

# Regular Monthly Board Meeting

Monday, May 5, 2025 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 Visitors

**Speaker(s):** Board Chair

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

**Speaker(s):** Board Chair

## 3. Approve Agenda

## 4. Approve Minutes of the April 7, 2025 Regular Board Meeting and the April 14, 2025 Special Meeting

**Speaker(s):** Board Chair

## 5. Informational Items

### 5.1. Principal Reports

### 5.2. Director Reports

### 5.3. Superintendent Report

### 5.4. Enrollment Report

## 6. Consent Calendar

### 6.1. Approve Bills Presented

### 6.2. Approve Investment Report

### 6.3. Approve Treasurer's Report

### 6.4. Approve Electronic Funds Transfers and Other Banking Transactions

### 6.5. Federal Funds

### 6.6. Adopt Resolution Accepting Monetary Awards and Donations

### 6.7. Approve Personnel Items as Listed:

- Approve the Hiring of Micah Eveland as Varsity Boys Basketball Coach Effective with the 2025-26 Season
- Approve the Hiring of Chad Mikota as Van Driver for Approximately 4 Hours per Day Effective April 28, 2025

### 6.8. Authorize Additional 1.0 fte Physical Education Teaching Position in the High School Effective with the 2025-26 School Year

6.9. Authorize Posting for Milk, Bread, Trash and Diesel Quotes for the 2025-26 School Year.

**7. Discussion Items**

7.1. Revised 2024-25 Budget

**8. Action Items**

8.1. Third Reading and Approval of Policy 809 - Naming Rights

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

8.3. Approve the FY25 Revised Budget

8.4. Approve the Food Service Procurement Procedures as required by Federal regulations listed in 2 CFR 200.318.

**9. Open Forum**

**10. Adjourn**

A special meeting of the Board of Education was held in the High School Media Center at 5:30 p.m. on Monday, April 14, 2025 with Chair Cunningham presiding.

Members present: Leslie Bouchonville, Chris Cunningham, Roger D. Hoplin, Nicki Linsten-Lodge, Carrie Maurer-Ackerman, 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 Maurer-Ackerman, to approve the agenda. All voted aye and the motion carried.

Discussion Items:

- Second reading of Policy 809 – Naming Rights
- Budget planning model – Jolene Bengtson, Business Manager, presented updated projections with the inclusion of the capital projects levy.

Motion by Sheley, second by Hoplin, to adopt a Resolution Canvassing Returns of Votes of School District Special Election. (Resolution filed in legal minute book.) All voted aye and the motion carried.

Motion by Trumble, second by Linsten-Lodge, to approve the hiring of Joshua Langseth as Elementary Principal effective July 1, 2025. All voted aye and the motion carried.

Motion by Sheley, second by Bouchonville, to approve the hiring of Krystle Leikvoll as Paraprofessional for 6.5 hours per day effective April 8, 2025. All voted aye and the motion carried.

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

Cunningham adjourned the meeting at 5:44 p.m.

Leslie Bouchonville, Clerk  
Recorded by Cindy Felthous

A meeting of the Board of Education was held in the High School Media Center at 5:30 p.m. on Monday, April 7, 2025 with Chair Cunningham presiding.

Members present: Leslie Bouchonville, Christopher Cunningham, Roger D. Hoplin, Nicki Linsten-Lodge, Carrie Maurer-Ackerman, David Sheley, Ryan Trumble and Superintendent Jonathan Clark.

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

Spotlight on Education – Minnesota Association of School Administrators (MASA) Video on School Finance

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

Motion by Bouchonville, second by Maurer-Ackerman, to approve the minutes of the March 3, 2025 regular board meeting. All voted aye and the motion carried.

Administrative team, director and enrollment reports were heard.

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

- Approve bills presented (checks 77196-77370 totaling \$297,668.72); 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 Kathy Loge, .6 fte ALP Teacher, effective June 4, 2025
  - Accept the resignation of Kay Sawyer, .8 fte ALP Teacher, effective June 4, 2025
  - Accept the resignation of Chad Mikota, Paraprofessional, effective March 14, 2025
  - Approve the hiring of Heather McCaustlin as Paraprofessional for 6.5 hours per day effective March 12, 2025
  - Approve the hiring of Oscar Landon Rono as full-time Custodian effective March 24, 2025
  - Approve the hiring of Megan Ostendorf as High School Counselor effective with the 2025-26 school year. Up to twenty additional days per year will be paid at contractual rate of pay upon submission of a timecard approved by the Principal. Days spent training during the remainder of the 2024-25 school year will be compensated at the contractual rate.
- Approve Jonathan Clark as the Identified Official with Authority for Minnesota Department of Education data systems.

All voted aye and the motion carried.

Discussion Items:

- Work session structure. Superintendent Clark discussed having future work sessions be more topic based so the board would have the time and resources to analyze information more thoroughly. Board members should contact Clark with topics they would like to discuss.
- First reading of Policy 809 – Naming Rights

Motion by Trumble, second by Sheley, to approve an additional paraprofessional position in the High School. All voted aye and the motion carried.

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

Cunningham adjourned the meeting at 6:18 p.m.

Leslie Bouchonville, Clerk  
Recorded by Cindy Felthous



**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, 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**

- Most teachers are nearing the end of the Online Language and Literacy Academy training as part of the Read Act legislation. We have a couple more opportunities for them to finish up the modules. **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 been VERY consistent and fair with discipline all year.



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

**Facility Needs**

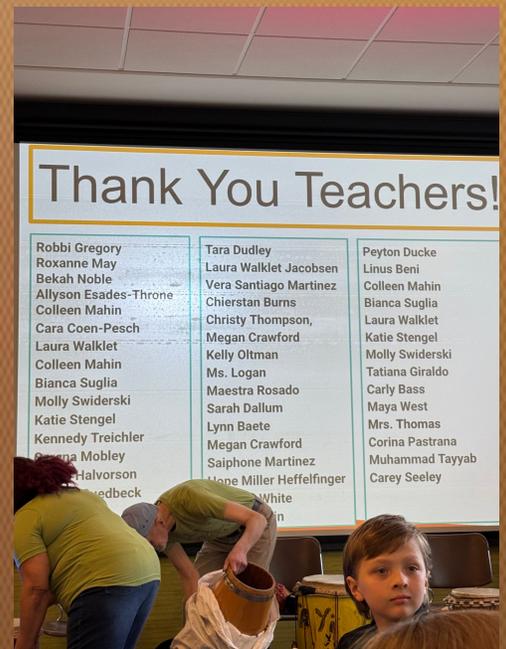
- Thank you to our custodial staff for all of the preparation and daily work to keep things working smoothly. Even on the busiest of snow days, we can rely on great service for our staff and students.
- I am in the process of organizing room and building needs for next year as well. I will share a document with our buildings and grounds team.

I have had a few conversations with incoming elementary principal, Mr. Langseth regarding staffing, scheduling, and other items that he will tackle this summer. While he does not officially start until July 1st, he has seemed eager to get a head start .

# CELEBRATIONS AND SHOUTOUTS!



**Sadie Odens, Trey Eveland & Mason Dinnel had their writing submitted to the Minnesota Reading Association's 'Celebrate Literacy' competition. Their writing was featured (along with other students from around the state). There were invited to a "Celebrate Literacy Night" April 25th with their families. Way to go!!**





# Pine River-Backus

PUBLIC SCHOOLS - PINE RIVER, MN

## UPCOMING EVENTS/DATES - MAY

- 5TH - CHILD STUDY - 7:30AM
- 6TH - MTSS - 7:20AM
- 6TH - FIRE DRILL - 2PM
- 7TH - MORNING WITH MOMS' - 7:45AM
- 7TH - EARLY RELEASE - READ ACT TRAINING - 1:15PM
- 8TH - ATTENDANCE REVIEW BOARD - 2PM
- 9TH - DENTAL SEALANT PROGRAM DAY
- 13TH - ELA CURRICULUM MEETING - 12PM
- 13TH - 4TH GRADE TO TROUT LAKE CAMP
- 14TH - DOUGHNUTS WITH DAD'S - 7:45AM
- 14TH - SPELLING BEE - (1-2: 8:45AM, 3-4: 9:30AM)
- 14TH - ELT - 3:20PM
- 15TH - PINE RIVER LIBRARY VISIT - SCHEDULE [HERE](#)
- 15TH - DISTRICT ADVISORY COMMITTEE - 5:30PM
- 16TH - SUMMER SCHOOL FORMS DUE
- 16TH - RECOMMENDED CLASS LISTS ARE DUE
- 16TH - LIBRARY BOOKS DUE!
- 19TH - CHILD STUDY - 7:30AM
- 19TH - 4TH GRADE MUSIC PROGRAM - 2PM
- 19TH - 5-8 GRADE CHOIR CONCERT - 6PM
- 19TH - SCHOOL BOARD MEETING - 5:30PM
- 20TH - MTSS - 7:20AM
- 20TH - 1ST GRADE TO CAMP FOLEY
- 20TH - KINDERGARTEN TRACK & FIELD - 1:30PM
- 21ST - 5TH GRADE TO TWINS GAME
- 21ST - 2ND GRADE TO DEEP PORTAGE
- 21ST - 3RD GRADE TO TROUT LAKE
- 21ST - 6TH GRADE HONOR ROLL LUNCH WITH THE PRINCIPAL
- 22ND - SUMMER SCHOOL PLANNING MEETING - 7:30AM
- 22ND - 5TH GRADE HONOR ROLL LUNCH
- 22ND - AR PARTY! - 1PM
- 22ND - ATTENDANCE REVIEW BOARD - 2PM
- 23RD - EARLY CHILDHOOD TO SAFARI NORTH - 9AM
- 23RD - STUDENT COUNCIL TO DQ - 11:30AM
- 26TH - NO SCHOOL - MEMORIAL DAY
- 28TH - ELT - 3:20PM
- 28TH - TRACK & FIELD DAY - 9AM (1ST-3RD GRADE), 12:15 4-6 GRADE)
- 30TH - PBIS CELEBRATION #3 - TALENT SHOW - 1PM

PO Box 610  
401 Murray Ave  
Pine River, MN 56474

*Go Tigers!*  
ISD 2174

P. 218-587-8000  
F. 218-587-4120  
[prbschools.org](http://prbschools.org)



# Pine River-Backus

PUBLIC SCHOOLS - PINE RIVER, MN

## JUNE

2ND - 6TH GRADE TO DULUTH

2ND - 5TH GRADE TO SUNSET CINEMA

2ND - CHILD STUDY - 7:30AM

3RD - END OF YEAR AWARDS PROGRAM - 9AM

4TH - **LAST DAY OF SCHOOL FOR STUDENTS**

4TH - KINDERGARTEN GRADUATION - 9AM

5TH - STAFF INSERVICE - FULL DAY

5TH - MTSS - END OF YEAR ORGANIZATIONAL MEETING - 9:30AM

6TH - STAFF INSERVICE - FULL DAY



# Pine River-Backus

PUBLIC SCHOOLS - PINE RIVER, MN

|                                   |            |            |
|-----------------------------------|------------|------------|
| <b>Early Childhood</b>            |            |            |
| Kids Together                     | 25         |            |
| School Readiness                  | 43         |            |
| Headstart                         | 10         |            |
|                                   | <b>78</b>  |            |
| <b>Kindergarten</b>               |            |            |
| Dallas                            | 21         | -4/16/2025 |
| Travis                            | 20         |            |
| Wilson                            | 21         |            |
|                                   | <b>62</b>  |            |
| <b>Grade 1</b>                    |            |            |
| Anderson                          | 19         |            |
| Hicks                             | 15         |            |
| Kamholz                           | 17         |            |
|                                   | <b>51</b>  |            |
| <b>Grade 2</b>                    |            |            |
| Ackerman                          | 21         |            |
| Kralovetz                         | 20         |            |
| Norman                            | 22         |            |
|                                   | <b>63</b>  |            |
| <b>Grade 3</b>                    |            |            |
| Dinnel                            | 20         |            |
| Hoffarth                          | 18         |            |
| Rice                              | 21         |            |
|                                   | <b>59</b>  |            |
| <b>Grade 4</b>                    |            |            |
| Gregory                           | 20         |            |
| Rowell                            | 19         |            |
| Vry                               | 18         |            |
|                                   | <b>57</b>  |            |
| <b>Grade 5</b>                    |            |            |
| Ackerman                          | 27         |            |
| Freeman                           | 28         |            |
| Vetsch                            | 26         |            |
|                                   | <b>81</b>  |            |
| <b>Grade 6</b>                    |            |            |
| Diederich                         | 25         |            |
| Johnson                           | 25         |            |
|                                   | <b>50</b>  |            |
| <b>TOTAL</b>                      | <b>423</b> |            |
| <b>TOTAL WITH EARLY CHILDHOOD</b> | <b>501</b> |            |



## **School Board Report for May 5th, 2025** *Current Happenings at PR-B High School*

### **PRB District and High School Site Goals:**

- a. **(District) Objective 1: 80% of teachers will self assess at a level of applying or innovating in elements 4 and 5 - *In Progress***
- b. **(Building) Objective 2: 100% of teachers will set a student achievement goal based on District approved screener or curriculum assessment results (if no screener is available for the content area) Approved Screener - ex. STAR - *Met***
  - i. By the end of the 2024-2025 school year, 100% of teachers will implement at least one differentiated instruction strategy in their Tier 1 MTSS classroom practices, as measured by PLC data, peer reviews and classroom observations, resulting in a 5% increase in student proficiency rates on district approved screener or curriculum assessment results (if no screener is available). - *In Progress*

### **2024-2025 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 1 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, Catalyst 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 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!

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

Jolene Bengtson, Business Manager  
Cindy Felthous, Human Resources  
Jill Blanchard, Food Service Director  
Jim Leuer, Bldgs & Grounds Director  
Tim Tungseth, Activity Director



- 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:**

- PRB Graduation is not far away, May 24th! Ms. Kyann 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 Paige Strong and Kelsey Bergem who were recognized at the 2025 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: Mr. Jacobson! 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  
Sue Peet, ALC Director  
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**PINE RIVER-BACKUS  
SCHOOLS  
ISD 2174**

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**Upcoming dates/events**

- May 15 - PRB Scholarships and Awards Banquet
- May 14 - Grades 7-12 Band Concert
- May 15 - District Advisory Committee
- May 19 - Grades 5-8 - Choir Concert
- May 30th - PRB 2025 Graduation
- June 4 - Last Student Day
- June 5-6 - Teacher Inservice

**Respectfully,  
Chris A. Halverson**

Jon Clark, Superintendent  
Chris Halverson, High School Principal  
Rick Aulie, Elementary Principal  
Sue Peet, ALC Director  
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## CELEBRATIONS - "ROCKING IT" AT PRB!!!

**April Student of the Month Celebration for grades 5-8  
and 9-12! 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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**CONGRATULATIONS TO PAIGE STRONG AND KEELSEY BERGEM FOR BEING CHOSEN  
FOR THE STUDENTS OF CHARACTER AWARD - 2025!!**

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

Jon Clark, Superintendent  
Chris Halverson, High School Principal  
Rick Aulie, Elementary Principal  
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*Congratulations to Mrs. Jamie Rugroden for being our next "SPIKE" recipient of the 2024-25 School Year!*

**"When I think about all the categories that were created for Spike;**

- 1. pushing students to strive for excellence,**
- 2. going above and beyond to share what they know with others (prep/lunch, etc),**
- 3. celebrating successes of students and others,**
- 4. being kind to others, or**
- 5. miscellaneous wonderful things,**

**The person I'm nominating could fall into ALL of these categories. I have witnessed Jamie Rugroden pushing her students to strive for excellence, giving up her prep and lunch to help her kids and fellow teachers, she celebrates the small and large successes she sees in her students, she demonstrates extreme kindness and thoughtfulness when her students struggle and she has stepped up the past two weeks to take on the really BORING job of proctoring SO MANY MCA tests. Thank you Jamie, I appreciate you."**

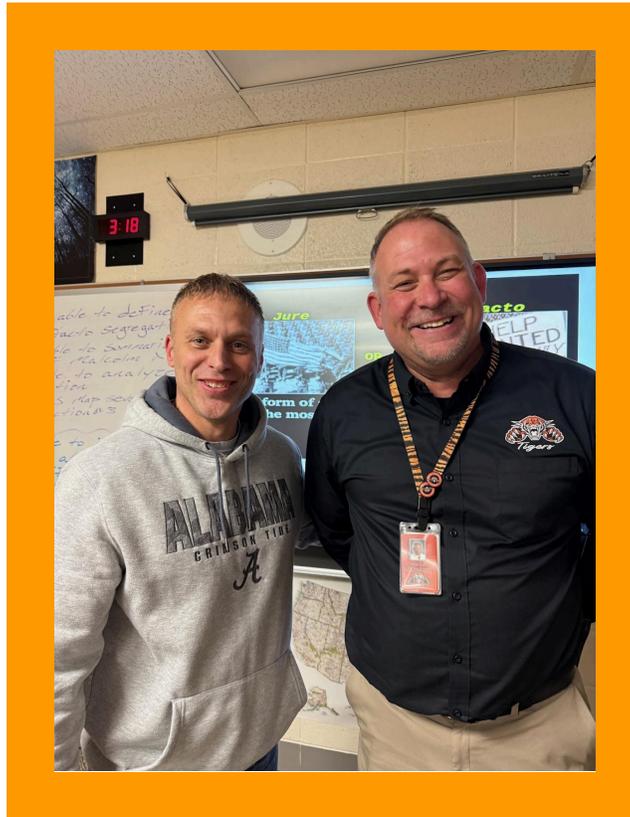
**- Mrs. Rachel LeFavor**

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

Jon Clark, Superintendent  
Chris Halverson, High School Principal  
Rick Aulie, Elementary Principal  
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## **Nomination for Teacher of Excellence Award**

**“It is with great pride that I nominate Mr. Josh Hirschey for the Teacher of Excellence Award. Mr. Hirschey, a dedicated social studies teacher, embodies the essence of what it means to be a Pine River-Backus Tiger. He is a quiet yet impactful teacher-leader who leads by example, inspiring students and colleagues alike through his unwavering commitment to excellence.”**

**- *Chris Halverson***

Jon Clark, Superintendent  
Chris Halverson, High School Principal  
Rick Aulie, Elementary Principal  
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**“I am honored to nominate Mr. Tim Tungseth, Activities Director of Pine River-Backus School District, for the Pillar of Excellence Award. Tim is a steadfast advocate for all school activities, showcasing their value and success through his impactful use of social media. His efforts highlight student achievements and foster a strong connection with our community.**

**Tim’s dedication is unparalleled. He works tirelessly to ensure students, coaches, and the community have the resources needed for meaningful, lifelong experiences. Whether organizing events or stepping in to assist wherever necessary, his actions consistently uplift PRB as a positive and effective learning environment.”**

**- *Chris Halverson***



## TEACHING & LEARNING UPDATE 5/5/2025

1. AIEP Updates
  - a. Deadline for application submission has been changed to June 1st
  - b. Next meeting - May 12
2. HRS Updates
  - a. Nothing new to report this month
3. Assessment Updates
  - a. By the time you get this, all reading and math MCA testing will be finished and we will be wrapping up any science make-up testing.
  - b. Challenges this year were 4-day weeks which left us lacking time for make-up sessions
  - c. We did receive a visit from MDE on 4/16. I am still waiting to receive the follow-up on that.
4. Curriculum Updates
  - a. ELA Committee will meet on May 13th to continue the work they have been doing. Our meeting with the Elementary team went very well on April 8th and I am so glad to work with such a passionate, hardworking group of educators.
5. Career Pathways Updates
  - a. Chris, Brianna Erickson(our Career Consultant), Jon, Cindy Swenson (our District Strategy Partner), and I met on Tuesday, 4/29 to discuss long term plans and goal setting for the next two years. These will be discussed in detail and action plans will be created at our next meeting on May 6th.



Felthous, Cindy &lt;cfelthous@prbschools.org&gt;

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## Transportation report

1 message

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**Charity Crannell** <ccrannell@prbschools.org>

Wed, Apr 30, 2025 at 6:52 PM

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

Hello. My apologies as my day got away from me today. Not much to report.

1. The 5 new cameras are installed on our buses. Thank you tom bristow for installing and mike Shetka configuring the settings.
2. Working at getting sports activities covered. Have many field trips coming up. May is looking to be very busy.

Thank You

Charity Crannell  
PRB Transportation  
(218)-587-2026

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2024-2025 SCHOOL YEAR  
ENROLLMENT REPORT

|   | <u>2023-24</u> | <u>9/1/2024</u> | <u>10/1/2024</u> | <u>11/1/2024</u> | <u>11/26/2024</u> | <u>1/2/2025</u> | <u>1/29/2025</u> | <u>2/25/2025</u> | <u>4/1/2025</u> | <u>5/1/2025</u> | <u>6/1/2025</u> | 2024-25<br>YTD Average |
|---|----------------|-----------------|------------------|------------------|-------------------|-----------------|------------------|------------------|-----------------|-----------------|-----------------|------------------------|
| <b>ELEMENTARY:</b>  |                |                 |                  |                  |                   |                 |                  |                  |                 |                 |                 |                        |
| Kindergarten  | 55             | 65              | 63               | 63               | 62                | 63              | 64               | 63               | 63              | 62              |                 | 63                     |
| First   | 58             | 51              | 51               | 51               | 51                | 51              | 51               | 50               | 50              | 49              |                 | 51                     |
| Second  | 60             | 61              | 61               | 61               | 61                | 62              | 61               | 61               | 63              | 63              |                 | 62                     |
| Third   | 60             | 63              | 60               | 60               | 60                | 60              | 58               | 58               | 59              | 59              |                 | 60                     |
| Fourth  | 73             | 62              | 58               | 58               | 57                | 57              | 56               | 57               | 56              | 57              |                 | 58                     |
| Fifth   | 47             | 76              | 78               | 79               | 80                | 80              | 79               | 77               | 78              | 78              |                 | 78                     |
| Sixth   | 69             | 51              | 49               | 49               | 49                | 49              | 49               | 49               | 50              | 50              |                 | 49                     |
| Total Elementary  | 422            | 429             | 420              | 421              | 420               | 422             | 418              | 415              | 419             | 418             | 0               | 420                    |
| <b>HIGH SCHOOL:</b>   |                |                 |                  |                  |                   |                 |                  |                  |                 |                 |                 |                        |
| Seventh   | 52             | 72              | 73               | 73               | 72                | 73              | 72               | 73               | 71              | 71              |                 | 72                     |
| Eighth  | 67             | 55              | 59               | 60               | 58                | 58              | 58               | 56               | 57              | 57              |                 | 58                     |
| Ninth   | 64             | 70              | 72               | 74               | 74                | 73              | 74               | 73               | 73              | 72              |                 | 73                     |
| Tenth   | 67             | 65              | 59               | 61               | 59                | 56              | 56               | 57               | 58              | 58              |                 | 59                     |
| Eleventh  | 60             | 71              | 67               | 62               | 62                | 61              | 60               | 61               | 61              | 61              |                 | 63                     |
| Twelfth   | 45             | 61              | 61               | 60               | 59                | 59              | 57               | 57               | 57              | 57              |                 | 59                     |
| Total High School   | 355            | 394             | 391              | 390              | 384               | 380             | 377              | 377              | 377             | 376             | 0               | 383                    |
| Total w/o FT ALC  | 777            | 823             | 811              | 811              | 804               | 802             | 795              | 792              | 796             | 794             | 0               | 806                    |
| <i>ALP: Grade levels based on credits earned, not age - updated 2/25/2025</i> |                |                 |                  |                  |                   |                 |                  |                  |                 |                 |                 |                        |
| Ninth   | 3              | 0               | 8                | 8                | 7                 | 7               | 5                | 2                | 3               | 3               |                 | 5                      |
| Tenth   | 12             | 0               | 10               | 10               | 12                | 14              | 14               | 13               | 13              | 13              |                 | 11                     |
| Eleventh  | 13             | 0               | 16               | 15               | 15                | 15              | 15               | 13               | 13              | 13              |                 | 13                     |
| Twelfth (includes 12th +)   | 35             | 0               | 27               | 27               | 28                | 29              | 30               | 21               | 22              | 22              |                 | 23                     |
| Total Full-time ALP   | 63             | 0               | 61               | 60               | 62                | 65              | 64               | 49               | 51              | 51              | 0               | 51                     |
| <b>DISTRICT TOTAL</b>   | <b>840</b>     | <b>823</b>      | <b>872</b>       | <b>871</b>       | <b>866</b>        | <b>867</b>      | <b>859</b>       | <b>841</b>       | <b>847</b>      | <b>845</b>      | <b>0</b>        | <b>857</b>             |
| <b><u>PUPIL UNITS:</u></b>  |                |                 |                  |                  |                   |                 |                  |                  |                 |                 |                 |                        |
| ECSE  | 16.0           | 16.0            | 16.0             | 16.0             | 16.0              | 16.0            | 16.0             | 16.0             | 16.0            | 16.0            | 16.0            | 16.0                   |
| Kindergarten  | 55.0           | 65.0            | 63.0             | 63.0             | 62.0              | 63.0            | 64.0             | 63.0             | 63.0            | 62.0            | 0.0             | 63.1                   |
| Elementary 1-3  | 178.0          | 175.0           | 172.0            | 172.0            | 172.0             | 173.0           | 170.0            | 169.0            | 172.0           | 171.0           | 0.0             | 171.8                  |
| Elementary 4-6  | 189.0          | 189.0           | 185.0            | 186.0            | 186.0             | 186.0           | 184.0            | 183.0            | 184.0           | 185.0           | 0.0             | 185.3                  |
| Secondary   | 426.0          | 472.8           | 469.2            | 468.0            | 460.8             | 456.0           | 452.4            | 452.4            | 452.4           | 451.2           | 0.0             | 459.5                  |
| ALP   | 0.0            | 0.0             | 0.0              | 0.0              | 0.0               | 0.0             | 0.0              | 0.0              | 0.0             | 0.0             | 0.0             | 0.0                    |
| Total Pupil Units   | 864.0          | 917.8           | 905.2            | 905.0            | 896.8             | 894.0           | 886.4            | 883.4            | 887.4           | 885.2           | 16.0            | 895.7                  |

ADM ALP (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 ALP is not included in the pupil units section because it would not reflect an accurate picture of the ALP pupil units due to the nature of the program.

# PINE RIVER BACKUS SCHOOLS

## Check Register by Bank and Check

**Check Number: 77371-2147483647 Payment Date: 4/1/2025-4/30/2025 Period: 0-99999999**

| Batch | Bank | Pymt No | Check No | Pay Type | Grp | Code   | Rcd | Vendor                         | Print | Recon | Void | Pmt/Void Date | Amount    |
|-------|------|---------|----------|----------|-----|--------|-----|--------------------------------|-------|-------|------|---------------|-----------|
|       | CHEC | 78986   | 77371    | Check    | 1   | 104254 |     | ACKERMAN, NICK                 | Yes   | No    | No   | 04/08/2025    | 41.73     |
|       |      | 78998   | 77372    | Check    | 1   | 105683 |     | ALL STATE COMMUNICATIONS       | Yes   | No    | No   | 04/08/2025    | 432.00    |
|       |      | 78997   | 77373    | Check    | 1   | 105556 |     | BECKER, OLIVIA                 | Yes   | No    | No   | 04/08/2025    | 175.54    |
|       |      | 78972   | 77374    | Check    | 1   | 10045  |     | BRIDGE OF HARMONY              | Yes   | No    | No   | 04/08/2025    | 53.98     |
|       |      | 78983   | 77375    | Check    | 1   | 103797 |     | BSN SPORTS LLC                 | Yes   | No    | No   | 04/08/2025    | 2,476.15  |
|       |      | 78979   | 77376    | Check    | 1   | 102716 |     | CENEX CREDIT CARD              | Yes   | No    | No   | 04/08/2025    | 2,813.97  |
|       |      | 78971   | 77377    | Check    | 1   | 00586  |     | CENTRAL LAKES COLLEGE          | Yes   | No    | No   | 04/08/2025    | 86,913.00 |
|       |      | 79007   | 77378    | Check    | 1   | 13500  |     | CENTRAL MINNESOTA ERDC         | Yes   | No    | No   | 04/08/2025    | 1,162.88  |
|       |      | 79008   | 77379    | Check    | 1   | 14850  |     | CITY OF PINE RIVER             | Yes   | No    | No   | 04/08/2025    | 1,550.20  |
|       |      | 78990   | 77380    | Check    | 1   | 104756 |     | COMMUNITY BOWL & PIZZERIA      | Yes   | No    | No   | 04/08/2025    | 150.32    |
|       |      | 79009   | 77381    | Check    | 1   | 18200  |     | CULLIGAN                       | Yes   | No    | No   | 04/08/2025    | 212.11    |
|       |      | 78989   | 77382    | Check    | 1   | 104697 |     | DeLaHUNT, SHERRI               | Yes   | No    | No   | 04/08/2025    | 130.90    |
|       |      | 79010   | 77383    | Check    | 1   | 31800  |     | GARDINER HARDWARE              | Yes   | No    | No   | 04/08/2025    | 831.15    |
|       |      | 78988   | 77384    | Check    | 1   | 104649 |     | GRIMLER, TRAVIS GERARD         | Yes   | No    | No   | 04/08/2025    | 42.00     |
|       |      | 78978   | 77385    | Check    | 1   | 102467 |     | HAPPY DANCING TURTLE           | Yes   | No    | No   | 04/08/2025    | 52.50     |
|       |      | 79011   | 77386    | Check    | 1   | 37650  |     | HILLYARD/HUTCHINSON            | Yes   | No    | No   | 04/08/2025    | 4,506.82  |
|       |      | 79002   | 77387    | Check    | 1   | 105828 |     | HUGO'S FAMILY MARKET PLACE     | Yes   | No    | No   | 04/08/2025    | 147.99    |
|       |      | 78999   | 77388    | Check    | 1   | 105696 |     | IND SCHOOL DIST #911           | Yes   | No    | No   | 04/08/2025    | 1,491.76  |
|       |      | 78976   | 77389    | Check    | 1   | 101111 |     | KISH, LORI                     | Yes   | No    | No   | 04/08/2025    | 20.00     |
|       |      | 79000   | 77390    | Check    | 1   | 105768 |     | LIBRARY COMPUTER TUTOR         | Yes   | No    | No   | 04/08/2025    | 28.00     |
|       |      | 78993   | 77391    | Check    | 1   | 105170 |     | LOGE, AUTUMN                   | Yes   | No    | No   | 04/08/2025    | 58.77     |
|       |      | 78985   | 77392    | Check    | 1   | 104156 |     | MARCHWICK CHIROPRACTIC         | Yes   | No    | No   | 04/08/2025    | 100.00    |
|       |      | 78977   | 77393    | Check    | 1   | 101855 |     | MENARDS                        | Yes   | No    | No   | 04/08/2025    | 880.00    |
|       |      | 78970   | 77394    | Check    | 1   | 00266  |     | MN DEPT OF PUBLIC SAFETY       | Yes   | No    | No   | 04/08/2025    | 50.00     |
|       |      | 79004   | 77395    | Check    | 1   | 105894 |     | MORTENSON, EMILLIA             | Yes   | No    | No   | 04/08/2025    | 250.00    |
|       |      | 78980   | 77396    | Check    | 1   | 103025 |     | MUSIC THEATRE INTERNATIONAL    | Yes   | No    | No   | 04/08/2025    | 150.00    |
|       |      | 79012   | 77397    | Check    | 1   | 58360  |     | NASCO                          | Yes   | No    | No   | 04/08/2025    | 204.00    |
|       |      | 78992   | 77398    | Check    | 1   | 104890 |     | NEE MINNESOTA PROJECTS LLC     | Yes   | No    | No   | 04/08/2025    | 7,064.28  |
|       |      | 78974   | 77399    | Check    | 1   | 100798 |     | NORTHERN STAR CO-OP            | Yes   | No    | No   | 04/08/2025    | 5,951.98  |
|       |      | 78975   | 77400    | Check    | 1   | 100974 |     | NORTHWESTERN TRANSIT INC       | Yes   | No    | No   | 04/08/2025    | 3,300.00  |
|       |      | 79006   | 77401    | Check    | 1   | 105896 |     | ON DECK SPORTS                 | Yes   | No    | No   | 04/08/2025    | 449.90    |
|       |      | 79013   | 77402    | Check    | 1   | 67575  |     | PINE RIVER AREA SANITARY DIST. | Yes   | No    | No   | 04/08/2025    | 3,455.15  |
|       |      | 78982   | 77403    | Check    | 1   | 103340 |     | PIONEER MANUFACTURING CO       | Yes   | No    | No   | 04/08/2025    | 507.45    |
|       |      | 79003   | 77404    | Check    | 1   | 105860 |     | RAPP STRATEGIES INC.           | Yes   | No    | No   | 04/08/2025    | 4,000.00  |
|       |      | 79005   | 77405    | Check    | 1   | 105895 |     | RIFFLE CONSTRUCTION            | Yes   | No    | No   | 04/08/2025    | 45.00     |
|       |      | 78995   | 77406    | Check    | 1   | 105236 |     | ROBERTS, JAMES JOHN            | Yes   | No    | No   | 04/08/2025    | 250.00    |
|       |      | 78987   | 77407    | Check    | 1   | 104383 |     | RYAN, NANCY                    | Yes   | No    | No   | 04/08/2025    | 132.00    |
|       |      | 78996   | 77408    | Check    | 1   | 105554 |     | SCHMITT DIRECTOR CENTER        | Yes   | No    | No   | 04/08/2025    | 161.89    |
|       |      | 78981   | 77409    | Check    | 1   | 103230 |     | SETH, JENNY                    | Yes   | No    | No   | 04/08/2025    | 65.45     |

**PINE RIVER BACKUS SCHOOLS**  
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|-------|------|---------|----------|----------|-----|--------|-----|-------------------------------|-------|-------|------|---------------|----------|
|       | CHEC | 78991   | 77410    | Check    | 1   | 104789 |     | SOURCEWELL                    | Yes   | No    | No   | 04/08/2025    | 302.50   |
|       |      | 78984   | 77411    | Check    | 1   | 104142 |     | STATE INDUSTRIAL PRODUCTS     | Yes   | No    | No   | 04/08/2025    | 328.50   |
|       |      | 79001   | 77412    | Check    | 1   | 105817 |     | TEN FINNS CREAMERY            | Yes   | No    | No   | 04/08/2025    | 529.00   |
|       |      | 78994   | 77413    | Check    | 1   | 105195 |     | TUNGSETH, TIM                 | Yes   | No    | No   | 04/08/2025    | 596.40   |
|       |      | 78973   | 77414    | Check    | 1   | 100701 |     | WASTE PARTNERS                | Yes   | No    | No   | 04/08/2025    | 1,913.92 |
|       |      | 79021   | 77415    | Check    | 1   | 105899 |     | BARGY, TAMARA                 | Yes   | No    | No   | 04/10/2025    | 165.00   |
|       |      | 79015   | 77416    | Check    | 1   | 103542 |     | DAHL, ELIZABETH D.            | Yes   | No    | No   | 04/10/2025    | 225.00   |
|       |      | 79017   | 77417    | Check    | 1   | 104932 |     | GARBE, LISA M.                | Yes   | No    | No   | 04/10/2025    | 390.00   |
|       |      | 79024   | 77418    | Check    | 1   | 105902 |     | HANSEN, PATRICIA              | Yes   | No    | No   | 04/10/2025    | 240.00   |
|       |      | 79016   | 77419    | Check    | 1   | 104931 |     | KIMBALL, GENELL J.            | Yes   | No    | No   | 04/10/2025    | 390.00   |
|       |      | 79020   | 77420    | Check    | 1   | 105898 |     | MUSCOVITZ, PATRICIA           | Yes   | No    | No   | 04/10/2025    | 456.50   |
|       |      | 79018   | 77421    | Check    | 1   | 104933 |     | NEVVILLE, THOMAS D.           | Yes   | No    | No   | 04/10/2025    | 310.00   |
|       |      | 79022   | 77422    | Check    | 1   | 105900 |     | REMINGTON, CASSANDRA          | Yes   | No    | No   | 04/10/2025    | 370.00   |
|       |      | 79023   | 77423    | Check    | 1   | 105901 |     | SMITH, ASHLEY                 | Yes   | No    | No   | 04/10/2025    | 115.00   |
|       |      | 79019   | 77424    | Check    | 1   | 105897 |     | SWENSON, KATHERINE            | Yes   | No    | No   | 04/10/2025    | 320.00   |
|       |      | 79025   | 77425    | Check    | 1   | 105451 |     | PATTERSON, ANTHONY            | Yes   | No    | No   | 04/10/2025    | 160.00   |
|       |      | 79027   | 77426    | Check    | 1   | 103917 |     | BERG, PHILIP CURTIS           | Yes   | No    | No   | 04/11/2025    | 120.00   |
|       |      | 79029   | 77427    | Check    | 1   | 22940  |     | VAADELAND, HAAKEN             | Yes   | No    | No   | 04/11/2025    | 223.00   |
|       |      | 79026   | 77428    | Check    | 1   | 102523 |     | VEITH, TONY                   | Yes   | No    | No   | 04/11/2025    | 120.00   |
|       |      | 79028   | 77429    | Check    | 1   | 105903 |     | WIECZOREK, ISAIAH             | Yes   | No    | No   | 04/11/2025    | 85.90    |
|       |      | 79047   | 77430    | Check    | 1   | 104254 |     | ACKERMAN, NICK                | Yes   | No    | No   | 04/15/2025    | 252.20   |
|       |      | 79056   | 77431    | Check    | 1   | 105658 |     | AMERICAN LEGION POST 255      | Yes   | No    | No   | 04/15/2025    | 215.00   |
|       |      | 79044   | 77432    | Check    | 1   | 103794 |     | ANDERSON, ALEXIS              | Yes   | No    | No   | 04/15/2025    | 31.68    |
|       |      | 79035   | 77433    | Check    | 1   | 10045  |     | BRIDGE OF HARMONY             | Yes   | No    | No   | 04/15/2025    | 22.99    |
|       |      | 79039   | 77434    | Check    | 1   | 101604 |     | CENTRAL MCGOWAN, INC - 139156 | Yes   | No    | No   | 04/15/2025    | 52.87    |
|       |      | 79032   | 77435    | Check    | 1   | 00418  |     | DACOTAH PAPER CO              | Yes   | No    | No   | 04/15/2025    | 1,074.88 |
|       |      | 79052   | 77436    | Check    | 1   | 105023 |     | EF EXPLORE AMERICA            | Yes   | No    | No   | 04/15/2025    | 489.00   |
|       |      | 79037   | 77437    | Check    | 1   | 100471 |     | EHLERS AND ASSOCIATES         | Yes   | No    | No   | 04/15/2025    | 3,800.00 |
|       |      | 79061   | 77438    | Check    | 1   | 33625  |     | GODFREY'S                     | Yes   | No    | No   | 04/15/2025    | 59.97    |
|       |      | 79043   | 77439    | Check    | 1   | 102806 |     | HANDYMANS HARDWARE            | Yes   | No    | No   | 04/15/2025    | 591.34   |
|       |      | 79062   | 77440    | Check    | 1   | 37650  |     | HILLYARD/HUTCHINSON           | Yes   | No    | No   | 04/15/2025    | 206.79   |
|       |      | 79045   | 77441    | Check    | 1   | 103966 |     | IEA INC                       | Yes   | No    | No   | 04/15/2025    | 850.00   |
|       |      | 79033   | 77442    | Check    | 1   | 00553  |     | IND SCHOOL DIST #116          | Yes   | No    | No   | 04/15/2025    | 300.00   |
|       |      | 79031   | 77443    | Check    | 1   | 00015  |     | IND SCHOOL DIST #309          | Yes   | No    | No   | 04/15/2025    | 150.00   |
|       |      | 79042   | 77444    | Check    | 1   | 102101 |     | INNOVATIVE OFFICE SOLUTIONS   | Yes   | No    | No   | 04/15/2025    | 240.04   |
|       |      | 79063   | 77445    | Check    | 1   | 44820  |     | K & K BUILDING SUPPLY, INC.   | Yes   | No    | No   | 04/15/2025    | 182.00   |
|       |      | 79041   | 77446    | Check    | 1   | 102081 |     | KENNEDY & GRAVEN              | Yes   | No    | No   | 04/15/2025    | 1,750.00 |
|       |      | 79059   | 77447    | Check    | 1   | 105904 |     | MANLOVE, KENNETH              | Yes   | No    | No   | 04/15/2025    | 223.00   |
|       |      | 79051   | 77448    | Check    | 1   | 104948 |     | MIDWEST BUS PARTS, INC.       | Yes   | No    | No   | 04/15/2025    | 99.51    |

**PINE RIVER BACKUS SCHOOLS**  
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|-------|------|---------|----------|----------|-----|--------|-----|----------------------------------|-------|-------|------|---------------|-----------|
|       | CHEC | 79046   | 77449    | Check    | 1   | 104085 |     | MINNESOTA GRAD SERVICES          | Yes   | No    | No   | 04/15/2025    | 1,028.75  |
|       |      | 79064   | 77450    | Check    | 1   | 55800  |     | MINNESOTA POWER                  | Yes   | No    | No   | 04/15/2025    | 6,325.13  |
|       |      | 79065   | 77451    | Check    | 1   | 56850  |     | MINNESOTA UI FUND                | Yes   | No    | No   | 04/15/2025    | 5,300.85  |
|       |      | 79058   | 77452    | Check    | 1   | 105841 |     | MRI SOFTWARE LLC                 | Yes   | No    | No   | 04/15/2025    | 75.00     |
|       |      | 79055   | 77453    | Check    | 1   | 105598 |     | NORTH CENTRAL INTERNATIONAL, L   | Yes   | No    | No   | 04/15/2025    | 14,865.40 |
|       |      | 79066   | 77454    | Check    | 1   | 62855  |     | NORTH PINE RIVER TIRE SERVICE    | Yes   | No    | No   | 04/15/2025    | 913.36    |
|       |      | 79054   | 77455    | Check    | 1   | 105413 |     | NORTHERN PINES GOLF CONFEREN     | Yes   | No    | No   | 04/15/2025    | 125.00    |
|       |      | 79036   | 77456    | Check    | 1   | 100459 |     | PAN-O-GOLD BAKING CO             | Yes   | No    | No   | 04/15/2025    | 517.20    |
|       |      | 79067   | 77457    | Check    | 1   | 69635  |     | POPPLERS MUSIC STORE             | Yes   | No    | No   | 04/15/2025    | 473.20    |
|       |      | 79038   | 77458    | Check    | 1   | 100728 |     | REGION 6A MSHSL                  | Yes   | No    | No   | 04/15/2025    | 100.00    |
|       |      | 79040   | 77459    | Check    | 1   | 101739 |     | ROZINKA, DAVID                   | Yes   | No    | No   | 04/15/2025    | 360.00    |
|       |      | 79050   | 77460    | Check    | 1   | 104910 |     | SANDBERG, BRIAN D.               | Yes   | No    | No   | 04/15/2025    | 240.00    |
|       |      | 79048   | 77461    | Check    | 1   | 104305 |     | SPIELMAN, TERESA KAY             | Yes   | No    | No   | 04/15/2025    | 760.00    |
|       |      | 79030   | 77462    | Check    | 1   | 00003  |     | ST CLOUD STATE UNIVERSITY        | Yes   | No    | No   | 04/15/2025    | 13,200.00 |
|       |      | 79057   | 77463    | Check    | 1   | 105817 |     | TEN FINNS CREAMERY               | Yes   | No    | No   | 04/15/2025    | 485.00    |
|       |      | 79060   | 77464    | Check    | 1   | 105905 |     | UNI-HYDRO, INC.                  | Yes   | No    | No   | 04/15/2025    | 170.13    |
|       |      | 79049   | 77465    | Check    | 1   | 104658 |     | VARGO, ERIN                      | Yes   | No    | No   | 04/15/2025    | 167.35    |
|       |      | 79053   | 77466    | Check    | 1   | 105090 |     | VRY, LIANNA                      | Yes   | No    | No   | 04/15/2025    | 411.61    |
|       |      | 79034   | 77467    | Check    | 1   | 00968  |     | WEST MUSIC                       | Yes   | No    | No   | 04/15/2025    | 271.97    |
|       |      | 79075   | 77468    | Check    | 1   | 02080  |     | AFLAC                            | Yes   | No    | No   | 04/16/2025    | 100.00    |
|       |      | 79076   | 77469    | Check    | 1   | 105549 |     | MetLife                          | Yes   | No    | No   | 04/16/2025    | 989.32    |
|       |      | 79077   | 77470    | Check    | 1   | 68350  |     | PINE RIVER-BACKUS                | Yes   | No    | No   | 04/16/2025    | 4,847.01  |
|       |      | 79078   | 77471    | Check    | 1   | 77300  |     | SCHOOL SERVICE EMPLOYEES         | Yes   | No    | No   | 04/16/2025    | 1,146.47  |
|       |      | 79079   | 77472    | Check    | 1   | 104817 |     | Minnesota Life Insurance Company | Yes   | No    | No   | 04/17/2025    | 818.23    |
|       |      | 79082   | 77473    | Check    | 1   | 105906 |     | BRANDON, SEAN ROBERT             | Yes   | No    | No   | 04/17/2025    | 135.00    |
|       |      | 79080   | 77474    | Check    | 1   | 104756 |     | COMMUNITY BOWL & PIZZERIA        | Yes   | No    | No   | 04/17/2025    | 284.00    |
|       |      | 79081   | 77475    | Check    | 1   | 105451 |     | PATTERSON, ANTHONY               | Yes   | No    | No   | 04/17/2025    | 160.00    |
|       |      | 79093   | 77476    | Check    | 1   | 103797 |     | BSN SPORTS LLC                   | Yes   | No    | No   | 04/22/2025    | 2,276.50  |
|       |      | 79097   | 77477    | Check    | 1   | 105368 |     | COLONIAL LIFE                    | Yes   | No    | No   | 04/22/2025    | 3,712.35  |
|       |      | 79084   | 77478    | Check    | 1   | 00553  |     | IND SCHOOL DIST #116             | Yes   | No    | No   | 04/22/2025    | 150.00    |
|       |      | 79102   | 77479    | Check    | 1   | 40800  |     | IND SCHOOL DIST #186             | Yes   | No    | No   | 04/22/2025    | 150.00    |
|       |      | 79092   | 77480    | Check    | 1   | 102357 |     | IND SCHOOL DISTRICT #0023        | Yes   | No    | No   | 04/22/2025    | 275.00    |
|       |      | 79090   | 77481    | Check    | 1   | 101923 |     | IND SCHOOL DISTRICT #113         | Yes   | No    | No   | 04/22/2025    | 200.00    |
|       |      | 79091   | 77482    | Check    | 1   | 102101 |     | INNOVATIVE OFFICE SOLUTIONS      | Yes   | No    | No   | 04/22/2025    | 161.84    |
|       |      | 79100   | 77483    | Check    | 1   | 105826 |     | JUST, KORA                       | Yes   | No    | No   | 04/22/2025    | 258.85    |
|       |      | 79087   | 77484    | Check    | 1   | 100918 |     | LAKES PRINTING                   | Yes   | No    | No   | 04/22/2025    | 7,912.25  |
|       |      | 79089   | 77485    | Check    | 1   | 101855 |     | MENARDS                          | Yes   | No    | No   | 04/22/2025    | 668.44    |
|       |      | 79101   | 77486    | Check    | 1   | 105856 |     | PINE PEAKS WEDDING & EVENT CEI   | Yes   | No    | No   | 04/22/2025    | 2,969.67  |
|       |      | 79094   | 77487    | Check    | 1   | 104305 |     | SPIELMAN, TERESA KAY             | Yes   | No    | No   | 04/22/2025    | 50.00     |

**PINE RIVER BACKUS SCHOOLS**

**Check Register by Bank and Check**

Check Number: 77371-2147483647 Payment Date: 4/1/2025-4/30/2025 Period: 0-99999999

| Batch | Bank | Pymt No | Check No | Pay Type | Grp | Code   | Rcd | Vendor                         | Print | Recon | Void | Pmt/Void Date | Amount    |
|-------|------|---------|----------|----------|-----|--------|-----|--------------------------------|-------|-------|------|---------------|-----------|
|       | CHEC | 79096   | 77488    | Check    | 1   | 105263 |     | SYSTEMATIC TECHNOLOGIES, LLC.  | Yes   | No    | No   | 04/22/2025    | 337.50    |
|       |      | 79086   | 77489    | Check    | 1   | 04800  |     | TDS TELECOM                    | Yes   | No    | No   | 04/22/2025    | 4,956.79  |
|       |      | 79095   | 77490    | Check    | 1   | 104486 |     | TEACHERS ON CALL               | Yes   | No    | No   | 04/22/2025    | 13,646.69 |
|       |      | 79099   | 77491    | Check    | 1   | 105817 |     | TEN FINNS CREAMERY             | Yes   | No    | No   | 04/22/2025    | 711.00    |
|       |      | 79098   | 77492    | Check    | 1   | 105721 |     | WENDLAND, HOLLY                | Yes   | No    | No   | 04/22/2025    | 99.95     |
|       |      | 79085   | 77493    | Check    | 1   | 00968  |     | WEST MUSIC                     | Yes   | No    | No   | 04/22/2025    | 114.98    |
|       |      | 79088   | 77494    | Check    | 1   | 101161 |     | WOODBURN PRESS, LTD            | Yes   | No    | No   | 04/22/2025    | 192.93    |
|       |      | 79108   | 77495    | Check    | 1   | 105908 |     | BIRKELAND, TIM                 | Yes   | No    | No   | 04/23/2025    | 213.00    |
|       |      | 79104   | 77496    | Check    | 1   | 102878 |     | KEHOE, RICHARD JR.             | Yes   | No    | No   | 04/23/2025    | 156.00    |
|       |      | 79106   | 77497    | Check    | 1   | 105244 |     | LARSON, PETER                  | Yes   | No    | No   | 04/23/2025    | 156.00    |
|       |      | 79110   | 77498    | Check    | 1   | 105910 |     | LARSON, SCOTT GORDON           | Yes   | No    | No   | 04/23/2025    | 135.00    |
|       |      | 79105   | 77499    | Check    | 1   | 103861 |     | LAWRENCE, THOMAS C.            | Yes   | No    | No   | 04/23/2025    | 156.00    |
|       |      | 79107   | 77500    | Check    | 1   | 105907 |     | SELK, TODD                     | Yes   | No    | No   | 04/23/2025    | 156.00    |
|       |      | 79109   | 77501    | Check    | 1   | 105909 |     | SPIEGELBERG, DARYL A.          | Yes   | No    | No   | 04/23/2025    | 110.00    |
|       |      | 79111   | 77502    | Check    | 1   | 104756 |     | COMMUNITY BOWL & PIZZERIA      | Yes   | No    | No   | 04/24/2025    | 167.50    |
|       |      | 79112   | 77503    | Check    | 1   | 105911 |     | ESSENTIA HEALTHCARE            | Yes   | No    | No   | 04/24/2025    | 170.00    |
|       |      | 79113   | 77504    | Check    | 1   | 103124 |     | TRAVIS, JENNIFER               | Yes   | No    | No   | 04/25/2025    | 486.00    |
|       |      | 79127   | 77505    | Check    | 1   | 104254 |     | ACKERMAN, NICK                 | Yes   | No    | No   | 04/29/2025    | 161.14    |
|       |      | 79139   | 77506    | Check    | 1   | 105304 |     | ALL STAR TROPHY AND AWARDS, IN | Yes   | No    | No   | 04/29/2025    | 180.00    |
|       |      | 79143   | 77507    | Check    | 1   | 105851 |     | ASHMAN, RISHONA                | Yes   | No    | No   | 04/29/2025    | 190.00    |
|       |      | 79148   | 77508    | Check    | 1   | 59100  |     | AUTO VALUE PARTS STORE         | Yes   | No    | No   | 04/29/2025    | 643.43    |
|       |      | 79145   | 77509    | Check    | 1   | 105906 |     | BRANDON, SEAN ROBERT           | Yes   | No    | No   | 04/29/2025    | 135.00    |
|       |      | 79125   | 77510    | Check    | 1   | 103797 |     | BSN SPORTS LLC                 | Yes   | No    | No   | 04/29/2025    | 1,345.88  |
|       |      | 79147   | 77511    | Check    | 1   | 105913 |     | DATA CENTER WAREHOUSE          | Yes   | No    | No   | 04/29/2025    | 29,800.00 |
|       |      | 79134   | 77512    | Check    | 1   | 104874 |     | DETERMAN, MACKENZIE            | Yes   | No    | No   | 04/29/2025    | 119.99    |
|       |      | 79129   | 77513    | Check    | 1   | 104435 |     | FREEMAN, LEAH                  | Yes   | No    | No   | 04/29/2025    | 209.79    |
|       |      | 79115   | 77514    | Check    | 1   | 00171  |     | GONNION, MARK                  | Yes   | No    | No   | 04/29/2025    | 388.50    |
|       |      | 79130   | 77515    | Check    | 1   | 104453 |     | GRAHAM, MARSHALL               | Yes   | No    | No   | 04/29/2025    | 155.00    |
|       |      | 79120   | 77516    | Check    | 1   | 102467 |     | HAPPY DANCING TURTLE           | Yes   | No    | No   | 04/29/2025    | 150.00    |
|       |      | 79138   | 77517    | Check    | 1   | 105289 |     | HAPPY NUMBERS, INC.            | Yes   | No    | No   | 04/29/2025    | 1,165.50  |
|       |      | 79132   | 77518    | Check    | 1   | 104524 |     | HICKS, SHIANNA                 | Yes   | No    | No   | 04/29/2025    | 45.43     |
|       |      | 79144   | 77519    | Check    | 1   | 105889 |     | ICS CONSULTING, LLC            | Yes   | No    | No   | 04/29/2025    | 500.00    |
|       |      | 79116   | 77520    | Check    | 1   | 00462  |     | IND SCHOOL DIST #549           | Yes   | No    | No   | 04/29/2025    | 150.00    |
|       |      | 79114   | 77521    | Check    | 1   | 00149  |     | IND SCHOOL DIST. 0820          | Yes   | No    | No   | 04/29/2025    | 200.00    |
|       |      | 79119   | 77522    | Check    | 1   | 102101 |     | INNOVATIVE OFFICE SOLUTIONS    | Yes   | No    | No   | 04/29/2025    | 400.86    |
|       |      | 79133   | 77523    | Check    | 1   | 104754 |     | JONES, DANIEL                  | Yes   | No    | No   | 04/29/2025    | 155.00    |
|       |      | 79126   | 77524    | Check    | 1   | 103912 |     | KAMHOLZ, SHARI                 | Yes   | No    | No   | 04/29/2025    | 976.77    |
|       |      | 79141   | 77525    | Check    | 1   | 105789 |     | KOPREK, STEPHANIE              | Yes   | No    | No   | 04/29/2025    | 48.62     |
|       |      | 79136   | 77526    | Check    | 1   | 105170 |     | LOGE, AUTUMN                   | Yes   | No    | No   | 04/29/2025    | 316.43    |

