385	\$ -	\$ (4,385)	-100.0%
SALARY ADJUSTMENTS	\$ 1,642	\$ -	\$ -	\$ -	NA
FICA/MEDICARE	\$ 21,455	\$ 23,347	\$ 7,642	\$ (15,705)	-67.3%
PERA	\$ 625	\$ 679	\$ 679	\$ -	0.0%
TRA	\$ 24,289	\$ 26,586	\$ 8,590	\$ (17,996)	-67.7%
GROUP HEALTH	\$ 30,218	\$ 32,854	\$ 10,256	\$ (22,598)	-68.8%
GROUP LIFE INSURANCE	\$ 139	\$ 149	\$ 63	\$ (86)	-57.7%
TSA MATCH	\$ 3,332	\$ 3,634	\$ 1,050	\$ (2,584)	-71.1%
WORKERS COMPENSATION	\$ 1,637	\$ 1,719	\$ 1,716	\$ (3)	-0.2%
FEES FOR SERVICES	\$ 499	\$ 2,200	\$ 2,200	\$ -	0.0%
COMMUNICATIONS SERVICES	\$ 3,663	\$ 3,663	\$ 3,663	\$ -	0.0%
UTILITIES	\$ 3,006	\$ 3,002	\$ 3,002	\$ -	0.0%
REPAIRS AND MAINTENANCE	\$ 1,904	\$ 500	\$ 500	\$ -	0.0%
BUSINESS TRAVEL	\$ 615	\$ 200	\$ 200	\$ -	0.0%
INTERDEPARTMENTAL SERVICES	\$ 22,794	\$ 22,300	\$ 22,300	\$ -	0.0%
GENERAL SUPPLIES	\$ 191	\$ 500	\$ 500	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 7,236	\$ 6,000	\$ 6,000	\$ -	0.0%
DUES & MEMBERSHIPS	\$ 870	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 385,290	\$ 423,617	\$ 176,570	\$ (247,047)	-58.3%
<b>ALP FEDERAL FUNDS</b>					
LICENSED CLASSROOM TEACHER	\$ -	\$ -	\$ 138,695	\$ 138,695	NA
FICA/MEDICARE	\$ -	\$ -	\$ 10,259	\$ 10,259	NA
TRA	\$ -	\$ -	\$ 12,136	\$ 12,136	NA
GROUP HEALTH	\$ -	\$ -	\$ 15,289	\$ 15,289	NA
GROUP LIFE	\$ -	\$ -	\$ 51	\$ 51	NA
TSA MATCH	\$ -	\$ -	\$ 1,560	\$ 1,560	NA
TOTAL	\$ -	\$ -	\$ 177,990	\$ 177,990	NA
<b>CAREER / TECHNICAL EDUCATION</b>					
WORK BASED LEARNING - CTE	\$ 11,846	\$ 11,000	\$ -	\$ (11,000)	-100.0%
TOTAL	\$ 11,846	\$ 11,000	\$ -	\$ (11,000)	-100.0%
<b>ALP COMPENSATORY</b>					
ALP INSTRUCTIONAL SALARY	\$ 18,313	\$ 11,000	\$ 77,907	\$ 66,907	608.2%
ALP INSTRUCTIONAL SALARY	\$ -	\$ -	\$ 5,959	\$ 5,959	NA
ALP INSTRUCTIONAL SALARY	\$ -	\$ -	\$ 6,816	\$ 6,816	NA
ALP INSTRUCTIONAL SALARY	\$ -	\$ -	\$ 7,644	\$ 7,644	NA
ALP INSTRUCTIONAL SALARY	\$ -	\$ -	\$ 34	\$ 34	NA
ALP INSTRUCTIONAL SALARY	\$ -	\$ -	\$ 1,024	\$ 1,024	NA
TOTAL	\$ 18,313	\$ 11,000	\$ 99,384	\$ 88,384	803.5%

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - ALTERNATIVE PROGRAMS EXPENSE DETAIL  
REVISED 2023-24 BUDGET

AREA LEARNING PROGRAM	ACTUAL 2021-22	REVISED BUDGET 2022-23	PRELIMINARY BUDGET 2023-24	2023 REVISED BUDGET VS 2024 PRELIM BUDGET	
				\$ CHG.	% CHG.
<b>ALP SPECIFIC LEARNING DISABILITY</b>					
LICENSED CLASSROOM TEACHER	\$ 13,125	\$ -	\$ -	\$ -	NA
FICA/MEDICARE	\$ 979	\$ -	\$ -	\$ -	NA
TRA	\$ 1,127	\$ -	\$ -	\$ -	NA
GROUP HEALTH	\$ 1,026	\$ -	\$ -	\$ -	NA
GROUP LIFE	\$ 5	\$ -	\$ -	\$ -	NA
INSTRUCTIONAL SUPPLIES	\$ 140	\$ -	\$ -	\$ -	NA
TOTAL	\$ 16,400	\$ -	\$ -	\$ -	NA
<b>ALP EMOTIONAL / BEHAVIOR DIS</b>					
LICENSED CLASSROOM TEACHER	\$ 1,930	\$ -	\$ -	\$ -	NA
FICA/MEDICARE	\$ 144	\$ -	\$ -	\$ -	NA
TRA	\$ 166	\$ -	\$ -	\$ -	NA
GROUP HEALTH	\$ 151	\$ -	\$ -	\$ -	NA
GROUP LIFE INSURANCE	\$ 1	\$ -	\$ -	\$ -	NA
TSA MATCH	\$ 21	\$ -	\$ -	\$ -	NA
TOTAL	\$ 2,412	\$ -	\$ -	\$ -	NA
<b>ALP OTHER HEALTH DISABILITIES</b>					
LICENSED CLASSROOM TEACHER	\$ 5,018	\$ -	\$ -	\$ -	NA
FICA/MEDICARE	\$ 374	\$ -	\$ -	\$ -	NA
TRA	\$ 431	\$ -	\$ -	\$ -	NA
GROUP HEALTH	\$ 392	\$ -	\$ -	\$ -	NA
GROUP LIFE INSURANCE	\$ 2	\$ -	\$ -	\$ -	NA
TSA MATCH	\$ 53	\$ -	\$ -	\$ -	NA
TOTAL	\$ 6,270	\$ -	\$ -	\$ -	NA
<b>TOTAL AREA LEARNING CENTER</b>	<b>\$ 440,531</b>	<b>\$ 445,617</b>	<b>\$ 453,944</b>	<b>\$ 8,327</b>	<b>1.9%</b>

NOTES:

ALP expenses increase \$8,327 or 1.9% between budget cycles due to Salary/Benefit updates. Existing staff have been reallocated between budget categories to better reflect services offered in the ALP programming.

PINE RIVER-BACKUS SCHOOLS  
FOOD SERVICE REVENUES  
REVISED 2023-24 BUDGET

FOOD SERVICE REVENUE	ACTUAL 2022-23	PRELIMINARY BUDGET 2023-24	REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET	
				\$ CHG.	% CHG.
<b>LUNCH PROGRAM</b>					
STATE AID - LUNCH	\$ 17,592	\$ 71,031	\$ 78,238	\$ 7,207	10.1%
FEDERAL REGULAR LUNCH	\$ 84,530	\$ 84,500	\$ 50,529	\$ (33,971)	-40.2%
FEDERAL FREE/REDUCED LUNCH	\$ 228,035	\$ 226,900	\$ 309,263	\$ 82,363	36.3%
LUNCH COMMODITIES	\$ 50,683	\$ 47,000	\$ 47,000	\$ -	0.0%
INTEREST	\$ 8,075	\$ 4,000	\$ 4,000	\$ -	0.0%
MISCELLANEOUS LOCAL REVENUES	\$ 138	\$ 180	\$ 180	\$ -	0.0%
LUNCH SALES - STUDENTS	\$ 46,424	\$ -	\$ -	\$ -	NA
<b>TOTAL LUNCH PROGRAM</b>	<b>\$ 435,476</b>	<b>\$ 433,611</b>	<b>\$ 489,210</b>	<b>\$ 55,599</b>	<b>12.8%</b>
<b>SUPPLY CHAIN ASSISTANCE</b>					
PROGRAM REVENUE (FEDERAL)	\$ 31,838	\$ -	\$ -	\$ -	NA
<b>TOTAL SUPPLY CHAIN ASSISTANCE</b>	<b>\$ 31,838</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>NA</b>
<b>BREAKFAST PROGRAM</b>					
BREAKFAST STATE AID	\$ 10,185	\$ 38,043	\$ 25,274	\$ (12,769)	-33.6%
FEDERAL BREAKFAST	\$ 99,281	\$ 97,900	\$ 118,372	\$ 20,472	20.9%
<b>TOTAL BREAKFAST PROGRAM</b>	<b>\$ 109,467</b>	<b>\$ 135,943</b>	<b>\$ 143,646</b>	<b>\$ 7,703</b>	<b>5.7%</b>
<b>AFTER-SCHOOL SNACK PROGRAM</b>					
PROGRAM REVENUE (FEDERAL)	\$ 5,844	\$ 6,238	\$ 6,238	\$ -	0.0%
<b>TOTAL AFTER-SCHOOL SNACK</b>	<b>\$ 5,844</b>	<b>\$ 6,238</b>	<b>\$ 6,238</b>	<b>\$ -</b>	<b>0.0%</b>
<b>KINDERGARTEN MILK PROGRAM</b>					
PROGRAM REVENUE (STATE)	\$ 750	\$ 758	\$ 758	\$ -	0.0%
<b>TOTAL KINDERGARTEN MILK</b>	<b>\$ 750</b>	<b>\$ 758</b>	<b>\$ 758</b>	<b>\$ -</b>	<b>0.0%</b>
<b>ALA CARTE</b>					
ALA CARTE	\$ 27,212	\$ 5,000	\$ 17,500	\$ 12,500	250.0%
ALA CARTE - ADULT	\$ 7,786	\$ 8,500	\$ 8,500	\$ -	0.0%
ALA CARTE CATERING FOOD SALES	\$ 2,654	\$ 2,000	\$ 2,000	\$ -	0.0%
<b>TOTAL ALA CARTE</b>	<b>\$ 37,653</b>	<b>\$ 15,500</b>	<b>\$ 28,000</b>	<b>\$ 12,500</b>	<b>80.6%</b>
<b>TOTAL FOOD SERVICE REVENUE</b>	<b>\$ 621,028</b>	<b>\$ 592,050</b>	<b>\$ 667,852</b>	<b>\$ 75,802</b>	<b>12.8%</b>

NOTES:

Food Service Revenues are increased \$75,802 or 12.8% between budget cycles. For the 2023-24 school year the district is operating under the Community Eligibility Provision. As a CEP district, we offer free breakfast and lunch to all students regardless of income.

PINE RIVER-BACKUS SCHOOLS  
 FOOD SERVICE EXPENSE SUMMARY  
 REVISED 2023-24 BUDGET

FOOD SERVICE EXPENSE	ACTUAL 2022-23	PRELIMINARY BUDGET 2023-24	REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET	
				\$ CHG.	% CHG.
LUNCH PROGRAM	\$ 487,840	\$ 534,064	\$ 596,154	\$ 62,090	11.6%
BREAKFAST PROGRAM	\$ 74,595	\$ 92,635	\$ 98,213	\$ 5,578	6.0%
AFTER SCHOOL SNACK PROGRAM	\$ 3,444	\$ 4,583	\$ 4,021	\$ (562)	-12.3%
ALA CARTE	\$ 23,557	\$ 21,761	\$ 27,650	\$ 5,889	27.1%
SUMMER LUNCH PROGRAM	\$ 4,240	\$ 4,491	\$ 3,803	\$ (688)	-15.3%
<b>TOTAL FOOD SERVICE EXPENSE</b>	<b>\$ 593,677</b>	<b>\$ 657,534</b>	<b>\$ 729,841</b>	<b>\$ 72,307</b>	<b>11.0%</b>

NOTES:

Food Service expenses are shown to increase \$72,307 or 11.0% overall. Staff salary/benefits decrease \$11,078 due to an open position. Budgets for food, milk and supplies increase \$15,960. An increase of \$65,000 in Food Service Equipment is added to cover the purchase of two new Combi-Ovens made with the intent of decreasing the Food Service excess fund balance.