**PINE RIVER BACKUS SCHOOLS**

**Check Register by Bank and Check**

Check Number: 77371-2147483647 Payment Date: 4/1/2025-4/30/2025 Period: 0-99999999

| Batch | Bank | Pymt No | Check No | Pay Type | Grp | Code   | Rcd | Vendor                        | Print | Recon | Void | Pmt/Void Date | Amount    |
|-------|------|---------|----------|----------|-----|--------|-----|-------------------------------|-------|-------|------|---------------|-----------|
|       | CHEC | 79146   | 77527    | Check    | 1   | 105912 |     | LUNDSTROM, CLAIRE             | Yes   | No    | No   | 04/29/2025    | 1,702.47  |
|       |      | 79124   | 77528    | Check    | 1   | 103757 |     | MIDWEST SPECIALTY INSTRUMENTS | Yes   | No    | No   | 04/29/2025    | 240.00    |
|       |      | 79118   | 77529    | Check    | 1   | 102067 |     | NORMAN, ERICA                 | Yes   | No    | No   | 04/29/2025    | 198.62    |
|       |      | 79128   | 77530    | Check    | 1   | 104376 |     | NORMAN, RANDI                 | Yes   | No    | No   | 04/29/2025    | 23.44     |
|       |      | 79121   | 77531    | Check    | 1   | 102677 |     | ROWELL, HOLLY                 | Yes   | No    | No   | 04/29/2025    | 364.06    |
|       |      | 79122   | 77532    | Check    | 1   | 103230 |     | SETH, JENNY                   | Yes   | No    | No   | 04/29/2025    | 175.38    |
|       |      | 79131   | 77533    | Check    | 1   | 104486 |     | TEACHERS ON CALL              | Yes   | No    | No   | 04/29/2025    | 1,451.17  |
|       |      | 79142   | 77534    | Check    | 1   | 105817 |     | TEN FINNS CREAMERY            | Yes   | No    | No   | 04/29/2025    | 555.75    |
|       |      | 79137   | 77535    | Check    | 1   | 105195 |     | TUNGSETH, TIM                 | Yes   | No    | No   | 04/29/2025    | 67.10     |
|       |      | 79123   | 77536    | Check    | 1   | 103628 |     | VERIZON WIRELESS              | Yes   | No    | No   | 04/29/2025    | 49.52     |
|       |      | 79135   | 77537    | Check    | 1   | 105090 |     | VRY, LIANNA                   | Yes   | No    | No   | 04/29/2025    | 264.79    |
|       |      | 79140   | 77538    | Check    | 1   | 105775 |     | WIRTZ, AARON                  | Yes   | No    | No   | 04/29/2025    | 135.45    |
|       |      | 79117   | 77539    | Check    | 1   | 00566  |     | XCEL ENERGY                   | Yes   | No    | No   | 04/29/2025    | 11,943.15 |
|       |      | 79103   | 99977119 | Check    | 1   | 03175  |     | NATIONAL INSURANCE SERVICES   | Yes   | No    | No   | 04/23/2025    | 706.58    |

Bank Total: CHEC

|              |
|--------------|
| \$298,595.90 |
|--------------|

Report Total:

|              |
|--------------|
| \$298,595.90 |
|--------------|

**PINE RIVER-BACKUS SCHOOLS**

Investment Report

May 5, 2025

**Investments in Local Banks**

|                                |                |           |            |    |                      | <u>Accrued Interest</u> |
|--------------------------------|----------------|-----------|------------|----|----------------------|-------------------------|
| Pine River State Bank          | Pine River, MN | 9/11/2024 | 10/11/2025 | 13 | \$ 267,379.54        | 4.75% \$ 67,379.54      |
| First National Bank of Walker  | Backus, MN     | 1/17/2025 | 7/18/2025  | 6  | \$ 110,517.74        | 3.00% \$ 11,517.74      |
| <i>Total Local Investments</i> |                |           |            |    | <u>\$ 377,897.28</u> |                         |

**MN School District Liquid Asset Fund**

| <u>Name of Account / Bank</u> | <u>Orig Date</u> | <u>Maturity Date</u> | <u>Amount</u>          | <u>Percent</u> | <u>Interest To Date</u> |
|-------------------------------|------------------|----------------------|------------------------|----------------|-------------------------|
| MSDLAF Max & Liquid Class     | NA               | NA                   | 4,086,272.07           | Blended        | NA                      |
| <i>Total MSDLAF</i>           |                  |                      | <u>\$ 4,086,272.07</u> |                |                         |
|                               |                  |                      | <u>\$ -</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                           |                      |             | 288.91               | 0.15%          |
| Marshall Scholarship CD   | 10/11/2025           | 13          | 31,974.82            | 4.75%          |
| Marshall Savings  |                      |             | 2,260.02             | 0.15%          |
| Alfred Weise Scholarship CD                                     | 10/11/2025           | 13          | 3,198.14             | 4.75%          |
| Alfred Weise Scholarship Savings                                |                      |             | 520.09               | 0.15%          |
| Fillings (Reighard) Scholarship CD                              | 10/11/2025           | 13          | 7,772.86             | 4.75%          |
| Fillings (Reighard) Scholarship Savings Acct                    |                      |             | 69.36                | 0.15%          |
| Evelyn W. Berg Savings  |                      |             | 5,147.80             | 0.15%          |
| Sheila Joan Anderson Savings Acct                               |                      |             | 1,933.57             | 0.15%          |
| Dennis Heemstra Scholarship CD - FNB                            | 7/18/2025            | 6           | 127,089.72           | 3.00%          |
| Dennis Heemstra Scholarship CD - FNB                            | 7/18/2025            | 6           | 112,034.92           | 3.00%          |
| Dennis Heemstra Scholarship Savings - PRSB                      |                      |             | 27,152.91            | 0.50%          |
| PR-B Scholarship CD   | 10/11/2025           | 13          | 11,264.55            | 4.75%          |
| PR-B Scholarship Savings Acct                                   |                      |             | 26,416.08            | 0.65%          |
| Evan Lindquist Memorial Scholarship CD                          | 10/11/2025           | 13          | 34,996.24            | 4.75%          |
| Evan Lindquist Memorial Scholarship Savings                     |                      |             | 496.49               | 0.15%          |
| Earl & Violet Fenton CD   | 10/11/2025           | 13          | 4,596.90             | 4.75%          |
| Earl & Violet Fenton Savings Acct                               |                      |             | 6.95                 | 0.15%          |
| <i>Total Pine River State Bank / First National Bank Walker</i> |                      |             | <u>\$ 397,220.33</u> |                |

**TOTAL INVESTMENTS**

\$ 4,861,389.68

**Notes & Changes from prior report:**

*Balances updated per bank statements - PRSB CDs, MSDLAF, QZAB and Scholarships  
Transfers have been made to the district checking account to reimburse for scholarship payments made to Class of 2024 graduates.*

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

| Sequence: Fd, O/S | Description              | 202310           |              |        | 202410           |              |      | 202510           |              |      |
|-------------------|--------------------------|------------------|--------------|--------|------------------|--------------|------|------------------|--------------|------|
|                   |                          | Budget<br>rbud23 | Year to Date | %      | Budget<br>rbud24 | Year to Date | %    | Budget<br>rbud25 | Year to Date | %    |
| 01                | General Fund             |                  |              |        |                  |              |      |                  |              |      |
|                   | 100 Salaries & Wages     | 6,880,441.00     | 4,725,269.59 | 69%    | 7,269,495.00     | 5,022,455.48 | 69%  | 7,198,548.00     | 5,012,972.59 | 70%  |
|                   | 200 Employee Benefits    | 1,851,652.00     | 1,270,316.60 | 69%    | 1,991,357.00     | 1,397,929.75 | 70%  | 2,087,781.00     | 1,493,155.94 | 72%  |
|                   | 300 Purchased Services   | 1,369,010.00     | 1,020,673.15 | 75%    | 1,509,542.00     | 1,135,894.45 | 75%  | 1,573,042.00     | 1,222,805.63 | 78%  |
|                   | 400 Supplies & Materials | 480,914.00       | 337,548.46   | 70%    | 468,415.00       | 363,335.02   | 78%  | 466,515.00       | 368,191.19   | 79%  |
|                   | 500 Capital Expenditures | 0.00             | 4,801.28     | 0%     | 0.00             | 14,357.97    | 0%   | 0.00             | 32.00        | 0%   |
|                   | 800 Other Expenditures   | (4,406.00)       | 22,038.50    | (500%) | 24,565.00        | 20,450.45    | 83%  | 25,493.00        | 20,068.25    | 79%  |
|                   | 900 Other Financing Uses | 545,000.00       | 0.00         | 0%     | 110,000.00       | 0.00         | 0%   | 110,000.00       | 0.00         | 0%   |
| 01                | General Fund             | 11,122,611.00    | 7,380,647.58 | 66%    | 11,373,374.00    | 7,954,423.12 | 70%  | 11,461,379.00    | 8,117,225.60 | 71%  |
| 02                | Food Service Fund        |                  |              |        |                  |              |      |                  |              |      |
|                   | 100 Salaries & Wages     | 191,126.00       | 130,811.82   | 68%    | 214,847.00       | 155,517.36   | 72%  | 207,993.00       | 147,008.36   | 71%  |
|                   | 200 Employee Benefits    | 46,971.00        | 32,524.80    | 69%    | 60,549.00        | 43,138.26    | 71%  | 54,252.00        | 38,484.21    | 71%  |
|                   | 300 Purchased Services   | 20,520.00        | 17,069.82    | 83%    | 21,645.00        | 17,069.33    | 79%  | 19,645.00        | 12,641.17    | 64%  |
|                   | 400 Supplies & Materials | 344,340.00       | 238,560.28   | 69%    | 360,300.00       | 249,506.52   | 69%  | 345,700.00       | 234,231.49   | 68%  |
|                   | 500 Capital Expenditures | 5,000.00         | 1,257.97     | 25%    | 70,000.00        | 73,724.67    | 105% | 20,000.00        | 20,009.13    | 100% |
|                   | 800 Other Expenditures   | 1,200.00         | 2,372.00     | 198%   | 2,500.00         | 2,292.90     | 92%  | 2,500.00         | 2,356.30     | 94%  |
| 02                | Food Service Fund        | 609,157.00       | 422,596.69   | 69%    | 729,841.00       | 541,249.04   | 74%  | 650,090.00       | 454,730.66   | 70%  |
| 03                | Transportation Fund      |                  |              |        |                  |              |      |                  |              |      |
|                   | 100 Salaries & Wages     | 453,000.00       | 316,053.95   | 70%    | 469,564.00       | 344,956.80   | 73%  | 515,110.00       | 359,050.06   | 70%  |
|                   | 200 Employee Benefits    | 82,705.00        | 57,703.72    | 70%    | 84,290.00        | 62,817.65    | 75%  | 90,701.00        | 67,008.06    | 74%  |
|                   | 300 Purchased Services   | 25,188.00        | 60,214.92    | 239%   | 21,738.00        | 52,727.57    | 243% | 15,905.00        | 42,716.98    | 269% |
|                   | 400 Supplies & Materials | 181,000.00       | 145,442.90   | 80%    | 186,000.00       | 132,158.90   | 71%  | 186,000.00       | 110,756.32   | 60%  |
|                   | 500 Capital Expenditures | 130,000.00       | 219.98       | 0%     | 130,000.00       | 77,125.00    | 59%  | 161,639.00       | 176,504.83   | 109% |
|                   | 800 Other Expenditures   | 3,600.00         | 4,850.00     | 135%   | 5,150.00         | 5,150.00     | 100% | 5,209.00         | 5,209.25     | 100% |
| 03                | Transportation Fund      | 875,493.00       | 584,485.47   | 67%    | 896,742.00       | 674,935.92   | 75%  | 974,564.00       | 761,245.50   | 78%  |
| 04                | Community Service        |                  |              |        |                  |              |      |                  |              |      |
|                   | 100 Salaries & Wages     | 276,805.00       | 186,545.16   | 67%    | 291,323.00       | 196,036.05   | 67%  | 270,597.00       | 177,487.68   | 66%  |
|                   | 200 Employee Benefits    | 87,634.00        | 61,125.81    | 70%    | 93,307.00        | 64,450.64    | 69%  | 102,119.00       | 73,399.80    | 72%  |
|                   | 300 Purchased Services   | 32,215.00        | 27,327.91    | 85%    | 51,385.00        | 22,000.87    | 43%  | 80,662.00        | 49,523.05    | 61%  |
|                   | 400 Supplies & Materials | 13,100.00        | 14,711.72    | 112%   | 13,100.00        | 8,430.32     | 64%  | 12,100.00        | 7,808.41     | 65%  |

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

| Sequence: Fd, O/S | Description                         | 202310               |                     |             | 202410               |                      |             | 202510               |                      |             |
|-------------------|-------------------------------------|----------------------|---------------------|-------------|----------------------|----------------------|-------------|----------------------|----------------------|-------------|
|                   |                                     | Budget<br>rbud23     | Year to Date        | %           | Budget<br>rbud24     | Year to Date         | %           | Budget<br>rbud25     | Year to Date         | %           |
| 04                | Community Service                   |                      |                     |             |                      |                      |             |                      |                      |             |
|                   | <b>800 Other Expenditures</b>       | <b>5,700.00</b>      | <b>730.00</b>       | <b>13%</b>  | <b>700.00</b>        | <b>935.00</b>        | <b>134%</b> | <b>1,935.00</b>      | <b>935.00</b>        | <b>48%</b>  |
| <b>04</b>         | <b>Community Service</b>            | <b>415,454.00</b>    | <b>290,440.60</b>   | <b>70%</b>  | <b>449,815.00</b>    | <b>291,852.88</b>    | <b>65%</b>  | <b>467,413.00</b>    | <b>309,153.94</b>    | <b>66%</b>  |
| 05                | Capital Expenditure                 |                      |                     |             |                      |                      |             |                      |                      |             |
|                   | <b>300 Purchased Services</b>       | <b>102,000.00</b>    | <b>79,699.72</b>    | <b>78%</b>  | <b>488,180.00</b>    | <b>435,056.14</b>    | <b>89%</b>  | <b>84,830.00</b>     | <b>73,621.14</b>     | <b>87%</b>  |
|                   | <b>400 Supplies &amp; Materials</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>80,100.00</b>     | <b>51,827.39</b>     | <b>65%</b>  |
|                   | <b>500 Capital Expenditures</b>     | <b>442,015.00</b>    | <b>290,509.93</b>   | <b>66%</b>  | <b>1,392,383.00</b>  | <b>1,454,782.97</b>  | <b>104%</b> | <b>324,326.00</b>    | <b>317,372.19</b>    | <b>98%</b>  |
| <b>05</b>         | <b>Capital Expenditure</b>          | <b>623,115.00</b>    | <b>441,899.17</b>   | <b>71%</b>  | <b>1,959,663.00</b>  | <b>1,892,120.10</b>  | <b>97%</b>  | <b>489,256.00</b>    | <b>442,820.72</b>    | <b>91%</b>  |
| 07                | Debt Redemption Fund                |                      |                     |             |                      |                      |             |                      |                      |             |
|                   | <b>700 Debt Service</b>             | <b>532,711.00</b>    | <b>531,703.59</b>   | <b>100%</b> | <b>531,801.00</b>    | <b>531,733.09</b>    | <b>100%</b> | <b>1,431,226.00</b>  | <b>1,429,183.04</b>  | <b>100%</b> |
| <b>07</b>         | <b>Debt Redemption Fund</b>         | <b>532,711.00</b>    | <b>531,703.59</b>   | <b>100%</b> | <b>531,801.00</b>    | <b>531,733.09</b>    | <b>100%</b> | <b>1,431,226.00</b>  | <b>1,429,183.04</b>  | <b>100%</b> |
| 08                | Scholarship                         |                      |                     |             |                      |                      |             |                      |                      |             |
|                   | <b>800 Other Expenditures</b>       | <b>53,850.00</b>     | <b>53,850.00</b>    | <b>100%</b> | <b>73,800.00</b>     | <b>68,800.00</b>     | <b>93%</b>  | <b>64,450.00</b>     | <b>58,550.00</b>     | <b>91%</b>  |
| <b>08</b>         | <b>Scholarship</b>                  | <b>53,850.00</b>     | <b>53,850.00</b>    | <b>100%</b> | <b>73,800.00</b>     | <b>68,800.00</b>     | <b>93%</b>  | <b>64,450.00</b>     | <b>58,550.00</b>     | <b>91%</b>  |
| 20                | Student Activity Fund               |                      |                     |             |                      |                      |             |                      |                      |             |
|                   | <b>400 Supplies &amp; Materials</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>172,277.84</b>    | <b>167,798.60</b>    | <b>97%</b>  |
| <b>20</b>         | <b>Student Activity Fund</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>172,277.84</b>    | <b>167,798.60</b>    | <b>97%</b>  |
|                   | <b>Report Totals:</b>               | <b>14,416,579.49</b> | <b>9,868,513.94</b> | <b>68%</b>  | <b>16,166,934.71</b> | <b>12,044,486.02</b> | <b>75%</b>  | <b>15,710,655.84</b> | <b>11,740,708.06</b> | <b>75%</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 | Print | Recon | Pay/Void |            | Amount     |
|------|-------|--------|----------|----------|----------|--------|-----------------------------------|-----------|-------|-------|----------|------------|------------|
|      |       |        |          |          |          |        |                                   |           |       |       | Void     | Date       |            |
| CHEC |       | 78967  |          | Wire     | 1        | 104651 | PEPSI BEVERAGES COMPANY           |           | No    | No    | No       | 04/02/2025 | 1,302.10   |
| CHEC |       | 78968  |          | Wire     | 1        | 104109 | SYSCO WESTERN MINNESOTA           |           | No    | No    | No       | 04/03/2025 | 18,944.12  |
| CHEC |       | 78969  |          | Wire     | 1        | 105712 | ELAN FINANCIAL SERVICES           |           | No    | No    | No       | 04/03/2025 | 5,237.36   |
| CHEC |       | 79068  |          | Wire     | 1        | 102302 | PUBLIC EMPLOYEE RETIRE ASSOC      |           | No    | No    | No       | 04/16/2025 | 28,183.59  |
| CHEC |       | 79069  |          | Wire     | 1        | 102303 | STATE OF MN TAX WITHHOLDING       |           | No    | No    | No       | 04/16/2025 | 22,396.01  |
| CHEC |       | 79070  |          | Wire     | 1        | 102304 | US GOVT TAX WITHHOLDING           |           | No    | No    | No       | 04/16/2025 | 140,880.78 |
| CHEC |       | 79071  |          | Wire     | 1        | 104996 | Minnesota State Retirement System |           | No    | No    | No       | 04/16/2025 | 550.00     |
| CHEC |       | 79072  |          | Wire     | 1        | 105150 | AVIBEN                            |           | No    | No    | No       | 04/16/2025 | 15,063.87  |
| CHEC |       | 79073  |          | Wire     | 1        | 105867 | Health Equity                     |           | No    | No    | No       | 04/16/2025 | 7,668.93   |
| CHEC |       | 79074  |          | Wire     | 1        | 83400  | MN TEACHERS RETIREMENT ASSOC      |           | No    | No    | No       | 04/16/2025 | 76,776.60  |
| CHEC |       | 79149  |          | Wire     | 1        | 105867 | Health Equity                     |           | No    | No    | No       | 04/29/2025 | 3,002.87   |
| CHEC |       | 79150  |          | Wire     | 1        | 105548 | FIDELITY SECURITY LIFE INSURANCE  |           | No    | No    | No       | 04/30/2025 | 164.27     |

Bank Total: \$320,170.50

Report Total: \$320,170.50

**FEDERAL FUNDS UPDATE - Allocation, Budget, Spending 5/1/2025**

**FEDERAL TITLE FUNDS:**

| State Fiscal Year                | Finance Code | Description  | Funds Available     | Funds Budgeted      | Balance Unbudgeted | YTD SPENT 2024-2025 | Carry Forward to FY2026 | Application Status             | Budget Status                       | Proposed Use of Funds   |
|----------------------------------|--------------|--|---------------------|---------------------|--------------------|---------------------|-------------------------|--------------------------------|-------------------------------------|---|
| 2025                             | 401          | Formula - 401 - SFY 2024, Title I, Part A: Improving the Academic Achievement of the Disadvantaged | \$313,170.05        | \$395,526.91        | \$0.00             | \$242,078.44        | \$0.00                  | Application Submitted 8/5/2024 | Approved 8/6/2024 Amended 4/20/2025 | 3.0 fte Title I Teachers - Elementary.<br>0.7 fte Director of Teaching & Learning   |
|                                  |              |  |                     |                     |                    |                     |                         |                                |                                     | \$267,000.00 Title I Salary   |
|                                  |              |  |                     |                     |                    |                     |                         |                                |                                     | \$75,500.00 Title I Benefits  |
|                                  |              |  |                     |                     |                    |                     |                         |                                |                                     | \$12,000.00 Title I Fees for Services   |
|                                  |              |  |                     |                     |                    |                     |                         |                                |                                     | \$35,950.65 Title I Supplies/Materials  |
|                                  |              |  |                     |                     |                    |                     |                         |                                |                                     | \$5,075.86 Title I Indirect Admin Costs   |
| 2025                             | 414          | Formula - 414 - SFY 2024, Title II, Part A: Teacher and Principal Training and Recruitment         | \$61,979.60         | \$0.00              | \$0.00             | \$0.00              | \$0.00                  | No Application Needed          | N/A                                 | All Title II Funds transferred to Title I (401). No FY2025 application in Title II. |
| 2025                             | 433          | Formula - 433 - SFY 2024, Title IV, Part A, Student Support and Academic Enrichment                | \$20,376.86         | \$0.00              | \$0.00             | \$0.00              | \$0.00                  | No Application Needed          | N/A                                 | All Title IV Funds transferred to Title I (401). No FY2025 application in Title IV. |
| <b>FEDERAL TITLE FUNDS TOTAL</b> |              |  | <b>\$395,526.51</b> | <b>\$395,526.91</b> | <b>\$0.00</b>      | <b>\$242,078.44</b> | <b>\$0.00</b>           |                                |                                     |   |

## 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 2025:

| <u>Name</u>                   | <u>Amount</u> | <u>Purpose</u>      |
|-------------------------------|---------------|---------------------|
| Hanneken Insurance            | \$250.00      | Youth Sports        |
| Paul's Large Garage           | \$250.00      | Youth Sports        |
| Cass Company Insurance        | \$250.00      | Youth Sports        |
| Pine River State Bank         | \$250.00      | Youth Sports        |
| Barnum's Auto Parts           | \$250.00      | Youth Sports        |
| Pine River Automotive         | \$250.00      | Youth Sports        |
| Pequot Tool and Manufacturing | \$100.00      | Baseball Team       |
| Gardiner Family Gift Fund     | \$10,000.00   | General             |
| Pine River American Legion    | \$100.00      | ALP Rewards Program |
| PRB Booster Club              | \$1,175.00    | Girls Basketball    |
| PRB Booster Club              | \$2,800.00    | Football            |
| PRB Booster Club              | \$3,640.00    | Volleyball          |
| PTO                           | \$2,810.00    | Field Trips         |

## REVISED 2024-25 BUDGET SUPPLEMENTAL - REVENUES

|   | PRELIMINARY          | REVISED              | 2025 PRELIM BUDGET     |               | PAGE #    |
|---|----------------------|----------------------|------------------------|---------------|-----------|
|   | BUDGET               | BUDGET               | VS 2025 REVISED BUDGET | % CHG.        |           |
|   | 2024-25              | 2024-25              | \$ CHG.                |               | REFERENCE |
| <b>TOTAL GENERAL FUND REVENUE</b>           | <b>\$ 11,278,575</b> | <b>\$ 12,070,604</b> | <b>\$ 792,029</b>      | <b>7.0%</b>   | <b>6</b>  |
| State Revenues                              |                      |                      |                        |               |           |
| General Education Aid                       | \$ 5,569,486         | \$ 6,003,662         | \$ 434,176             | 7.8%          | 7         |
| Special Education Aid                       | \$ 1,607,939         | \$ 1,794,792         | \$ 186,853             | 11.6%         | 7         |
| READ Act Literacy Training Aid              | \$ -                 | \$ 35,107            | \$ 35,107              | NA            | 7         |
| Teacher Comp READ Act Literacy Training Aid | \$ -                 | \$ 31,697            | \$ 31,697              | NA            | 7         |
| Summer Unemployment Aid                     | \$ 23,046            | \$ 49,410            | \$ 26,364              | NA            | 7         |
| ALP General Education Aid                   | \$ 185,000           | \$ 225,000           | \$ 40,000              | NA            | 7         |
| <b>TOTAL FOOD SERVICE REVENUE</b>           | <b>\$ 667,852</b>    | <b>\$ 688,223</b>    | <b>\$ 20,371</b>       | <b>3.1%</b>   | <b>41</b> |
| Local                                       |                      |                      |                        |               |           |
| Ala Carte                                   | \$ 17,500            | \$ 25,000            | \$ 7,500               | 42.9%         | 41        |
| State                                       |                      |                      |                        |               |           |
| Lunch                                       | \$ 78,238            | \$ 89,227            | \$ 10,989              | 14.0%         | 41        |
| Interest                                    | \$ 4,000             | \$ 10,000            | \$ 6,000               | NA            | 41        |
| Federal                                     |                      |                      |                        |               |           |
| Free/Reduced Lunch                          | \$ 309,263           | \$ 306,023           | \$ (3,240)             | -1.0%         | 41        |
| <b>TOTAL TRANSPORTATION REVENUE</b>         | <b>\$ 829,334</b>    | <b>\$ 877,454</b>    | <b>\$ 48,120</b>       | <b>5.8%</b>   | <b>44</b> |
| General Education Transportation Aid        | \$ 617,749           | \$ 687,364           | \$ 69,615              | 11.3%         | 44        |
| Special Education Transportation Aid        | \$ 201,085           | \$ 179,590           | \$ (21,495)            | -10.7%        | 44        |
| <b>TOTAL COMMUNITY SERVICE REVENUE</b>      | <b>\$ 361,942</b>    | <b>\$ 379,092</b>    | <b>\$ 17,150</b>       | <b>4.7%</b>   | <b>47</b> |
| Pathways II Scholarship Grant               | \$ 28,000            | \$ 45,150            | \$ 17,150              | 61.3%         | 48        |
| <b>TOTAL OPERATING CAPITAL REVENUE</b>      | <b>\$ 590,092</b>    | <b>\$ 590,092</b>    | <b>\$ -</b>            | <b>0.0%</b>   | <b>53</b> |
| <b>TOTAL BUILDING CONSTR. REVENUE</b>       | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>            | <b>NA</b>     | <b>56</b> |
| <b>TOTAL DEBT REVENUE</b>                   | <b>\$ 611,513</b>    | <b>\$ 607,823</b>    | <b>\$ (3,690)</b>      | <b>-0.6%</b>  | <b>57</b> |
| <b>SCHOLARSHIP TOTAL</b>                    | <b>\$ 38,310</b>     | <b>\$ 33,310</b>     | <b>\$ (5,000)</b>      | <b>-13.1%</b> | <b>58</b> |
| <b>STUDENT ACTIVITY FUND</b>                | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>            | <b>NA</b>     | <b>60</b> |
| <b>OVERALL REVENUE TOTAL - ALL FUNDS</b>    | <b>\$ 14,377,618</b> | <b>\$ 15,246,598</b> | <b>\$ 868,980</b>      | <b>6.0%</b>   |           |

## REVISED 2024-25 BUDGET SUPPLEMENTAL - EXPENSES

|   | PRELIMINARY         | REVISED             | 2025 PRELIM BUDGET     |              | PAGE #    |
|---|---------------------|---------------------|------------------------|--------------|-----------|
|   | BUDGET              | BUDGET              | VS 2025 REVISED BUDGET |              |           |
|   | 2024-25             | 2024-25             | \$ CHG.                | % CHG.       | REFERENCE |
| <b>DISTRICTWIDE TOTAL</b>                     | <b>\$ 2,625,709</b> | <b>\$ 2,573,540</b> | <b>\$ (52,169)</b>     | <b>-2.0%</b> | <b>10</b> |
| Districtwide Salary/Benefits                  | \$ 1,400,639        | \$ 1,342,199        | \$ (58,440)            | -4.2%        | 11-14     |
| Legal Fees for Services                       | \$ 30,000           | \$ 15,000           | \$ (15,000)            | -50.0%       | 12        |
| Election Fees for Services                    | \$ 15,000           | \$ 30,000           | \$ 15,000              | 100.0%       | 12        |
| American Indian Education                     | \$ -                | \$ 7,600            | \$ 7,600               | NA           | 12        |
| Staff Development Fees for Services (subs)    | \$ 13,000           | \$ 30,000           | \$ 17,000              | 130.8%       |           |
| District Copy Center Repairs/Maintenance      | \$ 38,500           | \$ 20,700           | \$ (17,800)            | -46.2%       | 13        |
| <b>ELEMENTARY TOTAL</b>                       | <b>\$ 4,415,802</b> | <b>\$ 4,495,625</b> | <b>\$ 79,823</b>       | <b>1.8%</b>  | <b>15</b> |
| Elementary Salary / Benefits                  |                     |                     |                        |              |           |
| General Education                             | \$ 1,330,020        | \$ 1,296,353        | \$ (33,667)            | -2.5%        | 17-23     |
| Compensatory                                  | \$ 1,030,110        | \$ 1,023,453        | \$ (6,657)             | -0.6%        | 17-23     |
| Learn & Development                           | \$ 176,210          | \$ 171,404          | \$ (4,806)             | -2.7%        | 17-23     |
| School Library                                | \$ 18,094           | \$ 19,469           | \$ 1,375               | NA           | 17-23     |
| Gifted & Talented                             | \$ 13,200           | \$ 13,724           | \$ 524                 | 4.0%         | 17-23     |
| Title I                                       | \$ 250,500          | \$ 333,922          | \$ 83,422              | 33.3%        | 17-23     |
| Title II                                      | \$ 29,682           | \$ -                | \$ (29,682)            | -100.0%      | 17-23     |
| Special Education                             | \$ 1,233,314        | \$ 1,290,937        | \$ 57,623              | 4.7%         | 17-23     |
| LCTS Collaboration                            | \$ 82,389           | \$ 82,380           | \$ (9)                 | 0.0%         | 17-23     |
| <i>Subtotal Elementary Salary / Benefits</i>  | <i>\$ 4,163,519</i> | <i>\$ 4,231,642</i> | <i>\$ 68,123</i>       | <i>1.6%</i>  |           |
| Elementary Unemployment                       | \$ 10,000           | \$ 15,000           | \$ 5,000               | 50.0%        | 17        |
| Elementary Summer Unemployment                | \$ 40,000           | \$ 50,000           | \$ 10,000              | 25.0%        | 17        |
| Elementary Repairs/Maintenance (copiers)      | \$ 1,000            | \$ 12,800           | \$ 11,800              | 1180.0%      | 17        |
| <b>HIGH SCHOOL TOTAL</b>                      | <b>\$ 4,014,174</b> | <b>\$ 3,992,440</b> | <b>\$ (21,734)</b>     | <b>-0.5%</b> | <b>24</b> |
| High School Salary / Benefits                 |                     |                     |                        |              |           |
| General Education                             | \$ 1,736,266        | \$ 1,711,044        | \$ (25,222)            | -1.5%        | 26-38     |
| Compensatory                                  | \$ 544,670          | \$ 596,646          | \$ 51,976              | 9.5%         | 26-38     |
| School Library                                | \$ 22,036           | \$ 22,031           | \$ (5)                 | NA           | 26-38     |
| Third Party Billing                           | \$ 38,081           | \$ 38,282           | \$ 201                 | 0.5%         | 26-38     |
| School Support Personnel                      | \$ 38,718           | \$ 43,554           | \$ 4,836               | 12.5%        | 26-38     |
| Title II                                      | \$ 23,161           | \$ -                | \$ (23,161)            | -100.0%      | 26-38     |
| Post Season Coaching                          | \$ 22,314           | \$ 20,292           | \$ (2,022)             | -9.1%        | 26-38     |
| Special Education                             | \$ 876,395          | \$ 802,558          | \$ (73,837)            | -8.4%        | 26-38     |
| LCTS Collaboration                            | \$ 43,283           | \$ 43,084           | \$ (199)               | -0.5%        | 26-38     |
| Career/Tech Education                         | \$ 63,689           | \$ 74,588           | \$ 10,899              | 17.1%        | 26-38     |
| <i>Subtotal High School Salary / Benefits</i> | <i>\$ 3,408,613</i> | <i>\$ 3,352,079</i> | <i>\$ (56,534)</i>     | <i>-1.7%</i> |           |
| High School Tuition to Other Schools/Colleges | \$ 215,000          | \$ 250,000          | \$ 35,000              | 16.3%        | 26        |
| High School Repairs/Maintenance (copiers)     | \$ 1,000            | \$ 2,600            | \$ 1,600               | 160.0%       | 26        |
| <b>ALP PROGRAM TOTAL</b>                      | <b>\$ 389,101</b>   | <b>\$ 399,774</b>   | <b>\$ 10,673</b>       | <b>2.7%</b>  | <b>39</b> |
| ALP Salary/Benefits                           | \$ 349,736          | \$ 360,409          | \$ 10,673              | 3.1%         | 40        |

## REVISED 2024-25 BUDGET SUPPLEMENTAL - EXPENSES

|  | PRELIMINARY          | REVISED              | 2025 PRELIM BUDGET     |               | PAGE #    |
|--|----------------------|----------------------|------------------------|---------------|-----------|
|  | BUDGET               | BUDGET               | VS 2025 REVISED BUDGET |               |           |
|  | 2024-25              | 2024-25              | \$ CHG.                | % CHG.        | REFERENCE |
| <b>FOOD SERVICE TOTAL</b>                | <b>\$ 706,863</b>    | <b>\$ 650,090</b>    | <b>\$ (56,773)</b>     | <b>-8.0%</b>  | <b>42</b> |
| Food Service Salary/Benefits             | \$ 312,418           | \$ 262,245           | \$ (50,173)            | -16.1%        | 43        |
| Food                                     | \$ 236,600           | \$ 229,700           | \$ (6,900)             | -2.9%         | 43        |
| Milk                                     | \$ 39,700            | \$ 36,500            | \$ (3,200)             | -8.1%         | 43        |
| Supplies                                 | \$ 39,000            | \$ 34,500            | \$ (4,500)             | -11.5%        | 43        |
| Repairs/Maintenance                      | \$ 10,000            | \$ 8,000             | \$ (2,000)             | -20.0%        | 43        |
| Equipment                                | \$ 10,000            | \$ 20,000            | \$ 10,000              | 100.0%        | 43        |
| <b>TRANSPORTATION</b>                    | <b>\$ 931,106</b>    | <b>\$ 974,564</b>    | <b>\$ 43,458</b>       | <b>4.7%</b>   | <b>45</b> |
| Transportation Salary / Benefits         | \$ 585,582           | \$ 605,811           | \$ 20,229              | 3.5%          | 46        |
| Vehicles                                 | \$ 130,000           | \$ 161,639           | \$ 31,639              | 24.3%         | 46        |
| Property Insurance                       | \$ 28,992            | \$ 25,023            | \$ (3,969)             | -13.7%        | 46        |
| Contracted Transportation                | \$ 15,000            | \$ 10,000            | \$ (5,000)             | -33.3%        | 46        |
| <b>COMMUNITY ED TOTAL</b>                | <b>\$ 456,291</b>    | <b>\$ 467,413</b>    | <b>\$ 11,122</b>       | <b>2.4%</b>   | <b>49</b> |
| Community Ed Overall Salary/Benefits     | \$ 361,547           | \$ 376,356           | \$ 14,809              | 4.1%          | 50-52     |
| Community Ed Unemployment                | \$ -                 | \$ 14,360            | \$ 14,360              | NA            | 50        |
| <b>CAPITAL TOTAL</b>                     | <b>\$ 491,815</b>    | <b>\$ 489,256</b>    | <b>\$ (2,559)</b>      | <b>-0.5%</b>  | <b>54</b> |
| Building Improvements                    | \$ 269,645           | \$ 304,826           | \$ 35,181              | 13.0%         | 55        |
| Technology                               | \$ 79,100            | \$ 79,100            | \$ -                   | 0.0%          | 55        |
| Long Term Facility Maintenance           | \$ 143,070           | \$ 105,330           | \$ (37,740)            | -26.4%        | 55        |
| <b>CONSTRUCTION TOTAL</b>                | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>            | <b>NA</b>     | <b>56</b> |
| <b>DEBT SERVICE TOTAL</b>                | <b>\$ 536,226</b>    | <b>\$ 1,431,226</b>  | <b>\$ 895,000</b>      | <b>166.9%</b> | <b>57</b> |
| <b>SCHOLARSHIP TOTAL</b>                 | <b>\$ 76,800</b>     | <b>\$ 64,450</b>     | <b>\$ (12,350)</b>     | <b>-16.1%</b> | <b>59</b> |
| <b>STUDENT ACTIVITY FUND</b>             | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>            | <b>NA</b>     | <b>60</b> |
| <b>OVERALL EXPENSE TOTAL - ALL FUNDS</b> | <b>\$ 14,643,887</b> | <b>\$ 15,538,378</b> | <b>\$ 894,491</b>      | <b>6.1%</b>   |           |

# **PINE RIVER-BACKUS SCHOOLS**



## **Revised 2024-25 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 2024-25 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, 2024. 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, 2024.
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, 2025, fund balance is projected to be above the limit.

**PINE RIVER-BACKUS SCHOOLS  
REVISED 2024-25 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, 2025, 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 2024-25 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 2024-25 BUDGET  
BUDGET SUMMARY**

| <b>REVENUES</b>               | <b>PRELIM 24-24<br/>BUDGET</b> | <b>REVISED 24-25<br/>BUDGET</b> | <b>\$ CHANGE</b>  | <b>% CHANGE</b> |
|-------------------------------|--------------------------------|---------------------------------|-------------------|-----------------|
| Fund 01-General               | \$ 11,278,575                  | \$ 12,070,604                   | \$ 792,029        | 7.0%            |
| Fund 02- Food Service         | \$ 667,852                     | \$ 688,223                      | \$ 20,371         | 3.1%            |
| Fund 03-Transportation        | \$ 829,334                     | \$ 877,454                      | \$ 48,120         | 5.8%            |
| Fund 04-Community Education   | \$ 361,942                     | \$ 379,092                      | \$ 17,150         | 4.7%            |
| Fund 05-Operating Capital     | \$ 590,092                     | \$ 590,092                      | \$ -              | 0.0%            |
| Fund 06-Building Construction | \$ -                           | \$ -                            | \$ -              | NA              |
| Fund 07-Debt Service          | \$ 611,513                     | \$ 607,823                      | \$ (3,690)        | -0.6%           |
| Fund 08-Trust/Scholarships    | \$ 38,310                      | \$ 33,310                       | \$ (5,000)        | -13.1%          |
| <b>TOTAL</b>                  | <b>\$ 14,377,618</b>           | <b>\$ 15,246,598</b>            | <b>\$ 868,980</b> | <b>6.0%</b>     |

| <b>EXPENSES</b>               | <b>PRELIM 24-24<br/>BUDGET</b> | <b>REVISED 24-25<br/>BUDGET</b> | <b>\$ CHANGE</b>    | <b>% CHANGE</b> |
|-------------------------------|--------------------------------|---------------------------------|---------------------|-----------------|
| Fund 01-General               | \$ 11,373,374                  | \$ 11,461,379                   | \$ 88,005           | 0.8%            |
| Fund 02- Food Service         | \$ 729,841                     | \$ 650,090                      | \$ (79,751)         | -10.9%          |
| Fund 03-Transportation        | \$ 896,742                     | \$ 974,064                      | \$ 77,322           | 8.6%            |
| Fund 04-Community Education   | \$ 449,815                     | \$ 467,413                      | \$ 17,598           | 3.9%            |
| Fund 05-Operating Capital     | \$ 1,959,663                   | \$ 489,256                      | \$ (1,470,407)      | -75.0%          |
| Fund 06-Building Construction | \$ -                           | \$ -                            | \$ -                | NA              |
| Fund 07-Debt Service          | \$ 531,801                     | \$ 1,431,226                    | \$ 899,425          | 169.1%          |
| Fund 08-Trust/Scholarships    | \$ 73,800                      | \$ 64,450                       | \$ (9,350)          | -12.7%          |
| <b>TOTAL</b>                  | <b>\$ 16,015,036</b>           | <b>\$ 15,537,878</b>            | <b>\$ (477,158)</b> | <b>-3.0%</b>    |

**PINE RIVER-BACKUS SCHOOLS  
REVISED 2024-25 BUDGET  
FUND BALANCE PROJECTION**

| <b>REVISED</b>         | <b>AUDITED<br/>BEGIN<br/>BALANCE</b> | <b>2024-25<br/>BUDGETED<br/>REVENUES</b> | <b>2024-25<br/>BUDGETED<br/>EXPENSES</b> | <b>FUND<br/>BALANCE<br/>TRANSFERS</b> | <b>INCREASE /<br/>(DECREASE)</b> | <b>PROJECTED<br/>END<br/>BALANCE</b> |
|------------------------|--------------------------------------|--|--|---------------------------------------|----------------------------------|--------------------------------------|
| GENERAL FUND           | \$ 3,042,859                         | \$ 12,070,604                            | \$ 11,461,379                            | \$ (213,610)                          | \$ 395,615                       | \$ 3,438,474                         |
| FOOD SERVICE FUND      | \$ 310,868                           | \$ 688,223                               | \$ 650,090                               | \$ -                                  | \$ 38,133                        | \$ 349,001                           |
| TRANSPORTATION FUND    | \$ 3,000                             | \$ 877,454                               | \$ 974,064                               | \$ 93,610                             | \$ (3,000)                       | \$ -                                 |
| COMMUNITY SERVICE FUND | \$ 1,670                             | \$ 379,092                               | \$ 467,413                               | \$ 110,000                            | \$ 21,679                        | \$ 23,349                            |
| CAPITAL FUND           | \$ (109,723)                         | \$ 590,092                               | \$ 489,256                               | \$ 10,000                             | \$ 110,836                       | \$ 1,112.90                          |
| BUILDING FUND          | \$ -                                 | \$ -                                     | \$ -                                     | \$ -                                  | \$ -                             | \$ -                                 |
| DEBT REDEMPTION FUND   | \$ 1,001,817                         | \$ 607,823                               | \$ 1,431,226                             | \$ -                                  | \$ (823,403)                     | \$ 178,414                           |
| SCHOLARSHIP FUND       | \$ 398,091                           | \$ 33,310                                | \$ 64,450                                | \$ -                                  | \$ (31,140)                      | \$ 366,951                           |
| <b>TOTAL</b>           | <b>\$ 4,648,583</b>                  | <b>\$ 15,246,598</b>                     | <b>\$ 15,537,878</b>                     | <b>\$ -</b>                           | <b>\$ (291,280)</b>              | <b>\$ 4,357,303</b>                  |

**NOTE:**

Beginning fund balances are audited year-end numbers from the 2023-24 budget cycle. Transfers from the General Fund to others include \$93,610 to Transportation and \$110,000 to Community Education and \$10,000 to Operating Capital to cover fund balance deficits.

The final payment transfer was made on the district's 2009 QZAB bonds decreasing the Debt Service fund balance by \$895,000.

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND REVENUE SUMMARY  
REVISED 2024-25 BUDGET

| GENERAL FUND REVENUE              | ACTUAL<br>2023-24    | PRELIM<br>BUDGET<br>2024-25 | REVISED<br>BUDGET<br>2024-25 | 2025 PRELIM BUDGET<br>VS 2025 REVISED BUDGET |             |
|-----------------------------------|----------------------|-----------------------------|------------------------------|--|-------------|
|                                   |                      |                             |                              | \$ CHG.                                      | % CHG.      |
| GENERAL REVENUES                  |                      |                             |                              |  |             |
| LOCAL REVENUES                    | \$ 1,187,419         | \$ 1,197,398                | \$ 1,205,798                 | \$ 8,400                                     | 0.7%        |
| STATE REVENUES                    | \$ 7,958,188         | \$ 7,769,796                | \$ 8,512,299                 | \$ 742,503                                   | 9.6%        |
| FEDERAL REVENUES                  | \$ 1,330,770         | \$ 359,093                  | \$ 349,019                   | \$ (10,074)                                  | -2.8%       |
| ELEMENTARY REVENUES               | \$ 911,235           | \$ 1,059,944                | \$ 1,059,944                 | \$ -   | 0.0%        |
| SECONDARY REVENUES                | \$ 583,419           | \$ 582,112                  | \$ 593,312                   | \$ 11,200                                    | 1.9%        |
| ALP REVENUES                      | \$ 392,841           | \$ 310,232                  | \$ 350,232                   | \$ 40,000                                    | 12.9%       |
|                                   |                      |                             |                              | \$ -   | NA          |
| <b>TOTAL GENERAL FUND REVENUE</b> | <b>\$ 12,363,872</b> | <b>\$ 11,278,575</b>        | <b>\$ 12,070,604</b>         | <b>\$ 792,029</b>                            | <b>7.0%</b> |

NOTES:

General Fund Revenues increase \$792,029 or 7.0% from Preliminary 2024-25 Budget figures.

State Revenue increases \$742,503 in the Revised Budget. General Education Aid is calculated based on the number of students reported. The Preliminary 2024-25 Budget had assumed a total K-12 enrollment of 782 with actual enrollment settling at 796 (not including full-time ALP) for an increase of 14 students stemming from at the Elementary. State General Education Aid increases \$434,176 between budget cycles. State Special Education Aid has increased \$186,853 to reflect current calculations. Legislation enacted 2023 added \$71,717 in READ Act and Literacy Training initiatives. These funds have specific uses for Professional Development related to increasing reading scores. Summer Unemployment Aid is an offset to costs associated with unemployment for hourly workers over the summer months.

ALP Revenues are driven by the students enrolled and credit earned in each of the programs.

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND REVENUE DETAIL  
REVISED 2024-25 BUDGET

| GENERAL FUND REVENUES                   | ACTUAL<br>2023-24    | PRELIM<br>BUDGET<br>2024-25 | REVISED<br>BUDGET<br>2024-25 | 2025 PRELIM BUDGET                |             |
|---|----------------------|-----------------------------|------------------------------|-----------------------------------|-------------|
|   |                      |                             |                              | VS 2025 REVISED BUDGET<br>\$ CHG. | % CHG.      |
| <b>GENERAL DISTRICT REVENUES</b>        |                      |                             |                              |                                   |             |
| <i>LOCAL REVENUES - GENERAL</i>         |                      |                             |                              |                                   |             |
| MAIN LEVY                               | \$ 630,632           | \$ 709,529                  | \$ 709,529                   | \$ -                              | 0.0%        |
| MAIN LEVY-CAREER LEVY                   | \$ 21,167            | \$ 21,167                   | \$ 21,167                    | \$ -                              | 0.0%        |
| SAFE SCHOOLS / CRIME LEVY               | \$ 32,880            | \$ 30,902                   | \$ 30,902                    | \$ -                              | 0.0%        |
| CO APPORTIONMENT                        | \$ 89,530            | \$ 40,000                   | \$ 40,000                    | \$ -                              | 0.0%        |
| MISC LOCAL TAX FEES                     | \$ 76,977            | \$ 150,000                  | \$ 150,000                   | \$ -                              | 0.0%        |
| MEDICAL ASSISTANCE FROM DHS - NON SPED  | \$ 115,164           | \$ 60,000                   | \$ 60,000                    | \$ -                              | 0.0%        |
| INTEREST EARNINGS                       | \$ 120,952           | \$ 115,000                  | \$ 120,000                   | \$ 5,000                          | 4.3%        |
| GIFTS - MISC                            | \$ 13,950            | \$ -                        | \$ -                         | \$ -                              | NA          |
| GRANT - SOCIAL SERVICES                 | \$ 35,000            | \$ 35,000                   | \$ 35,000                    | \$ -                              | 0.0%        |
| MISC LOCAL REVENUES                     | \$ 10,415            | \$ 5,000                    | \$ 10,000                    | \$ 5,000                          | 100.0%      |
| SEASON TICKETS                          | \$ 5,300             | \$ 5,000                    | \$ 5,000                     | \$ -                              | 0.0%        |
| FEES - SPORTS                           | \$ 28,170            | \$ 20,000                   | \$ 20,000                    | \$ -                              | 0.0%        |
| OTHER EXTRA-CURRICULAR REVENUES         | \$ 2,505             | \$ 2,500                    | \$ -                         | \$ (2,500)                        | -100.0%     |
| RENT - SCHOOL FACILITIES                | \$ 80                | \$ -                        | \$ -                         | \$ -                              | NA          |
| <i>OTHER REVENUES - GENERAL</i>         |                      |                             |                              |                                   |             |
| INSURANCE RECOVERY                      | \$ 1,300             | \$ -                        | \$ -                         | \$ -                              | NA          |
| VENDING - MACHINE 1 & 2                 | \$ 1,495             | \$ 2,000                    | \$ 3,000                     | \$ 1,000                          | 50.0%       |
| VENDING - MACHINE 3                     | \$ 840               | \$ -                        | \$ 400                       | \$ 400                            | NA          |
| VENDING - MACHINE 4                     | \$ 272               | \$ 500                      | \$ -                         | \$ (500)                          | -100.0%     |
| VENDING - MACHINE 5                     | \$ 789               | \$ 800                      | \$ 800                       | \$ -                              | 0.0%        |
| <i>STATE REVENUES - GENERAL</i>         |                      |                             |                              |                                   |             |
| ENDOW FUND APPORT                       | \$ 51,579            | \$ 43,777                   | \$ 57,170                    | \$ 13,393                         | 30.6%       |
| GENERAL EDUCATION AID                   | \$ 5,831,616         | \$ 5,569,486                | \$ 6,003,662                 | \$ 434,176                        | 7.8%        |
| SHARED TIME AID                         | \$ 137               | \$ -                        | \$ -                         | \$ -                              | NA          |
| DISPARITY REDUCTION AID                 | \$ 23                | \$ 23                       | \$ 31                        | \$ 8                              | 34.8%       |
| HMSTD & AG MKT VALUE CREDIT             | \$ 3,366             | \$ 3,366                    | \$ 5,576                     | \$ 2,210                          | 65.7%       |
| SPECIAL ED REVENUES                     | \$ 1,515,400         | \$ 1,607,939                | \$ 1,794,792                 | \$ 186,853                        | 11.6%       |
| TRA/PERA SPECIAL FUNDING STATE          | \$ 29,874            | \$ 30,000                   | \$ 30,000                    | \$ -                              | 0.0%        |
| LITERACY INCENTIVE AID (FY2024 & After) | \$ 35,600            | \$ 35,600                   | \$ 40,513                    | \$ 4,913                          | 13.8%       |
| LEARNING AND DEVELOPMENT                | \$ 184,099           | \$ 177,874                  | \$ 181,440                   | \$ 3,566                          | 2.0%        |
| SCHOOL LIBRARY AID                      | \$ 40,000            | \$ 39,833                   | \$ 40,000                    | \$ 167                            | 0.4%        |
| SCHOOL SUPPORT PERSONNEL - DISTRICT     | \$ 40,000            | \$ 38,579                   | \$ 40,000                    | \$ 1,421                          | 3.7%        |
| SCHOOL SUPPORT PERSONNEL - COOP         | \$ 40,000            | \$ 38,579                   | \$ 40,000                    | \$ 1,421                          | 3.7%        |
| READ ACT LITERACY TRAINING AID          | \$ -                 | \$ -                        | \$ 35,107                    | \$ 35,107                         | NA          |
| TEACHER COMP READ ACT TRAINING AID      | \$ -                 | \$ -                        | \$ 31,697                    | \$ 31,697                         | NA          |
| GIFTED AND TALENTED                     | \$ 11,923            | \$ 11,613                   | \$ 11,712                    | \$ 99                             | 0.9%        |
| STAFF DEVELOPMENT - DISTRICT WIDE       | \$ 130,931           | \$ 130,081                  | \$ 131,189                   | \$ 1,108                          | 0.9%        |
| SUMMER UNEMPLOYMENT AID                 | \$ 25,607            | \$ 23,046                   | \$ 49,410                    | \$ 26,364                         | 114.4%      |
| OTHER AID FROM MDCFL                    | \$ 18,034            | \$ 20,000                   | \$ 20,000                    | \$ -                              | 0.0%        |
| <i>FEDERAL REVENUES - GENERAL</i>       |                      |                             |                              |                                   |             |
| TITLE I                                 | \$ 305,999           | \$ 317,575                  | \$ 330,000                   | \$ 12,425                         | 3.9%        |
| TITLE I - PRIOR YEAR                    | \$ 21,283            | \$ -                        | \$ 15,019                    | \$ 15,019                         | NA          |
| TITLE II, PART A                        | \$ 15,734            | \$ 37,518                   | \$ -                         | \$ (37,518)                       | -100.0%     |
| TITLE II, PART A - PRIOR YEAR           | \$ 124               | \$ -                        | \$ -                         | \$ -                              | NA          |
| CARL PERKINS RESERVE                    | \$ 215               | \$ -                        | \$ -                         | \$ -                              | NA          |
| <i>FEDERAL STIMULUS REVENUE</i>         |                      |                             |                              |                                   |             |
| SPED FEDERAL FUNDING ELEM               | \$ 29,547            | \$ 2,000                    | \$ 2,000                     | \$ -                              | 0.0%        |
| SPED FEDERAL FUNDING HS                 | \$ 26,652            | \$ 2,000                    | \$ 2,000                     | \$ -                              | 0.0%        |
| ESSER III 90% - 3rd PRIOR YEAR          | \$ 676,891           | \$ -                        | \$ -                         | \$ -                              | NA          |
| ESSER III - 3rd PRIOR YEAR              | \$ 253,672           | \$ -                        | \$ -                         | \$ -                              | NA          |
| OTHER COVID FUNDS                       | \$ 653               | \$ -                        | \$ -                         | \$ -                              | NA          |
| <b>TOTAL GENERAL DISTRICT REVENUES</b>  | <b>\$ 10,476,378</b> | <b>\$ 9,326,287</b>         | <b>\$ 10,067,116</b>         | <b>\$ 740,829</b>                 | <b>7.9%</b> |

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND REVENUE DETAIL  
REVISED 2024-25 BUDGET

| GENERAL FUND REVENUES                        | ACTUAL<br>2023-24    | PRELIM<br>BUDGET<br>2024-25 | REVISED<br>BUDGET<br>2024-25 | 2025 PRELIM BUDGET<br>VS 2025 REVISED BUDGET |              |
|--|----------------------|-----------------------------|------------------------------|--|--------------|
|  |                      |                             |                              | \$ CHG.                                      | % CHG.       |
| <b>ELEMENTARY REVENUES</b>                   |                      |                             |                              |  |              |
| <i>STATE REVENUES - ELEMENTARY</i>           |                      |                             |                              |  |              |
| GENERAL EDUCATION AID - COMPENSATORY         | \$ 886,647           | \$ 1,035,036                | \$ 1,035,036                 | \$ -   | 0.0%         |
| LEP AID - ELEMENTARY                         | \$ 24,588            | \$ 24,908                   | \$ 24,908                    | \$ -   | 0.0%         |
| <b>TOTAL ELEMENTARY REVENUES</b>             | <b>\$ 911,235</b>    | <b>\$ 1,059,944</b>         | <b>\$ 1,059,944</b>          | <b>\$ -</b>                                  | <b>0.0%</b>  |
| <b>SECONDARY REVENUES</b>                    |                      |                             |                              |  |              |
| <i>LOCAL REVENUES - SECONDARY</i>            |                      |                             |                              |  |              |
| GRANT - MSHSL                                | \$ 12,508            | \$ -                        | \$ -                         | \$ -   | NA           |
| GATE - FOOTBALL                              | \$ 4,546             | \$ 5,000                    | \$ 5,000                     | \$ -   | 0.0%         |
| GATE - BOYS BASKETBALL                       | \$ 5,894             | \$ 4,800                    | \$ 5,800                     | \$ 1,000                                     | 20.8%        |
| GATE - WRESTLING                             | \$ 12,070            | \$ 8,000                    | \$ 16,000                    | \$ 8,000                                     | 100.0%       |
| GATE - GIRLS BASKETBALL                      | \$ 3,696             | \$ 2,800                    | \$ 4,000                     | \$ 1,200                                     | 42.9%        |
| GATE - VOLLEYBALL                            | \$ 3,417             | \$ 3,000                    | \$ 3,000                     | \$ -   | 0.0%         |
| FEES - CO-OP WRESTLING                       | \$ 23,995            | \$ 15,000                   | \$ 15,000                    | \$ -   | 0.0%         |
| FEES - CROSS COUNTRY                         | \$ 900               | \$ -                        | \$ 1,000                     | \$ 1,000                                     | NA           |
| <i>STATE REVENUES - SECONDARY</i>            |                      |                             |                              |  |              |
| GENERAL EDUCATION AID - COMPENSATORY         | \$ 516,392           | \$ 543,512                  | \$ 543,512                   | \$ -   | 0.0%         |
| <b>TOTAL SECONDARY REVENUES</b>              | <b>\$ 583,419</b>    | <b>\$ 582,112</b>           | <b>\$ 593,312</b>            | <b>\$ 11,200</b>                             | <b>1.9%</b>  |
| <b>ALTERNATIVE LEARNING PROGRAM REVENUES</b> |                      |                             |                              |  |              |
| <i>STATE REVENUES - ALP</i>                  |                      |                             |                              |  |              |
| GENERAL EDUCATION AID                        | \$ 290,975           | \$ 185,000                  | \$ 225,000                   | \$ 40,000                                    | 21.6%        |
| GENERAL EDUCATION AID - COMPENSATORY         | \$ 101,866           | \$ 125,232                  | \$ 125,232                   | \$ -   | 0.0%         |
| <b>TOTAL ALP REVENUES</b>                    | <b>\$ 392,841</b>    | <b>\$ 310,232</b>           | <b>\$ 350,232</b>            | <b>\$ 40,000</b>                             | <b>12.9%</b> |
| <b>TOTAL GENERAL FUND REVENUES</b>           | <b>\$ 12,363,872</b> | <b>\$ 11,278,575</b>        | <b>\$ 12,070,604</b>         | <b>\$ 792,029</b>                            | <b>7.0%</b>  |

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - EXPENSE SUMMARY  
REVISED 2024-25 BUDGET

| GENERAL FUND EXPENSE SUMMARY         | ACTUAL               | PRELIMINARY          | REVISED              | 2025 PRELIM BUDGET                |             |
|--------------------------------------|----------------------|----------------------|----------------------|-----------------------------------|-------------|
|                                      | 2023-24              | BUDGET<br>2024-25    | BUDGET<br>2024-25    | VS 2025 REVISED BUDGET<br>\$ CHG. | % CHG.      |
| DISTRICTWIDE EXPENSE                 | \$ 2,474,505         | \$ 2,625,709         | \$ 2,573,540         | \$ (52,169)                       | -2.0%       |
| PINE RIVER-BACKUS ELEMENTARY EXPENSE | \$ 4,429,796         | \$ 4,415,802         | \$ 4,495,625         | \$ 79,823                         | 1.8%        |
| PINE RIVER-BACKUS SECONDARY EXPENSE  | \$ 4,005,260         | \$ 4,014,174         | \$ 3,992,440         | \$ (21,734)                       | -0.5%       |
| AREA LEARNING CENTER EXPENSE         | \$ 446,222           | \$ 389,101           | \$ 399,774           | \$ 10,673                         | 2.7%        |
| <b>GENERAL FUND TOTAL</b>            | <b>\$ 11,355,784</b> | <b>\$ 11,444,786</b> | <b>\$ 11,461,379</b> | <b>\$ 16,593</b>                  | <b>0.1%</b> |

NOTES:

General Fund expenses increase \$16,593 or 0.1% overall. Detailed changes are discussed on the following pages.

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - DISTRICT LEVEL EXPENSE SUMMARY  
REVISED 2024-25 BUDGET

| DISTRICT LEVEL                        | PRELIMINARY      |                  | REVISED          | 2025 PRELIM BUDGET     |              |
|---------------------------------------|------------------|------------------|------------------|------------------------|--------------|
|                                       | ACTUAL           | BUDGET           | BUDGET           | VS 2025 REVISED BUDGET |              |
|                                       | 2023-24          | 2024-25          | 2024-25          | \$ CHG.                | % CHG.       |
| SCHOOL BOARD                          | \$ 42,127        | \$ 50,006        | \$ 50,341        | \$ 335                 | 0.7%         |
| SUPERINTENDENT                        | \$ 190,737       | \$ 196,192       | \$ 196,274       | \$ 82                  | 0.0%         |
| FEDERAL CORONAVIRUS EXPENSES          | \$ 653           | \$ -             | \$ -             | \$ -                   | NA           |
| PRB NEWSLETTER                        | \$ 13,865        | \$ 10,000        | \$ 10,000        | \$ -                   | 0.0%         |
| BUSINESS SERVICES                     | \$ 271,893       | \$ 275,360       | \$ 275,567       | \$ 207                 | 0.1%         |
| DATA PROCESSING                       | \$ 21,392        | \$ 23,000        | \$ 23,000        | \$ -                   | 0.0%         |
| LEGAL SERVICES                        | \$ 14,732        | \$ 30,000        | \$ 15,000        | \$ (15,000)            | -50.0%       |
| SCHOOL ELECTIONS                      | \$ 42            | \$ 15,000        | \$ 30,000        | \$ 15,000              | 100.0%       |
| GENERAL INSTRUCTIONAL SUPPORT         | \$ -             | \$ -             | \$ 7,600         | \$ 7,600               | NA           |
| CURRICULUM COORDINATOR                | \$ 111,683       | \$ 118,488       | \$ 35,544        | \$ (82,944)            | -70.0%       |
| STAFF DEVELOPMENT - DISTRICT SETASIDE | \$ 140,015       | \$ 147,491       | \$ 169,872       | \$ 22,381              | 15.2%        |
| SPECIAL EDUCATION - DISTRICTWIDE      | \$ 181,963       | \$ 164,500       | \$ 164,500       | \$ -                   | 0.0%         |
| TECHNOLOGY                            | \$ 149,201       | \$ 166,515       | \$ 160,356       | \$ (6,159)             | -3.7%        |
| DISTRICTWIDE COPY CENTER              | \$ 35,249        | \$ 38,500        | \$ 20,700        | \$ (17,800)            | -46.2%       |
| OPERATIONS & MAINTENANCE              | \$ 1,033,855     | \$ 1,114,506     | \$ 1,136,567     | \$ 22,061              | 2.0%         |
| SAFE SCHOOLS LEVY                     | \$ 47,228        | \$ 46,486        | \$ 46,486        | \$ -                   | 0.0%         |
| PROPERTY/OTHER INSURANCE              | \$ 87,357        | \$ 89,665        | \$ 91,733        | \$ 2,068               | 2.3%         |
| OTHER NON-RECURRING ITEMS             | \$ 116,439       | \$ 110,000       | \$ 110,000       | \$ -                   | 0.0%         |
| TUITION EXPENSES                      | \$ 16,075        | \$ 30,000        | \$ 30,000        | \$ -                   | 0.0%         |
| <b>DISTRICTWIDE TOTALS</b>            | <b>2,474,505</b> | <b>2,625,709</b> | <b>2,573,540</b> | <b>\$ (52,169)</b>     | <b>-2.0%</b> |

NOTES:

District Level expenses decrease \$52,169 or 2.0% overall. Salary/benefits account for a decrease of \$58,440. A portion of the Director of Teaching & Learning position has been moved to Title I at the Elementary. Salary/benefits for the Buildings & Grounds Department increases \$22,061 due to additional part-time substitute staff. Legal Services are decreased \$15,000 to reflect actual spending while School Elections are increased \$15,000. Included in the fees for Election Services is Rapp Strategies and Ehlers for campaign assistance.

Districtwide Copy Center operations have moved to Elementary and High School offices. A budget has been created in each building to cover costs of copies, paper and toner.

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 revenue for this program is received in General state aid while expenses are booked to ECFE / School Readiness.

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - DISTRICT LEVEL EXPENSE DETAIL  
REVISED 2024-25 BUDGET

| DISTRICT LEVEL                      | ACTUAL<br>2023-24 | PRELIMINARY<br>BUDGET<br>2024-25 | REVISED<br>BUDGET<br>2024-25 | 2025 PRELIM BUDGET<br>VS 2025 REVISED BUDGET |        |
|-------------------------------------|-------------------|----------------------------------|------------------------------|--|--------|
|                                     |                   |                                  |                              | \$ CHG.                                      | % CHG. |
| <b>SCHOOL BOARD</b>                 |                   |                                  |                              |  |        |
| EXECUTIVE SALARY                    | \$ 25,225         | \$ 27,600                        | \$ 28,700                    | \$ 1,100                                     | 4.0%   |
| FICA/MEDICARE                       | \$ 1,617          | \$ 1,933                         | \$ 2,195                     | \$ 262                                       | 13.6%  |
| PERA                                | \$ 253            | \$ 390                           | \$ 498                       | \$ 108                                       | 27.7%  |
| GROUP LIFE INSURANCE                | \$ 238            | \$ 246                           | \$ 208                       | \$ (38)                                      | -15.4% |
| FEES FOR SERVICES                   | \$ 2,518          | \$ 7,000                         | \$ 4,000                     | \$ (3,000)                                   | -42.9% |
| TRAVEL                              | \$ 1,152          | \$ 2,100                         | \$ 3,075                     | \$ 975                                       | 46.4%  |
| GENERAL SUPPLIES                    | \$ 84             | \$ 500                           | \$ 500                       | \$ -   | 0.0%   |
| DUES                                | \$ 11,041         | \$ 10,237                        | \$ 11,165                    | \$ 928                                       | 9.1%   |
| TOTAL                               | \$ 42,127         | \$ 50,006                        | \$ 50,341                    | \$ 335                                       | 0.7%   |
| <b>SUPERINTENDENT</b>               |                   |                                  |                              |  |        |
| EXECUTIVE SALARY                    | \$ 143,936        | \$ 146,550                       | \$ 146,550                   | \$ -   | 0.0%   |
| FICA/MEDICARE                       | \$ 10,033         | \$ 11,104                        | \$ 11,104                    | \$ -   | 0.0%   |
| TRA                                 | \$ 12,213         | \$ 12,823                        | \$ 12,823                    | \$ -   | 0.0%   |
| GROUP HEALTH                        | \$ 18,415         | \$ 18,500                        | \$ 18,500                    | \$ -   | 0.0%   |
| GROUP LIFE INSURANCE                | \$ 87             | \$ 87                            | \$ 64                        | \$ (23)                                      | -26.4% |
| TSA MATCH                           | \$ 3,250          | \$ 3,250                         | \$ 3,250                     | \$ -   | 0.0%   |
| WORK COMP INS                       | \$ 755            | \$ 2,076                         | \$ 2,181                     | \$ 105                                       | 5.1%   |
| INTERDEPARTMENT CHARGEBACK          | \$ (4,742)        | \$ (5,100)                       | \$ (5,100)                   | \$ -   | 0.0%   |
| BUSINESS TRAVEL                     | \$ 3,432          | \$ 4,000                         | \$ 4,000                     | \$ -   | 0.0%   |
| GENERAL SUPPLIES                    | \$ 219            | \$ 500                           | \$ 500                       | \$ -   | 0.0%   |
| DUES & MEMBERSHIP                   | \$ 1,330          | \$ 2,402                         | \$ 2,402                     | \$ -   | 0.0%   |
| TRA/PERA SPECIAL FUNDING STATE      | \$ 1,810          | \$ -                             | \$ -                         | \$ -   | NA     |
| TOTAL                               | \$ 190,737        | \$ 196,192                       | \$ 196,274                   | \$ 82  | 0.0%   |
| <b>FEDERAL CORONAVIRUS EXPENSES</b> |                   |                                  |                              |  |        |
| PEBT COORDINATOR SALARY             | \$ 653            | \$ -                             | \$ -                         | \$ -   | NA     |
| TOTAL                               | \$ 653            | \$ -                             | \$ -                         | \$ -   | NA     |
| <b>PR-B NEWSLETTER</b>              |                   |                                  |                              |  |        |
| FEES FOR SERVICES                   | \$ 13,865         | \$ 10,000                        | \$ 10,000                    | \$ -   | 0.0%   |
| TOTAL                               | \$ 13,865         | \$ 10,000                        | \$ 10,000                    | \$ -   | 0.0%   |
| <b>BUSINESS SERVICES</b>            |                   |                                  |                              |  |        |
| EXECUTIVE SALARY                    | \$ 77,521         | \$ 84,948                        | \$ 84,948                    | \$ -   | 0.0%   |
| NON INSTRUCTIONAL SUPPORT           | \$ 83,506         | \$ 86,575                        | \$ 86,575                    | \$ -   | 0.0%   |
| FICA/MEDICARE                       | \$ 12,026         | \$ 12,694                        | \$ 12,694                    | \$ -   | 0.0%   |
| PERA                                | \$ 12,264         | \$ 12,864                        | \$ 12,864                    | \$ -   | 0.0%   |
| GROUP HEALTH                        | \$ 19,303         | \$ 20,937                        | \$ 20,937                    | \$ -   | 0.0%   |
| GROUP LIFE INSURANCE                | \$ 90             | \$ 91                            | \$ 76                        | \$ (15)                                      | -16.5% |
| TSA MATCH                           | \$ 5,100          | \$ 5,100                         | \$ 5,200                     | \$ 100                                       | 2.0%   |
| WORK COMP INS                       | \$ 884            | \$ 2,431                         | \$ 2,553                     | \$ 122                                       | 5.0%   |
| FEES FOR SERVICES                   | \$ 63,066         | \$ 50,000                        | \$ 50,000                    | \$ -   | 0.0%   |
| POSTAGE                             | \$ 428            | \$ 500                           | \$ 500                       | \$ -   | 0.0%   |
| TRAVEL                              | \$ 709            | \$ 1,500                         | \$ 1,500                     | \$ -   | 0.0%   |
| INTERDEPARTMENTAL CHARGEBACK        | \$ (5,312)        | \$ (4,500)                       | \$ (4,500)                   | \$ -   | 0.0%   |
| GENERAL SUPPLIES                    | \$ 2,108          | \$ 2,000                         | \$ 2,000                     | \$ -   | 0.0%   |
| DUES                                | \$ 220            | \$ 220                           | \$ 220                       | \$ -   | 0.0%   |
| FEDERAL INDIRECT                    | \$ (22)           | \$ -                             | \$ -                         | \$ -   | NA     |
| TOTAL                               | \$ 271,893        | \$ 275,360                       | \$ 275,567                   | \$ 207                                       | 0.1%   |

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - DISTRICT LEVEL EXPENSE DETAIL  
REVISED 2024-25 BUDGET

| DISTRICT LEVEL                               | ACTUAL<br>2023-24 | PRELIMINARY<br>BUDGET<br>2024-25 | REVISED<br>BUDGET<br>2024-25 | 2025 PRELIM BUDGET<br>VS 2025 REVISED BUDGET |         |
|--|-------------------|----------------------------------|------------------------------|--|---------|
|  |                   |                                  |                              | \$ CHG.                                      | % CHG.  |
| <b>DATA PROCESSING</b>                       |                   |                                  |                              |  |         |
| FEES FOR SERVICES                            | \$ 3,262          | \$ 3,000                         | \$ 3,000                     | \$ -   | 0.0%    |
| DATA PROCESSING SERVICES                     | \$ 18,130         | \$ 20,000                        | \$ 20,000                    | \$ -   | 0.0%    |
| TOTAL  | \$ 21,392         | \$ 23,000                        | \$ 23,000                    | \$ -   | 0.0%    |
| <b>LEGAL SERVICES</b>                        |                   |                                  |                              |  |         |
| FEES FOR SERVICES                            | \$ 14,732         | \$ 30,000                        | \$ 15,000                    | \$ (15,000)                                  | -50.0%  |
| TOTAL  | \$ 14,732         | \$ 30,000                        | \$ 15,000                    | \$ (15,000)                                  | -50.0%  |
| <b>SCHOOL ELECTIONS</b>                      |                   |                                  |                              |  |         |
| FEES FOR SERVICES                            | \$ 42             | \$ 15,000                        | \$ 30,000                    | \$ 15,000                                    | 100.0%  |
| TOTAL  | \$ 42             | \$ 15,000                        | \$ 30,000                    | \$ 15,000                                    | 100.0%  |
| <b>AMERICAN INDIAN EDUCATION</b>             |                   |                                  |                              |  |         |
| AMER IND ED FEES FOR SERVICES                | \$ -              | \$ -                             | \$ 7,500                     | \$ 7,500                                     | NA      |
| AMER IND ED SUPPLIES                         | \$ -              | \$ -                             | \$ 100                       | \$ 100                                       | NA      |
| TOTAL  | \$ -              | \$ -                             | \$ 7,600                     | \$ 7,600                                     | NA      |
| <b>CURRICULUM COORDINATOR</b>                |                   |                                  |                              |  |         |
| COORDINATOR SALARY                           | \$ -              | \$ 66,224                        | \$ -                         | \$ (66,224)                                  | -100.0% |
| FICA/MEDICARE                                | \$ -              | \$ 4,900                         | \$ -                         | \$ (4,900)                                   | -100.0% |
| TRA  | \$ -              | \$ 5,795                         | \$ -                         | \$ (5,795)                                   | -100.0% |
| GROUP HEALTH                                 | \$ -              | \$ 5,788                         | \$ -                         | \$ (5,788)                                   | -100.0% |
| GROUP LIFE INSURANCE                         | \$ -              | \$ 25                            | \$ -                         | \$ (25)                                      | -100.0% |
| TSA MATCH                                    | \$ -              | \$ 210                           | \$ -                         | \$ (210)                                     | -100.0% |
| Pandemic Learning Loss - COORD SALARY        | \$ 61,268         | \$ -                             | \$ -                         | \$ -   | NA      |
| Pandemic Learning Loss - FICA/MEDICARE       | \$ 3,848          | \$ -                             | \$ -                         | \$ -   | NA      |
| Pandemic Learning Loss - TRA                 | \$ 5,361          | \$ -                             | \$ -                         | \$ -   | NA      |
| Pandemic Learning Loss - GROUP HEALTH        | \$ 5,240          | \$ -                             | \$ -                         | \$ -   | NA      |
| Pandemic Learning Loss - GROUP LIFE INS      | \$ 24             | \$ -                             | \$ -                         | \$ -   | NA      |
| Pandemic Learning Loss - TSA MATCH           | \$ 204            | \$ -                             | \$ -                         | \$ -   | NA      |
| Literacy Incentive - COORD SALARY            | \$ 28,832         | \$ 28,382                        | \$ 28,382                    | \$ -   | 0.0%    |
| Literacy Incentive - FICA/MEDICARE           | \$ 1,811          | \$ 2,100                         | \$ 2,100                     | \$ -   | 0.0%    |
| Literacy Incentive - TRA                     | \$ 2,523          | \$ 2,483                         | \$ 2,483                     | \$ -   | 0.0%    |
| Literacy Incentive - GROUP HEALTH            | \$ 2,466          | \$ 2,480                         | \$ 2,480                     | \$ -   | 0.0%    |
| Literacy Incentive - GROUP LIFE INS          | \$ 11             | \$ 11                            | \$ 9                         | \$ (2)                                       | -18.2%  |
| Literacy Incentive - TSA MATCH               | \$ 96             | \$ 90                            | \$ 90                        | \$ -   | 0.0%    |
| TOTAL  | \$ 111,683        | \$ 118,488                       | \$ 35,544                    | \$ (82,944)                                  | -70.0%  |
| <b>STAFF DEVELOPMENT - DISTRICTWIDE USES</b> |                   |                                  |                              |  |         |
| SALARY                                       | \$ 81,851         | \$ 89,436                        | \$ 89,939                    | \$ 503                                       | 0.6%    |
| EXT TIME                                     | \$ -              | \$ 8,301                         | \$ 12,980                    | \$ 4,679                                     | 56.4%   |
| FICA/MEDICARE                                | \$ 6,100          | \$ 6,738                         | \$ 7,762                     | \$ 1,024                                     | 15.2%   |
| TRA  | \$ 7,125          | \$ 7,732                         | \$ 9,005                     | \$ 1,273                                     | 16.5%   |
| HEALTH INSURANCE                             | \$ 7,515          | \$ 9,070                         | \$ 8,482                     | \$ (588)                                     | -6.5%   |
| GROUP LIFE INSURANCE                         | \$ 43             | \$ 48                            | \$ 38                        | \$ (10)                                      | -20.8%  |
| TSA MATCH                                    | \$ 630            | \$ 666                           | \$ 666                       | \$ -   | 0.0%    |
| FEES FOR SERVICES                            | \$ 25,892         | \$ 13,000                        | \$ 30,000                    | \$ 17,000                                    | 130.8%  |
| INTERDEPARTMENT SERVICES - TRANSPORT         | \$ 132            | \$ 500                           | \$ -                         | \$ (500)                                     | -100.0% |
| BUSINESS TRAVEL                              | \$ 6,091          | \$ 7,500                         | \$ 10,000                    | \$ 2,500                                     | 33.3%   |
| TUITION                                      | \$ 900            | \$ 2,500                         | \$ -                         | \$ (2,500)                                   | -100.0% |
| SUPPLIES                                     | \$ 3,735          | \$ 2,000                         | \$ 1,000                     | \$ (1,000)                                   | -50.0%  |
| TOTAL  | \$ 140,015        | \$ 147,491                       | \$ 169,872                   | \$ 22,381                                    | 15.2%   |

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - DISTRICT LEVEL EXPENSE DETAIL  
REVISED 2024-25 BUDGET

| DISTRICT LEVEL                        | ACTUAL<br>2023-24 | PRELIMINARY<br>BUDGET<br>2024-25 | REVISED<br>BUDGET<br>2024-25 | 2025 PRELIM BUDGET<br>VS 2025 REVISED BUDGET |        |
|---------------------------------------|-------------------|----------------------------------|------------------------------|--|--------|
|                                       |                   |                                  |                              | \$ CHG.                                      | % CHG. |
| <b>SPECIAL EDUCATION DISTRICTWIDE</b> |                   |                                  |                              |  |        |
| COST SHARE NO REIMB PMT TO MN DIST    | \$ 5,767          | \$ 5,500                         | \$ 5,500                     | \$ -   | 0.0%   |
| DHH - SP ED SALARY PURCH OTHER DIST   | \$ 2,385          | \$ -                             | \$ -                         | \$ -   | NA     |
| DHH - BENEFITS PURCH OTHER DIST       | \$ 1,334          | \$ -                             | \$ -                         | \$ -   | NA     |
| ECSE - SP ED SALARY PURCH OTHER DIST  | \$ -              | \$ 15,000                        | \$ 15,000                    | \$ -   | 0.0%   |
| COST SHARE AGG REIMB PMT TO MN DIST   | \$ 43,475         | \$ 40,000                        | \$ 40,000                    | \$ -   | 0.0%   |
| AGG - SP ED SALARY PURCH OTHER DIST   | \$ 86,065         | \$ 100,000                       | \$ 100,000                   | \$ -   | 0.0%   |
| AGG - SP ED BENEFITS PURCH OTHER DIST | \$ 39,375         | \$ -                             | \$ -                         | \$ -   | NA     |
| AGG - PURCHASED SERVICES              | \$ 3,562          | \$ 4,000                         | \$ 4,000                     | \$ -   | 0.0%   |
| TOTAL                                 | \$ 181,963        | \$ 164,500                       | \$ 164,500                   | \$ -   | 0.0%   |
| <b>READ ACT STAFF DEVELOPMENT</b>     |                   |                                  |                              |  |        |
| LITERACY FEES FOR SERVICES            | \$ -              | \$ -                             | \$ -                         | \$ -   | NA     |
| TOTAL                                 | \$ -              | \$ -                             | \$ -                         | \$ -   | NA     |
| <b>TECHNOLOGY</b>                     |                   |                                  |                              |  |        |
| EXECUTIVE SALARIES                    | \$ 83,929         | \$ 88,109                        | \$ 88,109                    | \$ -   | 0.0%   |
| NON INSTRUCTIONAL SUPPORT             | \$ 7,889          | \$ 9,255                         | \$ 3,863                     | \$ (5,392)                                   | -58.3% |
| FICA/MEDICARE                         | \$ 6,491          | \$ 7,403                         | \$ 7,045                     | \$ (358)                                     | -4.8%  |
| PERA                                  | \$ 6,885          | \$ 7,302                         | \$ 6,898                     | \$ (404)                                     | -5.5%  |
| GROUP HEALTH                          | \$ 7,705          | \$ 8,046                         | \$ 8,046                     | \$ -   | 0.0%   |
| GROUP LIFE INSURANCE                  | \$ 35             | \$ 35                            | \$ 30                        | \$ (5)                                       | -14.3% |
| FEES FOR SERVICES                     | \$ 106            | \$ -                             | \$ -                         | \$ -   | NA     |
| TECH REPAIRS/SERVICES                 | \$ 3,300          | \$ 6,000                         | \$ 6,000                     | \$ -   | 0.0%   |
| COMP/TECH SERVICES & CONSULT          | \$ 132            | \$ -                             | \$ -                         | \$ -   | NA     |
| SOFTWARE/LICENSES NON-INST            | \$ 14,217         | \$ 10,000                        | \$ 10,000                    | \$ -   | 0.0%   |
| SOFTWARE/LICENSES INSTRUCTIONAL       | \$ 9,857          | \$ 12,365                        | \$ 12,365                    | \$ -   | 0.0%   |
| NON-INST TECH SUPPLIES                | \$ 16,202         | \$ 7,000                         | \$ 7,000                     | \$ -   | 0.0%   |
| INSTRUCTIONAL TECH SUPPLIES           | \$ (11,222)       | \$ 5,000                         | \$ 5,000                     | \$ -   | 0.0%   |
| NON-INST TECH DEVICES                 | \$ 2,295          | \$ 6,000                         | \$ 6,000                     | \$ -   | 0.0%   |
| INSTRUCTIONAL TECH DEVICES            | \$ 130            | \$ -                             | \$ -                         | \$ -   | NA     |
| NON-INSTR SOFTWARE                    | \$ 1,250          | \$ -                             | \$ -                         | \$ -   | NA     |
| TOTAL                                 | \$ 149,201        | \$ 166,515                       | \$ 160,356                   | \$ (6,159)                                   | -3.7%  |
| <b>DISTRICTWIDE COPY CENTER</b>       |                   |                                  |                              |  |        |
| REPAIRS & MAINT                       | \$ 18,262         | \$ 20,000                        | \$ 700                       | \$ (19,300)                                  | -96.5% |
| GENERAL SUPPLIES                      | \$ 16,987         | \$ 18,500                        | \$ 20,000                    | \$ 1,500                                     | 8.1%   |
| TOTAL                                 | \$ 35,249         | \$ 38,500                        | \$ 20,700                    | \$ (17,800)                                  | -46.2% |
| <b>OPERATIONS &amp; MAINTENANCE</b>   |                   |                                  |                              |  |        |
| EXECUTIVE SALARIES                    | \$ 66,383         | \$ 77,000                        | \$ 77,000                    | \$ -   | 0.0%   |
| NON INSTRUCTIONAL SUPPORT             | \$ 350,532        | \$ 357,055                       | \$ 373,395                   | \$ 16,340                                    | 4.6%   |
| SALARY ADJUSTMENTS                    | \$ 12,537         | \$ 12,537                        | \$ 14,665                    | \$ 2,128                                     | 17.0%  |
| FICA/MEDICARE                         | \$ 30,528         | \$ 29,939                        | \$ 34,828                    | \$ 4,889                                     | 16.3%  |
| PERA                                  | \$ 27,892         | \$ 29,443                        | \$ 32,816                    | \$ 3,373                                     | 11.5%  |
| TRA                                   | \$ 116            | \$ -                             | \$ 157                       | \$ 157                                       | NA     |
| GROUP HEALTH                          | \$ 52,890         | \$ 63,607                        | \$ 59,269                    | \$ (4,338)                                   | -6.8%  |
| GROUP LIFE INSURANCE                  | \$ 263            | \$ 270                           | \$ 215                       | \$ (55)                                      | -20.4% |
| TSA MATCH                             | \$ 2,333          | \$ 2,500                         | \$ 1,000                     | \$ (1,500)                                   | -60.0% |
| WORK COMP INS                         | \$ 2,160          | \$ 5,940                         | \$ 6,647                     | \$ 707                                       | 11.9%  |
| CELL PHONE REIMBURSE                  | \$ 11,877         | \$ 11,520                        | \$ 11,880                    | \$ 360                                       | 3.1%   |
| FEES FOR SERVICES                     | \$ 42,969         | \$ 40,000                        | \$ 40,000                    | \$ -   | 0.0%   |

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - DISTRICT LEVEL EXPENSE DETAIL  
REVISED 2024-25 BUDGET

| DISTRICT LEVEL                       | ACTUAL<br>2023-24   | PRELIMINARY<br>BUDGET<br>2024-25 | REVISED<br>BUDGET<br>2024-25 | 2025 PRELIM BUDGET<br>VS 2025 REVISED BUDGET |              |
|--------------------------------------|---------------------|----------------------------------|------------------------------|--|--------------|
|                                      |                     |                                  |                              | \$ CHG.                                      | % CHG.       |
| OPERATIONS & MAINTENANCE (Continued) |                     |                                  |                              |  |              |
| TELEPHONE                            | \$ 53,358           | \$ 56,925                        | \$ 56,925                    | \$ -   | 0.0%         |
| UTILITY SERVICE                      | \$ 256,031          | \$ 300,000                       | \$ 300,000                   | \$ -   | 0.0%         |
| REPAIRS & MAINT                      | \$ 63,729           | \$ 60,000                        | \$ 60,000                    | \$ -   | 0.0%         |
| INTER TRANSPORT                      | \$ 122              | \$ 70                            | \$ 70                        | \$ -   | 0.0%         |
| TRAVEL                               | \$ 735              | \$ 500                           | \$ 500                       | \$ -   | 0.0%         |
| CHARGEBACK MAINTENANCE               | \$ (30,354)         | \$ (33,000)                      | \$ (33,000)                  | \$ -   | 0.0%         |
| GENERAL SUPPLIES                     | \$ 89,754           | \$ 90,000                        | \$ 90,000                    | \$ -   | 0.0%         |
| PROPANE                              | \$ -                | \$ 10,000                        | \$ 10,000                    | \$ -   | 0.0%         |
| DUES AND MEMBERSHIP                  | \$ -                | \$ 200                           | \$ 200                       | \$ -   | 0.0%         |
| TOTAL                                | \$ 1,033,855        | \$ 1,114,506                     | \$ 1,136,567                 | \$ 22,061                                    | 2.0%         |
| SAFE SCHOOLS LEVY                    |                     |                                  |                              |  |              |
| FEES FOR SERVICES - POLICE LIAISON   | \$ 45,188           | \$ 43,986                        | \$ 43,986                    | \$ -   | 0.0%         |
| FEES FOR SERVICES - K9 SERVICES      | \$ 2,040            | \$ 2,500                         | \$ 2,500                     | \$ -   | 0.0%         |
| TOTAL                                | \$ 47,228           | \$ 46,486                        | \$ 46,486                    | \$ -   | 0.0%         |
| PROPERTY/OTHER INS.                  |                     |                                  |                              |  |              |
| INSURANCE                            | \$ 87,357           | \$ 89,665                        | \$ 91,733                    | \$ 2,068                                     | 2.3%         |
| TOTAL                                | \$ 87,357           | \$ 89,665                        | \$ 91,733                    | \$ 2,068                                     | 2.3%         |
| OTHER NON RECUR ITEMS                |                     |                                  |                              |  |              |
| FUND TRANSFERS                       | \$ 116,439          | \$ 110,000                       | \$ 110,000                   | \$ -   | 0.0%         |
| TOTAL                                | \$ 116,439          | \$ 110,000                       | \$ 110,000                   | \$ -   | 0.0%         |
| TUITION EXPENSES                     |                     |                                  |                              |  |              |
| ELEMENTARY                           | \$ 4,929            | \$ 15,000                        | \$ 15,000                    | \$ -   | 0.0%         |
| HIGH SCHOOL                          | \$ 11,146           | \$ 15,000                        | \$ 15,000                    | \$ -   | 0.0%         |
| TOTAL                                | \$ 16,075           | \$ 30,000                        | \$ 30,000                    | \$ -   | 0.0%         |
| <b>TOTAL DISTRICT LEVEL</b>          | <b>\$ 2,474,505</b> | <b>\$ 2,625,709</b>              | <b>\$ 2,573,540</b>          | <b>\$ (52,169)</b>                           | <b>-2.0%</b> |

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - ELEMENTARY EXPENSE SUMMARY  
REVISED 2024-25 BUDGET

| ELEMENTARY                           | ACTUAL<br>2023-24 | PRELIMINARY<br>BUDGET<br>2024-25 | REVISED<br>BUDGET<br>2024-25 | 2025 PRELIM BUDGET<br>VS 2025 REVISED BUDGET |         |
|--------------------------------------|-------------------|----------------------------------|------------------------------|--|---------|
|                                      |                   |                                  |                              | \$ CHG.                                      | % CHG.  |
| SCHOOL ADMINISTRATION                |                   |                                  |                              |  |         |
| SCHOOL ADMINISTRATION                | \$ 128,003        | \$ 134,902                       | \$ 134,877                   | \$ (25)                                      | 0.0%    |
| TOTAL SCHOOL ADMINISTRATION          | \$ 128,003        | \$ 134,902                       | \$ 134,877                   | \$ (25)                                      | 0.0%    |
| KINDERGARTEN                         |                   |                                  |                              |  |         |
| KINDERGARTEN                         | \$ 142,008        | \$ 102,412                       | \$ 101,716                   | \$ (696)                                     | -0.7%   |
| KINDERGARTEN - COMPENSATORY          | \$ 167,131        | \$ 164,666                       | \$ 164,023                   | \$ (643)                                     | -0.4%   |
| TOTAL KINDERGARTEN                   | \$ 309,139        | \$ 267,078                       | \$ 265,739                   | \$ (1,339)                                   | -0.5%   |
| ELEMENTARY EDUCATION                 |                   |                                  |                              |  |         |
| ELEMENTARY EDUCATION                 | \$ 929,870        | \$ 816,037                       | \$ 859,823                   | \$ 43,786                                    | 5.4%    |
| ELEM EDUCATION - COMPENSATORY        | \$ 627,442        | \$ 814,897                       | \$ 802,136                   | \$ (12,761)                                  | -1.6%   |
| ELEM EDUCATION - LEARN DEV           | \$ 183,115        | \$ 176,210                       | \$ 171,404                   | \$ (4,806)                                   | -2.7%   |
| TOTAL ELEMENTARY EDUCATION           | \$ 1,740,426      | \$ 1,807,144                     | \$ 1,833,363                 | \$ 26,219                                    | 1.5%    |
| STUDENT ACTIVITY TRIPS               | \$ 1,240          | \$ 1,009                         | \$ 1,009                     | \$ -   | 0.0%    |
| INSTRUCTIONAL SUPPLIES               | \$ 10,727         | \$ 9,000                         | \$ 9,000                     | \$ -   | 0.0%    |
| PROJECT LEAD THE WAY                 | \$ 16,698         | \$ -                             | \$ -                         | \$ -   | NA      |
| TITLE                                |                   |                                  |                              |  |         |
| TITLE I                              | \$ 327,282        | \$ 252,600                       | \$ 342,422                   | \$ 89,822                                    | 35.6%   |
| TITLE II - PART A                    | \$ -              | \$ 34,682                        | \$ -                         | \$ (34,682)                                  | -100.0% |
| ESL/ELL/LEP                          | \$ 12,954         | \$ 13,846                        | \$ 13,890                    | \$ 44  | 0.3%    |
| TOTAL TITLE                          | \$ 340,236        | \$ 301,128                       | \$ 356,312                   | \$ 55,184                                    | 18.3%   |
| ART                                  | \$ 18,225         | \$ 18,436                        | \$ 18,435                    | \$ (1)                                       | 0.0%    |
| GIFTED AND TALENTED                  | \$ 12,527         | \$ 14,200                        | \$ 14,724                    | \$ 524                                       | 3.7%    |
| PHYSICAL EDUCATION                   | \$ 144,052        | \$ 130,212                       | \$ 116,486                   | \$ (13,726)                                  | -10.5%  |
| MUSIC                                |                   |                                  |                              |  |         |
| MUSIC - VOCAL                        | \$ 89,457         | \$ 98,006                        | \$ 96,842                    | \$ (1,164)                                   | -1.2%   |
| MUSIC - INSTRUMENTAL                 | \$ 19,498         | \$ 17,195                        | \$ 17,194                    | \$ (1)                                       | 0.0%    |
| TOTAL MUSIC                          | \$ 108,955        | \$ 115,201                       | \$ 114,036                   | \$ (1,165)                                   | -1.0%   |
| EXTRA CURRICULAR - MUSIC             | \$ 879            | \$ 1,089                         | \$ 1,089                     | \$ -   | 0.0%    |
| SPECIAL EDUCATION                    |                   |                                  |                              |  |         |
| SPECIAL ED - NON-REIMBURSABLE        | \$ 4,956          | \$ 2,600                         | \$ 2,600                     | \$ -   | 0.0%    |
| SPECIAL ED - FEDERAL REIMBURSE       | \$ 29,189         | \$ -                             | \$ -                         | \$ -   | NA      |
| SPEECH/LANGUAGE IMPAIRED             | \$ 97,508         | \$ 45,109                        | \$ 46,625                    | \$ 1,516                                     | 3.4%    |
| DEV. COGNITIVE DISAB. (MILD-MOD)     | \$ 25,532         | \$ 26,221                        | \$ 29,672                    | \$ 3,451                                     | 13.2%   |
| DEV. COGNITIVE DISAB. (SEV-PROFOUND) | \$ 51,142         | \$ 52,199                        | \$ 60,812                    | \$ 8,613                                     | 16.5%   |
| SPECIFIC LEARNING DISABILITY         | \$ 291,224        | \$ 355,823                       | \$ 349,917                   | \$ (5,906)                                   | -1.7%   |
| EMOTIONAL/BEHAVIORAL DISORDER        | \$ 97,804         | \$ 114,924                       | \$ 110,984                   | \$ (3,940)                                   | -3.4%   |
| OTHER HEALTH DISABILITIES            | \$ 45,577         | \$ 50,829                        | \$ 21,302                    | \$ (29,527)                                  | -58.1%  |
| AUTISTIC SPECTRUM DISORDERS          | \$ 160,967        | \$ 160,676                       | \$ 238,215                   | \$ 77,539                                    | 48.3%   |
| DEVELOPMENTALLY DELAYED (ECSE)       | \$ 445,681        | \$ 424,392                       | \$ 410,434                   | \$ (13,958)                                  | -3.3%   |
| SEVERELY MULTIPLY IMPAIRED           | \$ 12,674         | \$ 13,555                        | \$ 33,392                    | \$ 19,837                                    | 146.3%  |
| AGGREGATE                            | \$ 1,863          | \$ -                             | \$ -                         | \$ -   | NA      |
| ADAPTIVE P.E.                        | \$ 8,447          | \$ 13,027                        | \$ 13,025                    | \$ (2)                                       | 0.0%    |
| YOUTH/FAMILY SERVICES                | \$ 55,928         | \$ 82,889                        | \$ 82,880                    | \$ (9)                                       | 0.0%    |
| TOTAL SPECIAL EDUCATION              | \$ 1,328,491      | \$ 1,342,244                     | \$ 1,399,858                 | \$ 57,614                                    | 4.3%    |

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - ELEMENTARY EXPENSE SUMMARY  
REVISED 2024-25 BUDGET

| ELEMENTARY                                | ACTUAL<br>2023-24   | PRELIMINARY<br>BUDGET<br>2024-25 | REVISED<br>BUDGET<br>2024-25 | 2025 PRELIM BUDGET<br>VS 2025 REVISED BUDGET |             |
|---|---------------------|----------------------------------|------------------------------|--|-------------|
|   |                     |                                  |                              | \$ CHG.                                      | % CHG.      |
| CURRICULUM IMPROVEMENT                    | \$ 74,493           | \$ 75,000                        | \$ 75,000                    | \$ -   | 0.0%        |
| MEDIA                                     |                     |                                  |                              |  |             |
| EDUCATIONAL MEDIA                         | \$ 20,625           | \$ 21,594                        | \$ 22,969                    | \$ 1,375                                     | 6.4%        |
| TOTAL MEDIA                               | \$ 20,625           | \$ 21,594                        | \$ 22,969                    | \$ 1,375                                     | 6.4%        |
| NURSE                                     |                     |                                  |                              |  |             |
| NURSE - GENERAL                           | \$ 45,141           | \$ 41,701                        | \$ 46,904                    | \$ 5,203                                     | 12.5%       |
| TOTAL NURSE                               | \$ 45,141           | \$ 41,701                        | \$ 46,904                    | \$ 5,203                                     | 12.5%       |
| PSYCHOLOGICAL SERVICES                    | \$ 19,998           | \$ 19,998                        | \$ 19,998                    | \$ -   | 0.0%        |
| VENDING                                   | \$ 981              | \$ 1,000                         | \$ 1,000                     | \$ -   | 0.0%        |
| TECHNOLOGY SUPPORT                        |                     |                                  |                              |  |             |
| TECHNOLOGY SUPPORT                        | \$ 108,958          | \$ 114,866                       | \$ 64,826                    | \$ (50,040)                                  | -43.6%      |
| TOTAL TECHNOLOGY SUPPORT                  | \$ 108,958          | \$ 114,866                       | \$ 64,826                    | \$ (50,040)                                  | -43.6%      |
| <b>TOTAL PINE RIVER-BACKUS ELEMENTARY</b> | <b>\$ 4,429,796</b> | <b>\$ 4,415,802</b>              | <b>\$ 4,495,625</b>          | <b>\$ 79,823</b>                             | <b>1.8%</b> |

NOTES:

Revised 2024-25 Elementary expenses are projected to increase a total of \$79,823 or 1.8% overall. Changes to the Elementary budget due to staff salary/benefits total an increase of \$68,123 and include the following:

- 0.7 fte Director of Teaching & Learning reassigned to Title I
- Reduce 0.4 fte P.E. teacher shared with High School
- Special Education staff moved between Elementary and High School
- Health Insurance adjustments for staff joining/leaving the district plan
- Technology Specialist moved from Elementary to High School budget
- Budget for Unemployment to Elementary staff added
- All Title II funds allocated to Title I. Title II budget removed.

Districtwide Copy Center operations have moved to Elementary and High School offices. A budget has been created in each building to cover costs of copies, paper and toner.