PINE RIVER-BACKUS SCHOOLS  
FOOD SERVICE EXPENSE DETAIL  
REVISED 2023-24 BUDGET

FOOD SERVICE EXPENSE	ACTUAL 2022-23	PRELIMINARY BUDGET 2023-24	REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET	
				\$ CHG.	% CHG.
<b>LUNCH PROGRAM</b>					
EXECUTIVE SALARIES	\$ 36,512	\$ 37,735	\$ 37,735	\$ -	0.0%
COOK SALARY	\$ 107,378	\$ 138,276	\$ 122,057	\$ (16,219)	-11.7%
FICA/MEDICARE	\$ 10,704	\$ 13,444	\$ 12,083	\$ (1,361)	-10.1%
PERA	\$ 10,138	\$ 13,201	\$ 11,342	\$ (1,859)	-14.1%
GROUP HEALTH	\$ 13,900	\$ 15,206	\$ 21,855	\$ 6,649	43.7%
GROUP LIFE INSURANCE	\$ 171	\$ 160	\$ 191	\$ 31	19.4%
TSA MATCH	\$ 1,300	\$ 1,300	\$ 1,299	\$ (1)	-0.1%
WORKER COMP INS.	\$ 1,030	\$ 1,082	\$ 1,247	\$ 165	15.2%
FEES FOR SERVICES	\$ 2,426	\$ 500	\$ 1,000	\$ 500	100.0%
TELEPHONE	\$ 474	\$ 475	\$ 345	\$ (130)	-27.4%
UTILITIES	\$ 11,303	\$ 9,545	\$ 10,300	\$ 755	7.9%
REPAIR AND MAINTENANCE	\$ 7,349	\$ 10,000	\$ 10,000	\$ -	0.0%
GENERAL SUPPLIES	\$ 28,180	\$ 34,000	\$ 34,000	\$ -	0.0%
FOOD	\$ 144,614	\$ 182,940	\$ 190,200	\$ 7,260	4.0%
COMMODITIES	\$ 50,683	\$ 45,000	\$ 45,000	\$ -	0.0%
MILK	\$ 26,115	\$ 25,000	\$ 25,000	\$ -	0.0%
EQUIPMENT PURCHASED	\$ 1,258	\$ 5,000	\$ 70,000	\$ 65,000	1300.0%
DUES AND MEMBERSHIPS	\$ 2,467	\$ 1,200	\$ 2,500	\$ 1,300	108.3%
SUPPLY CHAIN ASSISTANCE FUNDS	\$ 31,838	\$ -	\$ -	\$ -	NA
<b>TOTAL</b>	<b>\$ 487,840</b>	<b>\$ 534,064</b>	<b>\$ 596,154</b>	<b>\$ 62,090</b>	<b>11.6%</b>
<b>BREAKFAST PROGRAM</b>					
EXECUTIVE SALARIES	\$ 4,057	\$ 4,193	\$ 4,193	\$ -	0.0%
COOK SALARY	\$ 19,076	\$ 27,834	\$ 29,442	\$ 1,608	5.8%
FICA/MEDICARE	\$ 1,729	\$ 2,446	\$ 2,522	\$ 76	3.1%
PERA	\$ 1,735	\$ 2,402	\$ 2,523	\$ 121	5.0%
GROUP HEALTH	\$ 2,311	\$ 2,938	\$ 3,976	\$ 1,038	35.3%
GROUP LIFE INSURANCE	\$ 38	\$ 40	\$ 57	\$ 17	42.5%
TSA MATCH	\$ 229	\$ 282	\$ 200	\$ (82)	-29.1%
GENERAL SUPPLIES	\$ 535	\$ 2,000	\$ 4,800	\$ 2,800	140.0%
FOOD	\$ 29,596	\$ 36,000	\$ 36,000	\$ -	0.0%
MILK	\$ 15,289	\$ 14,500	\$ 14,500	\$ -	0.0%
<b>TOTAL</b>	<b>\$ 74,595</b>	<b>\$ 92,635</b>	<b>\$ 98,213</b>	<b>\$ 5,578</b>	<b>6.0%</b>
<b>AFTER SCHOOL SNACK PROGRAM</b>					
COOK SALARY	\$ 2,991	\$ 3,980	\$ 3,492	\$ (488)	-12.3%
FICA/MEDICARE	\$ 229	\$ 304	\$ 267	\$ (37)	-12.2%
PERA	\$ 224	\$ 299	\$ 262	\$ (37)	-12.4%
<b>TOTAL</b>	<b>\$ 3,444</b>	<b>\$ 4,583</b>	<b>\$ 4,021</b>	<b>\$ (562)</b>	<b>-12.3%</b>
<b>ALA CARTE</b>					
COOK SALARY	\$ 14,364	\$ 14,623	\$ 14,623	\$ -	0.0%
FICA/MEDICARE	\$ 1,090	\$ 1,118	\$ 1,108	\$ (10)	-0.9%
PERA	\$ 1,077	\$ 1,097	\$ 1,097	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 23	\$ 23	\$ 22	\$ (1)	-4.3%
SUPPLIES	\$ -	\$ 200	\$ 200	\$ -	0.0%
FOOD	\$ 7,003	\$ 4,500	\$ 10,400	\$ 5,900	131.1%
MILK	\$ -	\$ 200	\$ 200	\$ -	0.0%
<b>TOTAL</b>	<b>\$ 23,557</b>	<b>\$ 21,761</b>	<b>\$ 27,650</b>	<b>\$ 5,889</b>	<b>27.1%</b>
<b>SUMMER LUNCH PROGRAM</b>					
COOK SALARY	\$ 3,686	\$ 3,900	\$ 3,305	\$ (595)	-15.3%
FICA/MEDICARE	\$ 278	\$ 298	\$ 250	\$ (48)	-16.1%
PERA	\$ 276	\$ 293	\$ 248	\$ (45)	-15.4%
<b>TOTAL</b>	<b>\$ 4,240</b>	<b>\$ 4,491</b>	<b>\$ 3,803</b>	<b>\$ (688)</b>	<b>-15.3%</b>
<b>TOTAL FOOD SERVICE EXPENSE</b>	<b>\$ 593,677</b>	<b>\$ 657,534</b>	<b>\$ 729,841</b>	<b>\$ 72,307</b>	<b>11.0%</b>

PINE RIVER-BACKUS SCHOOLS  
TRANSPORTATION REVENUES  
REVISED 2023-24 BUDGET

TRANSPORTATION REVENUE	ACTUAL 2022-23	PRELIMINARY BUDGET 2023-24	REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET	
				\$ CHG.	% CHG.
FEES	\$ 21,006	\$ 2,300	\$ 2,300	\$ -	0.0%
MISC LOCAL REVENUE	\$ 4,667	\$ 1,500	\$ 1,500	\$ -	0.0%
SPEC ED GENERAL	\$ -	\$ 174,414	\$ 201,085	\$ 26,671	15.3%
GENERAL EDUCATION AID	\$ 658,843	\$ 636,131	\$ 617,749	\$ (18,382)	-2.9%
NONPUB PUPIL TRANSPORT AID	\$ 30,991	\$ 4,000	\$ 4,000	\$ -	0.0%
<b>TOTAL TRANSPORTATION REVENUE</b>	<b>\$ 726,050</b>	<b>\$ 818,345</b>	<b>\$ 826,634</b>	<b>\$ 8,289</b>	<b>1.0%</b>

NOTES:

Transportation Revenues increase \$8,289 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. BiCAP programming will be onsite for the 2023-24 school year. There will be no longer be fees for services to bus Head Start students to/from the Backus location.

PINE RIVER-BACKUS SCHOOLS  
TRANSPORTATION EXPENSE SUMMARY  
REVISED 2023-24 BUDGET

TRANSPORTATION EXPENSE	ACTUAL 2022-23	PRELIMINARY BUDGET 2023-24	REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET	
				\$ CHG.	% CHG.
REGULAR TO AND FROM SCHOOL	\$ 570,707	\$ 615,431	\$ 564,620	\$ (50,811)	-8.3%
ACTIVITY BUS TRANSPORTATION	\$ 2,214	\$ 1,220	\$ 1,037	\$ (183)	-15.0%
SPECIAL ED TRANSPORTATION	\$ 147,616	\$ 174,414	\$ 201,085	\$ 26,671	15.3%
TRANSPORTATION CAPITAL	\$ 103,476	\$ 130,000	\$ 130,000	\$ -	0.0%
<b>TOTAL TRANSPORTATION EXPENSE</b>	<b>\$ 824,014</b>	<b>\$ 921,065</b>	<b>\$ 896,742</b>	<b>\$ (24,323)</b>	<b>-2.6%</b>

NOTES:

Transportation Expenses decrease \$24,323 or 2.6% overall.

Transportation salary/benefit lines show an overall decrease of \$9,423. The budget assumes Special Education routes are running longer hours. Also decreased are Diesel Fuel at \$10,000 and Transportation Chargebacks of \$7,450.

PINE RIVER-BACKUS SCHOOLS  
TRANSPORTATION EXPENSE DETAIL  
REVISED 2023-24 BUDGET

TRANSPORTATION EXPENSE	PRELIMINARY		REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET	
	ACTUAL 2022-23	BUDGET 2023-24		\$ CHG.	% CHG.
<b>REGULAR TO AND FROM SCHOOL</b>					
EXECUTIVE SALARIES	\$ 51,462	\$ 53,000	\$ 53,000	\$ -	0.0%
DRIVER SALARY	\$ 333,244	\$ 342,262	\$ 330,632	\$ (11,630)	-3.4%
FICA/MEDICARE	\$ 29,118	\$ 30,219	\$ 29,021	\$ (1,198)	-4.0%
PERA	\$ 23,980	\$ 26,243	\$ 24,000	\$ (2,243)	-8.5%
TRA	\$ 21	\$ -	\$ -	\$ -	NA
GROUP HEALTH	\$ 7,647	\$ 7,680	\$ 7,680	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 56	\$ 53	\$ 46	\$ (7)	-13.2%
TSA MATCH	\$ 450	\$ 523	\$ 311	\$ (212)	-40.5%
WORK COMP INS	\$ 2,536	\$ 2,663	\$ 2,572	\$ (91)	-3.4%
FEES FOR SERVICES	\$ 8,474	\$ 7,000	\$ 7,000	\$ -	0.0%
COMMUNICATIONS SERVICES	\$ 1,241	\$ 1,977	\$ 1,977	\$ -	0.0%
UTILITIES	\$ 5,993	\$ 5,375	\$ 5,375	\$ -	0.0%
INSURANCE	\$ 25,323	\$ 26,356	\$ 26,356	\$ -	0.0%
LABOR	\$ 6,529	\$ 9,500	\$ 9,500	\$ -	0.0%
CONTRACTED TRANSPORTATION	\$ 24,533	\$ 15,000	\$ 15,000	\$ -	0.0%
TRANSPORTATION CHARGEBACK	\$ (140,916)	\$ (112,020)	\$ (140,000)	\$ (27,980)	25.0%
TRAVEL	\$ 2,105	\$ -	\$ 1,000	\$ 1,000	NA
SUPPLIES	\$ 46,175	\$ 50,000	\$ 50,000	\$ -	0.0%
GASOLINE	\$ 24,126	\$ 25,000	\$ 25,000	\$ -	0.0%
TIRES/BATTERIES/TUBES	\$ 2,644	\$ 6,000	\$ 6,000	\$ -	0.0%
DIESEL FUEL	\$ 111,119	\$ 115,000	\$ 105,000	\$ (10,000)	-8.7%
DUES AND MEMBERSHIPS	\$ 4,850	\$ 3,600	\$ 5,150	\$ 1,550	43.1%
TOTAL	\$ 570,707	\$ 615,431	\$ 564,620	\$ (50,811)	-8.3%
<b>ACTIVITY BUS TRANSPORTATION</b>					
DRIVER SALARY	\$ 882	\$ 900	\$ 900	\$ -	0.0%
FICA/MEDICARE	\$ 64	\$ 68	\$ 68	\$ -	0.0%
PERA	\$ 66	\$ 68	\$ 68	\$ -	0.0%
GROUP HEALTH	\$ 195	\$ 184	\$ -	\$ (184)	-100.0%
GROUP LIFE INSURANCE	\$ 1	\$ -	\$ 1	\$ 1	NA
TRANSPORTATION CHARGEBACK	\$ 1,007	\$ -	\$ -	\$ -	NA
TOTAL	\$ 2,214	\$ 1,220	\$ 1,037	\$ (183)	-15.0%
<b>SPECIAL ED TRANSPORTATION</b>					
DRIVER SALARY	\$ 53,802	\$ 79,616	\$ 85,032	\$ 5,416	6.8%
FICA/MEDICARE	\$ 4,008	\$ 6,077	\$ 6,395	\$ 318	5.2%
PERA	\$ 4,035	\$ 5,971	\$ 6,378	\$ 407	6.8%
GROUP HEALTH INSURANCE	\$ 6,180	\$ 7,680	\$ 7,680	\$ -	0.0%
GROUP LIFE INSURANCE	\$ 57	\$ 70	\$ 70	\$ -	0.0%
TRANSPORTATION CONTRACT	\$ 11	\$ -	\$ -	\$ -	NA
INTERDEPARTMENTAL CHGBACK	\$ 79,523	\$ 75,000	\$ 95,530	\$ 20,530	27.4%
TOTAL	\$ 147,616	\$ 174,414	\$ 201,085	\$ 26,671	15.3%
<b>SPECIAL CIRCUMSTANCE TRANSPORTATION</b>					
HOMELESS/TREATMENT - DRIVER SALARY	\$ 5,249	\$ -	\$ -	\$ -	NA
HOMELESS/TREATMENT - FICA	\$ 391	\$ -	\$ -	\$ -	NA
HOMELESS/TREATMENT - PERA	\$ 394	\$ -	\$ -	\$ -	NA
HOMELESS/TREATMENT - GROUP HEALTH	\$ 603	\$ -	\$ -	\$ -	NA
HOMELESS/TREATMENT - GROUP LIFE	\$ 6	\$ -	\$ -	\$ -	NA
INTDEPT CHGBACK - HOMELESS/TREATMENT	\$ 7,758	\$ -	\$ -	\$ -	NA
TOTAL	\$ 14,401	\$ -	\$ -	\$ -	NA
<b>TRANSPORTATION CAPITAL</b>					
EQUIPMENT	\$ 220	\$ -	\$ -	\$ -	NA
BUS PURCHASE	\$ 103,256	\$ 130,000	\$ 130,000	\$ -	0.0%
TOTAL	\$ 103,476	\$ 130,000	\$ 130,000	\$ -	0.0%
<b>TOTAL TRANSPORTATION EXPENSE</b>	<b>\$ 838,414</b>	<b>\$ 921,065</b>	<b>\$ 896,742</b>	<b>\$ (24,323)</b>	<b>-2.6%</b>

PINE RIVER-BACKUS SCHOOLS  
COMMUNITY SERVICE REVENUES  
REVISED 2023-24 BUDGET

COMMUNITY SERVICE REVENUE	ACTUAL 2022-23	PRELIMINARY BUDGET 2023-24	REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET	
				\$ CHG.	% CHG.
COMMUNITY SERVICE	\$ 53,414	\$ 52,548	\$ 49,424	\$ (3,124)	-5.9%
YOUTH SPORTS	\$ 19,804	\$ 12,500	\$ 17,000	\$ 4,500	36.0%
EARLY CHILDHOOD FAMILY ED	\$ 54,957	\$ 56,778	\$ 56,778	\$ -	0.0%
SCHOOL READINESS	\$ 189,491	\$ 187,704	\$ 183,704	\$ (4,000)	-2.1%
PRE-SCHOOL SCREENING	\$ 4,005	\$ 2,667	\$ 2,667	\$ -	0.0%
DRIVER ED (CLASS / BEHIND THE WHEEL)	\$ 24,064	\$ 15,750	\$ 15,750	\$ -	0.0%
YOUTH DEVELOPMENT	\$ 7,808	\$ 7,808	\$ 7,808	\$ -	0.0%
AFTER-SCHOOL YOUTH ENRICHMENT	\$ 18,102	\$ 17,445	\$ 17,445	\$ -	0.0%
<b>TOTAL COMMUNITY SERVICE REVENUE</b>	<b>\$ 371,581</b>	<b>\$ 353,200</b>	<b>\$ 350,576</b>	<b>\$ (2,624)</b>	<b>-0.7%</b>

NOTES:

Community Service Revenue is projected to decrease \$2,624 or 0.7% 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 2023-24 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; however, the actual amount received is based on the number of family scholarship applications collected.

PINE RIVER-BACKUS SCHOOLS  
COMMUNITY SERVICE REVENUES  
REVISED 2023-24 BUDGET

COMMUNITY SERVICE REVENUE	ACTUAL 2022-23	PRELIMINARY BUDGET 2023-24	REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET	
				\$ CHG.	% CHG.
<b>COMMUNITY SERVICE</b>					
LEVY	\$ 39,669	\$ 42,319	\$ 42,319	\$ -	0.0%
CLASS FEES	\$ 5,548	\$ 3,000	\$ 3,000	\$ -	0.0%
INTEREST	\$ 4,195	\$ 6,000	\$ 3,000	\$ (3,000)	-50.0%
DISPARITY REDUCTION AID	\$ 97	\$ 100	\$ 7	\$ (93)	-93.0%
HMSTD/AG MARKET VALUE CREDIT	\$ 1,129	\$ 1,129	\$ 1,098	\$ (31)	-2.7%
TOTAL	\$ 53,414	\$ 52,548	\$ 49,424	\$ (3,124)	-5.9%
<b>YOUTH SPORTS</b>					
SPORTS FEES	\$ 17,575	\$ 12,500	\$ 15,000	\$ 2,500	20.0%
TOTAL	\$ 19,804	\$ 12,500	\$ 17,000	\$ 4,500	36.0%
<b>EARLY CHILDHOOD FAMILY ED</b>					
ECFE LEVY	\$ 45,088	\$ 48,619	\$ 48,619	\$ -	0.0%
ECFE AID	\$ 8,880	\$ 8,159	\$ 8,159	\$ -	0.0%
TOTAL	\$ 54,957	\$ 56,778	\$ 56,778	\$ -	0.0%
<b>SCHOOL READINESS</b>					
AID	\$ 42,403	\$ 45,704	\$ 45,704	\$ -	0.0%
EARLY LEARNING PATHWAYS II GRANT	\$ 37,502	\$ 32,000	\$ 28,000	\$ (4,000)	-12.5%
TRANSFER FROM OTHER FUND	\$ 109,586	\$ 110,000	\$ 110,000	\$ -	0.0%
TOTAL	\$ 189,491	\$ 187,704	\$ 183,704	\$ (4,000)	-2.1%
<b>PRE-SCHOOL SCREENING</b>					
PRE-SCHOOL SCREENING AID	\$ 4,005	\$ 2,667	\$ 2,667	\$ -	0.0%
TOTAL	\$ 4,005	\$ 2,667	\$ 2,667	\$ -	0.0%
<b>DRIVER ED (CLASSROOM / BEHIND THE WHEEL)</b>					
DRIVER ED CLASSROOM FEES	\$ 6,915	\$ 5,750	\$ 5,750	\$ -	0.0%
DRIVER ED BEHIND-THE WHEEL FEES	\$ 17,149	\$ 10,000	\$ 10,000	\$ -	0.0%
TOTAL	\$ 24,064	\$ 15,750	\$ 15,750	\$ -	0.0%
<b>YOUTH DEVELOPMENT</b>					
LEVY	\$ 7,808	\$ 7,808	\$ 7,808	\$ -	0.0%
TOTAL	\$ 7,808	\$ 7,808	\$ 7,808	\$ -	0.0%
<b>AFTER-SCHOOL YOUTH ENRICHMENT</b>					
LEVY	\$ 14,445	\$ 14,445	\$ 14,445	\$ -	0.0%
CLASS FEES	\$ 3,657	\$ 3,000	\$ 3,000	\$ -	0.0%
TOTAL	\$ 18,102	\$ 17,445	\$ 17,445	\$ -	0.0%
<b>TOTAL COMMUNITY SERVICE REVENUE</b>	<b>\$ 371,581</b>	<b>\$ 353,200</b>	<b>\$ 350,576</b>	<b>\$ (2,624)</b>	<b>-0.7%</b>

PINE RIVER-BACKUS SCHOOLS  
COMMUNITY SERVICE EXPENSE SUMMARY  
REVISED 2023-24 BUDGET

COMMUNITY SERVICE EXPENSE	ACTUAL 2022-23	PRELIMINARY BUDGET 2023-24	REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET	
				\$ CHG.	% CHG.
COMMUNITY SERVICE	\$ 113,801	\$ 111,891	\$ 109,018	\$ (2,873)	-2.6%
YOUTH SPORTS	\$ 43,663	\$ 35,416	\$ 36,735	\$ 1,319	3.7%
EARLY CHILDHOOD FAMILY ED	\$ 69,975	\$ 52,989	\$ 76,376	\$ 23,387	44.1%
EARLY PATHWAYS II GRANT	\$ 37,502	\$ 35,130	\$ 32,141	\$ (2,989)	-8.5%
SCHOOL READINESS	\$ 151,989	\$ 164,810	\$ 169,095	\$ 4,285	2.6%
PRESCHOOL SCREENING	\$ 3,463	\$ 6,060	\$ 6,060	\$ -	0.0%
DRIVER ED-CLASSROOM	\$ 4,684	\$ 3,347	\$ 4,971	\$ 1,624	48.5%
DRIVER ED-BEHIND THE WHEEL	\$ 16,333	\$ 13,419	\$ 13,419	\$ -	0.0%
AFTER SCHOOL YOUTH ENRICHMENT	\$ 1,363	\$ 3,500	\$ 2,000	\$ (1,500)	-42.9%
HOME SCHOOL	\$ 795	\$ -	\$ -	\$ -	NA
<b>TOTAL COMMUNITY SERVICE EXPENSE</b>	<b>\$ 443,567</b>	<b>\$ 426,562</b>	<b>\$ 449,815</b>	<b>\$ 23,253</b>	<b>5.5%</b>

NOTES:

Community Education expenses show an increase of \$23,253 or 5.5% overall. Staff salary/benefits account for \$9,083 of this increase. A budget line of \$19,800 has been added to book custodial charges to Early Childhood Family Education programming.