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - ELEMENTARY EXPENSE DETAIL  
REVISED 2024-25 BUDGET

| ELEMENTARY                                | ACTUAL<br>2023-24 | PRELIMINARY<br>BUDGET<br>2024-25 | REVISED<br>BUDGET<br>2024-25 | 2025 PRELIM BUDGET<br>VS 2025 REVISED BUDGET |         |
|---|-------------------|----------------------------------|------------------------------|--|---------|
|   |                   |                                  |                              | \$ CHG.                                      | % CHG.  |
| <b>SCHOOL ADMINISTRATION</b>              |                   |                                  |                              |  |         |
| EXECUTIVE SALARIES                        | \$ 101,879        | \$ 106,972                       | \$ 106,972                   | \$ -   | 0.0%    |
| FICA/MEDICARE                             | \$ 7,794          | \$ 8,183                         | \$ 8,183                     | \$ -   | 0.0%    |
| TRA                                       | \$ 8,914          | \$ 9,360                         | \$ 9,360                     | \$ -   | 0.0%    |
| EMPLOYER SPONSORED HEALTH REIMB           | \$ 3,300          | \$ 3,300                         | \$ 3,300                     | \$ -   | 0.0%    |
| GROUP LIFE INSURANCE                      | \$ 87             | \$ 87                            | \$ 62                        | \$ (25)                                      | -28.7%  |
| TSA MATCH                                 | \$ 3,000          | \$ 3,000                         | \$ 3,000                     | \$ -   | 0.0%    |
| TRANSPORTATION CHARGEBACK                 | \$ 108            | \$ -                             | \$ -                         | \$ -   | NA      |
| BUSINESS TRAVEL                           | \$ 1,588          | \$ 2,500                         | \$ 2,500                     | \$ -   | 0.0%    |
| GENERAL SUPPLIES                          | \$ 371            | \$ 500                           | \$ 500                       | \$ -   | 0.0%    |
| DUES AND MEMBERSHIP FEES                  | \$ 962            | \$ 1,000                         | \$ 1,000                     | \$ -   | 0.0%    |
| TOTAL                                     | \$ 128,003        | \$ 134,902                       | \$ 134,877                   | \$ (25)                                      | 0.0%    |
| <b>KINDERGARTEN</b>                       |                   |                                  |                              |  |         |
| LICENSED CLASSROOM TEACHER                | \$ 110,717        | \$ 79,073                        | \$ 79,827                    | \$ 754                                       | 1.0%    |
| CERTIFIED PARAPROFESSIONALS               | \$ 1,035          | \$ 1,035                         | \$ -                         | \$ (1,035)                                   | -100.0% |
| FICA/MEDICARE                             | \$ 8,211          | \$ 5,917                         | \$ 5,914                     | \$ (3)                                       | -0.1%   |
| PERA                                      | \$ 78             | \$ 78                            | \$ -                         | \$ (78)                                      | -100.0% |
| TRA                                       | \$ 9,688          | \$ 6,919                         | \$ 6,985                     | \$ 66  | 1.0%    |
| GROUP HEALTH                              | \$ 11,063         | \$ 8,746                         | \$ 8,355                     | \$ (391)                                     | -4.5%   |
| GROUP LIFE INSURANCE                      | \$ 52             | \$ 39                            | \$ 30                        | \$ (9)                                       | -23.1%  |
| TSA MATCH                                 | \$ 938            | \$ 605                           | \$ 605                       | \$ -   | 0.0%    |
| INSTRUCTIONAL SUPPLIES                    | \$ 227            | \$ -                             | \$ -                         | \$ -   | NA      |
| TOTAL                                     | \$ 142,008        | \$ 102,412                       | \$ 101,716                   | \$ (696)                                     | -0.7%   |
| <b>KINDERGARTEN - COMPENSATORY</b>        |                   |                                  |                              |  |         |
| LICENSED CLASSROOM TEACHER                | \$ 104,118        | \$ 127,366                       | \$ 127,366                   | \$ -   | 0.0%    |
| INSTR AIDE SALARY                         | \$ 21,510         | \$ -                             | \$ -                         | \$ -   | NA      |
| FICA/MEDICARE                             | \$ 9,102          | \$ 9,531                         | \$ 9,531                     | \$ -   | 0.0%    |
| PERA                                      | \$ 1,613          | \$ -                             | \$ -                         | \$ -   | NA      |
| TRA                                       | \$ 9,110          | \$ 11,144                        | \$ 11,144                    | \$ -   | 0.0%    |
| GROUP HEALTH                              | \$ 17,995         | \$ 14,087                        | \$ 13,458                    | \$ (629)                                     | -4.5%   |
| GROUP LIFE INSURANCE                      | \$ 84             | \$ 63                            | \$ 49                        | \$ (14)                                      | -22.2%  |
| TSA MATCH                                 | \$ 1,865          | \$ 975                           | \$ 975                       | \$ -   | 0.0%    |
| CLASSROOM SUPPLIES                        | \$ 1,733          | \$ -                             | \$ 1,500                     | \$ 1,500                                     | NA      |
| CLASSROOM SUPPLIES                        | \$ -              | \$ 1,500                         | \$ -                         | \$ (1,500)                                   | -100.0% |
| TOTAL                                     | \$ 167,131        | \$ 164,666                       | \$ 164,023                   | \$ (643)                                     | -0.4%   |
| <b>ELEMENTARY EDUCATION</b>               |                   |                                  |                              |  |         |
| LICENSED CLASSROOM TEACHER                | \$ 471,824        | \$ 412,157                       | \$ 421,818                   | \$ 9,661                                     | 2.3%    |
| NON-LICENSED CLASSROOM PERSONNEL          | \$ 160            | \$ -                             | \$ -                         | \$ -   | NA      |
| SUBSTITUTE TEACHER SALARIES               | \$ 10,534         | \$ 8,073                         | \$ 2,500                     | \$ (5,573)                                   | -69.0%  |
| CERTIFIED PARAPROFESSIONALS               | \$ 34             | \$ -                             | \$ 9,866                     | \$ 9,866                                     | NA      |
| NON INSTRUCTIONAL SUPPORT                 | \$ 65,672         | \$ 56,021                        | \$ 52,274                    | \$ (3,747)                                   | -6.7%   |
| OTHER SALARIES                            | \$ 32,920         | \$ -                             | \$ 12,096                    | \$ 12,096                                    | NA      |
| PAY PTO                                   | \$ 1,442          | \$ 975                           | \$ 975                       | \$ -   | 0.0%    |
| FICA/MEDICARE                             | \$ 42,094         | \$ 35,788                        | \$ 37,464                    | \$ 1,676                                     | 4.7%    |
| PERA                                      | \$ 4,067          | \$ 4,202                         | \$ 4,680                     | \$ 478                                       | 11.4%   |
| TRA                                       | \$ 46,019         | \$ 36,770                        | \$ 36,690                    | \$ (80)                                      | -0.2%   |
| GROUP HEALTH                              | \$ 60,822         | \$ 63,547                        | \$ 52,761                    | \$ (10,786)                                  | -17.0%  |
| GROUP LIFE INSURANCE                      | \$ 324            | \$ 285                           | \$ 219                       | \$ (66)                                      | -23.2%  |
| TSA MATCH                                 | \$ 4,223          | \$ 3,626                         | \$ 4,027                     | \$ 401                                       | 11.1%   |
| SEVERANCE (Employer Sponsor Health Reimb) | \$ 18,800         | \$ -                             | \$ -                         | \$ -   | NA      |
| WORKERS COMPENSATION                      | \$ 17,836         | \$ 49,049                        | \$ 52,109                    | \$ 3,060                                     | 6.2%    |
| UNEMPLOYMENT COMPENSATION                 | \$ -              | \$ 10,000                        | \$ 15,000                    | \$ 5,000                                     | 50.0%   |
| SUMMER UNEMPLOYMENT COMPENSATION          | \$ 36,811         | \$ 40,000                        | \$ 50,000                    | \$ 10,000                                    | 25.0%   |
| FEES FOR SERVICES                         | \$ 60,259         | \$ 55,000                        | \$ 55,000                    | \$ -   | 0.0%    |
| POSTAGE                                   | \$ 7,781          | \$ 8,500                         | \$ 8,500                     | \$ -   | 0.0%    |
| REPAIRS AND MAINTENANCE                   | \$ 561            | \$ 1,000                         | \$ 12,800                    | \$ 11,800                                    | 1180.0% |
| GENERAL SUPPLIES                          | \$ 12,053         | \$ 8,000                         | \$ 8,000                     | \$ -   | 0.0%    |
| INSTRUCTIONAL SUPPLIES                    | \$ 874            | \$ 2,000                         | \$ 2,000                     | \$ -   | 0.0%    |

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - ELEMENTARY EXPENSE DETAIL  
REVISED 2024-25 BUDGET

| ELEMENTARY                              | ACTUAL<br>2023-24 | PRELIMINARY<br>BUDGET<br>2024-25 | REVISED<br>BUDGET<br>2024-25 | 2025 PRELIM BUDGET<br>VS 2025 REVISED BUDGET |         |
|---|-------------------|----------------------------------|------------------------------|--|---------|
|   |                   |                                  |                              | \$ CHG.                                      | % CHG.  |
| <b>ELEMENTARY EDUCATION - Continued</b> |                   |                                  |                              |  |         |
| TECHNOLOGY - INSTRUCTIONAL DEVICES      | \$ 2,666          | \$ 15,000                        | \$ 15,000                    | \$ -   | 0.0%    |
| TRA/PERA SPECIAL FUNDING STATE          | \$ 26,134         | \$ -                             | \$ -                         | \$ -   | NA      |
| COMMUNICATIONS SERVICES                 | \$ 5,964          | \$ 6,044                         | \$ 6,044                     | \$ -   | 0.0%    |
| TOTAL                                   | \$ 929,870        | \$ 816,037                       | \$ 859,823                   | \$ 43,786                                    | 5.4%    |
| <b>ELEM ED - COMPENSATORY</b>           |                   |                                  |                              |  |         |
| LICENSED CLASSROOM TEACHER              | \$ 458,421        | \$ 594,560                       | \$ 594,560                   | \$ -   | 0.0%    |
| NON-LICENSED CLASSROOM PERSONNEL        | \$ 33,838         | \$ 35,688                        | \$ 31,891                    | \$ (3,797)                                   | -10.6%  |
| FICA/MEDICARE                           | \$ 35,692         | \$ 47,367                        | \$ 46,820                    | \$ (547)                                     | -1.2%   |
| PERA                                    | \$ 2,538          | \$ 2,677                         | \$ 2,392                     | \$ (285)                                     | -10.6%  |
| TRA                                     | \$ 40,112         | \$ 52,024                        | \$ 52,024                    | \$ -   | 0.0%    |
| GROUP HEALTH                            | \$ 53,134         | \$ 76,388                        | \$ 69,710                    | \$ (6,678)                                   | -8.7%   |
| GROUP LIFE INSURANCE                    | \$ 291            | \$ 363                           | \$ 287                       | \$ (76)                                      | -20.9%  |
| TSA MATCH                               | \$ 3,416          | \$ 4,330                         | \$ 4,452                     | \$ 122                                       | 2.8%    |
| CLASSROOM SUPPLIES                      | \$ -              | \$ 1,500                         | \$ -                         | \$ (1,500)                                   | -100.0% |
| TOTAL                                   | \$ 627,442        | \$ 814,897                       | \$ 802,136                   | \$ (12,761)                                  | -1.6%   |
| <b>ELEM ED - LEARN. DEVELOPMENT</b>     |                   |                                  |                              |  |         |
| LICENSED CLASSROOM TEACHER              | \$ 143,532        | \$ 135,244                       | \$ 135,244                   | \$ -   | 0.0%    |
| FICA/MEDICARE                           | \$ 10,665         | \$ 10,180                        | \$ 10,180                    | \$ -   | 0.0%    |
| TRA                                     | \$ 12,559         | \$ 11,834                        | \$ 11,834                    | \$ -   | 0.0%    |
| GROUP HEALTH                            | \$ 14,906         | \$ 17,486                        | \$ 12,693                    | \$ (4,793)                                   | -27.4%  |
| GROUP LIFE INSURANCE                    | \$ 76             | \$ 68                            | \$ 55                        | \$ (13)                                      | -19.1%  |
| TSA MATCH                               | \$ 1,378          | \$ 1,398                         | \$ 1,398                     | \$ -   | 0.0%    |
| TOTAL                                   | \$ 183,115        | \$ 176,210                       | \$ 171,404                   | \$ (4,806)                                   | -2.7%   |
| <b>STUDENT ACTIVITY TRIPS</b>           |                   |                                  |                              |  |         |
| NON INSTRUCTIONAL SUPPORT               | \$ 470            | \$ 355                           | \$ 355                       | \$ -   | 0.0%    |
| FICA/MEDICARE                           | \$ 36             | \$ 27                            | \$ 27                        | \$ -   | 0.0%    |
| PERA                                    | \$ 35             | \$ 27                            | \$ 27                        | \$ -   | 0.0%    |
| TRANSPORTATION CHARGEBACK               | \$ 699            | \$ 600                           | \$ 600                       | \$ -   | 0.0%    |
| TOTAL                                   | \$ 1,240          | \$ 1,009                         | \$ 1,009                     | \$ -   | 0.0%    |
| <b>INSTRUCTIONAL SUPPLIES</b>           |                   |                                  |                              |  |         |
| SUPPLIES - 1ST GRADE                    | \$ 1,527          | \$ 1,500                         | \$ 1,500                     | \$ -   | 0.0%    |
| SUPPLIES - 2ND GRADE                    | \$ 1,308          | \$ 1,500                         | \$ 1,500                     | \$ -   | 0.0%    |
| SUPPLIES - 3RD GRADE                    | \$ 2,637          | \$ 1,500                         | \$ 1,500                     | \$ -   | 0.0%    |
| SUPPLIES - 4TH GRADE                    | \$ 1,815          | \$ 1,500                         | \$ 1,500                     | \$ -   | 0.0%    |
| SUPPLIES - 5TH GRADE                    | \$ 1,636          | \$ 1,500                         | \$ 1,500                     | \$ -   | 0.0%    |
| SUPPLIES - 6TH GRADE                    | \$ 1,804          | \$ 1,500                         | \$ 1,500                     | \$ -   | 0.0%    |
| TOTAL                                   | \$ 10,727         | \$ 9,000                         | \$ 9,000                     | \$ -   | 0.0%    |
| <b>PROJECT LEAD THE WAY</b>             |                   |                                  |                              |  |         |
| LICENSED CLASSROOM TEACHER              | \$ 13,326         | \$ -                             | \$ -                         | \$ -   | NA      |
| FICA                                    | \$ 1,019          | \$ -                             | \$ -                         | \$ -   | NA      |
| TRA                                     | \$ 1,166          | \$ -                             | \$ -                         | \$ -   | NA      |
| LIFE INS                                | \$ 7              | \$ -                             | \$ -                         | \$ -   | NA      |
| INSTRUCTIONAL SUPPLIES                  | \$ 1,179          | \$ -                             | \$ -                         | \$ -   | NA      |
| TOTAL                                   | \$ 16,698         | \$ -                             | \$ -                         | \$ -   | NA      |
| <b>TITLE I</b>                          |                   |                                  |                              |  |         |
| EXECUTIVE SALARIES                      | \$ -              | \$ -                             | \$ 5,076                     | \$ 5,076                                     | NA      |
| LICENSED CLASSROOM TEACHER              | \$ 233,403        | \$ 193,530                       | \$ 193,530                   | \$ -   | 0.0%    |
| CLASSROOM SUPPORT - LICENSED            | \$ -              | \$ -                             | \$ 66,224                    | \$ 66,224                                    | NA      |
| FICA/MEDICARE                           | \$ 18,066         | \$ 14,499                        | \$ 19,441                    | \$ 4,942                                     | 34.1%   |
| TRA                                     | \$ 22,285         | \$ 16,934                        | \$ 22,728                    | \$ 5,794                                     | 34.2%   |
| GROUP HEALTH                            | \$ 28,006         | \$ 24,044                        | \$ 25,025                    | \$ 981                                       | 4.1%    |
| GROUP LIFE INSURANCE                    | \$ 127            | \$ 93                            | \$ 93                        | \$ -   | 0.0%    |
| TSA MATCH                               | \$ 2,200          | \$ 1,400                         | \$ 1,805                     | \$ 405                                       | 28.9%   |
| FEES FOR SERVICES <\$25,000             | \$ -              | \$ -                             | \$ 6,400                     | \$ 6,400                                     | NA      |

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - ELEMENTARY EXPENSE DETAIL  
REVISED 2024-25 BUDGET

| ELEMENTARY                                    | ACTUAL<br>2023-24 | PRELIMINARY<br>BUDGET<br>2024-25 | REVISED<br>BUDGET<br>2024-25 | 2025 PRELIM BUDGET<br>VS 2025 REVISED BUDGET |         |
|---|-------------------|----------------------------------|------------------------------|--|---------|
|   |                   |                                  |                              | \$ CHG.                                      | % CHG.  |
| TITLE I (Continued)                           |                   |                                  |                              |  |         |
| INDIV INSTRUCTIONAL SUPPLIES                  | \$ 1,912          | \$ 2,000                         | \$ 2,000                     | \$ -   | 0.0%    |
| LIC CLSRM TEACHER - PRIOR YR                  | \$ 21,283         | \$ -                             | \$ -                         | \$ -   | NA      |
| HOMELESS SETASIDE SUPPLIES                    | \$ -              | \$ 100                           | \$ 100                       | \$ -   | 0.0%    |
| TOTAL   | \$ 327,282        | \$ 252,600                       | \$ 342,422                   | \$ 89,822                                    | 35.6%   |
| TITLE II - PART A - IMPROVING TEACHER QUALITY |                   |                                  |                              |  |         |
| OTHER SALARIES                                | \$ -              | \$ 25,500                        | \$ -                         | \$ (25,500)                                  | -100.0% |
| FICA/MEDICARE                                 | \$ -              | \$ 1,951                         | \$ -                         | \$ (1,951)                                   | -100.0% |
| TRA   | \$ -              | \$ 2,231                         | \$ -                         | \$ (2,231)                                   | -100.0% |
| FEES FOR SERVICES                             | \$ -              | \$ 5,000                         | \$ -                         | \$ (5,000)                                   | -100.0% |
| TOTAL   | \$ -              | \$ 34,682                        | \$ -                         | \$ (34,682)                                  | -100.0% |
| ART   |                   |                                  |                              |  |         |
| LICENSED CLASSROOM TEACHER                    | \$ 12,878         | \$ 13,202                        | \$ 13,202                    | \$ -   | 0.0%    |
| FICA/MEDICARE                                 | \$ 944            | \$ 1,007                         | \$ 1,007                     | \$ -   | 0.0%    |
| TRA   | \$ 1,127          | \$ 1,155                         | \$ 1,155                     | \$ -   | 0.0%    |
| GROUP HEALTH                                  | \$ 1,372          | \$ 1,385                         | \$ 1,385                     | \$ -   | 0.0%    |
| GROUP LIFE INSURANCE                          | \$ 6              | \$ 6                             | \$ 5                         | \$ (1)                                       | -16.7%  |
| TSA MATCH                                     | \$ 184            | \$ 181                           | \$ 181                       | \$ -   | 0.0%    |
| INSTRUCTIONAL SUPPLIES                        | \$ 1,714          | \$ 1,500                         | \$ 1,500                     | \$ -   | 0.0%    |
| TOTAL   | \$ 18,225         | \$ 18,436                        | \$ 18,435                    | \$ (1)                                       | 0.0%    |
| GIFTED AND TALENTED                           |                   |                                  |                              |  |         |
| INSTRUCTIONAL SALARY                          | \$ 9,443          | \$ 10,037                        | \$ 10,407                    | \$ 370                                       | 3.7%    |
| FICA  | \$ 683            | \$ 764                           | \$ 792                       | \$ 28  | 3.7%    |
| TRA   | \$ 826            | \$ 878                           | \$ 911                       | \$ 33  | 3.8%    |
| GROUP HEALTH                                  | \$ 1,568          | \$ 1,514                         | \$ 1,608                     | \$ 94  | 6.2%    |
| GROUP LIFE                                    | \$ 7              | \$ 7                             | \$ 6                         | \$ (1)                                       | -14.3%  |
| INSTRUCTIONAL SUPPLIES                        | \$ -              | \$ 1,000                         | \$ 1,000                     | \$ -   | 0.0%    |
| TOTAL   | \$ 12,527         | \$ 14,200                        | \$ 14,724                    | \$ 524                                       | 3.7%    |
| ESL/ELL/LEP                                   |                   |                                  |                              |  |         |
| LICENSED CLASSROOM TEACHER                    | \$ 10,150         | \$ 10,866                        | \$ 10,866                    | \$ -   | 0.0%    |
| FICA/MEDICARE                                 | \$ 778            | \$ 831                           | \$ 831                       | \$ -   | 0.0%    |
| TRA   | \$ 888            | \$ 951                           | \$ 951                       | \$ -   | 0.0%    |
| GROUP HEALTH                                  | \$ 1,133          | \$ 1,193                         | \$ 1,193                     | \$ -   | 0.0%    |
| GROUP LIFE INSURANCE                          | \$ 5              | \$ 5                             | \$ 4                         | \$ (1)                                       | -20.0%  |
| TSA MATCH                                     | \$ -              | \$ -                             | \$ 45                        | \$ 45  | NA      |
| INTERDEPARTMENTAL SERVICES                    | \$ -              | \$ -                             | \$ 45                        | \$ 45  | NA      |
| CHARGEBACK BASIC SKILLS - EXT TIME            | \$ -              | \$ 1,000                         | \$ 1,000                     | \$ -   | 0.0%    |
| TOTAL   | \$ 12,954         | \$ 13,846                        | \$ 13,890                    | \$ 44  | 0.3%    |
| PHY ED  |                   |                                  |                              |  |         |
| LICENSED CLASSROOM TEACHER                    | \$ 114,840        | \$ 104,812                       | \$ 93,214                    | \$ (11,598)                                  | -11.1%  |
| FICA/MEDICARE                                 | \$ 8,624          | \$ 8,014                         | \$ 7,125                     | \$ (889)                                     | -11.1%  |
| TRA   | \$ 9,971          | \$ 9,171                         | \$ 8,156                     | \$ (1,015)                                   | -11.1%  |
| GROUP HEALTH                                  | \$ 8,392          | \$ 6,145                         | \$ 6,151                     | \$ 6   | 0.1%    |
| GROUP LIFE INSURANCE                          | \$ 70             | \$ 68                            | \$ 48                        | \$ (20)                                      | -29.4%  |
| TSA MATCH                                     | \$ 503            | \$ 502                           | \$ 292                       | \$ (210)                                     | -41.8%  |
| INSTRUCTIONAL SUPPLIES                        | \$ 1,653          | \$ 1,500                         | \$ 1,500                     | \$ -   | 0.0%    |
| TOTAL   | \$ 144,052        | \$ 130,212                       | \$ 116,486                   | \$ (13,726)                                  | -10.5%  |
| MUSIC - VOCAL                                 |                   |                                  |                              |  |         |
| LICENSED CLASSROOM TEACHER                    | \$ 75,859         | \$ 83,053                        | \$ 81,089                    | \$ (1,964)                                   | -2.4%   |
| FICA/MEDICARE                                 | \$ 5,803          | \$ 6,354                         | \$ 6,196                     | \$ (158)                                     | -2.5%   |
| TRA   | \$ 6,638          | \$ 7,267                         | \$ 7,095                     | \$ (172)                                     | -2.4%   |
| GROUP HEALTH                                  | \$ -              | \$ -                             | \$ 1,138                     | \$ 1,138                                     | NA      |
| GROUP LIFE INSURANCE                          | \$ 40             | \$ 40                            | \$ 32                        | \$ (8)                                       | -20.0%  |
| TSA MATCH                                     | \$ 293            | \$ 292                           | \$ 292                       | \$ -   | 0.0%    |
| INSTRUCTIONAL SUPPLIES                        | \$ 824            | \$ 1,000                         | \$ 1,000                     | \$ -   | 0.0%    |
| TOTAL   | \$ 89,457         | \$ 98,006                        | \$ 96,842                    | \$ (1,164)                                   | -1.2%   |

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - ELEMENTARY EXPENSE DETAIL  
REVISED 2024-25 BUDGET

| ELEMENTARY  | ACTUAL<br>2023-24 | PRELIMINARY<br>BUDGET<br>2024-25 | REVISED<br>BUDGET<br>2024-25 | 2025 PRELIM BUDGET<br>VS 2025 REVISED BUDGET |        |
|---|-------------------|----------------------------------|------------------------------|--|--------|
|   |                   |                                  |                              | \$ CHG.                                      | % CHG. |
| <b>MUSIC - INSTRUMENTAL</b>   |                   |                                  |                              |  |        |
| LICENSED CLASSROOM TEACHER  | \$ 15,284         | \$ 13,512                        | \$ 13,512                    | \$ -   | 0.0%   |
| FICA/MEDICARE   | \$ 1,157          | \$ 1,028                         | \$ 1,028                     | \$ -   | 0.0%   |
| TRA   | \$ 1,337          | \$ 1,182                         | \$ 1,182                     | \$ -   | 0.0%   |
| GROUP HEALTH  | \$ 1,531          | \$ 1,372                         | \$ 1,372                     | \$ -   | 0.0%   |
| GROUP LIFE INSURANCE  | \$ 7              | \$ 6                             | \$ 5                         | \$ (1)                                       | -16.7% |
| TSA MATCH   | \$ 111            | \$ 95                            | \$ 95                        | \$ -   | 0.0%   |
| INSTRUCTIONAL SUPPLIES  | \$ 71             | \$ -                             | \$ -                         | \$ -   | NA     |
| TOTAL   | \$ 19,498         | \$ 17,195                        | \$ 17,194                    | \$ (1)                                       | 0.0%   |
| <b>EXTRA CURRICULAR - MUSIC</b>   |                   |                                  |                              |  |        |
| OTHER SALARIES  | \$ 755            | \$ 935                           | \$ 935                       | \$ -   | 0.0%   |
| FICA/MEDICARE   | \$ 58             | \$ 72                            | \$ 72                        | \$ -   | 0.0%   |
| TRA   | \$ 66             | \$ 82                            | \$ 82                        | \$ -   | 0.0%   |
| TOTAL   | \$ 879            | \$ 1,089                         | \$ 1,089                     | \$ -   | 0.0%   |
| <b>SPECIAL ED - NON-REIMBURSABLE</b>                                    |                   |                                  |                              |  |        |
| FEES FOR SERVICES   | \$ 2,500          | \$ 2,600                         | \$ 2,600                     | \$ -   | 0.0%   |
| SUPPLIES  | \$ 2,456          | \$ -                             | \$ -                         | \$ -   | NA     |
| TOTAL   | \$ 4,956          | \$ 2,600                         | \$ 2,600                     | \$ -   | 0.0%   |
| <b>SPECIAL ED - FEDERAL REIMBURSE</b>                                   |                   |                                  |                              |  |        |
| PATHOLOGIST - SPEECH/LANGUAGE   | \$ 1,028          | \$ -                             | \$ -                         | \$ -   | NA     |
| FICA - SPEECH/LANGUAGE  | \$ 305            | \$ -                             | \$ -                         | \$ -   | NA     |
| FICA - SLD  | \$ 13,503         | \$ -                             | \$ -                         | \$ -   | NA     |
| TRA - SLD   | \$ 14,353         | \$ -                             | \$ -                         | \$ -   | NA     |
| TOTAL   | \$ 29,189         | \$ -                             | \$ -                         | \$ -   | NA     |
| <b>SPECIAL ED - SPEECH/LANGUAGE IMPAIRED</b>                            |                   |                                  |                              |  |        |
| SPEECH/LANG PATHOLOGIST   | \$ 76,712         | \$ 33,606                        | \$ 34,854                    | \$ 1,248                                     | 3.7%   |
| OTHER SALARIES  | \$ 700            | \$ 461                           | \$ 461                       | \$ -   | 0.0%   |
| FICA/MEDICARE   | \$ 5,526          | \$ 2,555                         | \$ 2,680                     | \$ 125                                       | 4.9%   |
| TRA   | \$ 6,863          | \$ 2,941                         | \$ 3,088                     | \$ 147                                       | 5.0%   |
| GROUP HEALTH  | \$ 4,147          | \$ 4,255                         | \$ 4,255                     | \$ -   | 0.0%   |
| GROUP LIFE INSURANCE  | \$ 32             | \$ 19                            | \$ 15                        | \$ (4)                                       | -21.1% |
| TSA MATCH   | \$ 217            | \$ 66                            | \$ 66                        | \$ -   | 0.0%   |
| BUSINESS TRAVEL   | \$ 1,629          | \$ -                             | \$ -                         | \$ -   | NA     |
| GENERAL SUPPLIES  | \$ 313            | \$ 200                           | \$ 200                       | \$ -   | 0.0%   |
| INDIVIDUAL INSTRUCTIONAL SUPPLIES                                       | \$ 866            | \$ 500                           | \$ 500                       | \$ -   | 0.0%   |
| DUES AND MEMBERSHIP FEES  | \$ 502            | \$ 506                           | \$ 506                       | \$ -   | 0.0%   |
| TOTAL   | \$ 97,508         | \$ 45,109                        | \$ 46,625                    | \$ 1,516                                     | 3.4%   |
| <b>SPECIAL ED - DEVELOPMENTAL COGNITIVE DISABILITIES: MILD-MODERATE</b> |                   |                                  |                              |  |        |
| LICENSED CLASSROOM TEACHER  | \$ 14,284         | \$ 15,176                        | \$ 16,620                    | \$ 1,444                                     | 9.5%   |
| SPEECH/LANGUAGE PATHOLOGIST   | \$ 2,494          | \$ 2,637                         | \$ 2,637                     | \$ -   | 0.0%   |
| CERTIFIED PARA  | \$ -              | \$ -                             | \$ 1,085                     | \$ 1,085                                     | NA     |
| FICA/MEDICARE   | \$ 1,112          | \$ 1,282                         | \$ 1,413                     | \$ 131                                       | 10.2%  |
| PERA  | \$ -              | \$ -                             | \$ 62                        | \$ 62  | NA     |
| TRA   | \$ 1,468          | \$ 1,559                         | \$ 1,685                     | \$ 126                                       | 8.1%   |
| GROUP HEALTH  | \$ 1,691          | \$ 2,017                         | \$ 2,581                     | \$ 564                                       | 28.0%  |
| GROUP LIFE INSURANCE  | \$ 8              | \$ 8                             | \$ 7                         | \$ (1)                                       | -12.5% |
| TSA MATCH   | \$ 142            | \$ 142                           | \$ 182                       | \$ 40  | 28.2%  |
| FEES FOR SERVICES   | \$ -              | \$ 1,900                         | \$ 1,900                     | \$ -   | 0.0%   |
| BUSINESS TRAVEL   | \$ 1,744          | \$ -                             | \$ -                         | \$ -   | NA     |
| INDIVIDUAL INSTRUCTIONAL SUPPLIES                                       | \$ 2,588          | \$ 1,500                         | \$ 1,500                     | \$ -   | 0.0%   |
| TOTAL   | \$ 25,532         | \$ 26,221                        | \$ 29,672                    | \$ 3,451                                     | 13.2%  |

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - ELEMENTARY EXPENSE DETAIL  
REVISED 2024-25 BUDGET

| ELEMENTARY  | ACTUAL<br>2023-24 | PRELIMINARY<br>BUDGET<br>2024-25 | REVISED<br>BUDGET<br>2024-25 | 2025 PRELIM BUDGET<br>VS 2025 REVISED BUDGET |         |
|---|-------------------|----------------------------------|------------------------------|--|---------|
|   |                   |                                  |                              | \$ CHG.                                      | % CHG.  |
| <b>SPECIAL ED - DEVELOPMENTAL COGNITIVE DISABILITIES: SEVERE-PROFOUND</b> |                   |                                  |                              |  |         |
| LICENSED CLASSROOM TEACHER  | \$ 16,325         | \$ 15,127                        | \$ 20,679                    | \$ 5,552                                     | 36.7%   |
| SPEECH/LANGUAGE PATHOLOGIST   | \$ 1,870          | \$ 1,978                         | \$ 1,978                     | \$ -   | 0.0%    |
| ONE TO ONE PARAPROFESSIONAL   | \$ 24,124         | \$ 25,317                        | \$ 24,593                    | \$ (724)                                     | -2.9%   |
| EXTENDED TIME   | \$ 300            | \$ 300                           | \$ -                         | \$ (300)                                     | -100.0% |
| FICA/MEDICARE   | \$ 3,064          | \$ 3,078                         | \$ 3,442                     | \$ 364                                       | 11.8%   |
| PERA  | \$ 1,809          | \$ 1,899                         | \$ 1,844                     | \$ (55)                                      | -2.9%   |
| TRA   | \$ 1,618          | \$ 1,409                         | \$ 1,982                     | \$ 573                                       | 40.7%   |
| GROUP HEALTH  | \$ 1,798          | \$ 2,163                         | \$ 5,326                     | \$ 3,163                                     | 146.2%  |
| GROUP LIFE INSURANCE  | \$ 42             | \$ 42                            | \$ 34                        | \$ (8)                                       | -19.0%  |
| TSA MATCH   | \$ 153            | \$ 153                           | \$ 201                       | \$ 48  | 31.4%   |
| FEES FOR SERVICES   | \$ -              | \$ 733                           | \$ 733                       | \$ -   | 0.0%    |
| INDIVIDUAL INSTRUCTIONAL SUPPLIES   | \$ 39             | \$ -                             | \$ -                         | \$ -   | NA      |
| TOTAL   | \$ 51,142         | \$ 52,199                        | \$ 60,812                    | \$ 8,613                                     | 16.5%   |
| <b>SPECIAL ED - SPECIFIC LEARNING DISABILITY</b>                          |                   |                                  |                              |  |         |
| LICENSED CLASSROOM TEACHER  | \$ 194,338        | \$ 212,552                       | \$ 195,660                   | \$ (16,892)                                  | -7.9%   |
| SPEECH/LANGUAGE PATHOLOGIST   | \$ 27,615         | \$ 29,219                        | \$ 29,219                    | \$ -   | 0.0%    |
| CERTIFIED PARAPROFESSIONALS   | \$ -              | \$ -                             | \$ 8,790                     | \$ 8,790                                     | NA      |
| ONE TO ONE PARAPROFESSIONALS  | \$ 25,262         | \$ 29,748                        | \$ 27,894                    | \$ (1,854)                                   | -6.2%   |
| OTHER SALARIES  | \$ 832            | \$ -                             | \$ 394                       | \$ 394                                       | NA      |
| FICA/MEDICARE   | \$ 4,813          | \$ 20,425                        | \$ 19,812                    | \$ (613)                                     | -3.0%   |
| PERA  | \$ 1,895          | \$ 2,231                         | \$ 2,751                     | \$ 520                                       | 23.3%   |
| TRA   | \$ 5,140          | \$ 21,155                        | \$ 19,711                    | \$ (1,444)                                   | -6.8%   |
| GROUP HEALTH  | \$ 25,428         | \$ 32,622                        | \$ 38,382                    | \$ 5,760                                     | 17.7%   |
| GROUP LIFE INSURANCE  | \$ 163            | \$ 163                           | \$ 134                       | \$ (29)                                      | -17.8%  |
| TSA MATCH   | \$ 1,366          | \$ 1,804                         | \$ 1,266                     | \$ (538)                                     | -29.8%  |
| FEES FOR SERVICES   | \$ -              | \$ 4,404                         | \$ 4,404                     | \$ -   | 0.0%    |
| GENERAL SUPPLIES  | \$ 720            | \$ -                             | \$ -                         | \$ -   | NA      |
| INDIVIDUAL INSTRUCTIONAL SUPPLIES   | \$ 3,653          | \$ 1,500                         | \$ 1,500                     | \$ -   | 0.0%    |
| TOTAL   | \$ 291,224        | \$ 355,823                       | \$ 349,917                   | \$ (5,906)                                   | -1.7%   |
| <b>SPECIAL ED - EMOTIONAL/BEHAVIORAL DISORDER</b>                         |                   |                                  |                              |  |         |
| LICENSED CLASSROOM TEACHER  | \$ 38,159         | \$ 41,851                        | \$ 48,684                    | \$ 6,833                                     | 16.3%   |
| SPEECH/LANGUAGE PATHOLOGIST   | \$ 4,364          | \$ 4,615                         | \$ 4,615                     | \$ -   | 0.0%    |
| CERTIFIED PARAPROFESSIONALS   | \$ -              | \$ -                             | \$ 8,790                     | \$ 8,790                                     | NA      |
| ONE TO ONE PARAPROFESSIONALS  | \$ 35,761         | \$ 40,532                        | \$ 17,934                    | \$ (22,598)                                  | -55.8%  |
| OTHER SALARIES  | \$ 213            | \$ -                             | \$ 144                       | \$ 144                                       | NA      |
| FICA/MEDICARE   | \$ 5,930          | \$ 6,604                         | \$ 6,099                     | \$ (505)                                     | -7.6%   |
| PERA  | \$ 2,682          | \$ 3,040                         | \$ 2,004                     | \$ (1,036)                                   | -34.1%  |
| TRA   | \$ 3,739          | \$ 4,066                         | \$ 4,676                     | \$ 610                                       | 15.0%   |
| GROUP HEALTH  | \$ 6,229          | \$ 11,675                        | \$ 15,468                    | \$ 3,793                                     | 32.5%   |
| GROUP LIFE INSURANCE  | \$ 83             | \$ 88                            | \$ 53                        | \$ (35)                                      | -39.8%  |
| TSA MATCH   | \$ 63             | \$ 523                           | \$ 587                       | \$ 64  | 12.2%   |
| FEES FOR SERVICES   | \$ -              | \$ 1,430                         | \$ 1,430                     | \$ -   | 0.0%    |
| INDIVIDUAL INSTRUCTIONAL SUPPLIES   | \$ 581            | \$ 500                           | \$ 500                       | \$ -   | 0.0%    |
| TOTAL   | \$ 97,804         | \$ 114,924                       | \$ 110,984                   | \$ (3,940)                                   | -3.4%   |
| <b>SPECIAL ED - OTHER HEALTH DISABILITIES</b>                             |                   |                                  |                              |  |         |
| LICENSED CLASSROOM TEACHER  | \$ 18,605         | \$ 16,711                        | \$ 12,072                    | \$ (4,639)                                   | -27.8%  |
| ONE TO ONE PARAPROFESSIONALS  | \$ 14,894         | \$ 15,931                        | \$ -                         | \$ (15,931)                                  | -100.0% |
| FICA/MEDICARE   | \$ 2,422          | \$ 2,471                         | \$ 923                       | \$ (1,548)                                   | -62.6%  |
| PERA  | \$ 1,117          | \$ 1,195                         | \$ -                         | \$ (1,195)                                   | -100.0% |
| TRA   | \$ 1,628          | \$ 1,463                         | \$ 1,056                     | \$ (407)                                     | -27.8%  |
| GROUP HEALTH  | \$ 6,706          | \$ 7,433                         | \$ 1,646                     | \$ (5,787)                                   | -77.9%  |
| GROUP LIFE INSURANCE  | \$ 36             | \$ 33                            | \$ 5                         | \$ (28)                                      | -84.8%  |
| TSA MATCH   | \$ 168            | \$ 88                            | \$ 96                        | \$ 8   | 9.1%    |
| FEES FOR SERVICES   | \$ -              | \$ 5,504                         | \$ 5,504                     | \$ -   | 0.0%    |
| TOTAL   | \$ 45,577         | \$ 50,829                        | \$ 21,302                    | \$ (29,527)                                  | -58.1%  |

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - ELEMENTARY EXPENSE DETAIL  
REVISED 2024-25 BUDGET

| ELEMENTARY   | ACTUAL<br>2023-24 | PRELIMINARY<br>BUDGET<br>2024-25 | REVISED<br>BUDGET<br>2024-25 | 2025 PRELIM BUDGET<br>VS 2025 REVISED BUDGET |         |
|--|-------------------|----------------------------------|------------------------------|--|---------|
|  |                   |                                  |                              | \$ CHG.                                      | % CHG.  |
| <b>SPECIAL ED - AUTISTIC SPECTRUM DISORDERS</b>    |                   |                                  |                              |  |         |
| LICENSED CLASSROOM TEACHER                         | \$ 54,713         | \$ 40,957                        | \$ 67,862                    | \$ 26,905                                    | 65.7%   |
| SPEECH/LANGUAGE PATHOLOGIST                        | \$ 8,729          | \$ 9,230                         | \$ 9,230                     | \$ -   | 0.0%    |
| ONE TO ONE PARAPROFESSIONALS                       | \$ 66,442         | \$ 74,018                        | \$ 109,988                   | \$ 35,970                                    | 48.6%   |
| OTHER SALARIES                                     | \$ 338            | \$ -                             | \$ 88                        | \$ 88  | NA      |
| FICA/MEDICARE                                      | \$ 9,339          | \$ 9,264                         | \$ 13,792                    | \$ 4,528                                     | 48.9%   |
| PERA   | \$ 4,983          | \$ 5,551                         | \$ 8,249                     | \$ 2,698                                     | 48.6%   |
| TRA  | \$ 5,581          | \$ 4,392                         | \$ 6,753                     | \$ 2,361                                     | 53.8%   |
| GROUP HEALTH                                       | \$ 9,825          | \$ 14,507                        | \$ 19,155                    | \$ 4,648                                     | 32.0%   |
| GROUP LIFE INSURANCE                               | \$ 141            | \$ 128                           | \$ 149                       | \$ 21  | 16.4%   |
| TSA MATCH  | \$ 876            | \$ 454                           | \$ 774                       | \$ 320                                       | 70.5%   |
| FEES FOR SERVICES                                  | \$ -              | \$ 2,175                         | \$ 2,175                     | \$ -   | 0.0%    |
| TOTAL  | \$ 160,967        | \$ 160,676                       | \$ 238,215                   | \$ 77,539                                    | 48.3%   |
| <b>SPECIAL ED - DEVELOPMENTALLY DELAYED (ECSE)</b> |                   |                                  |                              |  |         |
| LICENSED CLASSROOM TEACHER                         | \$ 195,841        | \$ 191,227                       | \$ 186,052                   | \$ (5,175)                                   | -2.7%   |
| SPEECH/LANGUAGE PATHOLOGIST                        | \$ 53,158         | \$ 15,668                        | \$ 15,668                    | \$ -   | 0.0%    |
| CERTIFIED PARAPROFESSIONALS                        | \$ 21,468         | \$ 22,758                        | \$ 22,837                    | \$ 79  | 0.3%    |
| ONE TO ONE PARAPROFESSIONALS                       | \$ 87,047         | \$ 102,685                       | \$ 88,107                    | \$ (14,578)                                  | -14.2%  |
| OTHER SALARIES                                     | \$ 429            | \$ 317                           | \$ 200                       | \$ (117)                                     | -36.9%  |
| FICA/MEDICARE                                      | \$ 24,983         | \$ 24,416                        | \$ 23,096                    | \$ (1,320)                                   | -5.4%   |
| PERA   | \$ 8,139          | \$ 9,408                         | \$ 8,321                     | \$ (1,087)                                   | -11.6%  |
| TRA  | \$ 20,036         | \$ 17,657                        | \$ 17,668                    | \$ 11  | 0.1%    |
| GROUP HEALTH                                       | \$ 30,972         | \$ 36,212                        | \$ 43,724                    | \$ 7,512                                     | 20.7%   |
| GROUP LIFE INSURANCE                               | \$ 313            | \$ 307                           | \$ 214                       | \$ (93)                                      | -30.3%  |
| TSA MATCH  | \$ 1,294          | \$ 1,148                         | \$ 1,958                     | \$ 810                                       | 70.6%   |
| CONTRACTED FEES FOR SERVICES                       | \$ -              | \$ 1,589                         | \$ 1,589                     | \$ -   | 0.0%    |
| BUSINESS TRAVEL                                    | \$ 555            | \$ -                             | \$ -                         | \$ -   | NA      |
| GENERAL SUPPLIES                                   | \$ 227            | \$ -                             | \$ -                         | \$ -   | NA      |
| INDIVIDUAL INSTRUCTIONAL SUPPLIES                  | \$ 1,219          | \$ 1,000                         | \$ 1,000                     | \$ -   | 0.0%    |
| TOTAL  | \$ 445,681        | \$ 424,392                       | \$ 410,434                   | \$ (13,958)                                  | -3.3%   |
| <b>SPECIAL ED - SEVERELY MULTIPLY IMPAIRED</b>     |                   |                                  |                              |  |         |
| LICENSED CLASSROOM TEACHER                         | \$ 5,492          | \$ 5,817                         | \$ -                         | \$ (5,817)                                   | -100.0% |
| SPEECH/LANGUAGE PATHOLOGIST                        | \$ 4,364          | \$ 4,615                         | \$ 4,615                     | \$ -   | 0.0%    |
| ONE TO ONE PARAPROFESSIONALS                       | \$ -              | \$ -                             | \$ 22,217                    | \$ 22,217                                    | NA      |
| FICA/MEDICARE                                      | \$ 667            | \$ 757                           | \$ 2,036                     | \$ 1,279                                     | 169.0%  |
| PERA   | \$ -              | \$ -                             | \$ 1,666                     | \$ 1,666                                     | NA      |
| TRA  | \$ 862            | \$ 913                           | \$ 404                       | \$ (509)                                     | -55.8%  |
| GROUP HEALTH                                       | \$ 1,188          | \$ 1,353                         | \$ 2,392                     | \$ 1,039                                     | 76.8%   |
| GROUP LIFE INSURANCE                               | \$ 5              | \$ 5                             | \$ 23                        | \$ 18  | 360.0%  |
| TSA MATCH  | \$ 95             | \$ 95                            | \$ 39                        | \$ (56)                                      | -58.9%  |
| TOTAL  | \$ 12,674         | \$ 13,555                        | \$ 33,392                    | \$ 19,837                                    | 146.3%  |
| <b>SPECIAL ED - AGGREGATE</b>                      |                   |                                  |                              |  |         |
| LICENSED NURSING SERVICES                          | \$ 1,292          | \$ -                             | \$ -                         | \$ -   | NA      |
| FICA/MEDICARE                                      | \$ 99             | \$ -                             | \$ -                         | \$ -   | NA      |
| TRA  | \$ 113            | \$ -                             | \$ -                         | \$ -   | NA      |
| GROUP LIFE INSURANCE                               | \$ 1              | \$ -                             | \$ -                         | \$ -   | NA      |
| FEES FOR SERVICES - AGGREGATE                      | \$ 358            | \$ -                             | \$ -                         | \$ -   | NA      |
| TOTAL  | \$ 1,863          | \$ -                             | \$ -                         | \$ -   | NA      |
| <b>YOUTH/FAMILY SERVICES</b>                       |                   |                                  |                              |  |         |
| YFS SCHOOL SOCIAL WORKER                           | \$ 41,237         | \$ 62,630                        | \$ 62,630                    | \$ -   | 0.0%    |
| YFS FICA   | \$ 1,552          | \$ 4,268                         | \$ 4,268                     | \$ -   | 0.0%    |
| YFS PERA   | \$ 3,093          | \$ 4,697                         | \$ 4,697                     | \$ -   | 0.0%    |
| YFS GROUP HEALTH                                   | \$ 10,000         | \$ 10,748                        | \$ 10,748                    | \$ -   | 0.0%    |
| YFS GROUP LIFE                                     | \$ 45             | \$ 46                            | \$ 37                        | \$ (9)                                       | -19.6%  |
| YFS SUPPLIES                                       | \$ -              | \$ 500                           | \$ 500                       | \$ -   | 0.0%    |
| TOTAL  | \$ 55,928         | \$ 82,889                        | \$ 82,880                    | \$ (9)                                       | 0.0%    |

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - ELEMENTARY EXPENSE DETAIL  
REVISED 2024-25 BUDGET

| ELEMENTARY                                 | PRELIMINARY         |                     | REVISED             | 2025 PRELIM BUDGET     |             |
|--|---------------------|---------------------|---------------------|------------------------|-------------|
|  | ACTUAL              | BUDGET              | BUDGET              | VS 2025 REVISED BUDGET |             |
|  | 2023-24             | 2024-25             | 2024-25             | \$ CHG.                | % CHG.      |
| <b>ADAPTIVE P.E.</b>                       |                     |                     |                     |                        |             |
| ADAPTIVE PE SPECIALIST                     | \$ 6,805            | \$ 9,820            | \$ 9,820            | \$ -                   | 0.0%        |
| FICA/MEDICARE                              | \$ 492              | \$ 750              | \$ 750              | \$ -                   | 0.0%        |
| TRA  | \$ 575              | \$ 859              | \$ 859              | \$ -                   | 0.0%        |
| GROUP HEALTH                               | \$ 385              | \$ 1,591            | \$ 1,591            | \$ -                   | 0.0%        |
| GROUP LIFE INSURANCE                       | \$ 2                | \$ 7                | \$ 5                | \$ (2)                 | -28.6%      |
| IND INST SUPPLIES                          | \$ 187              | \$ -                | \$ -                | \$ -                   | NA          |
| TOTAL                                      | \$ 8,447            | \$ 13,027           | \$ 13,025           | \$ (2)                 | 0.0%        |
| <b>CURRICULUM IMPROVEMENT</b>              |                     |                     |                     |                        |             |
| INSTRUCTIONAL SUPPLIES                     | \$ 61,927           | \$ -                | \$ 30,000           | \$ 30,000              | NA          |
| TEXTBOOKS                                  | \$ 12,566           | \$ 75,000           | \$ 45,000           | \$ (30,000)            | -40.0%      |
| TOTAL                                      | \$ 74,493           | \$ 75,000           | \$ 75,000           | \$ -                   | 0.0%        |
| <b>EDUCATIONAL MEDIA</b>                   |                     |                     |                     |                        |             |
| SCHOOL LIBRARY AID INSTR SUPPORT           | \$ 11,999           | \$ 11,950           | \$ 13,146           | \$ 1,196               | 10.0%       |
| SCHOOL LIBRARY AID FICA                    | \$ 892              | \$ 912              | \$ 1,005            | \$ 93                  | 10.2%       |
| SCHOOL LIBRARY AID TRA                     | \$ 900              | \$ 896              | \$ 986              | \$ 90                  | 10.0%       |
| SCHOOL LIBRARY AID GRP HEALTH              | \$ 3,951            | \$ 4,068            | \$ 4,068            | \$ -                   | 0.0%        |
| SCHOOL LIBRARY AID GRP LIFE                | \$ 18               | \$ 18               | \$ 14               | \$ (4)                 | -22.2%      |
| SCHOOL LIBRARY AID TSA MATCH               | \$ 263              | \$ 250              | \$ 250              | \$ -                   | 0.0%        |
| INSTRUCTIONAL SUPPLIES                     | \$ 683              | \$ 1,500            | \$ 1,500            | \$ -                   | 0.0%        |
| LIBRARY BOOKS                              | \$ 1,919            | \$ 2,000            | \$ 2,000            | \$ -                   | 0.0%        |
| TOTAL                                      | \$ 20,625           | \$ 21,594           | \$ 22,969           | \$ 1,375               | 6.4%        |
| <b>SCHOOL NURSE</b>                        |                     |                     |                     |                        |             |
| SEC/CLER OTHER SUPPORT                     | \$ 3,469            | \$ -                | \$ -                | \$ -                   | NA          |
| FICA/MEDICARE                              | \$ 184              | \$ -                | \$ -                | \$ -                   | NA          |
| PERA                                       | \$ 208              | \$ -                | \$ -                | \$ -                   | NA          |
| GROUP HEALTH                               | \$ 634              | \$ -                | \$ -                | \$ -                   | NA          |
| GROUP LIFE INSURANCE                       | \$ 4                | \$ -                | \$ -                | \$ -                   | NA          |
| Compensatory LICENSED NURSING SERVICES     | \$ -                | \$ 31,608           | \$ 32,142           | \$ 534                 | 1.7%        |
| Compensatory SUB NON-LICENSED              | \$ -                | \$ 1,721            | \$ 3,300            | \$ 1,579               | 91.7%       |
| Compensatory FICA/MEDICARE                 | \$ -                | \$ 2,543            | \$ 2,711            | \$ 168                 | 6.6%        |
| Compensatory PERA                          | \$ -                | \$ 129              | \$ 203              | \$ 74                  | 57.4%       |
| Compensatory TRA                           | \$ -                | \$ 2,766            | \$ 2,812            | \$ 46                  | 1.7%        |
| Compensatory GROUP HEALTH                  | \$ -                | \$ 909              | \$ 3,719            | \$ 2,810               | 309.1%      |
| Compensatory GROUP LIFE INSURANCE          | \$ -                | \$ 25               | \$ 17               | \$ (8)                 | -32.0%      |
| Compensatory GENERAL SUPPLIES              | \$ 3,683            | \$ 2,000            | \$ 2,000            | \$ -                   | 0.0%        |
| School Supp Pers LICENSED NURSING SERVICES | \$ 31,734           | \$ -                | \$ -                | \$ -                   | NA          |
| School Supp Pers FICA/MEDICARE             | \$ 2,428            | \$ -                | \$ -                | \$ -                   | NA          |
| School Supp Pers TRA                       | \$ 2,777            | \$ -                | \$ -                | \$ -                   | NA          |
| School Supp Pers GROUP LIFE INSURANCE      | \$ 22               | \$ -                | \$ -                | \$ -                   | NA          |
| TOTAL                                      | \$ 45,141           | \$ 41,701           | \$ 46,904           | \$ 5,203               | 12.5%       |
| <b>PSYCHOLOGICAL SVCS</b>                  |                     |                     |                     |                        |             |
| FEES FOR SERVICES                          | \$ 19,998           | \$ 19,998           | \$ 19,998           | \$ -                   | 0.0%        |
| TOTAL                                      | \$ 19,998           | \$ 19,998           | \$ 19,998           | \$ -                   | 0.0%        |
| <b>VENDING</b>                             |                     |                     |                     |                        |             |
| GENERAL SUPPLIES                           | \$ 981              | \$ 1,000            | \$ 1,000            | \$ -                   | 0.0%        |
| TOTAL                                      | \$ 981              | \$ 1,000            | \$ 1,000            | \$ -                   | 0.0%        |
| <b>TECHNOLOGY SUPPORT</b>                  |                     |                     |                     |                        |             |
| NON INSTRUCTIONAL SUPPORT                  | \$ 89,165           | \$ 93,960           | \$ 52,638           | \$ (41,322)            | -44.0%      |
| FICA/MEDICARE                              | \$ 6,837            | \$ 7,182            | \$ 4,078            | \$ (3,104)             | -43.2%      |
| PERA                                       | \$ 6,750            | \$ 7,047            | \$ 3,948            | \$ (3,099)             | -44.0%      |
| GROUP HEALTH                               | \$ 6,144            | \$ 6,614            | \$ 4,134            | \$ (2,480)             | -37.5%      |
| GROUP LIFE INSURANCE                       | \$ 63               | \$ 63               | \$ 28               | \$ (35)                | -55.6%      |
| TOTAL                                      | \$ 108,958          | \$ 114,866          | \$ 64,826           | \$ (50,040)            | -43.6%      |
| <b>TOTAL PINE RIVER-BACKUS ELEMENTARY</b>  | <b>\$ 4,429,796</b> | <b>\$ 4,415,802</b> | <b>\$ 4,495,625</b> | <b>\$ 79,823</b>       | <b>1.8%</b> |

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE SUMMARY  
REVISED 2024-25 BUDGET

| SECONDARY                               | PRELIMINARY  |              | REVISED      | 2025 PRELIM BUDGET     |         |
|---|--------------|--------------|--------------|------------------------|---------|
|   | ACTUAL       | BUDGET       | BUDGET       | VS 2025 REVISED BUDGET |         |
|   | 2023-24      | 2024-25      | 2024-25      | \$ CHG.                | % CHG.  |
| <b>SECONDARY ADMINISTRATION</b>         |              |              |              |                        |         |
| SECONDARY ADMINISTRATION                | \$ 131,627   | \$ 138,012   | \$ 140,989   | \$ 2,977               | 2.2%    |
| TOTAL SECONDARY ADMINISTRATION          | \$ 131,627   | \$ 138,012   | \$ 140,989   | \$ 2,977               | 2.2%    |
| <b>SECONDARY GENERAL</b>                |              |              |              |                        |         |
| SECONDARY EDUCATION - GENERAL           | \$ 494,503   | \$ 428,559   | \$ 435,833   | \$ 7,274               | 1.7%    |
| SECONDARY EDUCATION - COMPENSATORY      | \$ 434,212   | \$ 503,666   | \$ 524,422   | \$ 20,756              | 4.1%    |
| TOTAL SECONDARY EDUCATION               | \$ 928,716   | \$ 932,225   | \$ 960,255   | \$ 28,030              | 3.0%    |
| <b>FEDERAL PROGRAMS</b>                 |              |              |              |                        |         |
| TITLE I - Part A                        | \$ -         | \$ -         | \$ 3,200     | \$ 3,200               | NA      |
| TITLE II - Part A                       | \$ 15,858    | \$ 28,161    | \$ -         | \$ (28,161)            | -100.0% |
| ESL/ELL/LEP                             | \$ 17,272    | \$ 18,462    | \$ 18,521    | \$ 59                  | 0.3%    |
| TOTAL FEDERAL PROGRAMS                  | \$ 33,130    | \$ 46,623    | \$ 21,721    | \$ (24,902)            | -53.4%  |
| STUDENT ACTIVITY TRIPS                  | \$ 3,606     | \$ 3,857     | \$ 4,221     | \$ 364                 | 9.4%    |
| <b>HIGH SCHOOL DEPARTMENTAL BUDGETS</b> |              |              |              |                        |         |
| ART                                     | \$ 78,839    | \$ 81,541    | \$ 81,543    | \$ 2                   | 0.0%    |
| ENGLISH                                 | \$ 144,375   | \$ 127,690   | \$ 126,356   | \$ (1,334)             | -1.0%   |
| FRENCH                                  | \$ 88,516    | \$ 91,728    | \$ 91,722    | \$ (6)                 | 0.0%    |
| HEALTH / PE                             | \$ 113,933   | \$ 119,473   | \$ 116,327   | \$ (3,146)             | -2.6%   |
| FACS                                    | \$ 14,763    | \$ -         | \$ -         | \$ -                   | NA      |
| INDUSTRIAL ED                           | \$ 25,700    | \$ 13,052    | \$ 2,000     | \$ (11,052)            | -84.7%  |
| INDUSTRIAL ED - Career & Technical Educ | \$ 68,342    | \$ 70,689    | \$ 81,588    | \$ 10,899              | 15.4%   |
| PROJECT LEAD THE WAY                    | \$ 32,102    | \$ -         | \$ -         | \$ -                   | NA      |
| MATHEMATICS                             | \$ 186,255   | \$ 178,278   | \$ 179,427   | \$ 1,149               | 0.6%    |
| MUSIC - VOCAL                           | \$ 50,403    | \$ 54,011    | \$ 61,386    | \$ 7,375               | 13.7%   |
| MUSIC - INSTRUMENTAL                    | \$ 77,715    | \$ 82,748    | \$ 82,743    | \$ (5)                 | 0.0%    |
| SCIENCE                                 | \$ 182,280   | \$ 149,561   | \$ 136,435   | \$ (13,126)            | -8.8%   |
| SOCIAL STUDIES                          | \$ 213,086   | \$ 233,904   | \$ 233,799   | \$ (105)               | 0.0%    |
| TOTAL HS DEPARTMENTAL BUDGETS           | \$ 1,276,309 | \$ 1,202,675 | \$ 1,193,326 | \$ (9,349)             | -0.8%   |
| <b>ACTIVITIES</b>                       |              |              |              |                        |         |
| FOOTBALL                                | \$ 51,418    | \$ 41,764    | \$ 42,347    | \$ 583                 | 1.4%    |
| BOYS BASKETBALL                         | \$ 35,729    | \$ 41,365    | \$ 41,215    | \$ (150)               | -0.4%   |
| WRESTLING                               | \$ 59,376    | \$ 53,000    | \$ 52,398    | \$ (602)               | -1.1%   |
| BASEBALL                                | \$ 22,730    | \$ 20,626    | \$ 20,626    | \$ -                   | 0.0%    |
| BOYS CROSS COUNTRY                      | \$ 5,806     | \$ 6,468     | \$ 6,557     | \$ 89                  | 1.4%    |
| BOYS GOLF                               | \$ 13,192    | \$ 10,558    | \$ 10,558    | \$ -                   | 0.0%    |
| BOYS TRACK                              | \$ 12,973    | \$ 12,535    | \$ 12,535    | \$ -                   | 0.0%    |
| BOYS HOCKEY                             | \$ -         | \$ 1,000     | \$ 1,000     | \$ -                   | 0.0%    |
| GIRLS BASKETBALL                        | \$ 32,241    | \$ 31,667    | \$ 31,252    | \$ (415)               | -1.3%   |
| GIRLS CROSS COUNTRY                     | \$ 5,600     | \$ 6,281     | \$ 6,347     | \$ 66                  | 1.1%    |
| GIRLS GOLF                              | \$ 13,035    | \$ 10,931    | \$ 10,931    | \$ -                   | 0.0%    |
| GIRLS TRACK                             | \$ 10,718    | \$ 10,166    | \$ 10,166    | \$ -                   | 0.0%    |
| VOLLEYBALL                              | \$ 51,390    | \$ 39,932    | \$ 40,176    | \$ 244                 | 0.6%    |
| CHEER TEAM                              | \$ 6,580     | \$ 3,568     | \$ 3,214     | \$ (354)               | -9.9%   |
| SOFTBALL                                | \$ 21,080    | \$ 19,903    | \$ 20,033    | \$ 130                 | 0.7%    |
| GIRLS DANCE                             | \$ 793       | \$ 2,000     | \$ 2,000     | \$ -                   | 0.0%    |
| SCHOOL MUSIC                            | \$ 15,748    | \$ 15,052    | \$ 14,842    | \$ (210)               | -1.4%   |
| EXPLORERS                               | \$ -         | \$ -         | \$ -         | \$ -                   | NA      |
| DRAMA                                   | \$ 5,990     | \$ 7,272     | \$ 5,209     | \$ (2,063)             | -28.4%  |
| ROBOTICS                                | \$ 16,160    | \$ 16,545    | \$ 16,545    | \$ -                   | 0.0%    |
| TRAP TEAM                               | \$ 1,988     | \$ 2,114     | \$ 2,114     | \$ -                   | 0.0%    |
| OTHER STUDENT ACTIVITIES                | \$ 27,722    | \$ 26,980    | \$ 25,864    | \$ (1,116)             | -4.1%   |
| ATHLETIC DIRECTOR                       | \$ 109,259   | \$ 113,612   | \$ 113,606   | \$ (6)                 | 0.0%    |
| TOTAL ACTIVITIES                        | \$ 519,527   | \$ 493,339   | \$ 489,535   | \$ (3,804)             | -0.8%   |

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE SUMMARY  
REVISED 2024-25 BUDGET

| SECONDARY                              | ACTUAL<br>2023-24   | PRELIMINARY<br>BUDGET<br>2024-25 | REVISED<br>BUDGET<br>2024-25 | 2025 PRELIM BUDGET<br>VS 2025 REVISED BUDGET |              |
|--|---------------------|----------------------------------|------------------------------|--|--------------|
|  |                     |                                  |                              | \$ CHG.                                      | % CHG.       |
| SPECIAL EDUCATION                      |                     |                                  |                              |  |              |
| SPECIAL ED - NON-REIMBURSABLE          | \$ 2,693            | \$ 2,500                         | \$ 2,500                     | \$ -   | 0.0%         |
| SPECIAL ED - FEDERAL REIMBURSE         | \$ 26,652           | \$ -                             | \$ -                         | \$ -   | NA           |
| SPEECH/LANGUAGE IMPAIRED               | \$ 9,750            | \$ 10,432                        | \$ 10,522                    | \$ 90  | 0.9%         |
| DEVELOP COGNITIVE DISAB (MILD-MOD)     | \$ 158,211          | \$ 159,855                       | \$ 121,964                   | \$ (37,891)                                  | -23.7%       |
| DEVELOP COGNITIVE DISAB (SEV-PROFOUND) | \$ 478              | \$ -                             | \$ 135                       | \$ 135                                       | NA           |
| SPECIFIC LEARNING DISABILITY           | \$ 211,943          | \$ 270,002                       | \$ 282,548                   | \$ 12,546                                    | 4.6%         |
| EMOTIONAL/BEHAVIORAL DISORDER          | \$ 108,687          | \$ 123,264                       | \$ 114,166                   | \$ (9,098)                                   | -7.4%        |
| OTHER HEALTH DISABILITIES              | \$ 47,745           | \$ 49,273                        | \$ 34,028                    | \$ (15,245)                                  | -30.9%       |
| AUTISTIC SPECTRUM DISORDERS            | \$ 154,478          | \$ 161,594                       | \$ 170,740                   | \$ 9,146                                     | 5.7%         |
| AGGREGATE                              | \$ 1,979            | \$ -                             | \$ -                         | \$ -   | NA           |
| YOUTH/FAMILY SERVICES                  | \$ 167,635          | \$ 150,615                       | \$ 116,896                   | \$ (33,719)                                  | -22.4%       |
| TOTAL SPECIAL EDUCATION                | \$ 890,252          | \$ 927,535                       | \$ 853,499                   | \$ (74,036)                                  | -8.0%        |
| THIRD PARTY MEDICAL ASSISTANCE         |                     |                                  |                              |  |              |
| FEES FOR SERVICE - EBD                 | \$ 34,674           | \$ 38,081                        | \$ 38,282                    | \$ 201                                       | 0.5%         |
| TOTAL THIRD PARTY MEDICAL ASSISTANCE   | \$ 34,674           | \$ 38,081                        | \$ 38,282                    | \$ 201                                       | 0.5%         |
| CURRICULUM IMPROVEMENT                 | \$ 37,781           | \$ 75,000                        | \$ 75,000                    | \$ -   | 0.0%         |
| MEDIA CENTER                           | \$ 23,766           | \$ 25,536                        | \$ 25,531                    | \$ (5)                                       | 0.0%         |
| GUIDANCE COUNSELOR                     | \$ 64,635           | \$ 66,060                        | \$ 72,239                    | \$ 6,179                                     | 9.4%         |
| HIGH SCHOOL NURSE                      |                     |                                  |                              |  |              |
| HS NURSE - SCHOOL SUPPORT PERSONNEL    | \$ 24,073           | \$ -                             | \$ -                         | \$ -   | NA           |
| HS NURSE - COMPENSATORY                | \$ -                | \$ 24,542                        | \$ 27,018                    | \$ 2,476                                     | 10.1%        |
| TOTAL HIGH SCHOOL NURSE                | \$ 24,073           | \$ 24,542                        | \$ 27,018                    | \$ 2,476                                     | 10.1%        |
| PSYCHOLOGICAL SERVICES                 | \$ 19,998           | \$ 19,998                        | \$ 19,998                    | \$ -   | 0.0%         |
| VENDING                                | \$ 3,373            | \$ 6,000                         | \$ 6,000                     | \$ -   | 0.0%         |
| TECHNOLOGY SUPPORT                     | \$ 13,794           | \$ 14,691                        | \$ 64,826                    | \$ 50,135                                    | 341.3%       |
| <b>TOTAL SECONDARY</b>                 | <b>\$ 4,005,260</b> | <b>\$ 4,014,174</b>              | <b>\$ 3,992,440</b>          | <b>\$ (21,734)</b>                           | <b>-0.5%</b> |

NOTES:

Revised 2024-25 High School expenses are projected to decrease a total of \$21,734 or 0.5% overall. Changes to the High School budget due to staff salary/benefits total a decrease of \$56,534 and include the following:

- Reassigning staff from High School General Budget to High School Compensatory
- Reduce 0.4 fte P.E. teacher shared with High School
- Special Education staff moved between Elementary and High School
- Health Insurance adjustments for staff joining/leaving the district plan
- Technology Specialist moved from Elementary to High School budget
- Budget for Unemployment to High School staff removed
- All Title II funds allocated to Title I. Title II budget removed.

Districtwide Copy Center operations have moved to Elementary and High School offices. A budget has been created in each building to cover costs of copies, paper and toner.

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL  
REVISED 2024-25 BUDGET

| SECONDARY                           | ACTUAL<br>2023-24 | PRELIMINARY<br>BUDGET<br>2024-25 | REVISED<br>BUDGET<br>2024-25 | 2025 PRELIM BUDGET<br>VS 2025 REVISED BUDGET |         |
|-------------------------------------|-------------------|----------------------------------|------------------------------|--|---------|
|                                     |                   |                                  |                              | \$ CHG.                                      | % CHG.  |
| <b>SECONDARY ADMINISTRATION</b>     |                   |                                  |                              |  |         |
| EXECUTIVE SALARIES                  | \$ 107,286        | \$ 112,650                       | \$ 112,650                   | \$ -   | 0.0%    |
| FICA/MEDICARE                       | \$ 8,207          | \$ 8,618                         | \$ 8,618                     | \$ -   | 0.0%    |
| TRA                                 | \$ 9,387          | \$ 9,857                         | \$ 9,857                     | \$ -   | 0.0%    |
| GROUP LIFE INSURANCE                | \$ 87             | \$ 87                            | \$ 64                        | \$ (23)                                      | -26.4%  |
| TSA MATCH                           | \$ -              | \$ -                             | \$ 3,000                     | \$ 3,000                                     | NA      |
| EMPLOYER SPONS HLTH REIMB           | \$ 3,300          | \$ 3,300                         | \$ 3,300                     | \$ -   | 0.0%    |
| BUSINESS TRAVEL                     | \$ 1,996          | \$ 2,000                         | \$ 2,000                     | \$ -   | 0.0%    |
| GENERAL SUPPLIES                    | \$ 492            | \$ 500                           | \$ 500                       | \$ -   | 0.0%    |
| DUES AND MEMBERSHIP FEES            | \$ 870            | \$ 1,000                         | \$ 1,000                     | \$ -   | 0.0%    |
| TOTAL                               | \$ 131,627        | \$ 138,012                       | \$ 140,989                   | \$ 2,977                                     | 2.2%    |
| <b>SECONDARY - GENERAL</b>          |                   |                                  |                              |  |         |
| LICENSED CLASSROOM TEACHER          | \$ 19,270         | \$ -                             | \$ -                         | \$ -   | NA      |
| SUBSTITUTE TEACHER SALARIES         | \$ 4,725          | \$ 2,500                         | \$ 2,500                     | \$ -   | 0.0%    |
| NON INSTRUCTIONAL SUPPORT           | \$ 61,390         | \$ 53,148                        | \$ 39,512                    | \$ (13,636)                                  | -25.7%  |
| OTHER SALARIES                      | \$ 16,484         | \$ 2,500                         | \$ 500                       | \$ (2,000)                                   | -80.0%  |
| PAY PTO                             | \$ 24,919         | \$ 1,200                         | \$ 2,382                     | \$ 1,182                                     | 98.5%   |
| FICA/MEDICARE                       | \$ 9,223          | \$ 3,944                         | \$ 3,964                     | \$ 20  | 0.5%    |
| PERA                                | \$ 3,778          | \$ 3,986                         | \$ 2,967                     | \$ (1,019)                                   | -25.6%  |
| TRA                                 | \$ 4,420          | \$ 1,200                         | \$ 1,034                     | \$ (166)                                     | -13.8%  |
| GROUP HEALTH                        | \$ 16,692         | \$ 14,776                        | \$ 8,070                     | \$ (6,706)                                   | -45.4%  |
| GROUP LIFE INSURANCE                | \$ 73             | \$ 63                            | \$ 42                        | \$ (21)                                      | -33.3%  |
| WORKERS COMPENSATION                | \$ 15,179         | \$ 41,742                        | \$ 44,762                    | \$ 3,020                                     | 7.2%    |
| UNEMPLOYMENT COMPENSATION           | \$ 6,926          | \$ 10,000                        | \$ -                         | \$ (10,000)                                  | -100.0% |
| FEES FOR SERVICES                   | \$ 51,926         | \$ 50,000                        | \$ 50,000                    | \$ -   | 0.0%    |
| POSTAGE                             | \$ 136            | \$ 500                           | \$ 500                       | \$ -   | 0.0%    |
| REPAIRS AND MAINTENANCE             | \$ 317            | \$ 1,000                         | \$ 2,600                     | \$ 1,600                                     | 160.0%  |
| ENTRY FEES/STUDENT TRAVEL           | \$ 167            | \$ -                             | \$ -                         | \$ -   | NA      |
| TUITION PAYMENTS TO OTHER DISTRICTS | \$ 218,219        | \$ 215,000                       | \$ 250,000                   | \$ 35,000                                    | 16.3%   |
| INSTRUCTIONAL SUPPLIES              | \$ 12,946         | \$ 9,000                         | \$ 9,000                     | \$ -   | 0.0%    |
| TEST RELATED EXPENSE                | \$ 1,785          | \$ 3,000                         | \$ 3,000                     | \$ -   | 0.0%    |
| INSTRUCTIONAL TECH DEVICES          | \$ 24,000         | \$ 15,000                        | \$ 15,000                    | \$ -   | 0.0%    |
| TRA/PERA SPECIAL FUNDING STATE      | \$ 1,930          | \$ -                             | \$ -                         | \$ -   | NA      |
| TOTAL                               | \$ 494,503        | \$ 428,559                       | \$ 435,833                   | \$ 7,274                                     | 1.7%    |
| <b>SECONDARY ED - COMPENSATORY</b>  |                   |                                  |                              |  |         |
| LICENSED CLASSROOM TEACHER          | \$ 273,774        | \$ 320,181                       | \$ 321,727                   | \$ 1,546                                     | 0.5%    |
| INSTRUCTIONAL ASSISTANT             | \$ 4,801          | \$ 6,074                         | \$ 6,074                     | \$ -   | 0.0%    |
| CLASSROOM SUPPORT - LICENSED        | \$ 61,347         | \$ 63,024                        | \$ 82,359                    | \$ 19,335                                    | 30.7%   |
| FICA/MEDICARE                       | \$ 25,366         | \$ 29,504                        | \$ 30,976                    | \$ 1,472                                     | 5.0%    |
| PERA                                | \$ 360            | \$ 456                           | \$ 456                       | \$ -   | 0.0%    |
| TRA                                 | \$ 29,323         | \$ 33,530                        | \$ 35,358                    | \$ 1,828                                     | 5.5%    |
| GROUP HEALTH                        | \$ 36,590         | \$ 46,097                        | \$ 42,692                    | \$ (3,405)                                   | -7.4%   |
| GROUP LIFE INSURANCE                | \$ 187            | \$ 218                           | \$ 176                       | \$ (42)                                      | -19.3%  |
| TSA MATCH                           | \$ 2,463          | \$ 2,582                         | \$ 2,604                     | \$ 22  | 0.9%    |
| INST SUPPLIES                       | \$ -              | \$ 2,000                         | \$ 2,000                     | \$ -   | 0.0%    |
| TOTAL                               | \$ 434,212        | \$ 503,666                       | \$ 524,422                   | \$ 20,756                                    | 4.1%    |
| <b>TITLE I</b>                      |                   |                                  |                              |  |         |
| FEES FOR SERVICES                   | \$ -              | \$ -                             | \$ 3,200                     | \$ 3,200                                     | NA      |
| TOTAL                               | \$ -              | \$ -                             | \$ 3,200                     | \$ 3,200                                     | NA      |

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL  
REVISED 2024-25 BUDGET

| SECONDARY                        | ACTUAL<br>2023-24 | PRELIMINARY<br>BUDGET<br>2024-25 | REVISED<br>BUDGET<br>2024-25 | 2025 PRELIM BUDGET<br>VS 2025 REVISED BUDGET |         |
|----------------------------------|-------------------|----------------------------------|------------------------------|--|---------|
|                                  |                   |                                  |                              | \$ CHG.                                      | % CHG.  |
| <b>TITLE II</b>                  |                   |                                  |                              |  |         |
| OTHER SALARIES                   | \$ 7,814          | \$ 19,900                        | \$ -                         | \$ (19,900)                                  | -100.0% |
| OTHER SALARIES Prior Year        | \$ 124            | \$ -                             | \$ -                         | \$ -   | NA      |
| FICA/MEDICARE                    | \$ 607            | \$ 1,520                         | \$ -                         | \$ (1,520)                                   | -100.0% |
| TRA                              | \$ 695            | \$ 1,741                         | \$ -                         | \$ (1,741)                                   | -100.0% |
| FEES FOR SERVICES                | \$ 4,055          | \$ 5,000                         | \$ -                         | \$ (5,000)                                   | -100.0% |
| STAFF TUITION                    | \$ 2,563          | \$ -                             | \$ -                         | \$ -   | NA      |
| TOTAL                            | \$ 15,858         | \$ 28,161                        | \$ -                         | \$ (28,161)                                  | -100.0% |
| <b>ESL/ELL/LEP</b>               |                   |                                  |                              |  |         |
| LICENSED CLASSROOM TEACHER       | \$ 13,533         | \$ 14,488                        | \$ 14,488                    | \$ -   | 0.0%    |
| FICA/MEDICARE                    | \$ 1,037          | \$ 1,108                         | \$ 1,108                     | \$ -   | 0.0%    |
| TRA                              | \$ 1,184          | \$ 1,268                         | \$ 1,268                     | \$ -   | 0.0%    |
| GROUP HEALTH                     | \$ 1,511          | \$ 1,591                         | \$ 1,591                     | \$ -   | 0.0%    |
| GROUP LIFE INSURANCE             | \$ 7              | \$ 7                             | \$ 6                         | \$ (1)                                       | -14.3%  |
| TSA MATCH                        | \$ -              | \$ -                             | \$ 60                        | \$ 60  | NA      |
| TOTAL                            | \$ 17,272         | \$ 18,462                        | \$ 18,521                    | \$ 59  | 0.3%    |
| <b>STUDENT ACTIVITY TRIPS</b>    |                   |                                  |                              |  |         |
| NON INSTRUCTIONAL SUPPORT        | \$ 1,114          | \$ 744                           | \$ 1,059                     | \$ 315                                       | 42.3%   |
| FICA/MEDICARE                    | \$ 85             | \$ 57                            | \$ 81                        | \$ 24  | 42.1%   |
| PERA                             | \$ 79             | \$ 56                            | \$ 69                        | \$ 13  | 23.2%   |
| TRA                              | \$ 5              | \$ -                             | \$ 12                        | \$ 12  | NA      |
| TRANSPORTATION CHARGEBACK        | \$ 2,323          | \$ 3,000                         | \$ 3,000                     | \$ -   | 0.0%    |
| TOTAL                            | \$ 3,606          | \$ 3,857                         | \$ 4,221                     | \$ 364                                       | 9.4%    |
| <b>ART</b>                       |                   |                                  |                              |  |         |
| LICENSED CLASSROOM TEACHER       | \$ 58,870         | \$ 61,225                        | \$ 61,225                    | \$ -   | 0.0%    |
| FICA/MEDICARE                    | \$ 4,316          | \$ 4,668                         | \$ 4,668                     | \$ -   | 0.0%    |
| TRA                              | \$ 5,151          | \$ 5,357                         | \$ 5,357                     | \$ -   | 0.0%    |
| GROUP HEALTH                     | \$ 6,272          | \$ 6,423                         | \$ 6,430                     | \$ 7   | 0.1%    |
| GROUP LIFE INSURANCE             | \$ 28             | \$ 28                            | \$ 23                        | \$ (5)                                       | -17.9%  |
| TSA MATCH                        | \$ 840            | \$ 840                           | \$ 840                       | \$ -   | 0.0%    |
| INSTRUCTIONAL SUPPLIES           | \$ 3,363          | \$ 3,000                         | \$ 3,000                     | \$ -   | 0.0%    |
| TOTAL                            | \$ 78,839         | \$ 81,541                        | \$ 81,543                    | \$ 2   | 0.0%    |
| <b>ENGLISH</b>                   |                   |                                  |                              |  |         |
| LICENSED CLASSROOM TEACHER       | \$ 115,497        | \$ 100,668                       | \$ 100,668                   | \$ -   | 0.0%    |
| FICA/MEDICARE                    | \$ 8,602          | \$ 7,598                         | \$ 7,598                     | \$ -   | 0.0%    |
| TRA                              | \$ 10,106         | \$ 8,808                         | \$ 8,808                     | \$ -   | 0.0%    |
| GROUP HEALTH                     | \$ 8,562          | \$ 9,422                         | \$ 8,100                     | \$ (1,322)                                   | -14.0%  |
| GROUP LIFE INSURANCE             | \$ 78             | \$ 65                            | \$ 53                        | \$ (12)                                      | -18.5%  |
| TSA MATCH                        | \$ 622            | \$ 529                           | \$ 529                       | \$ -   | 0.0%    |
| INSTRUCTIONAL SUPPLIES           | \$ 907            | \$ 600                           | \$ 600                       | \$ -   | 0.0%    |
| TOTAL                            | \$ 144,375        | \$ 127,690                       | \$ 126,356                   | \$ (1,334)                                   | -1.0%   |
| <b>FOREIGN LANGUAGE - FRENCH</b> |                   |                                  |                              |  |         |
| LICENSED CLASSROOM TEACHER       | \$ 74,821         | \$ 77,615                        | \$ 77,615                    | \$ -   | 0.0%    |
| FICA/MEDICARE                    | \$ 5,557          | \$ 5,767                         | \$ 5,767                     | \$ -   | 0.0%    |
| TRA                              | \$ 6,547          | \$ 6,791                         | \$ 6,791                     | \$ -   | 0.0%    |
| GROUP LIFE INSURANCE             | \$ 34             | \$ 34                            | \$ 28                        | \$ (6)                                       | -17.6%  |
| TSA MATCH                        | \$ 1,024          | \$ 1,021                         | \$ 1,021                     | \$ -   | 0.0%    |
| INSTRUCTIONAL SUPPLIES           | \$ 532            | \$ 500                           | \$ 500                       | \$ -   | 0.0%    |
| TOTAL                            | \$ 88,516         | \$ 91,728                        | \$ 91,722                    | \$ (6)                                       | 0.0%    |

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL  
REVISED 2024-25 BUDGET

| SECONDARY  | ACTUAL<br>2023-24 | PRELIMINARY<br>BUDGET<br>2024-25 | REVISED<br>BUDGET<br>2024-25 | 2025 PRELIM BUDGET<br>VS 2025 REVISED BUDGET |         |  |
|--|-------------------|----------------------------------|------------------------------|--|---------|--|
|  |                   |                                  |                              | \$ CHG.                                      | % CHG.  |  |
| <b>HEALTH / PHYSICAL EDUCATION</b>                 |                   |                                  |                              |  |         |  |
| LICENSED CLASSROOM TEACHER                         | \$ 95,336         | \$ 99,488                        | \$ 96,416                    | \$ (3,072)                                   | -3.1%   |  |
| FICA/MEDICARE                                      | \$ 6,846          | \$ 7,566                         | \$ 7,376                     | \$ (190)                                     | -2.5%   |  |
| TRA  | \$ 5,204          | \$ 5,395                         | \$ 8,436                     | \$ 3,041                                     | 56.4%   |  |
| GROUP HEALTH                                       | \$ 4,185          | \$ 4,685                         | \$ 1,952                     | \$ (2,733)                                   | -58.3%  |  |
| GROUP LIFE INSURANCE                               | \$ 55             | \$ 61                            | \$ 36                        | \$ (25)                                      | -41.0%  |  |
| TSA MATCH  | \$ 1,282          | \$ 1,278                         | \$ 1,111                     | \$ (167)                                     | -13.1%  |  |
| INSTRUCTIONAL SUPPLIES                             | \$ 1,026          | \$ 1,000                         | \$ 1,000                     | \$ -   | 0.0%    |  |
| TOTAL  | \$ 113,933        | \$ 119,473                       | \$ 116,327                   | \$ (3,146)                                   | -2.6%   |  |
| <b>FAMILY AND CONSUMER SCIENCE</b>                 |                   |                                  |                              |  |         |  |
| LICENSED CLASSROOM TEACHER                         | \$ 9,651          | \$ -                             | \$ -                         | \$ -   | NA      |  |
| FICA/MEDICARE                                      | \$ 729            | \$ -                             | \$ -                         | \$ -   | NA      |  |
| TRA  | \$ 844            | \$ -                             | \$ -                         | \$ -   | NA      |  |
| GROUP HEALTH                                       | \$ 1,500          | \$ -                             | \$ -                         | \$ -   | NA      |  |
| GROUP LIFE INSURANCE                               | \$ 5              | \$ -                             | \$ -                         | \$ -   | NA      |  |
| INSTRUCTIONAL SUPPLIES                             | \$ 2,033          | \$ -                             | \$ -                         | \$ -   | NA      |  |
| TOTAL  | \$ 14,763         | \$ -                             | \$ -                         | \$ -   | NA      |  |
| <b>INDUSTRIAL ED VOCATIONAL - CTE</b>              |                   |                                  |                              |  |         |  |
| LICENSED CLASSROOM TEACHER                         | \$ 46,034         | \$ 48,805                        | \$ 57,169                    | \$ 8,364                                     | 17.1%   |  |
| FICA/MEDICARE                                      | \$ 3,494          | \$ 3,716                         | \$ 4,323                     | \$ 607                                       | 16.3%   |  |
| TRA  | \$ 4,028          | \$ 4,270                         | \$ 5,002                     | \$ 732                                       | 17.1%   |  |
| GROUP HEALTH                                       | \$ 7,525          | \$ 6,619                         | \$ 7,775                     | \$ 1,156                                     | 17.5%   |  |
| GROUP LIFE INSURANCE                               | \$ 34             | \$ 29                            | \$ 26                        | \$ (3)                                       | -10.3%  |  |
| TSA MATCH  | \$ 293            | \$ 250                           | \$ 293                       | \$ 43  | 17.2%   |  |
| INSTRUCTIONAL SUPPLIES                             | \$ 6,935          | \$ 7,000                         | \$ 7,000                     | \$ -   | 0.0%    |  |
| TOTAL  | \$ 68,342         | \$ 70,689                        | \$ 81,588                    | \$ 10,899                                    | 15.4%   |  |
| <b>INDUSTRIAL EDUCATION</b>                        |                   |                                  |                              |  |         |  |
| LICENSED CLASSROOM TEACHER                         | \$ 18,096         | \$ 8,469                         | \$ -                         | \$ (8,469)                                   | -100.0% |  |
| FICA/MEDICARE                                      | \$ 1,367          | \$ 645                           | \$ -                         | \$ (645)                                     | -100.0% |  |
| TRA  | \$ 1,583          | \$ 741                           | \$ -                         | \$ (741)                                     | -100.0% |  |
| GROUP HEALTH                                       | \$ 2,813          | \$ 1,149                         | \$ -                         | \$ (1,149)                                   | -100.0% |  |
| GROUP LIFE INSURANCE                               | \$ 10             | \$ 5                             | \$ -                         | \$ (5)                                       | -100.0% |  |
| TSA MATCH  | \$ -              | \$ 43                            | \$ -                         | \$ (43)                                      | -100.0% |  |
| INSTRUCTIONAL SUPPLIES                             | \$ 1,831          | \$ 2,000                         | \$ 2,000                     | \$ -   | 0.0%    |  |
| TOTAL  | \$ 25,700         | \$ 13,052                        | \$ 2,000                     | \$ (11,052)                                  | -84.7%  |  |
| <b>PROJECT LEAD THE WAY - INDUSTRIAL EDUCATION</b> |                   |                                  |                              |  |         |  |
| INST SALARY - IND ED                               | \$ 26,653         | \$ -                             | \$ -                         | \$ -   | NA      |  |
| FICA/MEDICARE - IND ED                             | \$ 2,039          | \$ -                             | \$ -                         | \$ -   | NA      |  |
| TRA - IND ED                                       | \$ 2,332          | \$ -                             | \$ -                         | \$ -   | NA      |  |
| GROUP LIFE INSURANCE - IND ED                      | \$ 14             | \$ -                             | \$ -                         | \$ -   | NA      |  |
| INSTRUCTIONAL SUPPLIES - IND ED                    | \$ 1,064          | \$ -                             | \$ -                         | \$ -   | NA      |  |
| TOTAL PLTW   | \$ 32,102         | \$ -                             | \$ -                         | \$ -   | NA      |  |
| <b>MATHEMATICS</b>                                 |                   |                                  |                              |  |         |  |
| LICENSED CLASSROOM TEACHER                         | \$ 146,240        | \$ 138,352                       | \$ 139,827                   | \$ 1,475                                     | 1.1%    |  |
| FICA/MEDICARE                                      | \$ 10,814         | \$ 10,438                        | \$ 10,507                    | \$ 69  | 0.7%    |  |
| TRA  | \$ 12,796         | \$ 12,106                        | \$ 12,235                    | \$ 129                                       | 1.1%    |  |
| GROUP HEALTH                                       | \$ 14,548         | \$ 14,948                        | \$ 14,251                    | \$ (697)                                     | -4.7%   |  |
| GROUP LIFE INSURANCE                               | \$ 72             | \$ 65                            | \$ 52                        | \$ (13)                                      | -20.0%  |  |
| TSA MATCH  | \$ 1,625          | \$ 1,619                         | \$ 1,805                     | \$ 186                                       | 11.5%   |  |
| INSTRUCTIONAL SUPPLIES                             | \$ 160            | \$ 750                           | \$ 750                       | \$ -   | 0.0%    |  |
| TOTAL  | \$ 186,255        | \$ 178,278                       | \$ 179,427                   | \$ 1,149                                     | 0.6%    |  |

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL  
REVISED 2024-25 BUDGET

| SECONDARY                  | ACTUAL<br>2023-24 | PRELIMINARY<br>BUDGET<br>2024-25 | REVISED<br>BUDGET<br>2024-25 | 2025 PRELIM BUDGET<br>VS 2025 REVISED BUDGET |        |
|----------------------------|-------------------|----------------------------------|------------------------------|--|--------|
|                            |                   |                                  |                              | \$ CHG.                                      | % CHG. |
| <b>VOCAL MUSIC</b>         |                   |                                  |                              |  |        |
| LICENSED CLASSROOM TEACHER | \$ 42,022         | \$ 44,573                        | \$ 46,409                    | \$ 1,836                                     | 4.1%   |
| FICA/MEDICARE              | \$ 3,215          | \$ 3,410                         | \$ 3,518                     | \$ 108                                       | 3.2%   |
| TRA                        | \$ 3,677          | \$ 3,900                         | \$ 4,060                     | \$ 160                                       | 4.1%   |
| GROUP HEALTH               | \$ -              | \$ -                             | \$ 5,276                     | \$ 5,276                                     | NA     |
| GROUP LIFE INSURANCE       | \$ 28             | \$ 28                            | \$ 23                        | \$ (5)                                       | -17.9% |
| FEES FOR SERVICES          | \$ 332            | \$ 500                           | \$ 500                       | \$ -   | 0.0%   |
| INSTRUCTIONAL SUPPLIES     | \$ 1,129          | \$ 1,600                         | \$ 1,600                     | \$ -   | 0.0%   |
| TOTAL                      | \$ 50,403         | \$ 54,011                        | \$ 61,386                    | \$ 7,375                                     | 13.7%  |
| <b>INSTRUMENTAL MUSIC</b>  |                   |                                  |                              |  |        |
| LICENSED CLASSROOM TEACHER | \$ 58,092         | \$ 62,664                        | \$ 62,664                    | \$ -   | 0.0%   |
| FICA/MEDICARE              | \$ 4,397          | \$ 4,769                         | \$ 4,769                     | \$ -   | 0.0%   |
| TRA                        | \$ 5,083          | \$ 5,483                         | \$ 5,483                     | \$ -   | 0.0%   |
| GROUP HEALTH               | \$ 5,840          | \$ 6,364                         | \$ 6,364                     | \$ -   | 0.0%   |
| GROUP LIFE INSURANCE       | \$ 27             | \$ 28                            | \$ 23                        | \$ (5)                                       | -17.9% |
| TSA MATCH                  | \$ 426            | \$ 440                           | \$ 440                       | \$ -   | 0.0%   |
| REPAIRS AND MAINTENANCE    | \$ 731            | \$ 500                           | \$ 500                       | \$ -   | 0.0%   |
| INSTRUCTIONAL SUPPLIES     | \$ 2,841          | \$ 2,500                         | \$ 2,500                     | \$ -   | 0.0%   |
| BAND INSTRUMENTS           | \$ 278            | \$ -                             | \$ -                         | \$ -   | NA     |
| TOTAL                      | \$ 77,715         | \$ 82,748                        | \$ 82,743                    | \$ (5)                                       | 0.0%   |
| <b>SCIENCE</b>             |                   |                                  |                              |  |        |
| LICENSED CLASSROOM TEACHER | \$ 141,150        | \$ 110,617                       | \$ 103,811                   | \$ (6,806)                                   | -6.2%  |
| FICA/MEDICARE              | \$ 10,745         | \$ 8,426                         | \$ 7,891                     | \$ (535)                                     | -6.3%  |
| TRA                        | \$ 12,351         | \$ 9,679                         | \$ 9,083                     | \$ (596)                                     | -6.2%  |
| GROUP HEALTH               | \$ 11,527         | \$ 14,902                        | \$ 9,913                     | \$ (4,989)                                   | -33.5% |
| GROUP LIFE INSURANCE       | \$ 69             | \$ 65                            | \$ 52                        | \$ (13)                                      | -20.0% |
| TSA MATCH                  | \$ 1,114          | \$ 872                           | \$ 685                       | \$ (187)                                     | -21.4% |
| INSTRUCTIONAL SUPPLIES     | \$ 5,324          | \$ 5,000                         | \$ 5,000                     | \$ -   | 0.0%   |
| TOTAL                      | \$ 182,280        | \$ 149,561                       | \$ 136,435                   | \$ (13,126)                                  | -8.8%  |
| <b>SOCIAL STUDIES</b>      |                   |                                  |                              |  |        |
| LICENSED CLASSROOM TEACHER | \$ 164,600        | \$ 181,509                       | \$ 181,509                   | \$ -   | 0.0%   |
| FICA/MEDICARE              | \$ 12,206         | \$ 13,695                        | \$ 13,695                    | \$ -   | 0.0%   |
| TRA                        | \$ 14,403         | \$ 15,882                        | \$ 15,882                    | \$ -   | 0.0%   |
| GROUP HEALTH               | \$ 19,712         | \$ 20,657                        | \$ 20,571                    | \$ (86)                                      | -0.4%  |
| GROUP LIFE INSURANCE       | \$ 89             | \$ 91                            | \$ 72                        | \$ (19)                                      | -20.9% |
| TSA MATCH                  | \$ 844            | \$ 870                           | \$ 870                       | \$ -   | 0.0%   |
| INSTRUCTIONAL SUPPLIES     | \$ 1,233          | \$ 1,200                         | \$ 1,200                     | \$ -   | 0.0%   |
| TOTAL                      | \$ 213,086        | \$ 233,904                       | \$ 233,799                   | \$ (105)                                     | 0.0%   |
| <b>FOOTBALL</b>            |                   |                                  |                              |  |        |
| OTHER SALARIES             | \$ 25,900         | \$ 26,436                        | \$ 26,436                    | \$ -   | 0.0%   |
| FICA/MEDICARE              | \$ 2,035          | \$ 2,020                         | \$ 2,077                     | \$ 57  | 2.8%   |
| PERA                       | \$ 18             | \$ -                             | \$ 30                        | \$ 30  | NA     |
| TRA                        | \$ 2,314          | \$ 2,313                         | \$ 2,341                     | \$ 28  | 1.2%   |
| FEES FOR SERVICES          | \$ 6,724          | \$ 6,500                         | \$ 6,500                     | \$ -   | 0.0%   |
| BUSINESS TRAVEL            | \$ 957            | \$ -                             | \$ -                         | \$ -   | NA     |
| GENERAL SUPPLIES           | \$ 10,131         | \$ 900                           | \$ 900                       | \$ -   | 0.0%   |
| NON INSTRUCTIONAL SUPPORT  | \$ 965            | \$ 965                           | \$ 1,362                     | \$ 397                                       | 41.1%  |
| FICA/MEDICARE-TRANSPORT    | \$ 74             | \$ 74                            | \$ 104                       | \$ 30  | 40.5%  |
| PERA-TRANSPORT             | \$ 56             | \$ 56                            | \$ 97                        | \$ 41  | 73.2%  |
| TRANSPORTATION CHARGEBACK  | \$ 2,244          | \$ 2,500                         | \$ 2,500                     | \$ -   | 0.0%   |
| TOTAL                      | \$ 51,418         | \$ 41,764                        | \$ 42,347                    | \$ 583                                       | 1.4%   |

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL  
REVISED 2024-25 BUDGET

| SECONDARY                 | ACTUAL<br>2023-24 | PRELIMINARY<br>BUDGET<br>2024-25 | REVISED<br>BUDGET<br>2024-25 | 2025 PRELIM BUDGET<br>VS 2025 REVISED BUDGET |        |
|---------------------------|-------------------|----------------------------------|------------------------------|--|--------|
|                           |                   |                                  |                              | \$ CHG.                                      | % CHG. |
| <b>BOYS BASKETBALL</b>    |                   |                                  |                              |  |        |
| OTHER SALARIES            | \$ 9,676          | \$ 13,081                        | \$ 13,171                    | \$ 90  | 0.7%   |
| FICA/MEDICARE             | \$ 1,121          | \$ 1,135                         | \$ 1,179                     | \$ 44  | 3.9%   |
| PERA                      | \$ 86             | \$ -                             | \$ 108                       | \$ 108                                       | NA     |
| TRA                       | \$ 929            | \$ 899                           | \$ 606                       | \$ (293)                                     | -32.6% |
| FEES FOR SERVICES         | \$ 14,818         | \$ 16,806                        | \$ 16,806                    | \$ -   | 0.0%   |
| BUSINESS TRAVEL           | \$ 250            | \$ -                             | \$ -                         | \$ -   | NA     |
| ENTRY FEES/STUDENT TRAVEL | \$ -              | \$ 200                           | \$ 200                       | \$ -   | 0.0%   |
| GENERAL SUPPLIES          | \$ 1,178          | \$ 900                           | \$ 900                       | \$ -   | 0.0%   |
| NON INSTRUCTIONAL SUPPORT | \$ 2,145          | \$ 2,025                         | \$ 1,943                     | \$ (82)                                      | -4.0%  |
| FICA/MEDICARE-TRANSPORT   | \$ 162            | \$ 153                           | \$ 149                       | \$ (4)                                       | -2.6%  |
| PERA-TRANSPORT            | \$ 75             | \$ 66                            | \$ 99                        | \$ 33  | 50.0%  |
| TRA-TRANSPORT             | \$ 100            | \$ 100                           | \$ 54                        | \$ (46)                                      | -46.0% |
| TRANSPORATION ALLOCATION  | \$ 5,188          | \$ 6,000                         | \$ 6,000                     | \$ -   | 0.0%   |
| TOTAL                     | \$ 35,729         | \$ 41,365                        | \$ 41,215                    | \$ (150)                                     | -0.4%  |
| <b>WRESTLING</b>          |                   |                                  |                              |  |        |
| OTHER SALARIES            | \$ 22,290         | \$ 23,507                        | \$ 24,532                    | \$ 1,025                                     | 4.4%   |
| FICA/MEDICARE             | \$ 1,839          | \$ 1,798                         | \$ 1,929                     | \$ 131                                       | 7.3%   |
| PERA                      | \$ 224            | \$ 193                           | \$ 12                        | \$ (181)                                     | -93.8% |
| TRA                       | \$ 779            | \$ 697                           | \$ 546                       | \$ (151)                                     | -21.7% |
| FEES FOR SERVICES         | \$ 13,234         | \$ 14,000                        | \$ 14,000                    | \$ -   | 0.0%   |
| BUSINESS TRAVEL           | \$ 517            | \$ -                             | \$ -                         | \$ -   | NA     |
| ENTRY FEES/STUDENT TRAVEL | \$ 6,173          | \$ 2,000                         | \$ 2,000                     | \$ -   | 0.0%   |
| GENERAL SUPPLIES          | \$ 6,467          | \$ 2,000                         | \$ 2,000                     | \$ -   | 0.0%   |
| NON INSTRUCTIONAL SUPPORT | \$ 2,430          | \$ 2,430                         | \$ 1,194                     | \$ (1,236)                                   | -50.9% |
| FICA/MEDICARE-TRANSPORT   | \$ 185            | \$ 185                           | \$ 91                        | \$ (94)                                      | -50.8% |
| PERA-TRANSPORT            | \$ 134            | \$ 134                           | \$ 43                        | \$ (91)                                      | -67.9% |
| TRA-TRANSPORT             | \$ 56             | \$ 56                            | \$ 51                        | \$ (5)                                       | -8.9%  |
| TRANSPORTATION CHARGEBACK | \$ 5,049          | \$ 6,000                         | \$ 6,000                     | \$ -   | 0.0%   |
| TOTAL                     | \$ 59,376         | \$ 53,000                        | \$ 52,398                    | \$ (602)                                     | -1.1%  |
| <b>BASEBALL</b>           |                   |                                  |                              |  |        |
| OTHER SALARIES            | \$ 10,003         | \$ 10,612                        | \$ 10,612                    | \$ -   | 0.0%   |
| FICA/MEDICARE             | \$ 764            | \$ 812                           | \$ 812                       | \$ -   | 0.0%   |
| TRA                       | \$ 875            | \$ 929                           | \$ 929                       | \$ -   | 0.0%   |
| FEES FOR SERVICES         | \$ 3,660          | \$ 3,500                         | \$ 3,500                     | \$ -   | 0.0%   |
| ENTRY FEES/STUDENT TRAVEL | \$ 150            | \$ 100                           | \$ 100                       | \$ -   | 0.0%   |
| GENERAL SUPPLIES          | \$ 750            | \$ 750                           | \$ 750                       | \$ -   | 0.0%   |
| NON INSTRUCTIONAL SUPPORT | \$ 1,786          | \$ 802                           | \$ 802                       | \$ -   | 0.0%   |
| FICA/MEDICARE-TRANSPORT   | \$ 134            | \$ 61                            | \$ 61                        | \$ -   | 0.0%   |
| PERA-TRANSPORT            | \$ 45             | \$ 60                            | \$ 60                        | \$ -   | 0.0%   |
| TRA-TRANSPORT             | \$ 56             | \$ -                             | \$ -                         | \$ -   | NA     |
| TRANSPORTATION CHARGEBACK | \$ 4,507          | \$ 3,000                         | \$ 3,000                     | \$ -   | 0.0%   |
| TOTAL                     | \$ 22,730         | \$ 20,626                        | \$ 20,626                    | \$ -   | 0.0%   |