PINE RIVER-BACKUS SCHOOLS  
COMMUNITY SERVICE EXPENSE DETAIL  
REVISED 2023-24 BUDGET

COMMUNITY SERVICE EXPENSE	PRELIMINARY		REVISED	2024 PRELIM BUDGET	
	ACTUAL	BUDGET	BUDGET	VS 2024 REVISED BUDGET	
	2022-23	2023-24	2023-24	\$ CHG.	% CHG.
COMMUNITY SERVICE					
SEC CLER OTH SAL	\$ 63,777	\$ 65,469	\$ 59,105	\$ (6,364)	-9.7%
SALARY ADJUSTMENTS	\$ -	\$ -	\$ 8,274	\$ 8,274	NA
FICA/MEDICARE	\$ 4,879	\$ 4,898	\$ 5,453	\$ 555	11.3%
PERA	\$ 628	\$ 477	\$ 476	\$ (1)	-0.2%
TRA	\$ 4,813	\$ 5,172	\$ 5,172	\$ -	0.0%
GROUP HEALTH	\$ 8,775	\$ 9,600	\$ 7,928	\$ (1,672)	-17.4%
GROUP LIFE INSURANCE	\$ 43	\$ 44	\$ 40	\$ (4)	-9.1%
TSA MATCH	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0.0%
WORK COMP INS	\$ 1,491	\$ 1,566	\$ 1,535	\$ (31)	-2.0%
FEES FOR SERVICES	\$ 6,766	\$ 6,500	\$ 6,500	\$ -	0.0%
ADVERTISING / PROMOTION	\$ 12,612	\$ 8,000	\$ 8,000	\$ -	0.0%
COMMUNICATIONS SERVICES	\$ 1,595	\$ 1,515	\$ 1,515	\$ -	0.0%
UTILITIES	\$ -	\$ -	\$ 1,020	\$ 1,020	NA
INTERDEPT TRANSPORT CHGBK	\$ -	\$ 150	\$ -	\$ (150)	-100.0%
TRAVEL	\$ 1,705	\$ 300	\$ 300	\$ -	0.0%
GENERAL SUPPLIES	\$ 727	\$ 500	\$ 500	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 2,125	\$ 500	\$ 500	\$ -	0.0%
DUES	\$ 730	\$ 700	\$ 700	\$ -	0.0%
TRA/PERA SPECIAL FUNDING STATE	\$ 1,149	\$ -	\$ -	\$ -	NA
BUILDING USE CHARGEBACK	\$ -	\$ 5,000	\$ -	\$ (5,000)	-100.0%
BUILDING USE CHARGEBACK	\$ 445	\$ -	\$ 500	\$ 500	NA
INDIRECT CHARGEBACK	\$ 40	\$ -	\$ -	\$ -	NA
TOTAL	\$ 113,801	\$ 111,891	\$ 109,018	\$ (2,873)	-2.6%
YOUTH SPORTS					
DIRECTOR SALARY	\$ 16,687	\$ 16,687	\$ 17,751	\$ 1,064	6.4%
SEC CLER OTH SAL	\$ 420	\$ 420	\$ 277	\$ (143)	-34.0%
OTHER SALARIES	\$ 385	\$ -	\$ -	\$ -	NA
FICA/MEDICARE	\$ 1,080	\$ 1,249	\$ 1,215	\$ (34)	-2.7%
PERA	\$ 40	\$ 40	\$ 21	\$ (19)	-47.5%
TRA	\$ 1,438	\$ 1,460	\$ 1,575	\$ 115	7.9%
GROUP HEALTH	\$ 1,734	\$ 1,734	\$ 2,071	\$ 337	19.4%
GROUP LIFE INSURANCE	\$ 8	\$ 8	\$ 8	\$ -	0.0%
TSA MATCH	\$ 67	\$ 68	\$ 67	\$ (1)	-1.5%
FEES FOR SERVICES	\$ 2,548	\$ 3,750	\$ 3,750	\$ -	0.0%
ENTRY FEES/STUDENT TRAVEL	\$ 3,200	\$ 4,000	\$ 4,000	\$ -	0.0%
INSTRUCTIONAL SUPPLIES	\$ 16,056	\$ 6,000	\$ 6,000	\$ -	0.0%
TOTAL	\$ 43,663	\$ 35,416	\$ 36,735	\$ 1,319	3.7%
EARLY CHILDHOOD FAMILY ED					
TEACHER SALARY	\$ 15,162	\$ 15,162	\$ 15,981	\$ 819	5.4%
AIDE SALARY	\$ 18,524	\$ 20,965	\$ 21,231	\$ 266	1.3%
EXTENDED TIME	\$ 400	\$ 400	\$ -	\$ (400)	-100.0%
FICA/MEDICARE	\$ 2,352	\$ 2,687	\$ 2,701	\$ 14	0.5%
PERA	\$ 1,389	\$ 1,572	\$ 1,592	\$ 20	1.3%
TRA	\$ 1,336	\$ 1,330	\$ 1,399	\$ 69	5.2%
GROUP HEALTH	\$ 8,561	\$ 9,221	\$ 9,521	\$ 300	3.3%
GROUP LIFE INSURANCE	\$ 42	\$ 42	\$ 41	\$ (1)	-2.4%
TSA MATCH	\$ 110	\$ 110	\$ 110	\$ -	0.0%
FEES FOR SERVICES	\$ -	\$ -	\$ 2,000	\$ 2,000	NA
TRANSPORTATION CHARGEBACK	\$ 30	\$ 500	\$ -	\$ (500)	-100.0%
INTERDEPARTMENTAL SERVICES	\$ 19,312	\$ -	\$ 19,800	\$ 19,800	NA
INSTRUCTIONAL SUPPLIES	\$ 2,758	\$ 1,000	\$ 2,000	\$ 1,000	100.0%
TOTAL	\$ 69,975	\$ 52,989	\$ 76,376	\$ 23,387	44.1%

PINE RIVER-BACKUS SCHOOLS  
COMMUNITY SERVICE EXPENSE DETAIL  
REVISED 2023-24 BUDGET

COMMUNITY SERVICE EXPENSE	PRELIMINARY		REVISED	2024 PRELIM BUDGET	
	ACTUAL	BUDGET	BUDGET	VS 2024 REVISED BUDGET	
	2022-23	2023-24	2023-24	\$ CHG.	% CHG.
<b>EARLY CHILDHOOD PATHWAYS II GRANT</b>					
PATHWAYS II - TEACHER SALARY	\$ 18,190	\$ 12,665	\$ 13,370	\$ 705	5.6%
PATHWAYS II - LIC INSTR SUPPORT	\$ 12,319	\$ 15,231	\$ 11,627	\$ (3,604)	-23.7%
PATHWAYS II - FICA	\$ 1,866	\$ 1,947	\$ 1,881	\$ (66)	-3.4%
PATHWAYS II - TRA	\$ 2,140	\$ 2,214	\$ 2,187	\$ (27)	-1.2%
PATHWAYS II - HEALTH INS	\$ 1,901	\$ 1,926	\$ 1,930	\$ 4	0.2%
PATHWAYS II - GROUP LIFE INS	\$ 9	\$ 9	\$ 9	\$ -	0.0%
PATHWAYS II - TSA MATCH	\$ 92	\$ 138	\$ 137	\$ (1)	-0.7%
PATHWAYS II - SUPPLIES	\$ 986	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 37,502	\$ 35,130	\$ 32,141	\$ (2,989)	-8.5%
<b>SCHOOL READINESS</b>					
TEACHER SALARY	\$ 91,659	\$ 98,641	\$ 104,033	\$ 5,392	5.5%
AIDE SALARY	\$ 18,853	\$ 21,277	\$ 21,278	\$ 1	0.0%
FICA/MEDICARE	\$ 8,320	\$ 9,099	\$ 9,311	\$ 212	2.3%
PERA	\$ 1,414	\$ 1,596	\$ 1,596	\$ -	0.0%
TRA	\$ 8,342	\$ 8,631	\$ 9,103	\$ 472	5.5%
GROUP HEALTH	\$ 18,886	\$ 19,623	\$ 20,833	\$ 1,210	6.2%
GROUP LIFE INSURANCE	\$ 89	\$ 90	\$ 89	\$ (1)	-1.1%
TSA MATCH	\$ 715	\$ 853	\$ 852	\$ (1)	-0.1%
FEES FOR SERVICES	\$ 3,103	\$ 4,000	\$ 2,000	\$ (2,000)	-50.0%
INSTRUCTIONAL SUPPLIES	\$ 608	\$ 1,000	\$ -	\$ (1,000)	-100.0%
TOTAL	\$ 151,989	\$ 164,810	\$ 169,095	\$ 4,285	2.6%
<b>PRESCHOOL SCREENING</b>					
TEACHER SALARY	\$ 1,458	\$ 2,865	\$ 2,865	\$ -	0.0%
INSTR AIDE SAL	\$ 857	\$ 631	\$ 631	\$ -	0.0%
LICENSED NURSE	\$ -	\$ 715	\$ 715	\$ -	0.0%
FICA/MEDICARE	\$ 177	\$ 324	\$ 324	\$ -	0.0%
PERA	\$ 64	\$ 47	\$ 47	\$ -	0.0%
TRA	\$ 125	\$ 278	\$ 278	\$ -	0.0%
FEES FOR SERVICES	\$ 180	\$ 200	\$ 200	\$ -	0.0%
ECS GENERAL SUPPLIES	\$ 602	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	3,463	6,060	6,060	\$ -	0.0%
<b>DRIVER ED-CLASSROOM</b>					
TEACHER SALARY	\$ 4,030	\$ 2,790	\$ 4,185	\$ 1,395	50.0%
FICA/MEDICARE	\$ 307	\$ 213	\$ 320	\$ 107	50.2%
TRA	\$ 347	\$ 244	\$ 366	\$ 122	50.0%
INSTRUCTIONAL SUPPLIES	\$ -	\$ 100	\$ 100	\$ -	0.0%
TOTAL DRIVER ED-CLASSROOM	\$ 4,684	\$ 3,347	\$ 4,971	\$ 1,624	48.5%
<b>DRIVER ED-BEHIND THE WHEEL</b>					
TEACHER SALARY	\$ 12,806	\$ 10,000	\$ 10,000	\$ -	0.0%
FICA/MEDICARE	\$ 911	\$ 764	\$ 764	\$ -	0.0%
TRA	\$ 392	\$ 855	\$ 855	\$ -	0.0%
REPAIRS AND MAINTENANCE	\$ 639	\$ 800	\$ 800	\$ -	0.0%
GENERAL SUPPLIES	\$ 1,585	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 16,333	\$ 13,419	\$ 13,419	\$ -	0.0%

PINE RIVER-BACKUS SCHOOLS  
COMMUNITY SERVICE EXPENSE DETAIL  
REVISED 2023-24 BUDGET

COMMUNITY SERVICE EXPENSE	ACTUAL 2022-23	PRELIMINARY BUDGET 2023-24	REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET	
				\$ CHG.	% CHG.
AFTER SCHOOL YOUTH ENRICHMENT					
FEES FOR SERVICES	\$ 774	\$ 2,500	\$ 1,000	\$ (1,500)	-60.0%
INSTRUCTIONAL SUPPLIES	\$ 590	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL	\$ 1,363	\$ 3,500	\$ 2,000	\$ (1,500)	-42.9%
NON-PUBLIC AIDS TO PUPILS					
TEXTBOOKS	\$ 795	\$ -	\$ -	\$ -	NA
TOTAL	\$ 795	\$ -	\$ -	\$ -	NA
<b>TOTAL COMMUNITY SERVICE</b>	<b>\$ 443,567</b>	<b>\$ 426,562</b>	<b>\$ 449,815</b>	<b>\$ 23,253</b>	<b>5.5%</b>

PINE RIVER-BACKUS SCHOOLS  
OPERATING CAPITAL REVENUES  
REVISED 2023-24 BUDGET

OPERATING CAPITAL REVENUE	ACTUAL 2022-23	PRELIMINARY BUDGET 2023-24	REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET	
				\$ CHG.	% CHG.
OPERATING CAPITAL LEVY	\$ 190,917	\$ 199,679	\$ 199,679	\$ -	0.0%
OPERATING CAPITAL INTEREST	\$ -	\$ 1,000	\$ -	\$ (1,000)	-100.0%
MISC LOCAL REVENUE	\$ 11,234	\$ -	\$ -	\$ -	NA
OPERATING CAPITAL STATE AID	\$ 33,858	\$ 21,769	\$ 7,117	\$ (14,652)	-67.3%
MDE APPROVED TRANSFER - TO OPER CAPITAL	\$ 435,000	\$ -	\$ -	\$ -	NA
LONG TERM FACILITIES MAINTENANCE LEVY	\$ 179,262	\$ 141,389	\$ 141,389	\$ -	0.0%
ARPA FUNDS - CASS COUNTY	\$ -	\$ 265,016	\$ 265,016	\$ -	0.0%
<b>TOTAL OPERATING CAPITAL REVENUE</b>	<b>\$ 850,272</b>	<b>\$ 628,853</b>	<b>\$ 613,201</b>	<b>\$ (15,652)</b>	<b>-2.5%</b>

NOTES:

Operating Capital Revenues are generated through the Certified 2022 Pay 2023 Levy and State Aid.

With the 2023-24 budget, the district will see a total of \$365,978 in Long Term Facilities Maintenance Revenue. The district issued bonds to fund the High School Office/Entrance/Hallways renovations. A levy adjustment of \$192,334 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.

The district constructed a Health Services Addition to the main building as well as a remodel of the Elementary DCD Classroom. Construction completed on both projects in 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 included a \$435,000 transfer from the General Fund to a Committed for Construction account. There is no such transfer planned for 2023-24. Additional funding of \$265,016 through Cass County's ARPA Funds have been secured as well. These funds will reimburse the district for expenses on the Health Services Addition.

PINE RIVER-BACKUS SCHOOLS  
OPERATING CAPITAL EXPENSE SUMMARY  
REVISED 2023-24 BUDGET

CAPITAL EXPENSE	ACTUAL 2022-23	PRELIMINARY BUDGET 2023-24	REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET	
				\$ CHG.	% CHG.
BUILDING IMPROVEMENTS	\$ 219,432	\$ 498,398	\$ 545,092	\$ 46,694	9.4%
FEDERALLY FUNDED PROJECTS - ESSER	\$ 287,088	\$ 1,100,999	\$ 941,907	\$ (159,092)	-14.4%
TECHNOLOGY	\$ 80,508	\$ 79,100	\$ 79,100	\$ -	0.0%
LONG TERM FACILITY MAINTENANCE	\$ 153,111	\$ 413,615	\$ 393,564	\$ (20,051)	-4.8%
<b>TOTAL OPERATING CAPITAL EXPENSE</b>	<b>\$ 740,138</b>	<b>\$ 2,092,112</b>	<b>\$ 1,959,663</b>	<b>\$ (132,449)</b>	<b>-6.3%</b>

NOTES:

Operating Capital expenses decrease \$132,449 or 6.3% between budget cycles. The district's Federal ESSER II COVID funds financed the majority of a Health Services Addition with construction completed Fall 2023. The Revised 2023-24 Budget included project costs through through completion. Also being completed the with this budget cycle is an upgrade to the main building's fire alarm system funded through LTFM.

Planned Operating Capital projects include:

	Prelim	Revised/Spent	
<b>Operating Capital Projects:</b>			
Campus Branding	\$ 25,000	\$ 40,837	
Loading Dock/Sidewalk Concrete	\$ 20,000	\$ 18,400	
Health Services / DCD Furniture	\$ 20,000	\$ 22,390	
Replace Door Frame by Elem & Commons	\$ 6,100	\$ 4,565	
Volleyball Standards Performance Gym	\$ 11,000	\$ 6,711	
HS Band Room - Door Hardware	\$ 3,500	\$ 3,472	
Classroom Furniture (annual)	\$ 15,000	\$ 20,689	
Storage Cages - Mezzanine	\$ -	\$ 5,800	
Door 33 Entrance Carpet	\$ -	\$ 5,250	
DCD AC Unit	\$ -	\$ 3,700	
Security Camera Expansion	\$ -	\$ 11,590	
Maintenance/Bus Garage Truck	\$ 63,000	\$ 25,003	Capital
	<u>\$ 163,600</u>	<u>\$ 168,407</u>	
<b>Committed for Construction</b>			
DCD Classroom Remodel / Health Services Addn	\$ 334,798	\$ 364,626	Committed
	<u>\$ 334,798</u>	<u>\$ 364,626</u>	
<b>Federally Funded Projects - ESSER</b>			
Cass County ARPA - Health Services Addition	\$ -	\$ 265,016	
Health Services Addition Year 3 of 3	\$ 1,100,999	\$ 676,891	Federal
	<u>\$ 1,100,999</u>	<u>\$ 941,907</u>	
<b>Technology Projects:</b>			
Total Tech Capital Budget	\$ 79,100	\$ 79,100	Technology
	<u>\$ 79,100</u>	<u>\$ 79,100</u>	
<b>Long Term Facilities Maintenance Projects:</b>			
Fire Alarm System - Districtwide	\$ 238,715	\$ 246,235	
5/6 Hallway Lockers	\$ 52,000	\$ 54,174	
Variable Fan Controls Elem HVAC	\$ 16,900	\$ 19,980	
AC Units - Elem Classrooms 108, 109, 110	\$ 24,000	\$ 22,400	
Ceiling Tile - Elem Halls/Library/Restrooms	\$ 25,000	\$ -	
H&S Projects - Annual	\$ 27,000	\$ 30,544	
Deferred Maintenance Projects - Annual	\$ 30,000	\$ 23,775	LTFM
	<u>\$ 413,615</u>	<u>\$ 397,108</u>	

PINE RIVER-BACKUS SCHOOLS  
OPERATING CAPITAL EXPENSE DETAIL  
REVISED 2023-24 BUDGET

CAPITAL EXPENSE	ACTUAL 2022-23	PRELIMINARY BUDGET 2023-24	REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET	
				\$ CHG.	% CHG.
<b>DISTRICTWIDE CAPITAL</b>					
EXPENSES - COMMITTED ACCOUNT	\$ 70,374	\$ 334,798	\$ 364,626	\$ 29,828	8.9%
DISTRICT WIDE BUILDING IMPROVEMENTS FACILITIES	\$ 63,938	\$ 100,600	\$ 135,000	\$ 34,400	34.2%
GENERAL EQUIPMENT	\$ 38,663	\$ -	\$ 20,463	\$ 20,463	NA
TOTAL	\$ 46,458	\$ 63,000	\$ 25,003	\$ (37,997)	-60.3%
TOTAL	\$ 219,432	\$ 498,398	\$ 545,092	\$ 46,694	9.4%
<b>FEDERALLY FUNDED PROJECTS</b>					
SECURITY CAMERA UPGRADE (Year 2)	\$ 38,015	\$ -	\$ -	\$ -	NA
HEALTH SERVICES ADDITION - ESSER III	\$ 249,073	\$ 1,100,999	\$ 676,891	\$ (424,108)	-38.5%
HEALTH SERVICES ADDITION - CASS CTY ARPA	\$ -	\$ -	\$ 265,016	\$ 265,016	NA
TOTAL	\$ 287,088	\$ 1,100,999	\$ 941,907	\$ (159,092)	-14.4%
<b>TECHNOLOGY</b>					
TECHNOLOGY EQUIPMENT NON-INST	\$ 21,400	\$ -	\$ -	\$ -	NA
TECHNOLOGY EQUIPMENT INSTRUCTIONAL	\$ 59,108	\$ 79,100	\$ 79,100	\$ -	0.0%
ELEMENTARY TECHNOLOGY EQUIPMENT	\$ 626	\$ -	\$ -	\$ -	NA
HIGH SCHOOL TECHNOLOGY EQUIPMENT	\$ 2,850	\$ -	\$ -	\$ -	NA
TOTAL	\$ 80,508	\$ 79,100	\$ 79,100	\$ -	0.0%
<b>LONG TERM FACILITY MAINTENANCE</b>					
PHYSICAL HAZARD CONTROL - H&S	\$ 1,148	\$ 2,500	\$ 2,500	\$ -	0.0%
HAZARDOUS SUBSTANCE - H&S	\$ 5,266	\$ 7,500	\$ 7,500	\$ -	0.0%
HEALTH & SAFETY MGMT - H&S	\$ 6,321	\$ 4,500	\$ 4,500	\$ -	0.0%
ASBESTOS - H&S	\$ 13,926	\$ 2,500	\$ 2,500	\$ -	0.0%
FIRE CODE COMPLIANCE - H&S	\$ 12,367	\$ 10,000	\$ 10,000	\$ -	0.0%
FIRE CODE COMPLIANCE - FIRE ALARM SYSTEM	\$ -	\$ 238,715	\$ 246,235	\$ 7,520	3.2%
BLDG HARDWARE & EQUIP	\$ -	\$ 52,000	\$ 54,174	\$ 2,174	4.2%
INTERIOR SURFACES	\$ 48,130	\$ 25,000	\$ -	\$ (25,000)	-100.0%
MECHANICAL	\$ 25,005	\$ 40,900	\$ 42,380	\$ 1,480	3.6%
SITE GROUNDS - DEF MAINT	\$ 14,162	\$ 15,000	\$ 7,350	\$ (7,650)	-51.0%
BUILDINGS - DEF MAINT	\$ 26,786	\$ 15,000	\$ 16,425	\$ 1,425	9.5%
TOTAL	\$ 153,111	\$ 413,615	\$ 393,564	\$ (20,051)	-4.8%
<b>TOTAL OPERATING CAPITAL</b>	<b>\$ 740,138</b>	<b>\$ 2,092,112</b>	<b>\$ 1,959,663</b>	<b>\$ (132,449)</b>	<b>-6.3%</b>

PINE RIVER-BACKUS SCHOOLS  
 BUILDING CONSTRUCTION REVENUES / EXPENSES  
 REVISED 2023-24 BUDGET

BUILDING CONSTRUCTION REVENUE	ACTUAL 2022-23	PRELIMINARY BUDGET 2023-24	REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET	
				\$ CHG.	% CHG.
EARNED INVESTMENTS	\$ -	\$ -	\$ -	\$ -	NA
SALE OF BONDS	\$ -	\$ -	\$ -	\$ -	NA
LTFM TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	NA
TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	NA
<b>TOTAL BUILDING CONSTRUCTION REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>NA</b>

NOTES:

There are no new funding sources planned for 2023-24 Building Construction projects.

BUILDING CONSTRUCTION EXPENSE	ACTUAL 2022-23	PRELIMINARY BUDGET 2023-24	REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET	
				\$ CHG.	% CHG.
CONSTRUCTION FEES FOR SERVICES	\$ -	\$ -	\$ -	\$ -	NA
BUILDINGS - OTHER	\$ -	\$ -	\$ -	\$ -	NA
FUND TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	NA
<b>TOTAL BUILDING CONSTRUCTION EXPENSE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>NA</b>

NOTES :

There are no bonded construction projects planned for 2023-24. 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 2023-24 BUDGET

DEBT SERVICE REVENUE	ACTUAL	PRELIMINARY	REVISED	2024 PRELIM BUDGET	
	2022-23	BUDGET 2023-24	BUDGET 2023-24	VS 2024 REVISED BUDGET \$ CHG.	% CHG.
LEVY	\$ 501,424	\$ 554,514	\$ 554,514	\$ -	0.0%
MISCELLANEOUS TAX	\$ 6,041	\$ -	\$ -	\$ -	NA
INTEREST	\$ 26,031	\$ 5,000	\$ 5,000	\$ -	0.0%
DISPARITY REDUCTION AID	\$ 485	\$ 485	\$ 485	\$ -	0.0%
HMSTD & AG MKT VALUE CREDIT	\$ 5,663	\$ 5,663	\$ 5,663	\$ -	0.0%
SCHOOL BUILDING BOND AG CREDIT	\$ 40,965	\$ 40,968	\$ 40,968	\$ -	0.0%
EARN INVESTMENT - MN B&T QZAB	\$ 22,569	\$ 22,300	\$ 24,500	\$ 2,200	9.9%
<b>TOTAL DEBT REDEMPTION REVENUE</b>	<b>\$ 603,176</b>	<b>\$ 628,930</b>	<b>\$ 631,130</b>	<b>\$ 2,200</b>	<b>0.3%</b>

NOTES:

Debt Service Revenues are funded primarily through the 2022 Pay 2023 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	PRELIMINARY	REVISED	2024 PRELIM BUDGET	
	2022-23	BUDGET 2023-24	BUDGET 2023-24	VS 2024 REVISED BUDGET \$ CHG.	% CHG.
PRINCIPAL PAYMENTS	\$ 380,000	\$ 438,121	\$ 438,121	\$ -	0.0%
INTEREST EXPENSE	\$ 100,143	\$ 88,068	\$ 90,180	\$ 2,112	2.4%
FEES	\$ 3,455	\$ 3,445	\$ 3,500	\$ 55	1.6%
BOND REFUNDING	\$ -	\$ -	\$ -	\$ -	NA
<b>TOTAL DEBT REDEMPTION EXPENSE</b>	<b>\$ 483,598</b>	<b>\$ 529,634</b>	<b>\$ 531,801</b>	<b>\$ 2,167</b>	<b>0.4%</b>

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 \$215,000.