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL  
REVISED 2024-25 BUDGET

| SECONDARY                           | PRELIMINARY |           | REVISED   | 2025 PRELIM BUDGET     |        |
|-------------------------------------|-------------|-----------|-----------|------------------------|--------|
|                                     | ACTUAL      | BUDGET    | BUDGET    | VS 2025 REVISED BUDGET |        |
|                                     | 2023-24     | 2024-25   | 2024-25   | \$ CHG.                | % CHG. |
| <b>BOYS CROSS COUNTRY</b>           |             |           |           |                        |        |
| OTHER SALARIES                      | \$ 2,613    | \$ 3,422  | \$ 3,422  | \$ -                   | 0.0%   |
| FICA/MEDICARE                       | \$ 207      | \$ 262    | \$ 262    | \$ -                   | 0.0%   |
| TRA                                 | \$ 5        | \$ -      | \$ 5      | \$ 5                   | NA     |
| FEES FOR SERVICES                   | \$ 668      | \$ 600    | \$ 600    | \$ -                   | 0.0%   |
| ENTRY FEES/STUDENT TRAVEL           | \$ 763      | \$ 500    | \$ 500    | \$ -                   | 0.0%   |
| GENERAL SUPPLIES                    | \$ 210      | \$ 250    | \$ 250    | \$ -                   | 0.0%   |
| NON INSTRUCTIONAL SUPPORT           | \$ 392      | \$ 392    | \$ 459    | \$ 67                  | 17.1%  |
| FICA/MEDICARE-TRANSPORT             | \$ 30       | \$ 30     | \$ 35     | \$ 5                   | 16.7%  |
| PERA-TRANSPORT                      | \$ 12       | \$ 12     | \$ 24     | \$ 12                  | 100.0% |
| TRANSPORTATION CHARGEBACK           | \$ 907      | \$ 1,000  | \$ 1,000  | \$ -                   | 0.0%   |
| TOTAL                               | \$ 5,806    | \$ 6,468  | \$ 6,557  | \$ 89                  | 1.4%   |
| <b>BOYS GOLF</b>                    |             |           |           |                        |        |
| OTHER SALARIES                      | \$ 6,465    | \$ 5,718  | \$ 5,718  | \$ -                   | 0.0%   |
| FICA/MEDICARE                       | \$ 491      | \$ 437    | \$ 437    | \$ -                   | 0.0%   |
| TRA                                 | \$ 108      | \$ -      | \$ -      | \$ -                   | NA     |
| ENTRY FEES/STUDENT TRAVEL           | \$ 2,732    | \$ 900    | \$ 900    | \$ -                   | 0.0%   |
| GENERAL SUPPLIES                    | \$ 1,072    | \$ 600    | \$ 600    | \$ -                   | 0.0%   |
| NON INSTRUCTIONAL SUPPORT           | \$ -        | \$ 350    | \$ 350    | \$ -                   | 0.0%   |
| FICA/MEDICARE-TRANSPORT             | \$ -        | \$ 27     | \$ 27     | \$ -                   | 0.0%   |
| PERA-TRANSPORT                      | \$ -        | \$ 26     | \$ 26     | \$ -                   | 0.0%   |
| TRANSPORTATION CHARGEBACK           | \$ 2,324    | \$ 2,500  | \$ 2,500  | \$ -                   | 0.0%   |
| TOTAL                               | \$ 13,192   | \$ 10,558 | \$ 10,558 | \$ -                   | 0.0%   |
| <b>BOYS HOCKEY</b>                  |             |           |           |                        |        |
| PAYMENTS TO OTHER DISTRICTS         | \$ -        | \$ 1,000  | \$ 1,000  | \$ -                   | 0.0%   |
| TOTAL                               | \$ -        | \$ 1,000  | \$ 1,000  | \$ -                   | 0.0%   |
| <b>BOYS TRACK</b>                   |             |           |           |                        |        |
| OTHER SALARIES                      | \$ 8,336    | \$ 8,728  | \$ 8,728  | \$ -                   | 0.0%   |
| FICA/MEDICARE                       | \$ 632      | \$ 663    | \$ 663    | \$ -                   | 0.0%   |
| TRA                                 | \$ 621      | \$ 648    | \$ 648    | \$ -                   | 0.0%   |
| FEES FOR SERVICES                   | \$ 171      | \$ -      | \$ -      | \$ -                   | NA     |
| ENTRY FEES/STUDENT TRAVEL           | \$ 363      | \$ 400    | \$ 400    | \$ -                   | 0.0%   |
| GENERAL SUPPLIES                    | \$ 392      | \$ 200    | \$ 200    | \$ -                   | 0.0%   |
| NON INSTRUCTIONAL SUPPORT           | \$ 784      | \$ 778    | \$ 778    | \$ -                   | 0.0%   |
| FICA/MEDICARE-TRANSPORT             | \$ 60       | \$ 60     | \$ 60     | \$ -                   | 0.0%   |
| PERA-TRANSPORT                      | \$ 39       | \$ 58     | \$ 58     | \$ -                   | 0.0%   |
| TRANSPORTATION CHARGEBACK           | \$ 1,575    | \$ 1,000  | \$ 1,000  | \$ -                   | 0.0%   |
| TOTAL                               | \$ 12,973   | \$ 12,535 | \$ 12,535 | \$ -                   | 0.0%   |
| <b>GIRLS BASKETBALL</b>             |             |           |           |                        |        |
| OTHER SALARIES                      | \$ 12,927   | \$ 13,644 | \$ 13,644 | \$ -                   | 0.0%   |
| FICA/MEDICARE                       | \$ 1,166    | \$ 1,041  | \$ 1,257  | \$ 216                 | 20.7%  |
| PERA                                | \$ 88       | \$ -      | \$ 101    | \$ 101                 | NA     |
| TRA                                 | \$ 430      | \$ 378    | \$ 453    | \$ 75                  | 19.8%  |
| FEES FOR SERVICES                   | \$ 8,218    | \$ 9,000  | \$ 9,000  | \$ -                   | 0.0%   |
| ENTRY FEES/STUDENT TRAVEL           | \$ -        | \$ 200    | \$ 200    | \$ -                   | 0.0%   |
| GENERAL SUPPLIES                    | \$ 1,340    | \$ 900    | \$ 900    | \$ -                   | 0.0%   |
| NON INSTRUCTIONAL SUPPORT-TRANSPORT | \$ 2,170    | \$ 2,170  | \$ 1,470  | \$ (700)               | -32.3% |
| FICA/MEDICARE-TRANSPORT             | \$ 165      | \$ 165    | \$ 112    | \$ (53)                | -32.1% |
| PERA-TRANSPORT                      | \$ 90       | \$ 90     | \$ 81     | \$ (9)                 | -10.0% |
| TRA-TRANSPORT                       | \$ 79       | \$ 79     | \$ 34     | \$ (45)                | -57.0% |
| TRANSPORTATION CHARGEBACK           | \$ 5,569    | \$ 4,000  | \$ 4,000  | \$ -                   | 0.0%   |
| TOTAL                               | \$ 32,241   | \$ 31,667 | \$ 31,252 | \$ (415)               | -1.3%  |

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL  
REVISED 2024-25 BUDGET

| SECONDARY                  | ACTUAL<br>2023-24 | PRELIMINARY<br>BUDGET<br>2024-25 | REVISED<br>BUDGET<br>2024-25 | 2025 PRELIM BUDGET<br>VS 2025 REVISED BUDGET |        |
|----------------------------|-------------------|----------------------------------|------------------------------|--|--------|
|                            |                   |                                  |                              | \$ CHG.                                      | % CHG. |
| <b>GIRLS CROSS COUNTRY</b> |                   |                                  |                              |  |        |
| OTHER SALARIES             | \$ 2,613          | \$ 3,422                         | \$ 3,422                     | \$ -   | 0.0%   |
| FICA/MEDICARE              | \$ 200            | \$ 262                           | \$ 262                       | \$ -   | 0.0%   |
| FEES FOR SERVICES          | \$ 558            | \$ 600                           | \$ 600                       | \$ -   | 0.0%   |
| ENTRY FEES/STUDENT TRAVEL  | \$ 763            | \$ 500                           | \$ 500                       | \$ -   | 0.0%   |
| GENERAL SUPPLIES           | \$ 113            | \$ 250                           | \$ 250                       | \$ -   | 0.0%   |
| NON INSTRUCTIONAL SUPPORT  | \$ 404            | \$ 404                           | \$ 455                       | \$ 51  | 12.6%  |
| FICA/MEDICARE-TRANSPORT    | \$ 31             | \$ 31                            | \$ 35                        | \$ 4   | 12.9%  |
| PERA-TRANSPORT             | \$ 12             | \$ 12                            | \$ 23                        | \$ 11  | 91.7%  |
| TRANSPORTATION CHARGEBACK  | \$ 907            | \$ 800                           | \$ 800                       | \$ -   | 0.0%   |
| TOTAL                      | \$ 5,600          | \$ 6,281                         | \$ 6,347                     | \$ 66  | 1.1%   |
| <b>GIRLS GOLF</b>          |                   |                                  |                              |  |        |
| OTHER SALARIES             | \$ 7,070          | \$ 6,064                         | \$ 6,064                     | \$ -   | 0.0%   |
| FICA/MEDICARE              | \$ 537            | \$ 464                           | \$ 464                       | \$ -   | 0.0%   |
| TRA                        | \$ 108            | \$ -                             | \$ -                         | \$ -   | NA     |
| ENTRY FEES/STUDENT TRAVEL  | \$ 1,759          | \$ 900                           | \$ 900                       | \$ -   | 0.0%   |
| GENERAL SUPPLIES           | \$ 651            | \$ 600                           | \$ 600                       | \$ -   | 0.0%   |
| NON INSTRUCTIONAL SUPPORT  | \$ 243            | \$ 350                           | \$ 350                       | \$ -   | 0.0%   |
| FICA/MEDICARE-TRANSPORT    | \$ 18             | \$ 27                            | \$ 27                        | \$ -   | 0.0%   |
| PERA-TRANSPORT             | \$ 12             | \$ 26                            | \$ 26                        | \$ -   | 0.0%   |
| TRANSPORTATION CHARGEBACK  | \$ 2,636          | \$ 2,500                         | \$ 2,500                     | \$ -   | 0.0%   |
| TOTAL                      | \$ 13,035         | \$ 10,931                        | \$ 10,931                    | \$ -   | 0.0%   |
| <b>GIRLS TRACK</b>         |                   |                                  |                              |  |        |
| OTHER SALARIES             | \$ 6,519          | \$ 6,930                         | \$ 6,930                     | \$ -   | 0.0%   |
| FICA/MEDICARE              | \$ 495            | \$ 526                           | \$ 526                       | \$ -   | 0.0%   |
| TRA                        | \$ 111            | \$ 118                           | \$ 118                       | \$ -   | 0.0%   |
| FEES FOR SERVICES          | \$ 171            | \$ -                             | \$ -                         | \$ -   | NA     |
| ENTRY FEES/STUDENT TRAVEL  | \$ 363            | \$ 400                           | \$ 400                       | \$ -   | 0.0%   |
| GENERAL SUPPLIES           | \$ 392            | \$ 200                           | \$ 200                       | \$ -   | 0.0%   |
| NON INSTRUCTIONAL SUPPORT  | \$ 784            | \$ 861                           | \$ 861                       | \$ -   | 0.0%   |
| FICA/MEDICARE-TRANSPORT    | \$ 60             | \$ 66                            | \$ 66                        | \$ -   | 0.0%   |
| PERA-TRANSPORT             | \$ 40             | \$ 65                            | \$ 65                        | \$ -   | 0.0%   |
| TRANSPORTATION CHARGEBACK  | \$ 1,784          | \$ 1,000                         | \$ 1,000                     | \$ -   | 0.0%   |
| TOTAL                      | \$ 10,718         | \$ 10,166                        | \$ 10,166                    | \$ -   | 0.0%   |
| <b>VOLLEYBALL</b>          |                   |                                  |                              |  |        |
| OTHER SALARIES             | \$ 20,609         | \$ 21,836                        | \$ 22,070                    | \$ 234                                       | 1.1%   |
| FICA/MEDICARE              | \$ 1,814          | \$ 1,663                         | \$ 1,867                     | \$ 204                                       | 12.3%  |
| PERA                       | \$ 133            | \$ 133                           | \$ 107                       | \$ (26)                                      | -19.5% |
| TRA                        | \$ 1,595          | \$ 1,552                         | \$ 1,651                     | \$ 99  | 6.4%   |
| FEES FOR SERVICES          | \$ 6,293          | \$ 6,000                         | \$ 6,000                     | \$ -   | 0.0%   |
| BUSINESS TRAVEL            | \$ 804            | \$ -                             | \$ -                         | \$ -   | NA     |
| ENTRY FEES/STUDENT TRAVEL  | \$ 8,467          | \$ 750                           | \$ 750                       | \$ -   | 0.0%   |
| GENERAL SUPPLIES           | \$ 1,241          | \$ 1,100                         | \$ 1,100                     | \$ -   | 0.0%   |
| NON INSTRUCTIONAL SUPPORT  | \$ 3,378          | \$ 3,378                         | \$ 3,137                     | \$ (241)                                     | -7.1%  |
| FICA/MEDICARE-TRANSPORT    | \$ 257            | \$ 257                           | \$ 240                       | \$ (17)                                      | -6.6%  |
| PERA-TRANSPORT             | \$ 88             | \$ 88                            | \$ 124                       | \$ 36  | 40.9%  |
| TRA-TRANSPORT              | \$ 175            | \$ 175                           | \$ 130                       | \$ (45)                                      | -25.7% |
| TRANSPORTATION CHARGEBACK  | \$ 6,534          | \$ 3,000                         | \$ 3,000                     | \$ -   | 0.0%   |
| TOTAL                      | \$ 51,390         | \$ 39,932                        | \$ 40,176                    | \$ 244                                       | 0.6%   |

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL  
REVISED 2024-25 BUDGET

| SECONDARY                   | ACTUAL<br>2023-24 | PRELIMINARY<br>BUDGET<br>2024-25 | REVISED<br>BUDGET<br>2024-25 | 2025 PRELIM BUDGET<br>VS 2025 REVISED BUDGET |         |
|-----------------------------|-------------------|----------------------------------|------------------------------|--|---------|
|                             |                   |                                  |                              | \$ CHG.                                      | % CHG.  |
| <b>CHEER TEAM</b>           |                   |                                  |                              |  |         |
| OTHER SALARIES              | \$ 4,958          | \$ 2,635                         | \$ 2,521                     | \$ (114)                                     | -4.3%   |
| FICA/MEDICARE               | \$ 379            | \$ 202                           | \$ 193                       | \$ (9)                                       | -4.5%   |
| TRA                         | \$ 434            | \$ 231                           | \$ -                         | \$ (231)                                     | -100.0% |
| GENERAL SUPPLIES            | \$ 669            | \$ 500                           | \$ 500                       | \$ -   | 0.0%    |
| TRANSPORTATION CHARGEBACK   | \$ 140            | \$ -                             | \$ -                         | \$ -   | NA      |
| TOTAL                       | \$ 6,580          | \$ 3,568                         | \$ 3,214                     | \$ (354)                                     | -9.9%   |
| <b>SOFTBALL</b>             |                   |                                  |                              |  |         |
| OTHER SALARIES              | \$ 9,979          | \$ 10,767                        | \$ 10,710                    | \$ (57)                                      | -0.5%   |
| FICA/MEDICARE               | \$ 774            | \$ 821                           | \$ 819                       | \$ (2)                                       | -0.2%   |
| PERA                        | \$ 186            | \$ 198                           | \$ 387                       | \$ 189                                       | 95.5%   |
| TRA                         | \$ 464            | \$ 486                           | \$ 486                       | \$ -   | 0.0%    |
| FEES FOR SERVICES           | \$ 3,505          | \$ 3,500                         | \$ 3,500                     | \$ -   | 0.0%    |
| BUSINESS TRAVEL             | \$ 88             | \$ -                             | \$ -                         | \$ -   | NA      |
| ENTRY FEES/STUDENT TRAVEL   | \$ -              | \$ 100                           | \$ 100                       | \$ -   | 0.0%    |
| GENERAL SUPPLIES            | \$ 1,793          | \$ 750                           | \$ 750                       | \$ -   | 0.0%    |
| NON INSTRUCTIONAL SUPPORT   | \$ 1,353          | \$ 1,159                         | \$ 1,159                     | \$ -   | 0.0%    |
| FICA/MEDICARE-TRANSPORT     | \$ 100            | \$ 88                            | \$ 88                        | \$ -   | 0.0%    |
| PERA-TRANSPORT              | \$ 21             | \$ 34                            | \$ 34                        | \$ -   | 0.0%    |
| TRA-TRANSPORT               | \$ 77             | \$ -                             | \$ -                         | \$ -   | NA      |
| TRANSPORTATION CHARGEBACK   | \$ 2,740          | \$ 2,000                         | \$ 2,000                     | \$ -   | 0.0%    |
| TOTAL                       | \$ 21,080         | \$ 19,903                        | \$ 20,033                    | \$ 130                                       | 0.7%    |
| <b>GIRLS DANCE</b>          |                   |                                  |                              |  |         |
| PAYMENTS TO OTHER DISTRICTS | \$ -              | \$ 2,000                         | \$ 2,000                     | \$ -   | 0.0%    |
| NON INSTRUCTIONAL SUPPORT   | \$ 210            | \$ -                             | \$ -                         | \$ -   | NA      |
| FICA/MEDICARE-TRANSPORT     | \$ 16             | \$ -                             | \$ -                         | \$ -   | NA      |
| PERA-TRANSPORT              | \$ 16             | \$ -                             | \$ -                         | \$ -   | NA      |
| TRANSPORTATION CHARGEBACK   | \$ 551            | \$ -                             | \$ -                         | \$ -   | NA      |
| TOTAL                       | \$ 793            | \$ 2,000                         | \$ 2,000                     | \$ -   | 0.0%    |
| <b>SCHOOL MUSIC</b>         |                   |                                  |                              |  |         |
| OTHER SALARIES              | \$ 8,509          | \$ 9,001                         | \$ 9,167                     | \$ 166                                       | 1.8%    |
| FICA/MEDICARE               | \$ 646            | \$ 686                           | \$ 701                       | \$ 15  | 2.2%    |
| TRA                         | \$ 745            | \$ 788                           | \$ 802                       | \$ 14  | 1.8%    |
| ENTRY FEES/STUDENT TRAVEL   | \$ 385            | \$ 1,000                         | \$ 1,000                     | \$ -   | 0.0%    |
| GENERAL SUPPLIES            | \$ 43             | \$ -                             | \$ -                         | \$ -   | NA      |
| NON INSTRUCTIONAL SUPPORT   | \$ 1,110          | \$ 933                           | \$ 582                       | \$ (351)                                     | -37.6%  |
| FICA/MEDICARE-TRANSPORT     | \$ 85             | \$ 70                            | \$ 45                        | \$ (25)                                      | -35.7%  |
| PERA-TRANSPORT              | \$ 57             | \$ 43                            | \$ 35                        | \$ (8)                                       | -18.6%  |
| TRA-TRANSPORT               | \$ 31             | \$ 31                            | \$ 10                        | \$ (21)                                      | -67.7%  |
| TRANSPORTATION CHARGEBACK   | \$ 4,138          | \$ 2,500                         | \$ 2,500                     | \$ -   | 0.0%    |
| TOTAL                       | \$ 15,748         | \$ 15,052                        | \$ 14,842                    | \$ (210)                                     | -1.4%   |
| <b>DRAMA</b>                |                   |                                  |                              |  |         |
| OTHER SALARIES              | \$ 4,968          | \$ 6,033                         | \$ 4,260                     | \$ (1,773)                                   | -29.4%  |
| FICA/MEDICARE               | \$ 380            | \$ 461                           | \$ 326                       | \$ (135)                                     | -29.3%  |
| PERA                        | \$ 257            | \$ -                             | \$ -                         | \$ -   | NA      |
| TRA                         | \$ 134            | \$ 528                           | \$ 373                       | \$ (155)                                     | -29.4%  |
| GENERAL SUPPLIES            | \$ 250            | \$ 250                           | \$ 250                       | \$ -   | 0.0%    |
| TOTAL                       | \$ 5,990          | \$ 7,272                         | \$ 5,209                     | \$ (2,063)                                   | -28.4%  |

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL  
REVISED 2024-25 BUDGET

| SECONDARY                       | ACTUAL<br>2023-24 | PRELIMINARY<br>BUDGET<br>2024-25 | REVISED<br>BUDGET<br>2024-25 | 2025 PRELIM BUDGET<br>VS 2025 REVISED BUDGET |         |
|---------------------------------|-------------------|----------------------------------|------------------------------|--|---------|
|                                 |                   |                                  |                              | \$ CHG.                                      | % CHG.  |
| <b>ROBOTICS</b>                 |                   |                                  |                              |  |         |
| OTHER SALARIES                  | \$ 8,390          | \$ 9,454                         | \$ 9,454                     | \$ -   | 0.0%    |
| FICA/MEDICARE                   | \$ 638            | \$ 723                           | \$ 723                       | \$ -   | 0.0%    |
| PERA                            | \$ 327            | \$ 368                           | \$ 368                       | \$ -   | 0.0%    |
| TRANSPORTATION CHARGEBACK       | \$ 805            | \$ -                             | \$ -                         | \$ -   | NA      |
| ENTRY FEES/STUDENT TRAVEL       | \$ 6,000          | \$ 6,000                         | \$ 6,000                     | \$ -   | 0.0%    |
| TOTAL                           | \$ 16,160         | \$ 16,545                        | \$ 16,545                    | \$ -   | 0.0%    |
| <b>TRAP TEAM</b>                |                   |                                  |                              |  |         |
| OTHER SALARIES                  | \$ 1,847          | \$ 1,964                         | \$ 1,964                     | \$ -   | 0.0%    |
| FICA/MEDICARE                   | \$ 141            | \$ 150                           | \$ 150                       | \$ -   | 0.0%    |
| TOTAL                           | \$ 1,988          | \$ 2,114                         | \$ 2,114                     | \$ -   | 0.0%    |
| <b>OTHER STUDENT ACTIVITIES</b> |                   |                                  |                              |  |         |
| OTHER SALARIES                  | \$ 19,220         | \$ 16,090                        | \$ 15,601                    | \$ (489)                                     | -3.0%   |
| FICA/MEDICARE                   | \$ 1,425          | \$ 1,508                         | \$ 1,193                     | \$ (315)                                     | -20.9%  |
| PERA                            | \$ 442            | \$ 459                           | \$ -                         | \$ (459)                                     | -100.0% |
| TRA                             | \$ 1,160          | \$ 1,218                         | \$ 1,365                     | \$ 147                                       | 12.1%   |
| FEES FOR SERVICES               | \$ 125            | \$ 1,000                         | \$ 1,000                     | \$ -   | 0.0%    |
| ENTRY FEES/STUDENT TRAVEL       | \$ 489            | \$ 2,000                         | \$ 2,000                     | \$ -   | 0.0%    |
| GENERAL SUPPLIES                | \$ 1,169          | \$ 250                           | \$ 250                       | \$ -   | 0.0%    |
| NON INSTRUCTIONAL SUPPORT       | \$ 796            | \$ 1,684                         | \$ 1,684                     | \$ -   | 0.0%    |
| FICA/MEDICARE-TRANSPORT         | \$ 61             | \$ 129                           | \$ 129                       | \$ -   | 0.0%    |
| PERA-TRANSPORT                  | \$ 60             | \$ 126                           | \$ 126                       | \$ -   | 0.0%    |
| TRA-TRANSPORT                   | \$ -              | \$ 16                            | \$ 16                        | \$ -   | 0.0%    |
| TRANSPORTATION CHARGEBACK       | \$ 2,776          | \$ 2,500                         | \$ 2,500                     | \$ -   | 0.0%    |
| TOTAL                           | \$ 27,722         | \$ 26,980                        | \$ 25,864                    | \$ (1,116)                                   | -4.1%   |
| <b>ATHLETIC DIRECTOR</b>        |                   |                                  |                              |  |         |
| ADMIN SALARY                    | \$ 59,172         | \$ 65,353                        | \$ 65,353                    | \$ -   | 0.0%    |
| FICA/MEDICARE                   | \$ 3,659          | \$ 4,911                         | \$ 4,911                     | \$ -   | 0.0%    |
| TRA                             | \$ 5,178          | \$ 5,718                         | \$ 5,718                     | \$ -   | 0.0%    |
| GROUP HEALTH                    | \$ 6,904          | \$ 8,479                         | \$ 8,479                     | \$ -   | 0.0%    |
| GROUP LIFE INSURANCE            | \$ 26             | \$ 26                            | \$ 20                        | \$ (6)                                       | -23.1%  |
| TSA MATCH                       | \$ 225            | \$ 225                           | \$ 225                       | \$ -   | 0.0%    |
| FEES FOR SERVICES               | \$ 5,803          | \$ 7,500                         | \$ 7,500                     | \$ -   | 0.0%    |
| TRANSPORTATION CHARGEBACK       | \$ 250            | \$ -                             | \$ -                         | \$ -   | NA      |
| BUSINESS TRAVEL                 | \$ 2,927          | \$ 1,400                         | \$ 1,400                     | \$ -   | 0.0%    |
| GENERAL SUPPLIES                | \$ 19,414         | \$ 12,000                        | \$ 12,000                    | \$ -   | 0.0%    |
| DUES AND MEMBERSHIP FEES        | \$ 5,700          | \$ 8,000                         | \$ 8,000                     | \$ -   | 0.0%    |
| TOTAL                           | \$ 109,259        | \$ 113,612                       | \$ 113,606                   | \$ (6)                                       | 0.0%    |

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL  
REVISED 2024-25 BUDGET

| SECONDARY   | ACTUAL<br>2023-24 | PRELIMINARY<br>BUDGET<br>2024-25 | REVISED<br>BUDGET<br>2024-25 | 2025 PRELIM BUDGET<br>VS 2025 REVISED BUDGET |        |
|---|-------------------|----------------------------------|------------------------------|--|--------|
|   |                   |                                  |                              | \$ CHG.                                      | % CHG. |
| <b>SPECIAL ED - NON-REIMBURSABLE</b>                                      |                   |                                  |                              |  |        |
| FEES FOR SERVICES   | \$ 2,500          | \$ 2,500                         | \$ 2,500                     | \$ -   | 0.0%   |
| THIRD PARTY BILLING   | \$ 193            | \$ -                             | \$ -                         | \$ -   | NA     |
| TOTAL   | \$ 2,693          | \$ 2,500                         | \$ 2,500                     | \$ -   | 0.0%   |
| <b>SPECIAL ED - FEDERAL REIMBURSE</b>                                     |                   |                                  |                              |  |        |
| FICA - SLD  | \$ 11,098         | \$ -                             | \$ -                         | \$ -   | NA     |
| TRA - SLD   | \$ 9,420          | \$ -                             | \$ -                         | \$ -   | NA     |
| FICA - EBD  | \$ 5,402          | \$ -                             | \$ -                         | \$ -   | NA     |
| TRA - EBD   | \$ 552            | \$ -                             | \$ -                         | \$ -   | NA     |
| CONTRACTED SPED SERVICES  | \$ 179            | \$ -                             | \$ -                         | \$ -   | NA     |
| TOTAL   | \$ 26,652         | \$ -                             | \$ -                         | \$ -   | NA     |
| <b>SPECIAL ED - SPEECH/LANGUAGE IMPAIRED</b>                              |                   |                                  |                              |  |        |
| SPEECH/LANGUAGE PATHOLOGIST   | \$ 7,529          | \$ 7,911                         | \$ 7,997                     | \$ 86  | 1.1%   |
| FICA/MEDICARE   | \$ 559            | \$ 596                           | \$ 600                       | \$ 4   | 0.7%   |
| TRA   | \$ 659            | \$ 692                           | \$ 700                       | \$ 8   | 1.2%   |
| GROUP HEALTH  | \$ 932            | \$ 963                           | \$ 956                       | \$ (7)                                       | -0.7%  |
| GROUP LIFE INSURANCE  | \$ 4              | \$ 4                             | \$ 3                         | \$ (1)                                       | -25.0% |
| TSA MATCH   | \$ 66             | \$ 66                            | \$ 66                        | \$ -   | 0.0%   |
| INDIVIDUAL INSTRUCTIONAL SUPPLIES   | \$ -              | \$ 200                           | \$ 200                       | \$ -   | 0.0%   |
| TOTAL   | \$ 9,750          | \$ 10,432                        | \$ 10,522                    | \$ 90  | 0.9%   |
| <b>SPECIAL ED - DEVELOPMENTAL COGNITIVE DISABILITIES: MILD-MODERATE</b>   |                   |                                  |                              |  |        |
| INSTRUCTIONAL SALARY  | \$ 46,073         | \$ 47,405                        | \$ 49,898                    | \$ 2,493                                     | 5.3%   |
| SPEECH/LANGUAGE PATHOLOGIST   | \$ 2,494          | \$ 2,637                         | \$ 2,637                     | \$ -   | 0.0%   |
| CERTIFIED PARAPROFESSIONAL  | \$ 42,073         | \$ 45,343                        | \$ 17,774                    | \$ (27,569)                                  | -60.8% |
| ONE TO ONE PARAPROFESSIONAL   | \$ 24,003         | \$ 25,754                        | \$ 25,755                    | \$ 1   | 0.0%   |
| OTHER SALARY  | \$ 285            | \$ 210                           | \$ 213                       | \$ 3   | 1.4%   |
| FICA/MEDICARE   | \$ 8,630          | \$ 9,210                         | \$ 7,307                     | \$ (1,903)                                   | -20.7% |
| PERA  | \$ 4,956          | \$ 5,332                         | \$ 3,265                     | \$ (2,067)                                   | -38.8% |
| TRA   | \$ 4,275          | \$ 4,379                         | \$ 4,615                     | \$ 236                                       | 5.4%   |
| GROUP HEALTH  | \$ 17,351         | \$ 18,871                        | \$ 9,839                     | \$ (9,032)                                   | -47.9% |
| GROUP LIFE INSURANCE  | \$ 135            | \$ 132                           | \$ 70                        | \$ (62)                                      | -47.0% |
| TSA MATCH   | \$ 82             | \$ 82                            | \$ 91                        | \$ 9   | 11.0%  |
| GENERAL SUPPLIES  | \$ 711            | \$ -                             | \$ -                         | \$ -   | NA     |
| INDIVIDUAL INSTRUCTIONAL SUPPLIES   | \$ 4,531          | \$ 500                           | \$ 500                       | \$ -   | 0.0%   |
| EQUIPMENT   | \$ 2,612          | \$ -                             | \$ -                         | \$ -   | NA     |
| TOTAL   | \$ 158,211        | \$ 159,855                       | \$ 121,964                   | \$ (37,891)                                  | -23.7% |
| <b>SPECIAL ED - DEVELOPMENTAL COGNITIVE DISABILITIES: SEVERE-PROFOUND</b> |                   |                                  |                              |  |        |
| ONE TO ONE PARAPROFESSIONAL   | \$ -              | \$ -                             | \$ 117                       | \$ 117                                       | NA     |
| FICA/MEDICARE   | \$ -              | \$ -                             | \$ 9                         | \$ 9   | NA     |
| PERA  | \$ -              | \$ -                             | \$ 9                         | \$ 9   | NA     |
| INDIVIDUAL INSTRUCTIONAL SUPPLIES   | \$ 478            | \$ -                             | \$ -                         | \$ -   | NA     |
| TOTAL   | \$ 478            | \$ -                             | \$ 135                       | \$ 135                                       | NA     |
| <b>SPECIAL ED - SPECIFIC LEARNING DISABILITY</b>                          |                   |                                  |                              |  |        |
| LICENSED CLASSROOM TEACHER  | \$ 152,842        | \$ 180,831                       | \$ 189,231                   | \$ 8,400                                     | 4.6%   |
| SPEECH/LANGUAGE PATHOLOGIST   | \$ 6,858          | \$ 7,252                         | \$ 7,252                     | \$ -   | 0.0%   |
| CERTIFIED PARAPROFESSIONAL  | \$ 29,806         | \$ 31,875                        | \$ 42,647                    | \$ 10,772                                    | 33.8%  |
| OTHER SALARY  | \$ 1,097          | \$ 707                           | \$ 408                       | \$ (299)                                     | -42.3% |
| FICA/MEDICARE   | \$ 3,322          | \$ 16,671                        | \$ 18,101                    | \$ 1,430                                     | 8.6%   |
| PERA  | \$ 2,235          | \$ 2,391                         | \$ 3,199                     | \$ 808                                       | 33.8%  |

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL  
REVISED 2024-25 BUDGET

| SECONDARY   | ACTUAL<br>2023-24 | PRELIMINARY<br>BUDGET<br>2024-25 | REVISED<br>BUDGET<br>2024-25 | 2025 PRELIM BUDGET<br>VS 2025 REVISED BUDGET |         |
|---|-------------------|----------------------------------|------------------------------|--|---------|
|   |                   |                                  |                              | \$ CHG.                                      | % CHG.  |
| SPECIAL ED - SPECIFIC LEARNING DISABILITY (Continued) |                   |                                  |                              |  |         |
| TRA   | \$ 3,133          | \$ 16,458                        | \$ 15,997                    | \$ (461)                                     | -2.8%   |
| GROUP HEALTH  | \$ 8,224          | \$ 8,430                         | \$ 876                       | \$ (7,554)                                   | -89.6%  |
| GROUP LIFE INSURANCE                                  | \$ 97             | \$ 114                           | \$ 104                       | \$ (10)                                      | -8.8%   |
| TSA MATCH   | \$ 1,157          | \$ 1,616                         | \$ 1,076                     | \$ (540)                                     | -33.4%  |
| CONTRACTED SUBSTITUTES                                | \$ -              | \$ 1,657                         | \$ 1,657                     | \$ -   | 0.0%    |
| BUSINESS TRAVEL                                       | \$ 404            | \$ -                             | \$ -                         | \$ -   | NA      |
| INDIVIDUAL INSTRUCTIONAL SUPPLIES                     | \$ 2,767          | \$ 2,000                         | \$ 2,000                     | \$ -   | 0.0%    |
| TOTAL   | \$ 211,943        | \$ 270,002                       | \$ 282,548                   | \$ 12,546                                    | 4.6%    |
| SPECIAL ED - EMOTIONAL/BEHAVIORAL DISORDER            |                   |                                  |                              |  |         |
| LICENSED CLASSROOM TEACHER                            | \$ 19,232         | \$ 20,142                        | \$ 10,039                    | \$ (10,103)                                  | -50.2%  |
| CERTIFIED PARA  | \$ 19,168         | \$ 23,140                        | \$ 57,322                    | \$ 34,182                                    | 147.7%  |
| ONE-TO-ONE PARA                                       | \$ 53,215         | \$ 56,905                        | \$ 23,410                    | \$ (33,495)                                  | -58.9%  |
| OTHER SALARIES  | \$ -              | \$ 163                           | \$ -                         | \$ (163)                                     | -100.0% |
| FICA/MEDICARE   | \$ 1,364          | \$ 7,575                         | \$ 6,843                     | \$ (732)                                     | -9.7%   |
| PERA  | \$ 5,429          | \$ 6,003                         | \$ 6,055                     | \$ 52  | 0.9%    |
| TRA   | \$ 1,130          | \$ 1,762                         | \$ 878                       | \$ (884)                                     | -50.2%  |
| GROUP HEALTH  | \$ 8,877          | \$ 6,907                         | \$ 9,007                     | \$ 2,100                                     | 30.4%   |
| GROUP LIFE INSURANCE                                  | \$ 135            | \$ 135                           | \$ 112                       | \$ (23)                                      | -17.0%  |
| TSA MATCH   | \$ 32             | \$ 32                            | \$ -                         | \$ (32)                                      | -100.0% |
| IND INST MATERIAL                                     | \$ 106            | \$ 500                           | \$ 500                       | \$ -   | 0.0%    |
| TOTAL   | \$ 108,687        | \$ 123,264                       | \$ 114,166                   | \$ (9,098)                                   | -7.4%   |
| SPECIAL ED - OTHER HEALTH DISABILITIES                |                   |                                  |                              |  |         |
| LICENSED CLASSROOM TEACHER                            | \$ 29,724         | \$ 31,119                        | \$ 24,908                    | \$ (6,211)                                   | -20.0%  |
| ONE-TO-ONE PARAPROFESSIONAL                           | \$ 9,380          | \$ 9,811                         | \$ 3,140                     | \$ (6,671)                                   | -68.0%  |
| FICA/MEDICARE   | \$ 2,836          | \$ 3,044                         | \$ 2,025                     | \$ (1,019)                                   | -33.5%  |
| PERA  | \$ 703            | \$ 736                           | \$ 235                       | \$ (501)                                     | -68.1%  |
| TRA   | \$ 2,601          | \$ 2,723                         | \$ 2,179                     | \$ (544)                                     | -20.0%  |
| GROUP HEALTH INSURANCE                                | \$ 2,427          | \$ 1,766                         | \$ 1,527                     | \$ (239)                                     | -13.5%  |
| GROUP LIFE INSURANCE                                  | \$ 34             | \$ 33                            | \$ 14                        | \$ (19)                                      | -57.6%  |
| TSA MATCH   | \$ 41             | \$ 41                            | \$ -                         | \$ (41)                                      | -100.0% |
| TOTAL   | \$ 47,745         | \$ 49,273                        | \$ 34,028                    | \$ (15,245)                                  | -30.9%  |
| SPECIAL ED - AUTISTIC SPECTRUM DISORDERS              |                   |                                  |                              |  |         |
| LICENSED CLASSROOM TEACHER                            | \$ 88,951         | \$ 93,237                        | \$ 100,775                   | \$ 7,538                                     | 8.1%    |
| SPEECH/LANGUAGE PATHOLOGIST                           | \$ 8,729          | \$ 9,230                         | \$ 9,230                     | \$ -   | 0.0%    |
| CERTIFIED PARA  | \$ 4,068          | \$ 4,424                         | \$ 4,424                     | \$ -   | 0.0%    |
| ONE-TO-ONE PARA                                       | \$ 23,591         | \$ 25,072                        | \$ 25,651                    | \$ 579                                       | 2.3%    |
| OTHER SALARIES  | \$ 473            | \$ 146                           | \$ 52                        | \$ (94)                                      | -64.4%  |
| FICA/MEDICARE   | \$ 9,375          | \$ 9,960                         | \$ 10,535                    | \$ 575                                       | 5.8%    |
| PERA  | \$ 2,075          | \$ 2,212                         | \$ 2,256                     | \$ 44  | 2.0%    |
| TRA   | \$ 8,588          | \$ 8,966                         | \$ 9,630                     | \$ 664                                       | 7.4%    |
| GROUP HEALTH  | \$ 8,232          | \$ 8,018                         | \$ 7,850                     | \$ (168)                                     | -2.1%   |
| GROUP LIFE INSURANCE                                  | \$ 95             | \$ 93                            | \$ 77                        | \$ (16)                                      | -17.2%  |
| TSA MATCH   | \$ 236            | \$ 236                           | \$ 260                       | \$ 24  | 10.2%   |
| INDIVIDUAL INSTRUCTIONAL SUPPLIES                     | \$ 65             | \$ -                             | \$ -                         | \$ -   | NA      |
| TOTAL   | \$ 154,478        | \$ 161,594                       | \$ 170,740                   | \$ 9,146                                     | 5.7%    |

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL  
REVISED 2024-25 BUDGET

| SECONDARY  | ACTUAL<br>2023-24 | PRELIMINARY<br>BUDGET<br>2024-25 | REVISED<br>BUDGET<br>2024-25 | 2025 PRELIM BUDGET<br>VS 2025 REVISED BUDGET |        |
|--|-------------------|----------------------------------|------------------------------|--|--------|
|  |                   |                                  |                              | \$ CHG.                                      | % CHG. |
| <b>SPECIAL ED - AGGREGATE</b>                        |                   |                                  |                              |  |        |
| SEC / CLERICAL OTHER SALARY                          | \$ 1,385          | \$ -                             | \$ -                         | \$ -   | NA     |
| FICA/MEDICARE  | \$ 93             | \$ -                             | \$ -                         | \$ -   | NA     |
| PERA   | \$ 101            | \$ -                             | \$ -                         | \$ -   | NA     |
| GROUP HEALTH   | \$ 399            | \$ -                             | \$ -                         | \$ -   | NA     |
| GROUP LIFE INSURANCE                                 | \$ 2              | \$ -                             | \$ -                         | \$ -   | NA     |
| TOTAL  | \$ 1,979          | \$ -                             | \$ -                         | \$ -   | NA     |
| <b>YOUTH/FAMILY SERVICES</b>                         |                   |                                  |                              |  |        |
| INSTRUCTIONAL SALARY                                 | \$ 87,511         | \$ 81,520                        | \$ 56,452                    | \$ (25,068)                                  | -30.8% |
| SCHOOL PSYCHOLOGIST                                  | \$ 17,034         | \$ -                             | \$ -                         | \$ -   | NA     |
| FICA/MEDICARE  | \$ 7,726          | \$ 6,236                         | \$ 4,318                     | \$ (1,918)                                   | -30.8% |
| PERA   | \$ 1,278          | \$ -                             | \$ -                         | \$ -   | NA     |
| TRA  | \$ 7,657          | \$ 7,133                         | \$ 4,940                     | \$ (2,193)                                   | -30.7% |
| GROUP HEALTH   | \$ 14,020         | \$ 11,740                        | \$ 7,543                     | \$ (4,197)                                   | -35.7% |
| GROUP LIFE INSURANCE                                 | \$ 68             | \$ 53                            | \$ 29                        | \$ (24)                                      | -45.3% |
| TSA MATCH  | \$ 213            | \$ 150                           | \$ 30                        | \$ (120)                                     | -80.0% |
| LICENSED SOCIAL WORKER                               | \$ 23,406         | \$ 32,636                        | \$ 32,636                    | \$ -   | 0.0%   |
| FICA/MEDICARE  | \$ 1,583          | \$ 2,386                         | \$ 2,192                     | \$ (194)                                     | -8.1%  |
| PERA   | \$ 1,755          | \$ 2,448                         | \$ 2,448                     | \$ -   | 0.0%   |
| GROUP HEALTH INSURANCE                               | \$ 5,360          | \$ 5,788                         | \$ 5,788                     | \$ -   | 0.0%   |
| GROUP LIFE INSURANCE                                 | \$ 24             | \$ 25                            | \$ 20                        | \$ (5)                                       | -20.0% |
| SUPPLIES   | \$ -              | \$ 500                           | \$ 500                       | \$ -   | 0.0%   |
| TOTAL  | \$ 167,635        | \$ 150,615                       | \$ 116,896                   | \$ (33,719)                                  | -22.4% |
| <b>THIRD PARTY MED ASSIST FEES FOR SERVICE - EBD</b> |                   |                                  |                              |  |        |
| SLD - INST SALARY                                    | \$ 25,685         | \$ 29,561                        | \$ 29,561                    | \$ -   | 0.0%   |
| SLD - EXT TIME                                       | \$ -              | \$ -                             | \$ 231                       | \$ 231                                       | NA     |
| SLD - FICA/MEDICARE                                  | \$ 1,673          | \$ 2,062                         | \$ 2,016                     | \$ (46)                                      | -2.2%  |
| SLD - TRA  | \$ 2,247          | \$ 2,587                         | \$ 2,607                     | \$ 20  | 0.8%   |
| SLD - GROUP HEALTH                                   | \$ 5,052          | \$ 3,854                         | \$ 3,854                     | \$ -   | 0.0%   |
| SLD - GROUP LIFE INSURANCE                           | \$ 16             | \$ 17                            | \$ 13                        | \$ (4)                                       | -23.5% |
| TOTAL  | \$ 34,674         | \$ 38,081                        | \$ 38,282                    | \$ 201                                       | 0.5%   |
| <b>CURRICULUM IMPROVEMENT</b>                        |                   |                                  |                              |  |        |
| INSTRUCTIONAL SUPPLIES                               | \$ 30,810         | \$ -                             | \$ 30,000                    | \$ 30,000                                    | NA     |
| TEXTBOOKS  | \$ 6,971          | \$ 75,000                        | \$ 45,000                    | \$ (30,000)                                  | -40.0% |
| TOTAL  | \$ 37,781         | \$ 75,000                        | \$ 75,000                    | \$ -   | 0.0%   |
| <b>EDUCATIONAL MEDIA</b>                             |                   |                                  |                              |  |        |
| SCHOOL LIBRARY AID INSTR SUPPORT                     | \$ 13,613         | \$ 14,173                        | \$ 14,173                    | \$ -   | 0.0%   |
| SCHOOL LIBRARY AID FICA                              | \$ 999            | \$ 1,080                         | \$ 1,080                     | \$ -   | 0.0%   |
| SCHOOL LIBRARY AID TRA                               | \$ 1,021          | \$ 1,063                         | \$ 1,063                     | \$ -   | 0.0%   |
| SCHOOL LIBRARY AID GRP HEALTH                        | \$ 4,257          | \$ 5,695                         | \$ 5,695                     | \$ -   | 0.0%   |
| SCHOOL LIBRARY AID GRP LIFE                          | \$ 26             | \$ 25                            | \$ 20                        | \$ (5)                                       | -20.0% |
| INSTRUCTIONAL SUPPLIES                               | \$ 1,807          | \$ 1,000                         | \$ 1,000                     | \$ -   | 0.0%   |
| LIBRARY BOOKS  | \$ 2,044          | \$ 2,500                         | \$ 2,500                     | \$ -   | 0.0%   |
| TOTAL  | \$ 23,766         | \$ 25,536                        | \$ 25,531                    | \$ (5)                                       | 0.0%   |

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - HIGH SCHOOL EXPENSE DETAIL  
REVISED 2024-25 BUDGET

| SECONDARY                                     | ACTUAL<br>2023-24   | PRELIMINARY<br>BUDGET<br>2024-25 | REVISED<br>BUDGET<br>2024-25 | 2025 PRELIM BUDGET<br>VS 2025 REVISED BUDGET |               |
|---|---------------------|----------------------------------|------------------------------|--|---------------|
|   |                     |                                  |                              | \$ CHG.                                      | % CHG.        |
| <b>GUIDANCE</b>                               |                     |                                  |                              |  |               |
| SCHOOL COUNSELOR                              | \$ -                | \$ 23,477                        | \$ -                         | \$ (23,477)                                  | -100.0%       |
| FICA/MEDICARE                                 | \$ -                | \$ 1,796                         | \$ -                         | \$ (1,796)                                   | -100.0%       |
| TRA   | \$ -                | \$ 2,055                         | \$ -                         | \$ (2,055)                                   | -100.0%       |
| GROUP LIFE INSURANCE                          | \$ -                | \$ 14                            | \$ -                         | \$ (14)                                      | -100.0%       |
| Compensatory SCHOOL COUNSELOR                 | \$ 55,319           | \$ -                             | \$ 23,477                    | \$ 23,477                                    | NA            |
| Compensatory FICA/MEDICARE                    | \$ 4,232            | \$ -                             | \$ 1,795                     | \$ 1,795                                     | NA            |
| Compensatory TRA                              | \$ 4,841            | \$ -                             | \$ 2,054                     | \$ 2,054                                     | NA            |
| Compensatory HEALTH INSURANCE                 | \$ -                | \$ -                             | \$ 1,348                     | \$ 1,348                                     | NA            |
| Compensatory GROUP LIFE INSURANCE             | \$ 37               | \$ -                             | \$ 11                        | \$ 11  | NA            |
| School Support Personnel SCHOOL COUNSELOR     | \$ -                | \$ 33,247                        | \$ 35,765                    | \$ 2,518                                     | 7.6%          |
| School Support Personnel FICA/MEDICARE        | \$ -                | \$ 2,543                         | \$ 2,735                     | \$ 192                                       | 7.6%          |
| School Support Personnel TRA                  | \$ -                | \$ 2,908                         | \$ 3,129                     | \$ 221                                       | 7.6%          |
| School Support Personnel HEALTH INSURANCE     | \$ -                | \$ -                             | \$ 1,909                     | \$ 1,909                                     | NA            |
| School Support Personnel GROUP LIFE INSURANCE | \$ -                | \$ 20                            | \$ 16                        | \$ (4)                                       | -20.0%        |
| INSTRUCTIONAL SUPPLIES                        | \$ 206              | \$ -                             | \$ -                         | \$ -   | NA            |
| <b>TOTAL</b>                                  | <b>\$ 64,635</b>    | <b>\$ 66,060</b>                 | <b>\$ 72,239</b>             | <b>\$ 6,179</b>                              | <b>9.4%</b>   |
| <b>HEALTH - SCHOOL SUPPORT PERSONNEL</b>      |                     |                                  |                              |  |               |
| NON-LICENSED INSTRUCTIONAL SUPPORT            | \$ 20,668           | \$ -                             | \$ -                         | \$ -   | NA            |
| FICA/MEDICARE                                 | \$ 1,581            | \$ -                             | \$ -                         | \$ -   | NA            |
| TRA   | \$ 1,809            | \$ -                             | \$ -                         | \$ -   | NA            |
| GROUP LIFE INSURANCE                          | \$ 15               | \$ -                             | \$ -                         | \$ -   | NA            |
| <b>TOTAL</b>                                  | <b>\$ 24,073</b>    | <b>\$ -</b>                      | <b>\$ -</b>                  | <b>\$ -</b>                                  | <b>NA</b>     |
| <b>HIGH SCHOOL NURSE - Compensatory</b>       |                     |                                  |                              |  |               |
| LICENSED NURSING SERVICES                     | \$ -                | \$ 21,072                        | \$ 21,072                    | \$ -   | 0.0%          |
| FICA/MEDICARE                                 | \$ -                | \$ 1,612                         | \$ 1,612                     | \$ -   | 0.0%          |
| TRA   | \$ -                | \$ 1,844                         | \$ 1,844                     | \$ -   | 0.0%          |
| GROUP HEALTH                                  | \$ -                | \$ -                             | \$ 2,479                     | \$ 2,479                                     | NA            |
| GROUP LIFE INSURANCE                          | \$ -                | \$ 14                            | \$ 11                        | \$ (3)                                       | -21.4%        |
| <b>TOTAL</b>                                  | <b>\$ -</b>         | <b>\$ 24,542</b>                 | <b>\$ 27,018</b>             | <b>\$ 2,476</b>                              | <b>10.1%</b>  |
| <b>PSYCHOLOGICAL SERVICES</b>                 |                     |                                  |                              |  |               |
| FEES FOR SERVICES                             | \$ 19,998           | \$ 19,998                        | \$ 19,998                    | \$ -   | 0.0%          |
| <b>TOTAL</b>                                  | <b>\$ 19,998</b>    | <b>\$ 19,998</b>                 | <b>\$ 19,998</b>             | <b>\$ -</b>                                  | <b>0.0%</b>   |
| <b>VENDING</b>                                |                     |                                  |                              |  |               |
| VENDING SUPPLIES - MACHINE 1 & 2              | \$ 2,130            | \$ 4,000                         | \$ 4,000                     | \$ -   | 0.0%          |
| VENDING SUPPLIES - MACHINE 3                  | \$ 142              | \$ 1,000                         | \$ 1,000                     | \$ -   | 0.0%          |
| VENDING SUPPLIES - MACHINE 4                  | \$ -                | \$ 1,000                         | \$ 1,000                     | \$ -   | 0.0%          |
| CONCESSIONS                                   | \$ 1,101            | \$ -                             | \$ -                         | \$ -   | NA            |
| <b>TOTAL</b>                                  | <b>\$ 3,373</b>     | <b>\$ 6,000</b>                  | <b>\$ 6,000</b>              | <b>\$ -</b>                                  | <b>0.0%</b>   |
| <b>TECHNOLOGY SUPPORT</b>                     |                     |                                  |                              |  |               |
| NON INSTRUCTIONAL SUPPORT                     | \$ 10,620           | \$ 11,317                        | \$ 52,638                    | \$ 41,321                                    | 365.1%        |
| FICA/MEDICARE                                 | \$ 817              | \$ 864                           | \$ 4,078                     | \$ 3,214                                     | 372.0%        |
| PERA  | \$ 813              | \$ 849                           | \$ 3,948                     | \$ 3,099                                     | 365.0%        |
| GROUP HEALTH INSURANCE                        | \$ 1,536            | \$ 1,654                         | \$ 4,134                     | \$ 2,480                                     | 149.9%        |
| GROUP LIFE INSURANCE                          | \$ 7                | \$ 7                             | \$ 28                        | \$ 21  | 300.0%        |
| <b>TOTAL</b>                                  | <b>\$ 13,794</b>    | <b>\$ 14,691</b>                 | <b>\$ 64,826</b>             | <b>\$ 50,135</b>                             | <b>341.3%</b> |
| <b>TOTAL SECONDARY</b>                        | <b>\$ 4,005,260</b> | <b>\$ 4,014,174</b>              | <b>\$ 3,992,440</b>          | <b>\$ (21,734)</b>                           | <b>-0.5%</b>  |

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - ALTERNATIVE LEARNING PROGRAMS EXPENSE SUMMARY  
REVISED 2024-25 BUDGET

| ALTERNATIVE LEARNING PROGRAMS           | ACTUAL<br>2023-24 | PRELIMINARY<br>BUDGET<br>2024-25 | REVISED<br>BUDGET<br>2024-25 | 2025 PRELIM BUDGET<br>VS 2025 REVISED BUDGET |             |
|---|-------------------|----------------------------------|------------------------------|--|-------------|
|   |                   |                                  |                              | \$ CHG.                                      | % CHG.      |
| ALP GENERAL ED                          | \$ 169,493        | \$ 261,967                       | \$ 263,397                   | \$ 1,430                                     | 0.5%        |
| ALP FEDERAL FUNDS                       | \$ 177,728        | \$ -                             | \$ -                         | \$ -   | NA          |
| ALP CAREER & TECH - WORK BASED LEARNING | \$ 12,469         | \$ -                             | \$ -                         | \$ -   | NA          |
| ALP COMPENSATORY                        | \$ 86,532         | \$ 127,134                       | \$ 136,377                   | \$ 9,243                                     | 7.3%        |
| <b>TOTAL ALTERNATIVE PROGRAMS</b>       | <b>\$ 446,222</b> | <b>\$ 389,101</b>                | <b>\$ 399,774</b>            | <b>\$ 10,673</b>                             | <b>2.7%</b> |

NOTES:

Alternative Learning Programs are expected to increase \$10,673 or 2.7% between budget cycles. All budget changes are staff salary/benefit related. A planned 0.6 fte position for the 2024-25 school year was increased to a 0.8 fte midyear.