Interest Payments include the 2017 LTFM Bond payment of \$35,025, the 2020A General Obligation Bond of \$9,100 and the 2020B Refunding Bond of \$47,055. 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 2023-24 BUDGET

SCHOLARSHIP REVENUE	ACTUAL 2022-23	PRELIMINARY BUDGET 2023-24	REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET	
				\$ CHG.	% CHG.
GOOD CITIZENSHIP					
INTEREST	\$ 1	\$ -	\$ -	\$ -	NA
TOTAL	\$ 1	\$ -	\$ -	\$ -	NA
GORDON AND VELVA MARSHALL					
INTEREST	\$ 421	\$ 300	\$ 300	\$ -	0.0%
TOTAL	\$ 421	\$ 300	\$ 300	\$ -	0.0%
ALFRED WEISE					
INTEREST	\$ 89	\$ 85	\$ 85	\$ -	0.0%
TOTAL	\$ 89	\$ 85	\$ 85	\$ -	0.0%
ELIZABETH REIGHARD & CALVIN FILLINGS					
INTEREST	\$ 131	\$ 75	\$ 75	\$ -	0.0%
TOTAL	\$ 131	\$ 75	\$ 75	\$ -	0.0%
LCF EVELYN W. BERG					
DONATIONS	\$ 2,729	\$ 2,800	\$ 2,800	\$ -	0.0%
TOTAL	\$ 2,737	\$ 2,800	\$ 2,800	\$ -	0.0%
SHEILA JOAN ANDERSON					
INTEREST	\$ 14	\$ 15	\$ 15	\$ -	0.0%
TOTAL	\$ 574	\$ 15	\$ 15	\$ -	0.0%
DENNIS HEEMSTRA MEMORIAL SCHOLARSHIP					
INTEREST	\$ 5,537	\$ 3,000	\$ 4,500	\$ 1,500	50.0%
TOTAL	\$ 5,537	\$ 3,000	\$ 4,500	\$ 1,500	50.0%
PR-B SCHOLARSHIP					
INTEREST	\$ 113	\$ 75	\$ 75	\$ -	0.0%
DONATIONS	\$ 34,800	\$ 27,500	\$ 30,000	\$ 2,500	9.1%
TOTAL	\$ 34,913	\$ 27,575	\$ 30,075	\$ 2,500	9.1%
EVAN LINDQUIST MEMORIAL SCHOLARSHIP					
INTEREST	\$ 481	\$ 400	\$ 400	\$ -	0.0%
TOTAL	\$ 481	\$ 400	\$ 400	\$ -	0.0%
EARL & VIOLET FENTON SCHOLARSHIP					
INTEREST	\$ 68	\$ 60	\$ 60	\$ -	0.0%
TOTAL	\$ 68	\$ 60	\$ 60	\$ -	0.0%
<b>TOTAL SCHOLARSHIP FUND REVENUE</b>	<b>\$ 44,951</b>	<b>\$ 34,310</b>	<b>\$ 38,310</b>	<b>\$ 4,000</b>	<b>11.7%</b>

NOTES:

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

PINE RIVER-BACKUS SCHOOLS  
SCHOLARSHIP EXPENSE DETAIL  
REVISED 2023-24 BUDGET

SCHOLARSHIP EXPENSE	ACTUAL 2022-23	PRELIMINARY BUDGET 2023-24	REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET	
				\$ CHG.	% CHG.
GORDON AND VELVA MARSHALL	\$ 2,000	\$ 5,000	\$ 4,000	\$ (1,000)	-20.0%
ALFRED WEISE	\$ 250	\$ 2,500	\$ 1,500	\$ (1,000)	-40.0%
ELIZABETH REIGHARD & CALVIN FILLINGS	\$ 500	\$ 500	\$ 500	\$ -	0.0%
LCF EVELYN W. BERG	\$ -	\$ 5,000	\$ 4,000	\$ (1,000)	-20.0%
SHEILA JOAN ANDERSON	\$ 1,000	\$ 1,000	\$ 500	\$ (500)	-50.0%
DENNIS HEEMSTRA	\$ 14,000	\$ 20,000	\$ 20,000	\$ -	0.0%
PRB SCHOLARSHIP	\$ 24,100	\$ 34,500	\$ 36,800	\$ 2,300	6.7%
EVAN LINDQUIST MEMORIAL SCHOLARSHIP	\$ 12,000	\$ 4,000	\$ 5,000	\$ 1,000	25.0%
EARL & VIOLET FENTON	\$ -	\$ 1,000	\$ 1,500	\$ 500	50.0%
<b>TOTAL SCHOLARSHIP FUND EXPENSE</b>	<b>\$ 53,850</b>	<b>\$ 73,500</b>	<b>\$ 73,800</b>	<b>\$ 300</b>	<b>0.4%</b>

NOTES:

Scholarship Expenses include all scholarships awarded at the May 2023 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  
PRELIMINARY 2023-24 BUDGET

STUDENT ACTIVITY FUND	START	ACTIVITY		NET	END
	BALANCE	2023-2024		ACTIVITY	BALANCE
	7/1/2023	Revenue	Expense	2023-2024	6/30/2024
	2023-24 BUDGET	<i>Updated 4/23/2024</i>			
ACCOUNTS:					
Elem Choir	\$ 7,396	\$ -	\$ -	\$ -	\$ 7,396
Elem Sped - Z Fund	\$ 1,416	\$ -	\$ -	\$ -	\$ 1,416
Elementary General	\$ 4,137	\$ 23	\$ (30)	\$ (7)	\$ 4,129
Elem Student Council	\$ 75	\$ 311	\$ -	\$ 311	\$ 386
Elem Yearbook	\$ 6,482	\$ 846	\$ (253)	\$ 592	\$ 7,074
Jim Tehennepe	\$ 8,018	\$ -	\$ -	\$ -	\$ 8,018
HELP Fund	\$ 15,358	\$ 250	\$ (921)	\$ (671)	\$ 14,687
Greg Jadwin	\$ 5,213	\$ 690	\$ (445)	\$ 245	\$ 5,458
ALC	\$ 223	\$ -	\$ -	\$ -	\$ 223
Concessions	\$ 3,185	\$ -	\$ -	\$ -	\$ 3,185
Business Prof of America	\$ 4,143	\$ -	\$ -	\$ -	\$ 4,143
French	\$ 669	\$ 1,300	\$ (1,156)	\$ 144	\$ 813
HS Choir	\$ 2,930	\$ -	\$ -	\$ -	\$ 2,930
Band	\$ 1,032	\$ 728	\$ (913)	\$ (185)	\$ 847
Special Education	\$ 2,416	\$ -	\$ -	\$ -	\$ 2,416
Elem Sped - 5/6 Lucky Bobbers	\$ 334	\$ -	\$ -	\$ -	\$ 334
Football	\$ 4,582	\$ 1,022	\$ (1,559)	\$ (537)	\$ 4,046
Boys Basketball	\$ 2,544	\$ 2,824	\$ (3,451)	\$ (627)	\$ 1,917
Girls Basketball	\$ 1,535	\$ 2,398	\$ (1,217)	\$ 1,181	\$ 2,716
Wrestling	\$ 257	\$ 9,683	\$ (5,232)	\$ 4,452	\$ 4,709
Baseball	\$ 2,853	\$ 2,196	\$ (2,975)	\$ (779)	\$ 2,074
Cross Country	\$ 1,263	\$ 694	\$ -	\$ 694	\$ 1,957
Boys Golf	\$ 824	\$ -	\$ (400)	\$ (400)	\$ 424
Girls Golf	\$ 831	\$ -	\$ (43)	\$ (43)	\$ 788
Track	\$ 844	\$ -	\$ -	\$ -	\$ 844
Volleyball	\$ 3,449	\$ 13,746	\$ (6,321)	\$ 7,425	\$ 10,874
Travel Volleyball	\$ 889	\$ 9,088	\$ (2,140)	\$ 6,948	\$ 7,836
Cheer	\$ 2,213	\$ 2,877	\$ (1,229)	\$ 1,648	\$ 3,861
Softball	\$ -	\$ 2,052	\$ (540)	\$ 1,512	\$ 1,512
Dance	\$ 5,224	\$ -	\$ -	\$ -	\$ 5,224
Band/Choir Fundraiser	\$ 24,365	\$ 27,731	\$ (19,961)	\$ 7,770	\$ 32,135
Musical/Drama	\$ 4,720	\$ 3,693	\$ (3,603)	\$ 90	\$ 4,810
Robotics	\$ 8,413	\$ 9,612	\$ (8,274)	\$ 1,338	\$ 9,751
Trap Team	\$ -	\$ 6,775	\$ (11,117)	\$ (4,342)	\$ (4,342)
AD General	\$ 9,368	\$ 3,000	\$ (8,337)	\$ (5,337)	\$ 4,031
Class Accounts	\$ 2,707	\$ 7,045	\$ (2,120)	\$ 4,925	\$ 7,632
High School General	\$ 179	\$ 608	\$ (712)	\$ (104)	\$ 75
Student Council	\$ 605	\$ 2,536	\$ (1,601)	\$ 935	\$ 1,540
National Honor Society	\$ 819	\$ 2,479	\$ (1,222)	\$ 1,257	\$ 2,075
HS Yearbook	\$ 2,555	\$ 2,024	\$ (54)	\$ 1,970	\$ 4,525
Speech	\$ 2,706	\$ 128	\$ (183)	\$ (55)	\$ 2,651
Book Club	\$ 160	\$ 4,000	\$ (750)	\$ 3,250	\$ 3,411
PROM	\$ 4,968	\$ 3,472	\$ (2,587)	\$ 884	\$ 5,852
<b>TOTAL STUDENT ACTIVITY FUND</b>	<b>\$ 151,899</b>	<b>\$ 123,831</b>	<b>\$ (89,347)</b>	<b>\$ 34,484</b>	<b>\$ 186,382</b>