PINE RIVER-BACKUS SCHOOLS  
GENERAL FUND - ALTERNATIVE LEARNING PROGRAM EXPENSE DETAIL  
REVISED 2024-25 BUDGET

| ALTERNATIVE LEARNING PROGRAM        | ACTUAL<br>2023-24 | PRELIMINARY<br>BUDGET<br>2024-25 | REVISED<br>BUDGET<br>2024-25 | 2025 PRELIM BUDGET<br>VS 2025 REVISED BUDGET |        |
|-------------------------------------|-------------------|----------------------------------|------------------------------|--|--------|
|                                     |                   |                                  |                              | \$ CHG.                                      | % CHG. |
| <b>ALP GENERAL ED</b>               |                   |                                  |                              |  |        |
| EXECUTIVE SALARIES                  | \$ 95,544         | \$ 99,366                        | \$ 99,366                    | \$ -   | 0.0%   |
| LICENSED CLASSROOM TEACHER          | \$ 2,605          | \$ 61,704                        | \$ 66,637                    | \$ 4,933                                     | 8.0%   |
| NON INSTRUCTIONAL SUPPORT           | \$ 7,980          | \$ 9,888                         | \$ 5,872                     | \$ (4,016)                                   | -40.6% |
| OTHER SALARY                        | \$ -              | \$ -                             | \$ 2,977                     | \$ 2,977                                     | NA     |
| SALARY ADJUSTMENTS                  | \$ 1,701          | \$ -                             | \$ -                         | \$ -   | NA     |
| FICA/MEDICARE                       | \$ 7,895          | \$ 12,669                        | \$ 12,836                    | \$ 167                                       | 1.3%   |
| PERA                                | \$ 578            | \$ 742                           | \$ 440                       | \$ (302)                                     | -40.7% |
| TRA                                 | \$ 8,588          | \$ 14,094                        | \$ 14,786                    | \$ 692                                       | 4.9%   |
| GROUP HEALTH                        | \$ 9,857          | \$ 17,608                        | \$ 15,228                    | \$ (2,380)                                   | -13.5% |
| GROUP LIFE INSURANCE                | \$ 45             | \$ 87                            | \$ 64                        | \$ (23)                                      | -26.4% |
| TSA MATCH                           | \$ 1,050          | \$ 1,725                         | \$ 1,802                     | \$ 77  | 4.5%   |
| WORKERS COMPENSATION                | \$ 1,716          | \$ 4,719                         | \$ 4,024                     | \$ (695)                                     | -14.7% |
| FEES FOR SERVICES                   | \$ 903            | \$ 2,200                         | \$ 2,200                     | \$ -   | 0.0%   |
| COMMUNICATIONS SERVICES             | \$ 1,880          | \$ 3,663                         | \$ 3,663                     | \$ -   | 0.0%   |
| UTILITIES                           | \$ 1,282          | \$ 3,002                         | \$ 3,002                     | \$ -   | 0.0%   |
| REPAIRS AND MAINTENANCE             | \$ 404            | \$ 500                           | \$ 500                       | \$ -   | 0.0%   |
| BUSINESS TRAVEL                     | \$ 295            | \$ 200                           | \$ 200                       | \$ -   | 0.0%   |
| INTERDEPARTMENTAL SERVICES          | \$ 19,430         | \$ 22,300                        | \$ 22,300                    | \$ -   | 0.0%   |
| GENERAL SUPPLIES                    | \$ 227            | \$ 500                           | \$ 500                       | \$ -   | 0.0%   |
| INSTRUCTIONAL SUPPLIES              | \$ 6,642          | \$ 6,000                         | \$ 6,000                     | \$ -   | 0.0%   |
| DUES & MEMBERSHIPS                  | \$ 870            | \$ 1,000                         | \$ 1,000                     | \$ -   | 0.0%   |
| TOTAL                               | \$ 169,493        | \$ 261,967                       | \$ 263,397                   | \$ 1,430                                     | 0.5%   |
| <b>ALP FEDERAL FUNDS</b>            |                   |                                  |                              |  |        |
| LICENSED CLASSROOM TEACHER          | \$ 138,696        | \$ -                             | \$ -                         | \$ -   | NA     |
| FICA/MEDICARE                       | \$ 9,980          | \$ -                             | \$ -                         | \$ -   | NA     |
| TRA                                 | \$ 12,136         | \$ -                             | \$ -                         | \$ -   | NA     |
| GROUP HEALTH                        | \$ 15,288         | \$ -                             | \$ -                         | \$ -   | NA     |
| GROUP LIFE                          | \$ 68             | \$ -                             | \$ -                         | \$ -   | NA     |
| TSA MATCH                           | \$ 1,560          | \$ -                             | \$ -                         | \$ -   | NA     |
| TOTAL                               | \$ 177,728        | \$ -                             | \$ -                         | \$ -   | NA     |
| <b>CAREER / TECHNICAL EDUCATION</b> |                   |                                  |                              |  |        |
| WORK BASED LEARNING - CTE           | \$ 12,469         | \$ -                             | \$ -                         | \$ -   | NA     |
| TOTAL                               | \$ 12,469         | \$ -                             | \$ -                         | \$ -   | NA     |
| <b>ALP COMPENSATORY</b>             |                   |                                  |                              |  |        |
| ALP INSTRUCTIONAL SALARY            | \$ 65,438         | \$ 99,390                        | \$ 107,334                   | \$ 7,944                                     | 8.0%   |
| ALP INSTRUCTIONAL SALARY            | \$ 5,576          | \$ 7,308                         | \$ 7,703                     | \$ 395                                       | 5.4%   |
| ALP INSTRUCTIONAL SALARY            | \$ 6,817          | \$ 8,697                         | \$ 9,392                     | \$ 695                                       | 8.0%   |
| ALP INSTRUCTIONAL SALARY            | \$ 7,644          | \$ 10,598                        | \$ 10,689                    | \$ 91  | 0.9%   |
| ALP INSTRUCTIONAL SALARY            | \$ 34             | \$ 55                            | \$ 47                        | \$ (8)                                       | -14.5% |
| ALP INSTRUCTIONAL SALARY            | \$ 1,024          | \$ 1,086                         | \$ 1,212                     | \$ 126                                       | 11.6%  |
| TOTAL                               | \$ 86,532         | \$ 127,134                       | \$ 136,377                   | \$ 9,243                                     | 7.3%   |
| <b>TOTAL AREA LEARNING CENTER</b>   | \$ 446,222        | \$ 389,101                       | \$ 399,774                   | \$ 10,673                                    | 2.7%   |

PINE RIVER-BACKUS SCHOOLS  
FOOD SERVICE REVENUES  
REVISED 2024-25 BUDGET

| FOOD SERVICE REVENUE              | ACTUAL<br>2023-24 | PRELIM<br>BUDGET<br>2024-25 | REVISED<br>BUDGET<br>2024-25 | 2025 PRELIM BUDGET<br>VS 2025 REVISED BUDGET |               |  |
|-----------------------------------|-------------------|-----------------------------|------------------------------|--|---------------|--|
|                                   |                   |                             |                              | \$ CHG.                                      | % CHG.        |  |
| <b>LUNCH PROGRAM</b>              |                   |                             |                              |  |               |  |
| STATE AID - LUNCH                 | \$ 90,809         | \$ 78,238                   | \$ 89,227                    | \$ 10,989                                    | 14.0%         |  |
| FEDERAL REGULAR LUNCH             | \$ 50,853         | \$ 50,529                   | \$ 50,529                    | \$ -   | 0.0%          |  |
| FEDERAL FREE/REDUCED LUNCH        | \$ 311,555        | \$ 309,263                  | \$ 306,023                   | \$ (3,240)                                   | -1.0%         |  |
| LUNCH COMMODITIES                 | \$ 44,345         | \$ 47,000                   | \$ 47,000                    | \$ -   | 0.0%          |  |
| INTEREST                          | \$ 10,288         | \$ 4,000                    | \$ 10,000                    | \$ 6,000                                     | 150.0%        |  |
| MISCELLANEOUS LOCAL REVENUES      | \$ 100            | \$ 180                      | \$ 180                       | \$ -   | 0.0%          |  |
| LUNCH SALES - STUDENTS            | \$ 4,314          | \$ -                        | \$ -                         | \$ -   | NA            |  |
| LUNCH SPEC FUNCTION FOOD SALES    | \$ 3,830          | \$ -                        | \$ -                         | \$ -   | NA            |  |
| <b>TOTAL LUNCH PROGRAM</b>        | <b>\$ 516,093</b> | <b>\$ 489,210</b>           | <b>\$ 502,959</b>            | <b>\$ 13,749</b>                             | <b>2.8%</b>   |  |
| <b>BREAKFAST PROGRAM</b>          |                   |                             |                              |  |               |  |
| BREAKFAST STATE AID               | \$ 25,042         | \$ 25,274                   | \$ 25,274                    | \$ -   | 0.0%          |  |
| FEDERAL BREAKFAST                 | \$ 120,460        | \$ 118,372                  | \$ 118,372                   | \$ -   | 0.0%          |  |
| <b>TOTAL BREAKFAST PROGRAM</b>    | <b>\$ 145,501</b> | <b>\$ 143,646</b>           | <b>\$ 143,646</b>            | <b>\$ -</b>                                  | <b>0.0%</b>   |  |
| <b>AFTER-SCHOOL SNACK PROGRAM</b> |                   |                             |                              |  |               |  |
| PROGRAM REVENUE (FEDERAL)         | \$ 5,896          | \$ 6,238                    | \$ 5,832                     | \$ (406)                                     | -6.5%         |  |
| <b>TOTAL AFTER-SCHOOL SNACK</b>   | <b>\$ 5,896</b>   | <b>\$ 6,238</b>             | <b>\$ 5,832</b>              | <b>\$ (406)</b>                              | <b>-6.5%</b>  |  |
| <b>KINDERGARTEN MILK PROGRAM</b>  |                   |                             |                              |  |               |  |
| PROGRAM REVENUE (STATE)           | \$ 637            | \$ 758                      | \$ 286                       | \$ (472)                                     | -62.3%        |  |
| <b>TOTAL KINDERGARTEN MILK</b>    | <b>\$ 637</b>     | <b>\$ 758</b>               | <b>\$ 286</b>                | <b>\$ (472)</b>                              | <b>-62.3%</b> |  |
| <b>ALA CARTE</b>                  |                   |                             |                              |  |               |  |
| ALA CARTE                         | \$ 25,487         | \$ 17,500                   | \$ 25,000                    | \$ 7,500                                     | 42.9%         |  |
| ALA CARTE - ADULT                 | \$ 6,956          | \$ 8,500                    | \$ 7,500                     | \$ (1,000)                                   | -11.8%        |  |
| ALA CARTE CATERING FOOD SALES     | \$ 2,062          | \$ 2,000                    | \$ 3,000                     | \$ 1,000                                     | 50.0%         |  |
| <b>TOTAL ALA CARTE</b>            | <b>\$ 34,505</b>  | <b>\$ 28,000</b>            | <b>\$ 35,500</b>             | <b>\$ 7,500</b>                              | <b>26.8%</b>  |  |
| <b>TOTAL FOOD SERVICE REVENUE</b> | <b>\$ 702,633</b> | <b>\$ 667,852</b>           | <b>\$ 688,223</b>            | <b>\$ 20,371</b>                             | <b>3.1%</b>   |  |

NOTES:

Food Service Revenues are increased \$20,371 for anticipated revenue received. For the 2024-25 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 2024-25 BUDGET

| FOOD SERVICE EXPENSE              | ACTUAL<br>2023-24 | PRELIMINARY<br>BUDGET<br>2024-25 | REVISED<br>BUDGET<br>2024-25 | 2025 PRELIM BUDGET<br>VS 2025 REVISED BUDGET |              |
|-----------------------------------|-------------------|----------------------------------|------------------------------|--|--------------|
|                                   |                   |                                  |                              | \$ CHG.                                      | % CHG.       |
| LUNCH PROGRAM                     | \$ 583,703        | \$ 565,161                       | \$ 519,900                   | \$ (45,261)                                  | -8.0%        |
| BREAKFAST PROGRAM                 | \$ 99,906         | \$ 103,395                       | \$ 100,464                   | \$ (2,931)                                   | -2.8%        |
| AFTER SCHOOL SNACK PROGRAM        | \$ 3,637          | \$ 4,851                         | \$ 4,242                     | \$ (609)                                     | -12.6%       |
| ALA CARTE                         | \$ 27,598         | \$ 28,592                        | \$ 21,018                    | \$ (7,574)                                   | -26.5%       |
| SUMMER LUNCH PROGRAM              | \$ 3,803          | \$ 4,864                         | \$ 4,466                     | \$ (398)                                     | -8.2%        |
| <b>TOTAL FOOD SERVICE EXPENSE</b> | <b>\$ 718,646</b> | <b>\$ 706,863</b>                | <b>\$ 650,090</b>            | <b>\$ (56,773)</b>                           | <b>-8.0%</b> |

NOTES:

Food Service expenses are shown to decrease \$56,773 or 8.0% overall. The Food Service had postings for two open positions for the 2024-25 school year with one filled as well as extended staff absences. An increase of \$10,000 in Food Service Equipment covers the purchase of two milk coolers and a pass-through refrigerator. Budgets for Food, Milk and Supplies have decreased a total of \$14,600 collectively from Preliminary Budget estimates.

PINE RIVER-BACKUS SCHOOLS  
FOOD SERVICE EXPENSE DETAIL  
REVISED 2024-25 BUDGET

| FOOD SERVICE EXPENSE              | ACTUAL<br>2023-24 | PRELIMINARY<br>BUDGET<br>2024-25 | REVISED<br>BUDGET<br>2024-25 | 2025 PRELIM BUDGET<br>VS 2025 REVISED BUDGET |              |
|-----------------------------------|-------------------|----------------------------------|------------------------------|--|--------------|
|                                   |                   |                                  |                              | \$ CHG.                                      | % CHG.       |
| <b>LUNCH PROGRAM</b>              |                   |                                  |                              |  |              |
| EXECUTIVE SALARIES                | \$ 37,736         | \$ 39,111                        | \$ 39,111                    | \$ -   | 0.0%         |
| COOK SALARY                       | \$ 121,723        | \$ 142,834                       | \$ 117,035                   | \$ (25,799)                                  | -18.1%       |
| FICA/MEDICARE                     | \$ 11,964         | \$ 13,888                        | \$ 11,939                    | \$ (1,949)                                   | -14.0%       |
| PERA                              | \$ 11,342         | \$ 13,063                        | \$ 11,094                    | \$ (1,969)                                   | -15.1%       |
| GROUP HEALTH                      | \$ 21,841         | \$ 22,985                        | \$ 15,019                    | \$ (7,966)                                   | -34.7%       |
| GROUP LIFE INSURANCE              | \$ 195            | \$ 206                           | \$ 138                       | \$ (68)                                      | -33.0%       |
| TSA MATCH                         | \$ 1,300          | \$ 1,300                         | \$ 1,300                     | \$ -   | 0.0%         |
| WORKER COMP INS.                  | \$ 1,247          | \$ 3,429                         | \$ 3,619                     | \$ 190                                       | 5.5%         |
| FEES FOR SERVICES                 | \$ 608            | \$ 1,000                         | \$ 1,000                     | \$ -   | 0.0%         |
| TELEPHONE                         | \$ 345            | \$ 345                           | \$ 345                       | \$ -   | 0.0%         |
| UTILITIES                         | \$ 10,899         | \$ 10,300                        | \$ 10,300                    | \$ -   | 0.0%         |
| REPAIR AND MAINTENANCE            | \$ 8,070          | \$ 10,000                        | \$ 8,000                     | \$ (2,000)                                   | -20.0%       |
| GENERAL SUPPLIES                  | \$ 24,752         | \$ 34,000                        | \$ 31,500                    | \$ (2,500)                                   | -7.4%        |
| FOOD                              | \$ 181,547        | \$ 190,200                       | \$ 180,000                   | \$ (10,200)                                  | -5.4%        |
| COMMODITIES                       | \$ 44,345         | \$ 45,000                        | \$ 45,000                    | \$ -   | 0.0%         |
| MILK                              | \$ 27,277         | \$ 25,000                        | \$ 22,000                    | \$ (3,000)                                   | -12.0%       |
| EQUIPMENT PURCHASED               | \$ 73,725         | \$ 10,000                        | \$ 20,000                    | \$ 10,000                                    | 100.0%       |
| DUES AND MEMBERSHIPS              | \$ 4,789          | \$ 2,500                         | \$ 2,500                     | \$ -   | 0.0%         |
| TOTAL                             | \$ 583,703        | \$ 565,161                       | \$ 519,900                   | \$ (45,261)                                  | -8.0%        |
| <b>BREAKFAST PROGRAM</b>          |                   |                                  |                              |  |              |
| EXECUTIVE SALARIES                | \$ 4,193          | \$ 4,346                         | \$ 4,346                     | \$ -   | 0.0%         |
| COOK SALARY                       | \$ 29,431         | \$ 32,976                        | \$ 29,690                    | \$ (3,286)                                   | -10.0%       |
| FICA/MEDICARE                     | \$ 2,492          | \$ 2,848                         | \$ 2,602                     | \$ (246)                                     | -8.6%        |
| PERA                              | \$ 2,522          | \$ 2,799                         | \$ 2,553                     | \$ (246)                                     | -8.8%        |
| GROUP HEALTH                      | \$ 4,185          | \$ 4,783                         | \$ 2,971                     | \$ (1,812)                                   | -37.9%       |
| GROUP LIFE INSURANCE              | \$ 60             | \$ 64                            | \$ 43                        | \$ (21)                                      | -32.8%       |
| TSA MATCH                         | \$ 225            | \$ 279                           | \$ 259                       | \$ (20)                                      | -7.2%        |
| GENERAL SUPPLIES                  | \$ 3,329          | \$ 4,800                         | \$ 3,000                     | \$ (1,800)                                   | -37.5%       |
| FOOD                              | \$ 36,871         | \$ 36,000                        | \$ 40,500                    | \$ 4,500                                     | 12.5%        |
| MILK                              | \$ 16,599         | \$ 14,500                        | \$ 14,500                    | \$ -   | 0.0%         |
| TOTAL                             | \$ 99,906         | \$ 103,395                       | \$ 100,464                   | \$ (2,931)                                   | -2.8%        |
| <b>AFTER SCHOOL SNACK PROGRAM</b> |                   |                                  |                              |  |              |
| COOK SALARY                       | \$ 3,158          | \$ 4,213                         | \$ 3,684                     | \$ (529)                                     | -12.6%       |
| FICA/MEDICARE                     | \$ 241            | \$ 322                           | \$ 282                       | \$ (40)                                      | -12.4%       |
| PERA                              | \$ 237            | \$ 316                           | \$ 276                       | \$ (40)                                      | -12.7%       |
| TOTAL                             | \$ 3,637          | \$ 4,851                         | \$ 4,242                     | \$ (609)                                     | -12.6%       |
| <b>ALA CARTE</b>                  |                   |                                  |                              |  |              |
| COOK SALARY                       | \$ 14,623         | \$ 15,433                        | \$ 10,249                    | \$ (5,184)                                   | -33.6%       |
| FICA/MEDICARE                     | \$ 1,101          | \$ 1,179                         | \$ 782                       | \$ (397)                                     | -33.7%       |
| PERA                              | \$ 1,097          | \$ 1,157                         | \$ 769                       | \$ (388)                                     | -33.5%       |
| GROUP LIFE INSURANCE              | \$ 23             | \$ 23                            | \$ 18                        | \$ (5)                                       | -21.7%       |
| SUPPLIES                          | \$ -              | \$ 200                           | \$ -                         | \$ (200)                                     | -100.0%      |
| FOOD                              | \$ 10,754         | \$ 10,400                        | \$ 9,200                     | \$ (1,200)                                   | -11.5%       |
| MILK                              | \$ -              | \$ 200                           | \$ -                         | \$ (200)                                     | -100.0%      |
| TOTAL                             | \$ 27,598         | \$ 28,592                        | \$ 21,018                    | \$ (7,574)                                   | -26.5%       |
| <b>SUMMER LUNCH PROGRAM</b>       |                   |                                  |                              |  |              |
| COOK SALARY                       | \$ 3,305          | \$ 4,224                         | \$ 3,878                     | \$ (346)                                     | -8.2%        |
| FICA/MEDICARE                     | \$ 250            | \$ 323                           | \$ 297                       | \$ (26)                                      | -8.0%        |
| PERA                              | \$ 248            | \$ 317                           | \$ 291                       | \$ (26)                                      | -8.2%        |
| TOTAL                             | \$ 3,803          | \$ 4,864                         | \$ 4,466                     | \$ (398)                                     | -8.2%        |
| <b>TOTAL FOOD SERVICE EXPENSE</b> | <b>\$ 718,646</b> | <b>\$ 706,863</b>                | <b>\$ 650,090</b>            | <b>\$ (56,773)</b>                           | <b>-8.0%</b> |

PINE RIVER-BACKUS SCHOOLS  
TRANSPORTATION REVENUES  
REVISED 2024-25 BUDGET

| TRANSPORTATION REVENUE              | ACTUAL            | PRELIM            | REVISED           | 2025 PRELIM BUDGET                |             |
|-------------------------------------|-------------------|-------------------|-------------------|-----------------------------------|-------------|
|                                     | 2023-24           | BUDGET<br>2024-25 | BUDGET<br>2024-25 | VS 2025 REVISED BUDGET<br>\$ CHG. | % CHG.      |
| FEES                                | \$ 5,141          | \$ 5,000          | \$ 5,000          | \$ -                              | 0.0%        |
| MISC LOCAL REVENUE                  | \$ 4,186          | \$ 1,500          | \$ 1,500          | \$ -                              | 0.0%        |
| SPEC ED GENERAL                     | \$ -              | \$ 201,085        | \$ 179,590        | \$ (21,495)                       | -10.7%      |
| GENERAL EDUCATION AID               | \$ 676,960        | \$ 617,749        | \$ 687,364        | \$ 69,615                         | 11.3%       |
| NONPUB PUPIL TRANSPORT AID          | \$ (8,460)        | \$ 4,000          | \$ 4,000          | \$ -                              | 0.0%        |
| DAMAGED INSURANCE RECOVERY          | \$ 13,064         | \$ -              | \$ -              | \$ -                              | NA          |
| <b>TOTAL TRANSPORTATION REVENUE</b> | <b>\$ 690,892</b> | <b>\$ 829,334</b> | <b>\$ 877,454</b> | <b>\$ 48,120</b>                  | <b>5.8%</b> |

NOTES:

Transportation Revenues increase \$48,120 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 for busing.

PINE RIVER-BACKUS SCHOOLS  
 TRANSPORTATION EXPENSE SUMMARY  
 REVISED 2024-25 BUDGET

| TRANSPORTATION EXPENSE              | ACTUAL<br>2023-24 | PRELIMINARY<br>BUDGET<br>2024-25 | REVISED<br>BUDGET<br>2024-25 | 2025 PRELIM BUDGET<br>VS 2025 REVISED BUDGET |             |
|-------------------------------------|-------------------|----------------------------------|------------------------------|--|-------------|
|                                     |                   |                                  |                              | \$ CHG.                                      | % CHG.      |
| REGULAR TO AND FROM SCHOOL          | \$ 577,477        | \$ 591,384                       | \$ 633,335                   | \$ 41,951                                    | 7.1%        |
| ACTIVITY BUS TRANSPORTATION         | \$ 1,047          | \$ 1,036                         | \$ -                         | \$ (1,036)                                   | -100.0%     |
| SPECIAL ED TRANSPORTATION           | \$ 157,627        | \$ 208,686                       | \$ 179,590                   | \$ (29,096)                                  | -13.9%      |
| TRANSPORTATION CAPITAL              | \$ 77,125         | \$ 130,000                       | \$ 161,639                   | \$ 31,639                                    | 24.3%       |
| <b>TOTAL TRANSPORTATION EXPENSE</b> | <b>\$ 813,276</b> | <b>\$ 931,106</b>                | <b>\$ 974,564</b>            | <b>\$ 43,458</b>                             | <b>4.7%</b> |

NOTES:

Transportation Expenses increase \$43,458 or 4.7% overall.

Transportation salary/benefit lines show an overall increase of \$20,229 with one bus route added back into the regular rotation. Also updated is the budget for Vehicle purchases at an increase of \$31,639.

PINE RIVER-BACKUS SCHOOLS  
TRANSPORTATION EXPENSE DETAIL  
REVISED 2024-25 BUDGET

| TRANSPORTATION EXPENSE                     | ACTUAL<br>2023-24 | PRELIMINARY<br>BUDGET<br>2024-25 | REVISED<br>BUDGET<br>2024-25 | 2025 PRELIM BUDGET<br>VS 2025 REVISED BUDGET |             |
|--|-------------------|----------------------------------|------------------------------|--|-------------|
|  |                   |                                  |                              | \$ CHG.                                      | % CHG.      |
| <b>REGULAR TO AND FROM SCHOOL</b>          |                   |                                  |                              |  |             |
| EXECUTIVE SALARIES                         | \$ 54,261         | \$ 55,120                        | \$ 55,120                    | \$ -   | 0.0%        |
| DRIVER SALARY                              | \$ 349,098        | \$ 343,754                       | \$ 374,422                   | \$ 30,668                                    | 8.9%        |
| FICA/MEDICARE                              | \$ 30,523         | \$ 30,494                        | \$ 32,950                    | \$ 2,456                                     | 8.1%        |
| PERA                                       | \$ 25,081         | \$ 26,320                        | \$ 28,583                    | \$ 2,263                                     | 8.6%        |
| GROUP HEALTH                               | \$ 8,342          | \$ 8,046                         | \$ 8,268                     | \$ 222                                       | 2.8%        |
| GROUP LIFE INSURANCE                       | \$ 57             | \$ 54                            | \$ 46                        | \$ (8)                                       | -14.8%      |
| TSA MATCH                                  | \$ 463            | \$ 529                           | \$ 557                       | \$ 28  | 5.3%        |
| WORK COMP INS                              | \$ 2,572          | \$ 7,073                         | \$ 7,305                     | \$ 232                                       | 3.3%        |
| FEES FOR SERVICES                          | \$ 5,596          | \$ 7,000                         | \$ 7,000                     | \$ -   | 0.0%        |
| COMMUNICATIONS SERVICES                    | \$ 957            | \$ 1,977                         | \$ 1,977                     | \$ -   | 0.0%        |
| UTILITIES                                  | \$ 4,203          | \$ 5,375                         | \$ 5,375                     | \$ -   | 0.0%        |
| INSURANCE                                  | \$ 25,748         | \$ 28,992                        | \$ 25,023                    | \$ (3,969)                                   | -13.7%      |
| LABOR                                      | \$ 7,347          | \$ 9,500                         | \$ 9,500                     | \$ -   | 0.0%        |
| CONTRACTED TRANSPORTATION                  | \$ 11,028         | \$ 15,000                        | \$ 10,000                    | \$ (5,000)                                   | -33.3%      |
| TRANSPORTATION CHARGEBACK                  | \$ (116,811)      | \$ (140,000)                     | \$ (125,000)                 | \$ 15,000                                    | -10.7%      |
| TRAVEL                                     | \$ 703            | \$ 1,000                         | \$ 1,000                     | \$ -   | 0.0%        |
| SUPPLIES                                   | \$ 38,245         | \$ 50,000                        | \$ 50,000                    | \$ -   | 0.0%        |
| GASOLINE                                   | \$ 25,665         | \$ 25,000                        | \$ 25,000                    | \$ -   | 0.0%        |
| TIRES/BATTERIES/TUBES                      | \$ 4,930          | \$ 6,000                         | \$ 6,000                     | \$ -   | 0.0%        |
| DIESEL FUEL                                | \$ 94,102         | \$ 105,000                       | \$ 105,000                   | \$ -   | 0.0%        |
| DUES AND MEMBERSHIPS                       | \$ 5,150          | \$ 5,150                         | \$ 5,209                     | \$ 59  | 1.1%        |
| CARL PERKINS TRANSPORTATION                | \$ 215            | \$ -                             | \$ -                         | \$ -   | NA          |
| TOTAL                                      | \$ 577,477        | \$ 591,384                       | \$ 633,335                   | \$ 41,951                                    | 7.1%        |
| <b>ACTIVITY BUS TRANSPORTATION</b>         |                   |                                  |                              |  |             |
| DRIVER SALARY                              | \$ 574            | \$ 900                           | \$ -                         | \$ (900)                                     | -100.0%     |
| FICA/MEDICARE                              | \$ 44             | \$ 68                            | \$ -                         | \$ (68)                                      | -100.0%     |
| PERA                                       | \$ 43             | \$ 68                            | \$ -                         | \$ (68)                                      | -100.0%     |
| GROUP LIFE INSURANCE                       | \$ 1              | \$ -                             | \$ -                         | \$ -   | NA          |
| TRANSPORTATION CHARGEBACK                  | \$ 384            | \$ -                             | \$ -                         | \$ -   | NA          |
| TOTAL                                      | \$ 1,047          | \$ 1,036                         | \$ -                         | \$ (1,036)                                   | -100.0%     |
| <b>SPECIAL ED TRANSPORTATION</b>           |                   |                                  |                              |  |             |
| DRIVER SALARY                              | \$ 77,825         | \$ 91,046                        | \$ 85,568                    | \$ (5,478)                                   | -6.0%       |
| FICA/MEDICARE                              | \$ 5,764          | \$ 6,944                         | \$ 6,546                     | \$ (398)                                     | -5.7%       |
| PERA                                       | \$ 5,951          | \$ 6,828                         | \$ 6,418                     | \$ (410)                                     | -6.0%       |
| GROUP HEALTH INSURANCE                     | \$ 6,886          | \$ 8,268                         | \$ -                         | \$ (8,268)                                   | -100.0%     |
| GROUP LIFE INSURANCE                       | \$ 62             | \$ 70                            | \$ 28                        | \$ (42)                                      | -60.0%      |
| INTERDEPARTMENTAL CHGBACK                  | \$ 61,140         | \$ 95,530                        | \$ 81,030                    | \$ (14,500)                                  | -15.2%      |
| TOTAL                                      | \$ 157,627        | \$ 208,686                       | \$ 179,590                   | \$ (29,096)                                  | -13.9%      |
| <b>SPECIAL CIRCUMSTANCE TRANSPORTATION</b> |                   |                                  |                              |  |             |
| HOMELESS/TREATMENT - DRIVER SALARY         | \$ 1,497          | \$ -                             | \$ -                         | \$ -   | NA          |
| HOMELESS/TREATMENT - FICA                  | \$ 111            | \$ -                             | \$ -                         | \$ -   | NA          |
| HOMELESS/TREATMENT - PERA                  | \$ 93             | \$ -                             | \$ -                         | \$ -   | NA          |
| HOMELESS/TREATMENT - GROUP HEALTH          | \$ 132            | \$ -                             | \$ -                         | \$ -   | NA          |
| HOMELESS/TREATMENT - GROUP LIFE            | \$ 1              | \$ -                             | \$ -                         | \$ -   | NA          |
| INTDEPT CHGBACK - HOMELESS/TREATMENT       | \$ 1,176          | \$ -                             | \$ -                         | \$ -   | NA          |
| TOTAL                                      | \$ 3,010          | \$ -                             | \$ -                         | \$ -   | NA          |
| <b>TRANSPORTATION CAPITAL</b>              |                   |                                  |                              |  |             |
| VEHICLE PURCHASE                           | \$ 77,125         | \$ 130,000                       | \$ 161,639                   | \$ 31,639                                    | 24.3%       |
| TOTAL                                      | \$ 77,125         | \$ 130,000                       | \$ 161,639                   | \$ 31,639                                    | 24.3%       |
| <b>TOTAL TRANSPORTATION EXPENSE</b>        | <b>\$ 816,286</b> | <b>\$ 931,106</b>                | <b>\$ 974,564</b>            | <b>\$ 43,458</b>                             | <b>4.7%</b> |

PINE RIVER-BACKUS SCHOOLS  
COMMUNITY SERVICE REVENUES  
REVISED 2024-25 BUDGET

| COMMUNITY SERVICE REVENUE              | ACTUAL<br>2023-24 | PRELIM<br>BUDGET<br>2024-25 | REVISED<br>BUDGET<br>2024-25 | 2025 PRELIM BUDGET<br>VS 2025 REVISED BUDGET |             |
|--|-------------------|-----------------------------|------------------------------|--|-------------|
|  |                   |                             |                              | \$ CHG.                                      | % CHG.      |
| COMMUNITY SERVICE                      | \$ 56,412         | \$ 56,686                   | \$ 56,686                    | \$ -   | 0.0%        |
| YOUTH SPORTS                           | \$ 22,582         | \$ 20,000                   | \$ 20,000                    | \$ -   | 0.0%        |
| EARLY CHILDHOOD FAMILY ED              | \$ 60,024         | \$ 52,976                   | \$ 52,976                    | \$ -   | 0.0%        |
| SCHOOL READINESS                       | \$ 187,472        | \$ 182,291                  | \$ 199,441                   | \$ 17,150                                    | 9.4%        |
| PRE-SCHOOL SCREENING                   | \$ 5,376          | \$ 2,736                    | \$ 2,736                     | \$ -   | 0.0%        |
| DRIVER ED (CLASS / BEHIND THE WHEEL)   | \$ 27,990         | \$ 22,000                   | \$ 22,000                    | \$ -   | 0.0%        |
| YOUTH DEVELOPMENT                      | \$ 7,808          | \$ 7,808                    | \$ 7,808                     | \$ -   | 0.0%        |
| AFTER-SCHOOL YOUTH ENRICHMENT          | \$ 17,370         | \$ 17,445                   | \$ 17,445                    | \$ -   | 0.0%        |
| <b>TOTAL COMMUNITY SERVICE REVENUE</b> | <b>\$ 385,034</b> | <b>\$ 361,942</b>           | <b>\$ 379,092</b>            | <b>\$ 17,150</b>                             | <b>4.7%</b> |

NOTES:

Community Service Revenue increases \$17,150 or 4.7% 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 2024-25 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.

PINE RIVER-BACKUS SCHOOLS  
COMMUNITY SERVICE REVENUES  
REVISED 2024-25 BUDGET

| COMMUNITY SERVICE REVENUE                       | ACTUAL<br>2023-24 | PRELIM<br>BUDGET<br>2024-25 | REVISED<br>BUDGET<br>2024-25 | 2025 PRELIM BUDGET<br>VS 2025 REVISED BUDGET |             |  |
|---|-------------------|-----------------------------|------------------------------|--|-------------|--|
|   |                   |                             |                              | \$ CHG.                                      | % CHG.      |  |
| <b>COMMUNITY SERVICE</b>                        |                   |                             |                              |  |             |  |
| LEVY  | \$ 40,578         | \$ 49,581                   | \$ 49,581                    | \$ -   | 0.0%        |  |
| MISC LOCAL TAX FEES                             | \$ 4              | \$ -                        | \$ -                         | \$ -   | NA          |  |
| CLASS FEES                                      | \$ 4,007          | \$ 3,000                    | \$ 3,000                     | \$ -   | 0.0%        |  |
| INTEREST  | \$ 3,195          | \$ 3,000                    | \$ 3,000                     | \$ -   | 0.0%        |  |
| GIFTS/DONATIONS                                 | \$ 6,400          | \$ -                        | \$ -                         | \$ -   | NA          |  |
| DISPARITY REDUCTION AID                         | \$ 7              | \$ 7                        | \$ 7                         | \$ -   | 0.0%        |  |
| HMSTD/AG MARKET VALUE CREDIT                    | \$ 1,098          | \$ 1,098                    | \$ 1,098                     | \$ -   | 0.0%        |  |
| TRA/PERA SPECIAL FUNDING STATE                  | \$ 1,123          | \$ -                        | \$ -                         | \$ -   | NA          |  |
| TOTAL   | \$ 56,412         | \$ 56,686                   | \$ 56,686                    | \$ -   | 0.0%        |  |
| <b>YOUTH SPORTS</b>                             |                   |                             |                              |  |             |  |
| SPORTS FEES                                     | \$ 19,345         | \$ 18,000                   | \$ 18,000                    | \$ -   | 0.0%        |  |
| DONATIONS                                       | \$ 1,000          | \$ -                        | \$ -                         | \$ -   | NA          |  |
| MISC  | \$ 2,237          | \$ 2,000                    | \$ 2,000                     | \$ -   | 0.0%        |  |
| TOTAL   | \$ 22,582         | \$ 20,000                   | \$ 20,000                    | \$ -   | 0.0%        |  |
| <b>EARLY CHILDHOOD FAMILY ED</b>                |                   |                             |                              |  |             |  |
| ECFE LEVY                                       | \$ 48,619         | \$ 45,977                   | \$ 45,977                    | \$ -   | 0.0%        |  |
| ECFE AID  | \$ 10,385         | \$ 6,999                    | \$ 6,999                     | \$ -   | 0.0%        |  |
| HOME VISITING LEVY                              | \$ 1,020          | \$ -                        | \$ -                         | \$ -   | NA          |  |
| TOTAL   | \$ 60,024         | \$ 52,976                   | \$ 52,976                    | \$ -   | 0.0%        |  |
| <b>SCHOOL READINESS</b>                         |                   |                             |                              |  |             |  |
| AID   | \$ 45,701         | \$ 44,291                   | \$ 44,291                    | \$ -   | 0.0%        |  |
| EARLY LEARNING PATHWAYS II GRANT                | \$ 25,332         | \$ 28,000                   | \$ 45,150                    | \$ 17,150                                    | 61.3%       |  |
| TRANSFER FROM OTHER FUND                        | \$ 116,439        | \$ 110,000                  | \$ 110,000                   | \$ -   | 0.0%        |  |
| TOTAL   | \$ 187,472        | \$ 182,291                  | \$ 199,441                   | \$ 17,150                                    | 9.4%        |  |
| <b>PRE-SCHOOL SCREENING</b>                     |                   |                             |                              |  |             |  |
| PRE-SCHOOL SCREENING AID                        | \$ 5,376          | \$ 2,736                    | \$ 2,736                     | \$ -   | 0.0%        |  |
| TOTAL   | \$ 5,376          | \$ 2,736                    | \$ 2,736                     | \$ -   | 0.0%        |  |
| <b>DRIVER ED (CLASSROOM / BEHIND THE WHEEL)</b> |                   |                             |                              |  |             |  |
| DRIVER ED CLASSROOM FEES                        | \$ 7,060          | \$ 7,000                    | \$ 7,000                     | \$ -   | 0.0%        |  |
| DRIVER ED BEHIND-THE WHEEL FEES                 | \$ 20,930         | \$ 15,000                   | \$ 15,000                    | \$ -   | 0.0%        |  |
| TOTAL   | \$ 27,990         | \$ 22,000                   | \$ 22,000                    | \$ -   | 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                                      | \$ 2,925          | \$ 3,000                    | \$ 3,000                     | \$ -   | 0.0%        |  |
| TOTAL   | \$ 17,370         | \$ 17,445                   | \$ 17,445                    | \$ -   | 0.0%        |  |
| <b>TOTAL COMMUNITY SERVICE REVENUE</b>          | <b>\$ 385,034</b> | <b>\$ 361,942</b>           | <b>\$ 379,092</b>            | <b>\$ 17,150</b>                             | <b>4.7%</b> |  |

PINE RIVER-BACKUS SCHOOLS  
COMMUNITY SERVICE EXPENSE SUMMARY  
REVISED 2024-25 BUDGET

| COMMUNITY SERVICE EXPENSE              | ACTUAL<br>2023-24 | PRELIMINARY<br>BUDGET<br>2024-25 | REVISED<br>BUDGET<br>2024-25 | 2025 PRELIM BUDGET<br>VS 2025 REVISED BUDGET |             |
|--|-------------------|----------------------------------|------------------------------|--|-------------|
|  |                   |                                  |                              | \$ CHG.                                      | % CHG.      |
| COMMUNITY SERVICE                      | \$ 104,994        | \$ 82,749                        | \$ 96,258                    | \$ 13,509                                    | 16.3%       |
| YOUTH SPORTS                           | \$ 37,210         | \$ 39,179                        | \$ 39,213                    | \$ 34  | 0.1%        |
| EARLY CHILDHOOD FAMILY ED              | \$ 86,601         | \$ 79,582                        | \$ 98,816                    | \$ 19,234                                    | 24.2%       |
| EARLY PATHWAYS II GRANT                | \$ 25,332         | \$ 26,438                        | \$ 21,724                    | \$ (4,714)                                   | -17.8%      |
| SCHOOL READINESS                       | \$ 162,513        | \$ 199,675                       | \$ 181,734                   | \$ (17,941)                                  | -9.0%       |
| PRESCHOOL SCREENING                    | \$ 6,403          | \$ 6,060                         | \$ 6,060                     | \$ -   | 0.0%        |
| DRIVER ED-CLASSROOM                    | \$ 4,855          | \$ 4,965                         | \$ 4,965                     | \$ -   | 0.0%        |
| DRIVER ED-BEHIND THE WHEEL             | \$ 17,867         | \$ 15,643                        | \$ 15,643                    | \$ -   | 0.0%        |
| AFTER SCHOOL YOUTH ENRICHMENT          | \$ 3,308          | \$ 2,000                         | \$ 3,000                     | \$ 1,000                                     | 50.0%       |
| <b>TOTAL COMMUNITY SERVICE EXPENSE</b> | <b>\$ 449,521</b> | <b>\$ 456,291</b>                | <b>\$ 467,413</b>            | <b>\$ 11,122</b>                             | <b>2.4%</b> |

NOTES:

Community Education expenses show an increase of \$11,122 or 2.4% overall. Adjustments to staff salary/benefit budgets between program areas are offset by an increase to Unemployment costs of \$14,360.

PINE RIVER-BACKUS SCHOOLS  
COMMUNITY SERVICE EXPENSE DETAIL  
REVISED 2024-25 BUDGET

| COMMUNITY SERVICE EXPENSE        | PRELIMINARY |           | REVISED   | 2025 PRELIM BUDGET     |        |
|----------------------------------|-------------|-----------|-----------|------------------------|--------|
|                                  | ACTUAL      | BUDGET    | BUDGET    | VS 2025 REVISED BUDGET |        |
|                                  | 2023-24     | 2024-25   | 2024-25   | \$ CHG.                | % CHG. |
| <b>COMMUNITY SERVICE</b>         |             |           |           |                        |        |
| SEC CLER OTH SAL                 | \$ 64,354   | \$ 24,129 | \$ 22,428 | \$ (1,701)             | -7.0%  |
| FICA/MEDICARE                    | \$ 5,478    | \$ 1,834  | \$ 1,704  | \$ (130)               | -7.1%  |
| PERA                             | \$ 501      | \$ 1,810  | \$ 1,682  | \$ (128)               | -7.1%  |
| TRA                              | \$ 5,277    | \$ -      | \$ -      | \$ -                   | NA     |
| GROUP HEALTH                     | \$ 7,928    | \$ 1,654  | \$ 1,654  | \$ -                   | 0.0%   |
| GROUP LIFE INSURANCE             | \$ 39       | \$ 7      | \$ 35     | \$ 28                  | 400.0% |
| TSA MATCH                        | \$ 1,500    | \$ -      | \$ -      | \$ -                   | NA     |
| WORK COMP INS                    | \$ 1,535    | \$ 4,221  | \$ 4,053  | \$ (168)               | -4.0%  |
| UNEMPLOYMENT COMPENSATION        | \$ -        | \$ -      | \$ 14,360 | \$ 14,360              | NA     |
| FEES FOR SERVICES                | \$ 5,651    | \$ 6,500  | \$ 6,500  | \$ -                   | 0.0%   |
| ADVERTISING / PROMOTION          | \$ 4,694    | \$ 8,000  | \$ 8,000  | \$ -                   | 0.0%   |
| COMMUNICATIONS SERVICES          | \$ 1,122    | \$ 1,515  | \$ 1,122  | \$ (393)               | -25.9% |
| UTILITIES                        | \$ 1,071    | \$ 1,020  | \$ 1,020  | \$ -                   | 0.0%   |
| INTERDEPT TRANSPORT CHGBK        | \$ 93       | \$ -      | \$ -      | \$ -                   | NA     |
| TRAVEL                           | \$ 558      | \$ 300    | \$ 600    | \$ 300                 | 100.0% |
| PAYMENTS TO MN DISTRICTS         | \$ -        | \$ 29,559 | \$ 29,665 | \$ 106                 | 0.4%   |
| GENERAL SUPPLIES                 | \$ 1,457    | \$ 500    | \$ 500    | \$ -                   | 0.0%   |
| INSTRUCTIONAL SUPPLIES           | \$ 1,182    | \$ 500    | \$ 500    | \$ -                   | 0.0%   |
| DUES                             | \$ 935      | \$ 700    | \$ 935    | \$ 235                 | 33.6%  |
| TRA/PERA SPECIAL FUNDING STATE   | \$ 1,123    | \$ -      | \$ 1,000  | \$ 1,000               | NA     |
| BUILDING USE CHARGEBACK          | \$ 472      | \$ 500    | \$ 500    | \$ -                   | 0.0%   |
| INDIRECT CHARGEBACK              | \$ 22       | \$ -      | \$ -      | \$ -                   | NA     |
| TOTAL                            | \$ 104,994  | \$ 82,749 | \$ 96,258 | \$ 13,509              | 16.3%  |
| <b>YOUTH SPORTS</b>              |             |           |           |                        |        |
| DIRECTOR SALARY                  | \$ 17,751   | \$ 19,388 | \$ 19,388 | \$ -                   | 0.0%   |
| SEC CLER OTH SAL                 | \$ 277      | \$ 277    | \$ 282    | \$ 5                   | 1.8%   |
| FICA/MEDICARE                    | \$ 1,137    | \$ 1,457  | \$ 1,486  | \$ 29                  | 2.0%   |
| PERA                             | \$ 21       | \$ 21     | \$ 21     | \$ -                   | 0.0%   |
| TRA                              | \$ 1,575    | \$ 1,696  | \$ 1,696  | \$ -                   | 0.0%   |
| GROUP HEALTH                     | \$ 2,071    | \$ 2,515  | \$ 2,517  | \$ 2                   | 0.1%   |
| GROUP LIFE INSURANCE             | \$ 8        | \$ 8      | \$ 6      | \$ (2)                 | -25.0% |
| TSA MATCH                        | \$ 67       | \$ 67     | \$ 67     | \$ -                   | 0.0%   |
| FEES FOR SERVICES                | \$ 2,854    | \$ 3,750  | \$ 3,750  | \$ -                   | 0.0%   |
| ENTRY FEES/STUDENT TRAVEL        | \$ 3,455    | \$ 4,000  | \$ 4,000  | \$ -                   | 0.0%   |
| INSTRUCTIONAL SUPPLIES           | \$ 7,994    | \$ 6,000  | \$ 6,000  | \$ -                   | 0.0%   |
| TOTAL                            | \$ 37,210   | \$ 39,179 | \$ 39,213 | \$ 34                  | 0.1%   |
| <b>EARLY CHILDHOOD FAMILY ED</b> |             |           |           |                        |        |
| TEACHER SALARY                   | \$ 24,115   | \$ 16,620 | \$ 31,924 | \$ 15,304              | 92.1%  |
| AIDE SALARY                      | \$ 21,024   | \$ 22,434 | \$ 22,434 | \$ -                   | 0.0%   |
| SEC/CLERICAL OTHER SALARY        | \$ 83       | \$ -      | \$ -      | \$ -                   | NA     |
| EXTENDED TIME                    | \$ 25       | \$ -      | \$ -      | \$ -                   | NA     |
| FICA/MEDICARE                    | \$ 2,629    | \$ 2,910  | \$ 4,063  | \$ 1,153               | 39.6%  |
| PERA                             | \$ 1,583    | \$ 1,683  | \$ 1,683  | \$ -                   | 0.0%   |
| TRA                              | \$ 1,401    | \$ 1,454  | \$ 2,793  | \$ 1,339               | 92.1%  |
| GROUP HEALTH                     | \$ 9,521    | \$ 10,529 | \$ 11,054 | \$ 525                 | 5.0%   |
| GROUP LIFE INSURANCE             | \$ 42       | \$ 42     | \$ 40     | \$ (2)                 | -4.8%  |
| TSA MATCH                        | \$ 110      | \$ 110    | \$ 320    | \$ 210                 | 190.9% |
| FEES FOR SERVICES                | \$ 2,860    | \$ 2,000  | \$ 2,000  | \$ -                   | 0.0%   |
| TRANSPORTATION CHARGEBACK        | \$ 11       | \$ -      | \$ -      | \$ -                   | NA     |
| INTERDEPARTMENTAL SERVICES       | \$ 20,505   | \$ 19,800 | \$ 20,505 | \$ 705                 | 3.6%   |
| INSTRUCTIONAL SUPPLIES           | \$ 2,694    | \$ 2,000  | \$ 2,000  | \$ -                   | 0.0%   |
| TOTAL                            | \$ 86,601   | \$ 79,582 | \$ 98,816 | \$ 19,234              | 24.2%  |

PINE RIVER-BACKUS SCHOOLS  
COMMUNITY SERVICE EXPENSE DETAIL  
REVISED 2024-25 BUDGET

| COMMUNITY SERVICE EXPENSE                | PRELIMINARY |            | REVISED    | 2025 PRELIM BUDGET     |         |
|--|-------------|------------|------------|------------------------|---------|
|  | ACTUAL      | BUDGET     | BUDGET     | VS 2025 REVISED BUDGET |         |
|  | 2023-24     | 2024-25    | 2024-25    | \$ CHG.                | % CHG.  |
| <b>EARLY CHILDHOOD PATHWAYS II GRANT</b> |             |            |            |                        |         |
| PATHWAYS II - TEACHER SALARY             | \$ 5,236    | \$ 19,953  | \$ 16,620  | \$ (3,333)             | -16.7%  |
| PATHWAYS II - LIC INSTR SUPPORT          | \$ 12,611   | \$ -       | \$ -       | \$ -                   | NA      |
| PATHWAYS II - FICA                       | \$ 1,935    | \$ 1,523   | \$ 1,271   | \$ (252)               | -16.5%  |
| PATHWAYS II - TRA                        | \$ 2,273    | \$ 1,746   | \$ 1,454   | \$ (292)               | -16.7%  |
| PATHWAYS II - HEALTH INS                 | \$ 1,930    | \$ 2,007   | \$ 2,263   | \$ 256                 | 12.8%   |
| PATHWAYS II - GROUP LIFE INS             | \$ 9        | \$ 9       | \$ 6       | \$ (3)                 | -33.3%  |
| PATHWAYS II - TSA MATCH                  | \$ 138      | \$ 200     | \$ 110     | \$ (90)                | -45.0%  |
| PATHWAYS II - BUSINESS TRAVEL            | \$ 129      | \$ -       | \$ -       | \$ -                   | NA      |
| PATHWAYS II - SUPPLIES                   | \$ 1,072    | \$ 1,000   | \$ -       | \$ (1,000)             | -100.0% |
| TOTAL                                    | \$ 25,332   | \$ 26,438  | \$ 21,724  | \$ (4,714)             | -17.8%  |
| <b>SCHOOL READINESS</b>                  |             |            |            |                        |         |
| TEACHER SALARY                           | \$ 100,243  | \$ 126,338 | \$ 114,367 | \$ (11,971)            | -9.5%   |
| AIDE SALARY                              | \$ 20,277   | \$ 22,758  | \$ 22,758  | \$ -                   | 0.0%    |
| FICA/MEDICARE                            | \$ 8,840    | \$ 11,354  | \$ 10,411  | \$ (943)               | -8.3%   |
| PERA                                     | \$ 1,521    | \$ 1,707   | \$ 1,707   | \$ -                   | 0.0%    |
| TRA                                      | \$ 8,779    | \$ 11,055  | \$ 10,007  | \$ (1,048)             | -9.5%   |
| GROUP HEALTH                             | \$ 20,833   | \$ 23,334  | \$ 21,498  | \$ (1,836)             | -7.9%   |
| GROUP LIFE INSURANCE                     | \$ 89       | \$ 89      | \$ 66      | \$ (23)                | -25.8%  |
| TSA MATCH                                | \$ 852      | \$ 1,040   | \$ 920     | \$ (120)               | -11.5%  |
| FEES FOR SERVICES                        | \$ 1,079    | \$ 2,000   | \$ -       | \$ (2,000)             | -100.0% |
| TOTAL                                    | \$ 162,513  | \$ 199,675 | \$ 181,734 | \$ (17,941)            | -9.0%   |
| <b>PRESCHOOL SCREENING</b>               |             |            |            |                        |         |
| TEACHER SALARY                           | \$ 3,790    | \$ 2,865   | \$ 2,865   | \$ -                   | 0.0%    |
| INSTR AIDE SAL                           | \$ 1,000    | \$ 631     | \$ 631     | \$ -                   | 0.0%    |
| LICENSED NURSE                           | \$ -        | \$ 715     | \$ 715     | \$ -                   | 0.0%    |
| FICA/MEDICARE                            | \$ 366      | \$ 324     | \$ 324     | \$ -                   | 0.0%    |
| PERA                                     | \$ 75       | \$ 47      | \$ 47      | \$ -                   | 0.0%    |
| TRA                                      | \$ 324      | \$ 278     | \$ 278     | \$ -                   | 0.0%    |
| FEES FOR SERVICES                        | \$ 180      | \$ 200     | \$ 200     | \$ -                   | 0.0%    |
| ECS GENERAL SUPPLIES                     | \$ 668      | \$ 1,000   | \$ 1,000   | \$ -                   | 0.0%    |
| TOTAL                                    | 6,403       | 6,060      | 6,060      | \$ -                   | 0.0%    |
| <b>DRIVER ED-CLASSROOM</b>               |             |            |            |                        |         |
| TEACHER SALARY                           | \$ 4,140    | \$ 4,185   | \$ 4,185   | \$ -                   | 0.0%    |
| FICA/MEDICARE                            | \$ 313      | \$ 320     | \$ 320     | \$ -                   | 0.0%    |
| TRA                                      | \$ 362      | \$ 360     | \$ 360     | \$ -                   | 0.0%    |
| INSTRUCTIONAL SUPPLIES                   | \$ 40       | \$ 100     | \$ 100     | \$ -                   | 0.0%    |
| TOTAL DRIVER ED-CLASSROOM                | \$ 4,855    | \$ 4,965   | \$ 4,965   | \$ -                   | 0.0%    |
| <b>DRIVER ED-BEHIND THE WHEEL</b>        |             |            |            |                        |         |
| TEACHER SALARY                           | \$ 14,040   | \$ 12,000  | \$ 12,000  | \$ -                   | 0.0%    |
| FICA/MEDICARE                            | \$ 988      | \$ 918     | \$ 918     | \$ -                   | 0.0%    |
| TRA                                      | \$ 446      | \$ 925     | \$ 925     | \$ -                   | 0.0%    |
| REPAIRS AND MAINTENANCE                  | \$ 1,235    | \$ 800     | \$ 800     | \$ -                   | 0.0%    |
| GENERAL SUPPLIES                         | \$ 1,158    | \$ 1,000   | \$ 1,000   | \$ -                   | 0.0%    |
| TOTAL                                    | \$ 17,867   | \$ 15,643  | \$ 15,643  | \$ -                   | 0.0%    |

PINE RIVER-BACKUS SCHOOLS  
COMMUNITY SERVICE EXPENSE DETAIL  
REVISED 2024-25 BUDGET

| COMMUNITY SERVICE EXPENSE      | ACTUAL<br>2023-24 | PRELIMINARY<br>BUDGET<br>2024-25 | REVISED<br>BUDGET<br>2024-25 | 2025 PRELIM BUDGET<br>VS 2025 REVISED BUDGET |             |
|--------------------------------|-------------------|----------------------------------|------------------------------|--|-------------|
|                                |                   |                                  |                              | \$ CHG.                                      | % CHG.      |
| AFTER SCHOOL YOUTH ENRICHMENT  |                   |                                  |                              |  |             |
| FEES FOR SERVICES              | \$ 2,640          | \$ 1,000                         | \$ 2,000                     | \$ 1,000                                     | 100.0%      |
| INSTRUCTIONAL SUPPLIES         | \$ 669            | \$ 1,000                         | \$ 1,000                     | \$ -   | 0.0%        |
| TOTAL                          | \$ 3,308          | \$ 2,000                         | \$ 3,000                     | \$ 1,000                                     | 50.0%       |
| NON-PUBLIC AIDS TO PUPILS      |                   |                                  |                              |  |             |
| TEXTBOOKS                      | \$ 412            | \$ -                             | \$ -                         | \$ -   | NA          |
| TESTS                          | \$ 25             | \$ -                             | \$ -                         | \$ -   | NA          |
| TOTAL                          | \$ 437            | \$ -                             | \$ -                         | \$ -   | NA          |
| <b>TOTAL COMMUNITY SERVICE</b> | <b>\$ 449,521</b> | <b>\$ 456,291</b>                | <b>\$ 467,413</b>            | <b>\$ 11,122</b>                             | <b>2.4%</b> |

PINE RIVER-BACKUS SCHOOLS  
OPERATING CAPITAL REVENUES  
REVISED 2024-25 BUDGET

| OPERATING CAPITAL REVENUE              | ACTUAL            | PRELIM            | REVISED           | 2025 PRELIM BUDGET                |             |
|--|-------------------|-------------------|-------------------|-----------------------------------|-------------|
|  | 2023-24           | BUDGET<br>2024-25 | BUDGET<br>2024-25 | VS 2025 REVISED BUDGET<br>\$ CHG. | % CHG.      |
| OPERATING CAPITAL LEVY                 | \$ 199,679        | \$ 218,626        | \$ 218,626        | \$ -                              | 0.0%        |
| DONATIONS                              | \$ 28,975         | \$ -              | \$ -              | \$ -                              | NA          |
| MISC LOCAL REVENUE                     | \$ 22,829         | \$ -              | \$ -              | \$ -                              | NA          |
| OPERATING CAPITAL STATE AID            | \$ 15,318         | \$ 1,786          | \$ 1,786          | \$ -                              | 0.0%        |
| LONG TERM FACILITIES MAINTENANCE LEVY  | \$ 141,389        | \$ 369,680        | \$ 369,680        | \$ -                              | 0.0%        |
| ARPA FUNDS - CASS COUNTY               | \$ 265,016        | \$ -              | \$ -              | \$ -                              | NA          |
| <b>TOTAL OPERATING CAPITAL REVENUE</b> | <b>\$ 673,206</b> | <b>\$ 590,092</b> | <b>\$ 590,092</b> | <b>\$ -</b>                       | <b>0.0%</b> |

NOTES:

Operating Capital Revenues are generated through the Certified 2023 Pay 2024 Levy and State Aid.