## REVISED 2023-24 BUDGET SUPPLEMENTAL - REVENUES

	PRELIMINARY BUDGET 2023-24	REVISED BUDGET 2023-24	2024 PRELIM BUDGET		PAGE # REFERENCE
			VS 2024 REVISED BUDGET \$ CHG.	% CHG.	
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$ 11,979,653</b>	<b>\$ 11,852,385</b>	<b>\$ (127,268)</b>	<b>-1.1%</b>	<b>6</b>
Local Revenues					
Medical Assistance from DHS	\$ 40,000	\$ 60,000	\$ 20,000	50.0%	7
State Revenues					
General Education Aid	\$ 5,609,203	\$ 5,546,514	\$ (62,689)	-1.1%	7
Special Education Aid	\$ 1,800,704	\$ 1,607,939	\$ (192,765)	-10.7%	7
School Library Aid	\$ -	\$ 39,833	\$ 39,833	NA	7
School Support Personnel	\$ -	\$ 38,579	\$ 38,579	NA	7
School Support Personnel - Cooperative	\$ -	\$ 38,579	\$ 38,579	NA	7
Summer Unemployment Aid	\$ -	\$ 23,046	\$ 23,046	NA	7
Federal Revenues					
Title I - II - IV Programs	\$ 351,756	\$ 365,922	\$ 14,166	4.0%	7
COVID 19 Funds	\$ 989,649	\$ 935,424	\$ (54,225)	-5.5%	7
<b>TOTAL FOOD SERVICE REVENUE</b>	<b>\$ 592,050</b>	<b>\$ 667,852</b>	<b>\$ 75,802</b>	<b>12.8%</b>	<b>42</b>
Local					
Ala Carte	\$ 5,000	\$ 17,500	\$ 12,500	250.0%	42
State					
Lunch	\$ 71,031	\$ 78,238	\$ 7,207	10.1%	42
Breakfast	\$ 38,043	\$ 25,274	\$ (12,769)	NA	42
Federal					
Paid Lunch	\$ 84,500	\$ 50,529	\$ (33,971)	-40.2%	42
Free/Reduced Lunch	\$ 226,900	\$ 309,263	\$ 82,363	36.3%	42
Breakfast	\$ 97,900	\$ 118,372	\$ 20,472	20.9%	42
<b>TOTAL TRANSPORTATION REVENUE</b>	<b>\$ 818,345</b>	<b>\$ 826,634</b>	<b>\$ 8,289</b>	<b>1.0%</b>	<b>45</b>
General Education Transportation Aid	\$ 636,131	\$ 617,749	\$ (18,382)	-2.9%	45
Special Education Transportation Aid	\$ 174,414	\$ 201,085	\$ 26,671	15.3%	45
<b>TOTAL COMMUNITY SERVICE REVENUE</b>	<b>\$ 353,200</b>	<b>\$ 350,576</b>	<b>\$ (2,624)</b>	<b>-0.7%</b>	<b>49</b>
Interest Earnings	\$ 6,000	\$ 3,000	\$ (3,000)	-50.0%	49
Youth Sports Fees	\$ 12,500	\$ 15,000	\$ 2,500	20.0%	49
Youth Sports Donations	\$ -	\$ 2,000	\$ 2,000	NA	49
Pathways II Scholarship Grant	\$ 32,000	\$ 28,000	\$ (4,000)	-12.5%	49
<b>TOTAL OPERATING CAPITAL REVENUE</b>	<b>\$ 628,853</b>	<b>\$ 613,201</b>	<b>\$ (15,652)</b>	<b>-2.5%</b>	<b>54</b>
Operating Capital State Aid	\$ 21,769	\$ 7,117	\$ (14,652)	-67.3%	54
Interest	\$ 1,000	\$ -	\$ (1,000)	-100.0%	54
<b>TOTAL BUILDING CONSTR. REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>NA</b>	<b>57</b>
<b>TOTAL DEBT REVENUE</b>	<b>\$ 628,930</b>	<b>\$ 631,130</b>	<b>\$ 2,200</b>	<b>0.3%</b>	<b>58</b>
<b>SCHOLARSHIP TOTAL</b>	<b>\$ 34,310</b>	<b>\$ 38,310</b>	<b>\$ 4,000</b>	<b>11.7%</b>	<b>59</b>
<b>STUDENT ACTIVITY FUND</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>NA</b>	<b>61</b>
<b>OVERALL REVENUE TOTAL - ALL FUNDS</b>	<b>\$ 15,035,341</b>	<b>\$ 14,980,088</b>	<b>\$ (55,253)</b>	<b>-0.4%</b>	

## REVISED 2023-24 BUDGET SUPPLEMENTAL - EXPENSES

	PRELIMINARY BUDGET 2023-24	REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET		PAGE # REFERENCE
			\$ CHG.	% CHG.	
<b>DISTRICTWIDE TOTAL</b>	<b>\$ 2,470,699</b>	<b>\$ 2,514,885</b>	<b>\$ 44,186</b>	<b>1.8%</b>	<b>10</b>
Districtwide Salary/Benefits	\$ 1,287,053	\$ 1,297,966	\$ 10,913	0.8%	11-14
PRB Newsletter Fees for Services	\$ 5,000	\$ 10,000	\$ 5,000	100.0%	11
Business Office Fees for Services	\$ 38,500	\$ 50,000	\$ 11,500	29.9%	11
Business Office Postage	\$ 3,000	\$ 500	\$ (2,500)	-83.3%	11
Data Processing Fees / Dues	\$ 7,800	\$ -	\$ (7,800)	-100.0%	12
District Copy Center Repairs/Maintenance	\$ 12,230	\$ 20,000	\$ 7,770	63.5%	13
Maintenance Fees for Services	\$ 7,000	\$ 40,000	\$ 33,000	NA	13
Maintenance Telephone Services	\$ 45,143	\$ 56,926	\$ 11,783	26.1%	13
Maintenance Utilities Services	\$ 361,142	\$ 300,000	\$ (61,142)	-16.9%	13
Maintenance Repairs	\$ 45,000	\$ 60,000	\$ 15,000	33.3%	14
Maintenance General Supplies	\$ 70,000	\$ 90,000	\$ 20,000	28.6%	14
<b>ELEMENTARY TOTAL</b>	<b>\$ 4,274,518</b>	<b>\$ 4,427,389</b>	<b>\$ 152,871</b>	<b>3.6%</b>	<b>15</b>
Elementary Salary / Benefits					
General Education	\$ 1,336,966	\$ 1,432,968	\$ 96,002	7.2%	17-24
Federal COVID	\$ 14,077	\$ -	\$ (14,077)	-100.0%	17-24
Compensatory	\$ 822,519	\$ 850,053	\$ 27,534	3.3%	17-24
Learn & Development	\$ 177,785	\$ 183,225	\$ 5,440	3.1%	17-24
School Library	\$ -	\$ 17,583	\$ 17,583	NA	17-24
Gifted & Talented	\$ 11,930	\$ 12,541	\$ 611	5.1%	17-24
Title I	\$ 320,908	\$ 325,779	\$ 4,871	1.5%	17-24
Title II	\$ 37,830	\$ 30,687	\$ (7,143)	-18.9%	17-24
Special Education	\$ 1,242,991	\$ 1,264,475	\$ 21,484	1.7%	17-24
LCTS Collaboration	\$ 80,213	\$ 56,116	\$ (24,097)	-30.0%	17-24
<i>Subtotal Elementary Salary / Benefits</i>	<i>\$ 4,045,219</i>	<i>\$ 4,173,427</i>	<i>\$ 128,208</i>	<i>3.2%</i>	
Elementary Fees for Services	\$ 30,000	\$ 50,000	\$ 20,000	66.7%	17
<b>HIGH SCHOOL TOTAL</b>	<b>\$ 3,862,454</b>	<b>\$ 3,977,156</b>	<b>\$ 114,702</b>	<b>3.0%</b>	<b>25</b>
High School Salary / Benefits					
General Education	\$ 1,736,389	\$ 1,843,690	\$ 107,301	6.2%	28-40
Compensatory	\$ 489,032	\$ 489,344	\$ 312	0.1%	28-40
School Library	\$ -	\$ 19,414	\$ 19,414	NA	28-40
Third Party Billing	\$ 49,932	\$ 37,647	\$ (12,285)	-24.6%	28-40
Title II	\$ -	\$ 23,161	\$ 23,161	NA	28-40
Post Season Coaching	\$ 21,777	\$ 22,556	\$ 779	3.6%	28-40
Special Education	\$ 880,373	\$ 844,620	\$ (35,753)	-4.1%	28-40
LCTS Collaboration	\$ 109,373	\$ 32,213	\$ (77,160)	-70.5%	28-40
Career/Tech Education	\$ 94,280	\$ 61,556	\$ (32,724)	-34.7%	28-40
<i>Subtotal High School Salary / Benefits</i>	<i>\$ 3,381,156</i>	<i>\$ 3,374,201</i>	<i>\$ (6,955)</i>	<i>-0.2%</i>	
High School Fees for Services	\$ 40,000	\$ 50,000	\$ 10,000	25.0%	28
Tuition to Other Districts	\$ 150,000	\$ 215,000	\$ 65,000	43.3%	28
Athletics & Activities - Fees for Services/Supplies	\$ 51,001	\$ 88,600	\$ 37,599	73.7%	32-37
<b>ALC PROGRAM TOTAL</b>	<b>\$ 445,617</b>	<b>\$ 453,944</b>	<b>\$ 8,327</b>	<b>1.9%</b>	<b>41-42</b>
ALC Salary/Benefits	\$ 406,252	\$ 414,579	\$ 8,327	2.0%	41-42

## REVISED 2023-24 BUDGET SUPPLEMENTAL - EXPENSES

	PRELIMINARY BUDGET 2023-24	REVISED BUDGET 2023-24	2024 PRELIM BUDGET VS 2024 REVISED BUDGET		PAGE # REFERENCE
			\$ CHG.	% CHG.	
<b>FOOD SERVICE TOTAL</b>	<b>\$ 657,534</b>	<b>\$ 729,841</b>	<b>\$ 72,307</b>	<b>11.0%</b>	<b>43</b>
Food Service Salary/Benefits	\$ 286,474	\$ 275,396	\$ (11,078)	-3.9%	44
Food	\$ 223,440	\$ 236,600	\$ 13,160	5.9%	44
Milk	\$ 39,700	\$ 39,700	\$ -	0.0%	44
Supplies	\$ 36,200	\$ 39,000	\$ 2,800	7.7%	44
Equipment	\$ 5,000	\$ 70,000	\$ 65,000	1300.0%	44
<b>TRANSPORTATION</b>	<b>\$ 921,065</b>	<b>\$ 896,742</b>	<b>\$ (24,323)</b>	<b>-2.6%</b>	<b>46</b>
Transportation Salary / Benefits	\$ 563,277	\$ 553,854	\$ (9,423)	-1.7%	47
Diesel Fuel	\$ 115,000	\$ 105,000	\$ (10,000)	-8.7%	47
Chargebacks to Other District Budgets	\$ (37,020)	\$ (44,470)	\$ (7,450)	20.1%	47
<b>COMMUNITY ED TOTAL</b>	<b>\$ 426,562</b>	<b>\$ 449,815</b>	<b>\$ 23,253</b>	<b>5.5%</b>	<b>50</b>
Community Ed Overall Salary/Benefits	\$ 375,547	\$ 384,630	\$ 9,083	2.4%	51-53
ECFE Interdepartmental Custodial Chargeback	\$ -	\$ 19,800	\$ 19,800	NA	51
<b>CAPITAL TOTAL</b>	<b>\$ 2,092,112</b>	<b>\$ 1,959,663</b>	<b>\$ (132,449)</b>	<b>-6.3%</b>	<b>55</b>
Building Improvements	\$ 498,398	\$ 545,092	\$ 46,694	9.4%	56
Federal COVID Funds - Security Cameras	\$ 1,100,999	\$ 941,907	\$ (159,092)	NA	56
Technology	\$ 79,100	\$ 79,100	\$ -	0.0%	56
Long Term Facility Maintenance	\$ 413,615	\$ 393,564	\$ (20,051)	-4.8%	56
<b>CONSTRUCTION TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>NA</b>	<b>57</b>
<b>DEBT SERVICE TOTAL</b>	<b>\$ 529,634</b>	<b>\$ 531,801</b>	<b>\$ 2,167</b>	<b>0.4%</b>	<b>58</b>
<b>SCHOLARSHIP TOTAL</b>	<b>\$ 73,500</b>	<b>\$ 73,800</b>	<b>\$ 300</b>	<b>0.4%</b>	<b>60</b>
<b>STUDENT ACTIVITY FUND</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>NA</b>	<b>61</b>
<b>OVERALL EXPENSE TOTAL - ALL FUNDS</b>	<b>\$ 15,753,695</b>	<b>\$ 16,015,036</b>	<b>\$ 261,341</b>	<b>1.7%</b>	

## **Spring 2025 Band/Choir Trip Proposal**

As a program, we have tried to give students opportunities to explore and travel which is a valuable part of their music education at PRB. This year we are planning to do a similar trip to the one that we took in 2020. This would be a 4 night cruise with a couple days spent in Florida. This trip would take place during spring break and unless a significant travel delay occurs, the students would not miss any school days. We will once again be working with Music Festivals and Tours which has provided our last two trips. Along with organizing and dealing with any problems that arise, they also have a representative travel with the group as a liaison between Royal Caribbean, any other venues, and our group. They are fantastic to work with and have provided great opportunities for our students!

### **Proposed Itinerary:**

**Sunday/Monday-** Flight to Orlando-Kennedy Space Center Tour

**Monday-Friday** On Board The Utopia of the Seas

This is a four night cruise with stops in Nassau in the Bahamas and Coco-Cay which is Royal Caribbean's Private Island. In Nassau, we will be selecting an excursion for all to attend. We will not let students wander in Nassau on their own. There will be a little shopping time on the end of this day but students will be grouped with adults. At Coco Cay, we would participate in a water park and students will have options for add on purchases for experiences such as zip lining. The band and choir will perform during the seas day while on the ship as part of the ship's Compass of performances. This will be in a performance venue with an adjudicator and clinician for remarks and feedback and will be open to the public!

While on the ship, students will be exposed to cultural foods and shows, live musical performances and shows, interactive activities designed for teenagers, and multiple opportunities to see world class performers outside of the musical world. This ship has multiple venues and avenues for entertainment. Students will be required to attend specific shows while on board. The same rules which we have used in the past two cruises will be in effect for curfew as well as for safety of the kids on board and in port.

### **Friday-Sunday**

Activities in Orlando including Universal Studios and a potential Broadway touring show. These are flexible depending on flights, and will require hotel stays which will be organized through our tour company.

### **Cost:**

In getting proposals for potential trips, the cruise option is by far the most cost effective option with the added bonus of an onboard medical facility, onboard security, and background checks for passengers. In looking into a potential trip to Nashville, the cost with two travel days and two full days in town was around \$2400. With this trip, eight days with activities and meals included on the ship, we are estimating a cost of \$1700-\$1900 per student depending on flight costs. We

will preliminarily book in with traveling students before school is out to reserve our spot and await board approval in June! Once approved, we will finalize the itinerary and lock in a price for the students.

Students have, and will continue to have, fundraising opportunities to offset costs. As this is an optional trip, students will be required to foot the bill. The school will take chaperones at a discounted rate at a ratio of 10/12 Students to 1 Chaperone. Parents and family members will be offered this price to book and travel as a non chaperone guest. These persons will be asked to pay for and achieve a good background check through the school prior to booking.

**Safety:**

Safety of our students is our first focus on any trip. I believe this trip gives students the opportunity to explore in a controlled environment and in places they may never get to go to again at such a discounted price. As Nassau has some spots that are questionable (not near the port), we will be doing an excursion in a controlled group with a guide and to a specific spot which will be determined later. In the past trips, we have not had anything more than minor behavioral issues on the ship and I am comfortable that the ship is a safe and exciting environment for the students to be exposed to many cultural and social experiences!

**Questions:**

If you would like to ask questions, have concerns, or would like specific details about this proposed trip. Please contact Ben Kinser.

[bkinser@prbschools.org](mailto:bkinser@prbschools.org)

218-587-8039

Thank you for considering our next trip!!!

Sincerely,

Ben Kinser & Teresa Hamp

**RESOLUTION FOR PAYMENT OF UNUSED PERSONAL LEAVE DAYS  
TO SCHOOL BUS AND VAN DRIVERS**

WHEREAS, School Bus Drivers are at-will employees of Pine River-Backus Schools.

WHEREAS, School Bus Drivers accrue two (2) personal leave days per year and can accumulate a maximum of three (3) days and Van Drivers accrue (3) personal leave days that are non-accumulative.

WHEREAS, due to a shortage of substitute drivers, some School Bus and Van Drivers have been unable to use their personal leave days during the 2023-24 school year.

NOW THEREFORE BE IT RESOLVED, by the School Board of Independent School District No. 2174 that at the end of the 2023-24 school year all School Bus and Van Drivers will receive pay for any unused personal leave days that would otherwise be forfeited. Days will be paid at the rate of \$127.84 per day for Bus Drivers and \$19.81 per hour for Van Drivers. Drivers that have submitted resignations by the last day of school will receive pay for all unused personal leave days.

This resolution for payment to School Bus and Van Drivers for unused personal leave days is for the 2023-24 school year only; it does not set a precedent for future years.

Memorandum of Understanding  
Between  
SERVICE EMPLOYEES INTERNATIONAL UNION, LOCAL #284  
And  
PINE RIVER-BACKUS SCHOOL DISTRICT #2174

Regarding: Appendix A - Wage Rates  
Other Considerations for Maintenance and Custodians

WHEREAS, Jim Niskanen, Maintenance Worker I, has been placed in the role of Interim Director of Buildings and Grounds from April 22, 2024 until a new Director is hired and assumes duties.

THEREFORE BE IT RESOLVED and agreed that the individual employee will be compensated an additional \$7.00 per hour above current hourly rate to reflect the additional responsibility and supervision needed to fill this role.

This Memorandum of Understanding will terminate upon the Director of Buildings and Grounds position being filled.

In witness thereof, the parties have executed the Agreement as follows:

FOR:

Service Employees International Union, Local #284

By: \_\_\_\_\_  
Local 284 Representative

Dated: \_\_\_\_\_

FOR:

Pine River-Backus School District

By: \_\_\_\_\_  
Board Chair

Dated: \_\_\_\_\_

RESOLUTION DISCONTINUING AND REDUCING  
EDUCATIONAL PROGRAMS AND POSITIONS

WHEREAS, the School Board of Independent School District No. 2174 adopted a resolution on January 8, 2024 directing the administration to make recommendations for reductions in programs and positions, and

WHEREAS, said recommendations have been received and considered by the school board,

BE IT RESOLVED, by the School Board of Independent School District No. 2174, as follows:

That the following programs and positions, or portions thereof, be discontinued:

1. 1.0 fte High School Teacher (Intervention and Electives)
2. 2.0 fte Special Education Teachers (positions not filled for 2023-24)
3. 1.0 fte YFS Worker (position vacant since November 2023)
4. 1.0 fte Teacher (.6 fte Project Lead the Way, .2 fte HS Math, .2 fte Elem Science)
5. Eliminate 2 Overloads – Science and English, Add 1 Overload in Metals
6. Special Education Assessment Support (contracted service)
7. 1.0 fte Speech/Language Pathologist
8. 1.0 fte Paraprofessional
9. .4 fte ECFE Family Educator
10. 1.0 fte Title One Teacher
11. 1.0 fte Community Education Director/Communication Coordinator
12. .5 fte High Reliability Schools Coordinator
13. 1 Bus Route (reduced April 2024)
14. Jr High Golf Coach
15. Assistant Speech Coach
16. 1 Cheerleading Season

Member \_\_\_\_\_ introduced the following resolution and moved its adoption:

RESOLUTION RELATING TO THE TERMINATION  
AND NON-RENEWAL OF THE TEACHING CONTRACT  
OF CHLOE HAWKS, A  
PROBATIONARY TEACHER.

WHEREAS, Chloe Hawks is a probationary teacher in Independent School District No. 2174.

BE IT RESOLVED, by the School Board of Independent School District No. 2174, that pursuant to Minnesota Statutes 122A.40, Subdivision 5, that the teaching contract of Chloe Hawks, a probationary teacher in Independent School District No. 2174, is hereby terminated at the close of the current 2023-24 school year.

BE IT FURTHER RESOLVED that written notice be sent to said teacher regarding termination and non-renewal of her contract as provided by law, and that said notice shall be in substantially the following form:

*NOTICE OF TERMINATION  
AND NON-RENEWAL*

*Dear Chloe Hawks:*

*You are hereby notified that at a regular meeting of the School Board of Independent School District No. 2174 held on May 6, 2024, a resolution was adopted by majority vote to terminate your contract effective at the end of the current school year and not to renew your contract for the 2024-25 school year. Said action of the board is taken pursuant to M.S. 122A.40, Subd. 5.*

*Yours very truly,*

*SCHOOL BOARD OF INDEPENDENT  
SCHOOL DISTRICT NO. 2174*

*Leslie Bouchonville  
Clerk of the School Board*

The motion for the adoption of the foregoing resolution was duly seconded by \_\_\_\_\_ and upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

whereupon said resolution was declared duly passed and adopted.

Dated this 6th day of May 2024.

\_\_\_\_\_  
Pine River-Backus School Board Chair

\_\_\_\_\_  
Pine River-Backus School Board Clerk

Member \_\_\_\_\_ introduced the following resolution and moved its adoption:

RESOLUTION RELATING TO THE TERMINATION  
AND NON-RENEWAL OF THE TEACHING CONTRACT  
OF ABIGAIL RISTER, A  
PROBATIONARY TEACHER.

WHEREAS, Abigail Rister is a probationary teacher in Independent School District No. 2174.

BE IT RESOLVED, by the School Board of Independent School District No. 2174, that pursuant to Minnesota Statutes 122A.40, Subdivision 5, that the teaching contract of Abigail Rister, a probationary teacher in Independent School District No. 2174, is hereby terminated at the close of the current 2023-24 school year.

BE IT FURTHER RESOLVED that written notice be sent to said teacher regarding termination and non-renewal of her contract as provided by law, and that said notice shall be in substantially the following form:

*NOTICE OF TERMINATION  
AND NON-RENEWAL*

*Dear Abigail Rister:*

*You are hereby notified that at a regular meeting of the School Board of Independent School District No. 2174 held on May 6, 2024, a resolution was adopted by majority vote to terminate your contract effective at the end of the current school year and not to renew your contract for the 2024-25 school year. Said action of the board is taken pursuant to M.S. 122A.40, Subd. 5.*

*Yours very truly,*

*SCHOOL BOARD OF INDEPENDENT  
SCHOOL DISTRICT NO. 2174*

*Leslie Bouchonville  
Clerk of the School Board*

The motion for the adoption of the foregoing resolution was duly seconded by \_\_\_\_\_ and upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

whereupon said resolution was declared duly passed and adopted.

Dated this 6th day of May 2024.

\_\_\_\_\_  
Pine River-Backus School Board Chair

\_\_\_\_\_  
Pine River-Backus School Board Clerk

Member \_\_\_\_\_ introduced the following resolution and moved its adoption:

RESOLUTION PROPOSING TO PLACE  
TROY GREGORY  
ON UNREQUESTED LEAVE OF ABSENCE

BE IT RESOLVED by the School Board of Independent School District No. 2174, as follows:

1. That it is proposed that Troy Gregory, the Community Education Director/Communications Coordinator of said school district, be placed on unrequested leave of absence without pay or fringe benefits, effective at the end of 2023-24 school year on June 30, 2024 pursuant to M.S. 122A.40, Subdivision 10.
2. That written notice be sent to said teacher regarding the proposed placement on unrequested leave of absence without pay or fringe benefits as provided by law and said notice shall include a date for hearing if requested and be in substantially the following form:

*NOTICE OF PROPOSED PLACEMENT  
ON UNREQUESTED LEAVE OF ABSENCE  
AND NOTICE OF HEARING  
DATE, IF REQUESTED*

*Dear Mr. Gregory:*

*You are hereby notified that at the regular meeting of the School Board of Independent School District No. 2174 held on May 6, 2024, consideration was given to your placement on unrequested leave of absence without pay or fringe benefits of your contract as a Community Education Director/Communications Coordinator of Independent School District No. 2174, and a resolution was adopted by a majority vote of the Board, proposing your placement on unrequested leave of absence effective at the end of the 2023-24 school year on June 30, 2024, pursuant to Minnesota Statutes 122A.40, Subdivision 10 upon the grounds described in said statute and which are specifically as follows:*

*Elimination of Community Education Director/Communications Coordinator Position*

*Under the provisions of the law, you are entitled to a hearing before the school board provided that you make a request in writing within fourteen days after receipt of this notice. If no hearing is requested within such period, it shall be deemed acquiescence by you to the school board's proposed action.*

*Yours very truly,*

*Leslie Bouchonville, School Board Clerk  
INDEPENDENT SCHOOL DISTRICT NO. 2174*

3. That each and all of the foregoing grounds of said notice are within grounds for unrequested leave placement as set for the M.S. 122A.40. Subdivision 11 and are hereby adopted as fully as though separately set forth and resolved herein.

The motion for the adoption of the foregoing resolution was duly seconded by Member \_\_\_\_\_ and upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

whereupon said resolution was declared duly passed and adopted.

Dated this 6<sup>h</sup> day of May, 2024.

\_\_\_\_\_  
Pine River-Backus School Board Chair

\_\_\_\_\_  
Pine River-Backus School Board Clerk