With the 2024-25 budget, the district will see a total of \$584,889 in Long Term Facilities Maintenance Revenue. The district issued bonds to fund the High School Office/Entrance/Hallways renovations. A levy adjustment of \$185,879 is made between the General Fund and Debt Service to cover the amount of principal/interest payments on the LTFM bond. The district also levied \$238,715 to cover a districtwide fire alarm replacement project. The expenses were booked in 2023-24, the revenue is recognized in 2024-25. The revenue shown above is the remainder of LTFM levy funding for capital projects with prior year adjustments.

PINE RIVER-BACKUS SCHOOLS  
OPERATING CAPITAL EXPENSE SUMMARY  
REVISED 2024-25 BUDGET

| CAPITAL EXPENSE                        | ACTUAL<br>2023-24   | PRELIMINARY<br>BUDGET<br>2024-25 | REVISED<br>BUDGET<br>2024-25 | 2025 PRELIM BUDGET<br>VS 2025 REVISED BUDGET |              |
|--|---------------------|----------------------------------|------------------------------|--|--------------|
|  |                     |                                  |                              | \$ CHG.                                      | % CHG.       |
| BUILDING IMPROVEMENTS                  | \$ 582,949          | \$ 269,645                       | \$ 304,826                   | \$ 35,181                                    | 13.0%        |
| FEDERALLY FUNDED PROJECTS - ESSER      | \$ 941,907          | \$ -                             | \$ -                         | \$ -   | NA           |
| TECHNOLOGY                             | \$ 15,281           | \$ 79,100                        | \$ 79,100                    | \$ -   | 0.0%         |
| LONG TERM FACILITY MAINTENANCE         | \$ 411,137          | \$ 143,070                       | \$ 105,330                   | \$ (37,740)                                  | -26.4%       |
| <b>TOTAL OPERATING CAPITAL EXPENSE</b> | <b>\$ 1,951,275</b> | <b>\$ 491,815</b>                | <b>\$ 489,256</b>            | <b>\$ (2,559)</b>                            | <b>-0.5%</b> |

NOTES:

Operating Capital expenses decrease \$2,559 with the budget being revised to actual amounts spent.

Completed Operating Capital projects include:

|   | Prelim            | Revised           | Change             |            |
|---|-------------------|-------------------|--------------------|------------|
| <b>Operating Capital Projects:</b>                          |                   |                   |                    |            |
| Retrofit High School Classrooms 45, 51, 52                  | \$ 31,304         | \$ 42,165         | \$ 10,861          |            |
| Retrofit High School Band Room                              | \$ 88,645         | \$ 93,177         | \$ 4,532           |            |
| Classroom Furniture (annual)                                | \$ 15,000         | \$ 8,547          | \$ (6,453)         |            |
| Playground Equipment (replace 1998 structures)              | \$ 82,696         | \$ 82,696         | \$ -               |            |
| Hygienic Supplies - School Nurse                            | \$ -              | \$ 1,000          | \$ 1,000           |            |
| ICS - Facility Assessment / CIP 360                         | \$ -              | \$ 2,000          | \$ 2,000           |            |
| District Branding - Studio Wraps pillars/restrooms          | \$ -              | \$ 3,310          | \$ 3,310           |            |
| Maintenance Truck - 2024 Ford F350 w/Plow                   | \$ 52,000         | \$ 64,004         | \$ 12,004          |            |
| Maintenance Equipment - Kubota salt spreader, Brady printer | \$ -              | \$ 7,927          | \$ 7,927           | Capital    |
|   | <u>\$ 269,645</u> | <u>\$ 304,826</u> | <u>\$ 35,181</u>   |            |
| <b>Technology Projects:</b>                                 |                   |                   |                    |            |
| Total Tech Capital Budget                                   | \$ 79,100         | \$ 79,100         | \$ -               | Technology |
|   | <u>\$ 79,100</u>  | <u>\$ 79,100</u>  | <u>\$ -</u>        |            |
| <b>Long Term Facilities Maintenance Projects:</b>           |                   |                   |                    |            |
| Firewall - Elementary Doors                                 | \$ 33,951         | \$ 19,510         | \$ (14,441)        |            |
| Kitchen Floors  | \$ 36,418         | \$ -              | \$ (36,418)        |            |
| Mechanical - Steam Coil AHU Gym, Furnace CE Building        | \$ -              | \$ 22,830         | \$ 22,830          |            |
| Lock Down Doors / Hardware - Elem Choir Room                | \$ 6,700          | \$ 6,701          | \$ 1               |            |
| Replace Hardware - Math Classroom Door                      | \$ -              | \$ 1,745          | \$ 1,745           |            |
| H&S Projects - Annual                                       | \$ 36,001         | \$ 32,044         | \$ (3,957)         |            |
| Deferred Maintenance Projects - Annual                      | \$ 30,000         | \$ 22,500         | \$ (7,500)         | LTFM       |
|   | <u>\$ 143,070</u> | <u>\$ 105,330</u> | <u>\$ (37,740)</u> |            |

PINE RIVER-BACKUS SCHOOLS  
OPERATING CAPITAL EXPENSE DETAIL  
REVISED 2024-25 BUDGET

| CAPITAL EXPENSE                                   | ACTUAL<br>2023-24   | PRELIMINARY<br>BUDGET<br>2024-25 | REVISED<br>BUDGET<br>2024-25 | 2025 PRELIM BUDGET<br>VS 2025 REVISED BUDGET |              |
|---|---------------------|----------------------------------|------------------------------|--|--------------|
|   |                     |                                  |                              | \$ CHG.                                      | % CHG.       |
| <b>DISTRICTWIDE CAPITAL</b>                       |                     |                                  |                              |  |              |
| NURSE HYGIENE SUPPLIES                            | \$ -                | \$ -                             | \$ 1,000                     | \$ 1,000                                     | NA           |
| EXPENSES - COMMITTED ACCOUNT                      | \$ 396,017          | \$ -                             | \$ -                         | \$ -   | NA           |
| FEEES FOR SERVICES                                | \$ 311              | \$ -                             | \$ 2,000                     | \$ 2,000                                     | NA           |
| DISTRICT WIDE BUILDING IMPROVEMENTS<br>FACILITIES | \$ 140,327          | \$ 119,949                       | \$ 138,652                   | \$ 18,703                                    | 15.6%        |
| GENERAL EQUIPMENT                                 | \$ 20,463           | \$ -                             | \$ -                         | \$ -   | NA           |
| TOTAL   | \$ 25,831           | \$ 149,696                       | \$ 163,174                   | \$ 13,478                                    | 9.0%         |
| TOTAL   | \$ 582,949          | \$ 269,645                       | \$ 304,826                   | \$ 35,181                                    | 13.0%        |
| <b>FEDERALLY FUNDED PROJECTS</b>                  |                     |                                  |                              |  |              |
| HEALTH SERVICES ADDITION - ESSER III (Year 2)     | \$ 676,891          | \$ -                             | \$ -                         | \$ -   | NA           |
| HEALTH SERVICES ADDITION - CASS CTY ARPA          | \$ 265,016          | \$ -                             | \$ -                         | \$ -   | NA           |
| TOTAL   | \$ 941,907          | \$ -                             | \$ -                         | \$ -   | NA           |
| <b>TECHNOLOGY</b>                                 |                     |                                  |                              |  |              |
| TECHNOLOGY EQUIPMENT INSTRUCTIONAL                | \$ 15,281           | \$ 79,100                        | \$ 79,100                    | \$ -   | 0.0%         |
| ELEMENTARY TECHNOLOGY EQUIPMENT                   | \$ 626              | \$ -                             | \$ -                         | \$ -   | NA           |
| HIGH SCHOOL TECHNOLOGY EQUIPMENT                  | \$ 2,850            | \$ -                             | \$ -                         | \$ -   | NA           |
| TOTAL   | \$ 15,281           | \$ 79,100                        | \$ 79,100                    | \$ -   | 0.0%         |
| <b>LONG TERM FACILITY MAINTENANCE</b>             |                     |                                  |                              |  |              |
| PHYSICAL HAZARD CONTROL - H&S                     | \$ 4,504            | \$ 2,500                         | \$ 3,000                     | \$ 500                                       | 20.0%        |
| HAZARDOUS SUBSTANCE - H&S                         | \$ 8,884            | \$ 7,500                         | \$ 7,500                     | \$ -   | 0.0%         |
| HEALTH & SAFETY MGMT - H&S                        | \$ 6,509            | \$ 6,000                         | \$ 6,000                     | \$ -   | 0.0%         |
| ASBESTOS - H&S                                    | \$ 9,196            | \$ 10,000                        | \$ -                         | \$ (10,000)                                  | -100.0%      |
| FIRE CODE COMPLIANCE - H&S                        | \$ 11,200           | \$ 43,951                        | \$ 35,000                    | \$ (8,951)                                   | -20.4%       |
| FIRE CODE COMPLIANCE - FIRE ALARM SYSTEM          | \$ 246,235          | \$ -                             | \$ -                         | \$ -   | NA           |
| BLDG HARDWARE & EQUIP                             | \$ 54,174           | \$ 6,701                         | \$ 8,500                     | \$ 1,799                                     | 26.8%        |
| INTERIOR SURFACES                                 | \$ -                | \$ 36,418                        | \$ -                         | \$ (36,418)                                  | -100.0%      |
| MECHANICAL  | \$ 46,660           | \$ -                             | \$ 22,830                    | \$ 22,830                                    | NA           |
| SITE GROUNDS - DEF MAINT                          | \$ 7,350            | \$ 15,000                        | \$ 7,500                     | \$ (7,500)                                   | -50.0%       |
| BUILDINGS - DEF MAINT                             | \$ 16,425           | \$ 15,000                        | \$ 15,000                    | \$ -   | 0.0%         |
| TOTAL   | \$ 411,137          | \$ 143,070                       | \$ 105,330                   | \$ (37,740)                                  | -26.4%       |
| <b>TOTAL OPERATING CAPITAL</b>                    | <b>\$ 1,951,275</b> | <b>\$ 491,815</b>                | <b>\$ 489,256</b>            | <b>\$ (2,559)</b>                            | <b>-0.5%</b> |

PINE RIVER-BACKUS SCHOOLS  
 BUILDING CONSTRUCTION REVENUES / EXPENSES  
 REVISED 2024-25 BUDGET

| BUILDING CONSTRUCTION REVENUE              | ACTUAL<br>2023-24 | PRELIM<br>BUDGET<br>2024-25 | REVISED<br>BUDGET<br>2024-25 | 2025 PRELIM BUDGET<br>VS 2025 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 2024-25 Building Construction projects.

| BUILDING CONSTRUCTION EXPENSE              | ACTUAL<br>2023-24 | PRELIM<br>BUDGET<br>2024-25 | REVISED<br>BUDGET<br>2024-25 | 2025 PRELIM BUDGET<br>VS 2025 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 2024-25.

PINE RIVER-BACKUS SCHOOLS  
DEBT SERVICE REVENUES / EXPENSES  
REVISED 2024-25 BUDGET

| DEBT SERVICE REVENUE                 | ACTUAL            | PRELIM            | REVISED           | 2025 PRELIM BUDGET                |              |
|--------------------------------------|-------------------|-------------------|-------------------|-----------------------------------|--------------|
|                                      | 2023-24           | BUDGET<br>2024-25 | BUDGET<br>2024-25 | VS 2025 REVISED BUDGET<br>\$ CHG. | % CHG.       |
| LEVY                                 | \$ 504,376        | \$ 536,146        | \$ 536,146        | \$ -                              | 0.0%         |
| MISCELLANEOUS TAX                    | \$ 18             | \$ -              | \$ -              | \$ -                              | NA           |
| INTEREST                             | \$ 38,187         | \$ 5,000          | \$ 20,000         | \$ 15,000                         | 300.0%       |
| DISPARITY REDUCTION AID              | \$ 36             | \$ 36             | \$ 29             | \$ (7)                            | -19.4%       |
| HMSTD & AG MKT VALUE CREDIT          | \$ 5,316          | \$ 5,316          | \$ 5,111          | \$ (205)                          | -3.9%        |
| SCHOOL BUILDING BOND AG CREDIT       | \$ 40,515         | \$ 40,515         | \$ 38,397         | \$ (2,118)                        | -5.2%        |
| SALE OF BONDS                        | \$ -              | \$ -              | \$ -              | \$ -                              | NA           |
| TRANSFER FROM OTHER FUNDS            | \$ -              | \$ -              | \$ -              | \$ -                              | NA           |
| EARN INVESTMENT - PNB QZAB           | \$ -              | \$ -              | \$ -              | \$ -                              | NA           |
| EARN INVESTMENT - MN B&T QZAB        | \$ 24,844         | \$ 24,500         | \$ 8,140          | \$ (16,360)                       | -66.8%       |
| <b>TOTAL DEBT REDEMPTION REVENUE</b> | <b>\$ 613,293</b> | <b>\$ 611,513</b> | <b>\$ 607,823</b> | <b>\$ (3,690)</b>                 | <b>-0.6%</b> |

NOTES:

Debt Service Revenues are funded primarily through the 2023 Pay 2024 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             | 2025 PRELIM BUDGET                |               |
|--------------------------------------|-------------------|-------------------|---------------------|-----------------------------------|---------------|
|                                      | 2023-24           | BUDGET<br>2024-25 | BUDGET<br>2024-25   | VS 2025 REVISED BUDGET<br>\$ CHG. | % CHG.        |
| PRINCIPAL PAYMENTS                   | \$ 390,000        | \$ 453,121        | \$ 1,348,121        | \$ 895,000                        | 197.5%        |
| INTEREST EXPENSE                     | \$ 90,180         | \$ 79,605         | \$ 79,605           | \$ -                              | 0.0%          |
| FEES                                 | \$ 3,447          | \$ 3,500          | \$ 3,500            | \$ -                              | 0.0%          |
| BOND REFUNDING                       | \$ -              | \$ -              | \$ -                | \$ -                              | NA            |
| <b>TOTAL DEBT REDEMPTION EXPENSE</b> | <b>\$ 483,627</b> | <b>\$ 536,226</b> | <b>\$ 1,431,226</b> | <b>\$ 895,000</b>                 | <b>166.9%</b> |

NOTES:

Principal Payments include the 2017 LTFM Bond payment of \$130,000, the 2020A General Obligation Bond of \$50,000 and the 2020B Refunding Bond of \$225,000. Also included for 2024-25 is the \$895,000 payoff of the 2009 QZAB with Minnesota Bank & Trust.

Interest Payments include the 2017 LTFM Bond payment of \$31,900, the 2020A General Obligation Bond of \$7,100 and the 2020B Refunding Bond of \$40,605. 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 2024-25 BUDGET

| SCHOLARSHIP REVENUE                   | ACTUAL    |               | PRELIM    | REVISED       | 2025 PRELIM BUDGET     |               |           |                |               |
|---------------------------------------|-----------|---------------|-----------|---------------|------------------------|---------------|-----------|----------------|---------------|
|                                       | 2023-24   |               | 2024-25   | 2024-25       | VS 2025 REVISED BUDGET |               |           |                |               |
|                                       |           |               |           |               | \$ CHG.                | % CHG.        |           |                |               |
| GOOD CITIZENSHIP                      |           |               |           |               |                        |               |           |                |               |
| INTEREST                              | \$        | 1             | \$        | -             | \$                     | -             | NA        |                |               |
| TOTAL                                 | \$        | 1             | \$        | -             | \$                     | -             | NA        |                |               |
| GORDON AND VELVA MARSHALL             |           |               |           |               |                        |               |           |                |               |
| INTEREST                              | \$        | 13            | \$        | 300           | \$                     | 300           | \$        | -              | 0.0%          |
| TOTAL                                 | \$        | 13            | \$        | 300           | \$                     | 300           | \$        | -              | 0.0%          |
| ALFRED WEISE                          |           |               |           |               |                        |               |           |                |               |
| INTEREST                              | \$        | (23)          | \$        | 85            | \$                     | 85            | \$        | -              | 0.0%          |
| TOTAL                                 | \$        | (23)          | \$        | 85            | \$                     | 85            | \$        | -              | 0.0%          |
| ELIZABETH REIGHARD & CALVIN FILLINGS  |           |               |           |               |                        |               |           |                |               |
| INTEREST                              | \$        | (3)           | \$        | 75            | \$                     | 75            | \$        | -              | 0.0%          |
| TOTAL                                 | \$        | (3)           | \$        | 75            | \$                     | 75            | \$        | -              | 0.0%          |
| LCF EVELYN W. BERG                    |           |               |           |               |                        |               |           |                |               |
| INTEREST                              | \$        | 19            | \$        | -             | \$                     | -             | \$        | -              | NA            |
| DONATIONS                             | \$        | 2,931         | \$        | 2,800         | \$                     | 2,800         | \$        | -              | 0.0%          |
| TOTAL                                 | \$        | 2,949         | \$        | 2,800         | \$                     | 2,800         | \$        | -              | 0.0%          |
| SHEILA JOAN ANDERSON                  |           |               |           |               |                        |               |           |                |               |
| INTEREST                              | \$        | 1             | \$        | 15            | \$                     | 15            | \$        | -              | 0.0%          |
| DONATIONS                             | \$        | 630           | \$        | -             | \$                     | -             | \$        | -              | NA            |
| TOTAL                                 | \$        | 631           | \$        | 15            | \$                     | 15            | \$        | -              | 0.0%          |
| DENNIS HEEMSTRA MEMORIAL SCHOLARSHIP  |           |               |           |               |                        |               |           |                |               |
| INTEREST                              | \$        | 6,251         | \$        | 4,500         | \$                     | 4,500         | \$        | -              | 0.0%          |
| TOTAL                                 | \$        | 6,251         | \$        | 4,500         | \$                     | 4,500         | \$        | -              | 0.0%          |
| PR-B SCHOLARSHIP                      |           |               |           |               |                        |               |           |                |               |
| INTEREST                              | \$        | 221           | \$        | 75            | \$                     | 75            | \$        | -              | 0.0%          |
| DONATIONS                             | \$        | 24,700        | \$        | 30,000        | \$                     | 25,000        | \$        | (5,000)        | -16.7%        |
| TOTAL                                 | \$        | 24,921        | \$        | 30,075        | \$                     | 25,075        | \$        | (5,000)        | -16.6%        |
| EVAN LINDQUIST MEMORIAL SCHOLARSHIP   |           |               |           |               |                        |               |           |                |               |
| INTEREST                              | \$        | (73)          | \$        | 400           | \$                     | 400           | \$        | -              | 0.0%          |
| TOTAL                                 | \$        | (73)          | \$        | 400           | \$                     | 400           | \$        | -              | 0.0%          |
| EARL & VIOLET FENTON SCHOLARSHIP      |           |               |           |               |                        |               |           |                |               |
| INTEREST                              | \$        | (3)           | \$        | 60            | \$                     | 60            | \$        | -              | 0.0%          |
| TOTAL                                 | \$        | (3)           | \$        | 60            | \$                     | 60            | \$        | -              | 0.0%          |
| <b>TOTAL SCHOLARSHIP FUND REVENUE</b> | <b>\$</b> | <b>34,666</b> | <b>\$</b> | <b>38,310</b> | <b>\$</b>              | <b>33,310</b> | <b>\$</b> | <b>(5,000)</b> | <b>-13.1%</b> |

NOTES:

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

PINE RIVER-BACKUS SCHOOLS  
SCHOLARSHIP EXPENSE DETAIL  
REVISED 2024-25 BUDGET

| SCHOLARSHIP EXPENSE                   | ACTUAL<br>2023-24 | PRELIMINARY<br>BUDGET<br>2024-25 | REVISED<br>BUDGET<br>2024-25 | 2025 PRELIM BUDGET<br>VS 2025 REVISED BUDGET |               |
|---------------------------------------|-------------------|----------------------------------|------------------------------|--|---------------|
|                                       |                   |                                  |                              | \$ CHG.                                      | % CHG.        |
| GOOD CITIZENSHIP                      | \$ -              | \$ 500                           | \$ 250                       | \$ (250)                                     | -50.0%        |
| GORDON AND VELVA MARSHALL             | \$ 3,000          | \$ 5,000                         | \$ 5,000                     | \$ -   | 0.0%          |
| ALFRED WEISE                          | \$ 2,000          | \$ 1,500                         | \$ 1,000                     | \$ (500)                                     | -33.3%        |
| G.E. HENDERSON/CLASS OF 1944          | \$ -              | \$ -                             | \$ -                         | \$ -   | NA            |
| ELIZABETH REIGHARD & CALVIN FILLINGS  | \$ 500            | \$ 500                           | \$ 500                       | \$ -   | 0.0%          |
| LCF EVELYN W. BERG                    | \$ 5,000          | \$ 4,000                         | \$ 4,000                     | \$ -   | 0.0%          |
| SHEILA JOAN ANDERSON                  | \$ -              | \$ 1,000                         | \$ -                         | \$ (1,000)                                   | -100.0%       |
| DENNIS HEEMSTRA                       | \$ 20,000         | \$ 12,000                        | \$ 12,000                    | \$ -   | 0.0%          |
| MARY FELTON                           | \$ -              | \$ -                             | \$ -                         | \$ -   | NA            |
| PRB SCHOLARSHIP                       | \$ 34,300         | \$ 43,300                        | \$ 32,700                    | \$ (10,600)                                  | -24.5%        |
| EVAN LINDQUIST MEMORIAL SCHOLARSHIP   | \$ 5,000          | \$ 8,000                         | \$ 8,000                     | \$ -   | 0.0%          |
| EARL & VIOLET FENTON                  | \$ 1,000          | \$ 1,000                         | \$ 1,000                     | \$ -   | 0.0%          |
| <b>TOTAL SCHOLARSHIP FUND EXPENSE</b> | <b>\$ 70,800</b>  | <b>\$ 76,800</b>                 | <b>\$ 64,450</b>             | <b>\$ (12,350)</b>                           | <b>-16.1%</b> |

NOTES:

Scholarship Expenses include all scholarships awarded at the May 2024 Scholarship Awards ceremony. These scholarships are paid upon successful completion of the first semester at a post-secondary institution. Any variance between Preliminary and Revised Budgets account for scholarships not claimed by the March 31st deadline.

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

**PINE RIVER-BACKUS SCHOOLS  
STUDENT ACTIVITY FUND  
REVISED 2024-25 BUDGET**

| STUDENT ACTIVITY FUND              | START                | ACTIVITY                 |                        | NET              | END                  |
|------------------------------------|----------------------|--------------------------|------------------------|------------------|----------------------|
|                                    | BALANCE              | 2023-2024                |                        | ACTIVITY         | BALANCE              |
|                                    | \$ 45,108.00         | Revenue                  | Expense                | 2023-24          | 6/30/2024            |
|                                    | 2023-24              | <i>Updated 6/12/2024</i> |                        |                  | 2024-25              |
|                                    | BUDGET               |                          |                        |                  | BUDGET               |
| ACCOUNTS:                          |                      |                          |                        |                  |                      |
| Elem Choir                         | \$ 7,395.96          | \$ -                     | \$ -                   | \$ -             | \$ 7,395.96          |
| Elem Sped - Z Fund                 | \$ 1,416.03          | \$ -                     | \$ -                   | \$ -             | \$ 1,416.03          |
| Elementary General                 | \$ 4,136.54          | \$ 77.10                 | \$ (335.67)            | \$ (259)         | \$ 3,877.97          |
| Elem Student Council               | \$ 75.09             | \$ 311.35                | \$ (179.61)            | \$ 132           | \$ 206.83            |
| Elem Yearbook                      | \$ 6,481.99          | \$ 1,202.57              | \$ (706.43)            | \$ 496           | \$ 6,978.13          |
| Jim Tehennepe                      | \$ 8,018.13          | \$ -                     | \$ -                   | \$ -             | \$ 8,018.13          |
| HELP Fund                          | \$ 15,358.09         | \$ 250.00                | \$ (1,996.77)          | \$ (1,747)       | \$ 13,611.32         |
| Greg Jadwin                        | \$ 5,213.04          | \$ 690.00                | \$ (1,128.13)          | \$ (438)         | \$ 4,774.91          |
| ALC                                | \$ 223.40            | \$ -                     | \$ -                   | \$ -             | \$ 223.40            |
| Concessions                        | \$ 3,184.71          | \$ -                     | \$ -                   | \$ -             | \$ 3,184.71          |
| Business Prof of America           | \$ 4,143.35          | \$ -                     | \$ -                   | \$ -             | \$ 4,143.35          |
| French                             | \$ 669.04            | \$ 1,299.86              | \$ (1,634.00)          | \$ (334)         | \$ 334.90            |
| HS Choir                           | \$ 2,930.11          | \$ -                     | \$ -                   | \$ -             | \$ 2,930.11          |
| Band                               | \$ 1,032.32          | \$ 728.00                | \$ (913.38)            | \$ (185)         | \$ 846.94            |
| Special Education                  | \$ 2,415.50          | \$ 3,517.59              | \$ -                   | \$ 3,518         | \$ 5,933.09          |
| Elem Sped - 5/6 Lucky Bobbers      | \$ 333.84            | \$ -                     | \$ -                   | \$ -             | \$ 333.84            |
| Football                           | \$ 4,582.35          | \$ 1,022.25              | \$ (2,118.20)          | \$ (1,096)       | \$ 3,486.40          |
| Boys Basketball                    | \$ 2,544.09          | \$ 3,084.00              | \$ (4,650.99)          | \$ (1,567)       | \$ 977.10            |
| Girls Basketball                   | \$ 1,535.23          | \$ 2,398.00              | \$ (1,959.74)          | \$ 438           | \$ 1,973.49          |
| Wrestling                          | \$ 257.19            | \$ 18,133.38             | \$ (14,502.56)         | \$ 3,631         | \$ 3,888.01          |
| Baseball                           | \$ 2,853.14          | \$ 3,309.00              | \$ (4,456.29)          | \$ (1,147)       | \$ 1,705.85          |
| Cross Country                      | \$ 1,262.57          | \$ -                     | \$ -                   | \$ -             | \$ 1,262.57          |
| Boys Golf                          | \$ 823.68            | \$ -                     | \$ (400.11)            | \$ (400)         | \$ 423.57            |
| Girls Golf                         | \$ 830.75            | \$ 694.00                | \$ (163.22)            | \$ 531           | \$ 1,361.53          |
| Track                              | \$ 844.35            | \$ -                     | \$ -                   | \$ -             | \$ 844.35            |
| Volleyball                         | \$ 3,448.91          | \$ 13,745.75             | \$ (7,615.93)          | \$ 6,130         | \$ 9,578.73          |
| Travel Volleyball                  | \$ 888.62            | \$ 9,087.50              | \$ (9,976.12)          | \$ (889)         | \$ -                 |
| Cheer                              | \$ 2,213.44          | \$ 2,877.00              | \$ (1,229.08)          | \$ 1,648         | \$ 3,861.36          |
| Softball                           | \$ -                 | \$ 3,552.25              | \$ (3,402.81)          | \$ 149           | \$ 149.44            |
| Dance                              | \$ 5,223.68          | \$ -                     | \$ -                   | \$ -             | \$ 5,223.68          |
| Band/Choir Fundraiser              | \$ 24,364.75         | \$ 29,625.90             | \$ (23,498.98)         | \$ 6,127         | \$ 30,491.67         |
| Musical/Drama                      | \$ 4,719.76          | \$ 3,693.25              | \$ (4,082.30)          | \$ (389)         | \$ 4,330.71          |
| Robotics                           | \$ 8,413.31          | \$ 9,611.92              | \$ (8,274.04)          | \$ 1,338         | \$ 9,751.19          |
| Trap Team                          | \$ -                 | \$ 18,296.21             | \$ (15,350.93)         | \$ 2,945         | \$ 2,945.28          |
| AD General                         | \$ 9,367.53          | \$ 3,200.00              | \$ (8,776.56)          | \$ (5,577)       | \$ 3,790.97          |
| Class Accounts                     | \$ 2,706.67          | \$ 10,876.74             | \$ (10,938.44)         | \$ (62)          | \$ 2,644.97          |
| High School General                | \$ 179.10            | \$ 629.27                | \$ (876.57)            | \$ (247)         | \$ (68.20)           |
| Student Council                    | \$ 605.08            | \$ 2,536.21              | \$ (2,087.93)          | \$ 448           | \$ 1,053.36          |
| National Honor Society             | \$ 818.59            | \$ 2,709.25              | \$ (3,282.12)          | \$ (573)         | \$ 245.72            |
| HS Yearbook                        | \$ 2,554.77          | \$ 3,248.50              | \$ (53.62)             | \$ 3,195         | \$ 5,749.65          |
| Speech                             | \$ 2,705.94          | \$ 128.25                | \$ (183.24)            | \$ (55)          | \$ 2,650.95          |
| Book Club                          | \$ 160.38            | \$ 4,000.00              | \$ (749.78)            | \$ 3,250         | \$ 3,410.60          |
| PROM                               | \$ 4,967.69          | \$ 8,391.72              | \$ (7,024.02)          | \$ 1,368         | \$ 6,335.39          |
| <b>TOTAL STUDENT ACTIVITY FUND</b> | <b>\$ 151,898.71</b> | <b>\$ 162,926.82</b>     | <b>\$ (142,547.57)</b> | <b>\$ 20,379</b> | <b>\$ 172,277.96</b> |

Adopted: **DRAFT**

Pine River-Backus School District Policy 809

Revised:

Reviewed:

Next Review: Tri-Annual

## 809 NAMING RIGHTS POLICY

### I. PURPOSE

The purpose of this policy is to establish the criteria and procedures for granting Naming Rights in relation to District facilities. This policy does not cover scholarships or research grants. The Naming Rights Policy applies district-wide.

### II. GENERAL STATEMENT OF POLICY

It is the policy of this school district to recognize persons who have either supported the district through distinguished effort or substantial financial contributions by naming facilities in their honor.

### III. REQUIREMENT

#### A. Facilities included in the Naming Rights Policy include:

1. Buildings or parts of a building such as wings where the identification focuses on the external feature.
2. Parts of buildings, such as theatres, laboratories, gymnasiums, or classrooms.
3. Outdoor areas, which may be gardens, courtyards, stadiums, playing fields, roads or walkways.
4. Other facilities may be recommended for naming after consultation with the school board.

#### B. "Naming Rights in Consideration" is in consideration of financial contributions, sponsorships or other commercial transactions.

#### C. "Naming Rights in Recognition" is in recognition of any significant contributions to the district that it wishes to honor.

1. Recognition of outstanding services to the district while serving in an academic or administrative capacity.
2. Recognition of the achievement of distinguished alumni.
3. Recognition of a financial contribution or other contribution from a donor.

### IV. GRANTING NAMING RIGHTS

- A. The granting of Naming Rights must be consistent with the District 2174 Mission and Core Values.
- B. For the purposes of this policy, a significant financial contribution must be agreed upon by the board of education.
- C. All requests for Naming Rights must be submitted in writing to the board of education.
- D. The board of education will review and research each submitted facility-naming nomination on its individual merits and make the final decision on each.
- E. The physical display of the Naming Rights shall be decided or negotiated on a case-by-case basis.

#### V. DURATION OF NAMING RIGHTS

- A. Naming Rights will normally remain in place for a period of no longer than twenty [20] years.
- B. Exceptions to the duration may be granted with the approval of the board of education.

#### VI. EARLY TERMINATION OF NAMING RIGHTS

- A. The Naming Rights agreement may be terminated under the following conditions:
  - 1. Termination by the District – The district reserves the right, at its sole discretion, to terminate Naming Rights without refund of consideration, prior to the scheduled termination date, should it feel it is necessary to do so to avoid the district being brought into disrepute.
  - 2. Termination by the Named Party – The Named Party without refund of consideration, at its sole discretion, may terminate its acceptance of the Naming Rights prior to the scheduled termination date, in the event that the district directly brings the Named Party into disrepute.

#### VII. TRANSFERABILITY OF NAMING RIGHTS

- A. Naming Rights may only be transferred to any other Named Party by mutual agreement between all named parties.
- B. “Naming Rights in Consideration” may be traded by mutual agreement between all parties. Traded is defined as “to exchange one naming right for another” as in the case where a company changes its name, the naming right might be “traded” to reflect the new name.

VIII. RENEWABILITY OF NAMING RIGHTS

- A. Naming Rights may be renewed by the mutual agreement between all the parties.

Pursuant to due call and notice thereof, a meeting of the School Board of Independent School District No. 2174, Pine River-Backus, Minnesota, was held on the 5th day of May, 2025 at 5:30 p.m.

The following Board Members were present:

and the following were absent:

Board Member \_\_\_\_\_ introduced the following resolution and moved its adoption.

RESOLUTION DISCONTINUING AND REDUCING  
EDUCATIONAL PROGRAMS AND POSITIONS

WHEREAS, the School Board of Independent School District No. 2174 adopted a resolution on January 6, 2025 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 Elementary Teacher
2. .4 fte High School Math (reassigned to ALP)
3. .4 fte High School Social Studies (reassigned to ALP)
4. .8 fte Elementary/.2 fte High School Special Education (reassigned to ALP)
5. .1 fte Elementary Physical Education (class overload)

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: None

whereupon said resolution was declared duly passed and adopted.

\_\_\_\_\_  
Chris Cunningham, Chair

\_\_\_\_\_  
Leslie Bouchonville, Clerk

# School Food Authority (SFA) Procurement Procedures Template

2 CFR 200.318 requires SFAs to maintain and use documented procedures for procurement transactions under a federal award or subaward. An SFA who fills out and completes this document will satisfy the requirements for 2 CFR 200.318.

A document with incomplete steps and information will not satisfy the 2 CFR 200.318 requirement, and the document will need to be revised.

Any questions about federal procurement requirements pertaining to the National School Lunch Program should be forwarded to [mde.FSMC@state.mn.us](mailto:mde.FSMC@state.mn.us).

Oversight of contractors: Recipients and subrecipients must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders. See also 200.501(h).

# Procurement Procedures for U.S. Department of Agriculture (USDA) Child Nutrition Programs

## Pine River-Backus Schools ISD 2174-01

The procurement procedures contained on the following pages 1 through 12 will be implemented beginning **May 5, 2025**, until amended. All procurements must maximize full and open competition. Source documentation must be available to determine open competition, the reasonableness, the allowability and the allocation of costs.

The **Pine River-Backus Schools ISD 2174-01** intentionally seeks to prohibit conflicts of interest in all procurement of goods and services.

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Chairman, School Board

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Date

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Superintendent/Executive Director of School

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Date

### Conflicts of Interest

No employee, officer, agent, or board member with a real or apparent conflict of interest may participate in the selection, award, or administration of a contract supported by the federal award. A conflict of interest includes when the employee, officer, agent, or board member, any member of their immediate family, their partner, or an organization that employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from an entity considered for a contract.

An employee, officer, agent, and board member of the recipient or subrecipient may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors.

However, the **Pine River-Backus Schools ISD 2174-01** has set standards for situations where the financial interest is not substantial, or a gift is an unsolicited item of **Five Dollars (\$5.00) or less**.

Violations of the standards set in this document may result in disciplinary actions including up to and including termination.

If the recipient or subrecipient has a parent, affiliate, or subsidiary organization that is not a State, local government, or Indian Tribe, the recipient or subrecipient must also maintain written standards of conduct covering organizational conflicts of interest. Organizational conflicts of interest mean that because of relationships with a parent company, affiliate, or subsidiary organization, the recipient or subrecipient is unable or appears to be unable to be impartial in conducting a procurement action involving a related organization.

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

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

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

1. mail: U.S. Department of Agriculture Office  
of the Assistant Secretary for Civil Rights  
1400 Independence Avenue, SW  
Washington, D.C. 20250-9410; or
2. fax: (833) 256-1665 or (202) 690-7442; or
3. email: [program.intake@usda.gov](mailto:program.intake@usda.gov)

This institution is an equal opportunity provider.

## The procurement methods to be used (micro-purchase, small purchase, formal, and their dollar thresholds)

### Required: Micro Purchasing: Threshold of \$10,000 (\$10,000 or less)

Micro-purchases may be awarded without soliciting competitive price or rate quotations if the recipient or subrecipient considers the price reasonable based on research, experience, purchase history, or other information; and maintains documents to support its conclusion. Purchase cards may be used as a method of payment for micro-purchases.

The aggregate amount of the procurement transaction does not exceed the micro-purchase threshold defined in [2 CFR 200.1](#). To the extent practicable, the recipient or subrecipient should distribute micro-purchases equitably among qualified suppliers.

The following sponsoring authority officials are responsible for ensuring compliance (Positions/Titles):

- Food Service Director
- Business Manager
- Superintendent

The sponsoring authority's appointed officials will ensure compliance at the following time(s):

- Monthly
- Annually

The sponsoring authority's appointed officials will ensure compliance in Micro Purchasing in the following way(s):

- Monthly expenditure reports posted to School Board Agendas – includes checks issued and budget summary with year-to-date spending
- Monthly verification of Minnesota Suspended-Disbarred Vendors
- Annual quote/bid process for Food Service milk, bread, food vendors

**Required: Small Purchasing: Threshold \$175,000 (Higher than micro threshold but less than: \$175,000 or less for public sponsoring authorities/organizations; \$250,000 or less for nonpublic sponsoring authorities/organizations)**

The aggregate dollar amount of the procurement transaction is higher than the micro-purchase threshold but does not exceed the Simplified Acquisition Threshold (SAT). Price or rate quotations must be obtained from an adequate number (**at least two**) of qualified sources. Purchase is awarded to the bidder whose bid/price conforms with all the material terms and conditions and is the lowest in price.

The following sponsoring authority officials are responsible for ensuring compliance (Positions/Titles):

- Food Service Director
- Business Manager
- Superintendent

The sponsoring authority's appointed officials will ensure compliance at the following time(s):

- Annually or as needed

The sponsoring authority's appointed officials will ensure compliance in Small Purchasing in the following way(s):

- Annual compliance through the bid process for Food Service vendors

## **Required Formal Procurement: Threshold over \$175,000 (\$175,000 or less for public sponsoring authorities; \$250,000 or less for nonpublic sponsoring authorities/organizations)**

**All Food Service Management Company (FSMC) procurement** must be completed as formal procurement regardless of the size of the contract.

Sponsoring Authorities are responsible for ensuring that the required contract provisions are in the final contract:

- Contract provisions as required in Appendix II to 2 CFR 200;
- Contract provisions as required in 7 CFR 210.21(f) for all cost reimbursable contracts;
- Contract provisions as required in 7 CFR 210.16(a) (1-10) and 7 CFR 250.53 for food service management company contracts.

There are two methods a sponsoring authority can choose to utilize: Invitation for Bid (IFB) or Request for Proposal (RFP)

**IFBs:** When utilizing the IFB method, bids are publicly solicited (once per week for two weeks) through an invitation. A firm fixed-price contract (lump sum or unit price) is awarded to the responsible bidder whose bid conforms with all the material terms and conditions of the invitation and is the lowest in price. For sealed bidding to be feasible, the following conditions should be present:

- A complete, adequate, and realistic specification or purchase description is available.
- Two or more responsible bidders have been identified as willing and able to compete effectively for the business.
- The procurement lends itself to a firm fixed-price contract, and the selection of the successful bidder can be made principally based on price.

### **IFB timeline and steps:**

- Perform a Cost/Price Analysis: Research current market conditions.
- Develop specifications for the purchase.
- Identify potential suppliers to contact.
- Publish the Invitation for Bid (IFB) opportunity and provide the IFB to all interested suppliers.
- Complete a public notification of the IFB opportunity at least once per week for two weeks if purchase price is above SAT.
- Ensure the IFB is directly mailed or emailed to at least two suppliers.
- Hold a pre-bid meeting: Must be at least two weeks prior to Proposal due date.
- Offer an appropriate Question and Answer timeframe (the week following the pre-bid meeting): All questions and answers need be provided to all bidders in writing.
- Timestamp bids as they are received.
- Open bids publicly on the specified date and time.
- Award contract to lowest priced responsive and responsible bidder.
- Maintain documentation from all bidders and IFB Process.

The following sponsoring authority officials are responsible for ensuring compliance (Positions/Titles):

- Food Service Director
- Business Manager
- Superintendent

The sponsoring authority's appointed officials will ensure compliance at the following time(s):

- Annually or as needed

The sponsoring authority's appointed officials will ensure compliance in Small Purchasing in the following way(s):

- Compliance through the bid process for Food Service vendors

#### **RFPs:**

This procurement method is used when conditions are not appropriate for entertaining sealed bids. This procurement method may result in either a fixed-price or cost-reimbursement contract. The contract is awarded in accordance with the following requirements:

- Requests for proposals require public notice via local newspaper (at least once per week for two weeks), and all evaluation factors and their relative importance must be identified. Proposals must be solicited from multiple qualified entities (**at least two**). To the maximum extent practicable, any proposals submitted in response to the public notice must be considered.
- The recipient or subrecipient must have written procedures for conducting technical evaluations and making selections.
- Contracts must be awarded to the responsible offeror whose proposal is most advantageous to the recipient or subrecipient considering price and other factors.

#### **RFP Timeline:**

- Perform a Cost/Price Analysis: Research current market conditions.
- Develop product and technical specifications for the purchase.
- Develop evaluation criteria.
- Identify potential suppliers to contact.
- Publish the Request for Proposal (RFP) opportunity and provide the RFP to all interested suppliers.
- Public notification of the bid opportunity is required for at least once per week for two weeks if above SAT.
- A Sponsoring Authority's RFP may also be posted on its website but must be directly mailed or emailed to at least two suppliers.
- Hold a pre-proposal meeting at least two weeks prior to the proposal due date.
- Question and Answer timeframe (the week following the pre-proposal meeting): All questions and answers need be provided to all bidders in writing.
- Timestamp proposals as they are received.
- Evaluate all RFP's received by the due date and time. Evaluation should be completed by at least three different persons.
- Negotiation with top scoring proposal is allowed.
- Award contract to the most advantageous proposal.
- Maintain documentation from all bidders and RFP Process.

The following sponsoring authority officials are responsible for ensuring compliance (Positions/Titles):

- Food Service Director
- Business Manager
- Superintendent

The sponsoring authority's appointed officials will ensure compliance at the following time(s):

- Annually or as needed

The sponsoring authority's appointed officials will ensure compliance in Small Purchasing in the following way(s):

- Compliance through the bid process for Food Service vendors

## Noncompetitive Proposal Procedures:

If items are available only from a single source when the award of a contract is not feasible under small purchase or formal procurement, noncompetitive proposal procedures can be used.

- Written Specifications will be prepared and provided to the vendor.
- The **Business Manager** will be responsible for the documentation of records demonstrating the decision to use the non-competitive proposal.
- The **Food Service Director** will be responsible for documentation that the actual product of service specified was received.
- The **Business Manager** will be responsible for reviewing the procedures to be certain all requirements for using single source or non-competitive proposals are met.

## Required Actions:

- **Costs incurred must be necessary and cost-effective.**
- **Avoid the acquisition of unnecessary or duplicative items.**
- **Procurement transactions must provide full and open competition.**
- **SFA must maintain records sufficient to detail the history of procurement. Minimum of three years after final payment.**
- **Solicitations must incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured.**
- **Solicitations must identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.**

The following sponsoring authority officials are responsible for ensuring compliance (Positions/Titles):

- Food Service Director
- Business Manager
- Superintendent

The sponsoring authority's appointed officials will ensure compliance at the following time(s):

- Weekly
- Monthly
- Annually

The sponsoring authority's appointed officials will ensure that costs incurred are necessary and cost-effective in the following way(s):

- Weekly payments are made for Food Service invoices. Upon review, the Food Service Director will submit invoices to the Business office. The Business office will review to ensure compliance with the above Required Actions. The Business office will issue payment in the form of a check or electronic payment for each invoice or monthly statement received.
- Monthly expenditure reports posted to School Board Agendas – includes a list of all checks issued and budget summary by Fund with year-to-date spending.
- Food Service revenue, expenses and recordkeeping may be included in a Single Audit by an outside auditing firm.

## Buy American:

School food authorities (SFAs) must purchase domestic agricultural commodities and food products. For foods that are unprocessed, the agricultural commodities must be domestic, and for foods that are processed, they must be processed domestically using domestic agricultural food components that are comprised of over 51 percent domestically grown items, by weight or volume. A domestic creditable food component is the portion that counts toward a reimbursable school meal (meats/meat alternates, grains, vegetables, fruits, and fluid milk).

SFA requires suppliers to attest that their final food products are either 100 percent domestic commodities or a food product containing over 51 percent domestic food components, by weight or volume.

The limit on the percent of total commercial food costs from non-domestic foods will be phased in over seven school years.

- Beginning in SY 2025-26, the non-domestic food purchases cap will be 10 percent.
- Beginning in SY 2028-29, the non-domestic food purchases cap will be 8 percent.
- Beginning in SY 2031-32, the non-domestic food purchases cap will be 5 percent.

SFA requires suppliers to document the consideration of domestic alternative foods before approving an exception.

When an exception is approved, SFA requires suppliers to document and demonstrate one of the following:

- The product is listed on the Federal Acquisitions Regulations Non-available
- The food or food product is not produced or manufactured in the United States in sufficient and reasonably available quantities of a satisfactory quality; or
- Competitive bids reveal the cost of a United States food or food product is significantly higher than the non- domestic product.

The following sponsoring authority officials are responsible for ensuring compliance (Positions/Titles):

- Food Service Director
- Business Manager
- Superintendent

The sponsoring authority's appointed officials will ensure compliance at the following time(s):

- Annually or as needed

The sponsoring authority's appointed officials will ensure that the SFA adheres to Buy American by doing the following:

- Monitor vendor product specifications

## SFA Specific Requirements:

If an SFA has an additional requirements or expectations beyond what is federally required, they may add them here. SFA requirements **must** follow federal and state regulation and may not contradict either federal or state regulation.

- None noted.