

Regular Meeting

Monday, December 18, 2023 6:00 PM

Board Room 209, 205 2nd Street South, Long Prairie, Minnesota 56347

A. **Truth in Taxation Public Meeting**

B. **Public Comment on World's Best Workforce Plan**

C. **Call to Order and Pledge of Allegiance**

D. **Roll Call**

E. **Adoption of the Agenda**

F. **Audit Report**

G. **Consent Agenda**

G.1. Minutes

G.2. Bills

G.2.a. Regular Bills

G.2.b. Funds Transfers

G.2.c. Revolving Fund

G.2.d. P-Card Statement

G.3. Financial Report

G.4. Personnel

G.5. Creation of a Food Service A La Carte Position
(11-1)

G.6. Creation of an additional ELL Teaching Position

H. **Reports, Correspondence and Guests**

H.1. Student Representatives

H.2. Guests

H.3. Program Reports

H.3.a. Activities Report

H.3.b. Community Education

H.3.c. Technology

H.4. Principals

H.5. Board

H.5.a. Negotiations Meetings Update

H.6. Superintendent

H.6.a. Board Minute

I. **Board Highlight**

J. **Unfinished Business**

J.1. Business Manager's Contract

K. **New Business**

K.1. Donations

K.2. Consideration for Site LogIQ Contract Amendment
- HVAC

K.3. MREA Region Vote

K.4. Taxes Payable 2024 Final Levy Certification

K.5. Staff Holiday Party Consideration

L. **Adjourn**



Long Prairie-Grey
Eagle Public
School District
#2753

Public Hearing for Taxes
Payable in 2024

DECEMBER 18, 2023

PRESENTED BY:

DANIEL LUDVIGSON,
SUPERINTENDENT

Minnesota State Law Requirements

A Public Meeting...

- Between November 25th & December 28th
- At 6:00 PM or later
- May be part of regularly scheduled meeting
- Must allow for public comments
- May adopt final levy at same meeting

...and Presentation of:

- Current year budget
- Proposed property tax levy

Hearing Agenda



Background
Information on
School Funding



District's Budget



District's Proposed
Tax Levy for Taxes
Payable in 2024



Public Comments

MN Legislature Must Set Funding for Minnesota Public Schools

Minnesota Constitution ARTICLE XIII

MISCELLANEOUS SUBJECTS

Section 1

“UNIFORM SYSTEM OF PUBLIC SCHOOLS. The stability of a republican form of government depending mainly upon the intelligence of the people, it is the duty of the legislature to establish a general and uniform system of public schools. The *legislature shall make such provisions by taxation or otherwise* as will secure a thorough and efficient system of public schools throughout the state.”

As a Result,
Funding is
Highly
Regulated

State Sets:

- Formulas which determine revenue; most revenue based on specified amounts per pupil
- Tax policy for local schools
- Maximum authorized property tax levy
 - Districts can levy less, but not more than amount authorized by state, unless approved by voters in November

State also authorizes school board to submit referendums for operating & capital needs to voters for approval

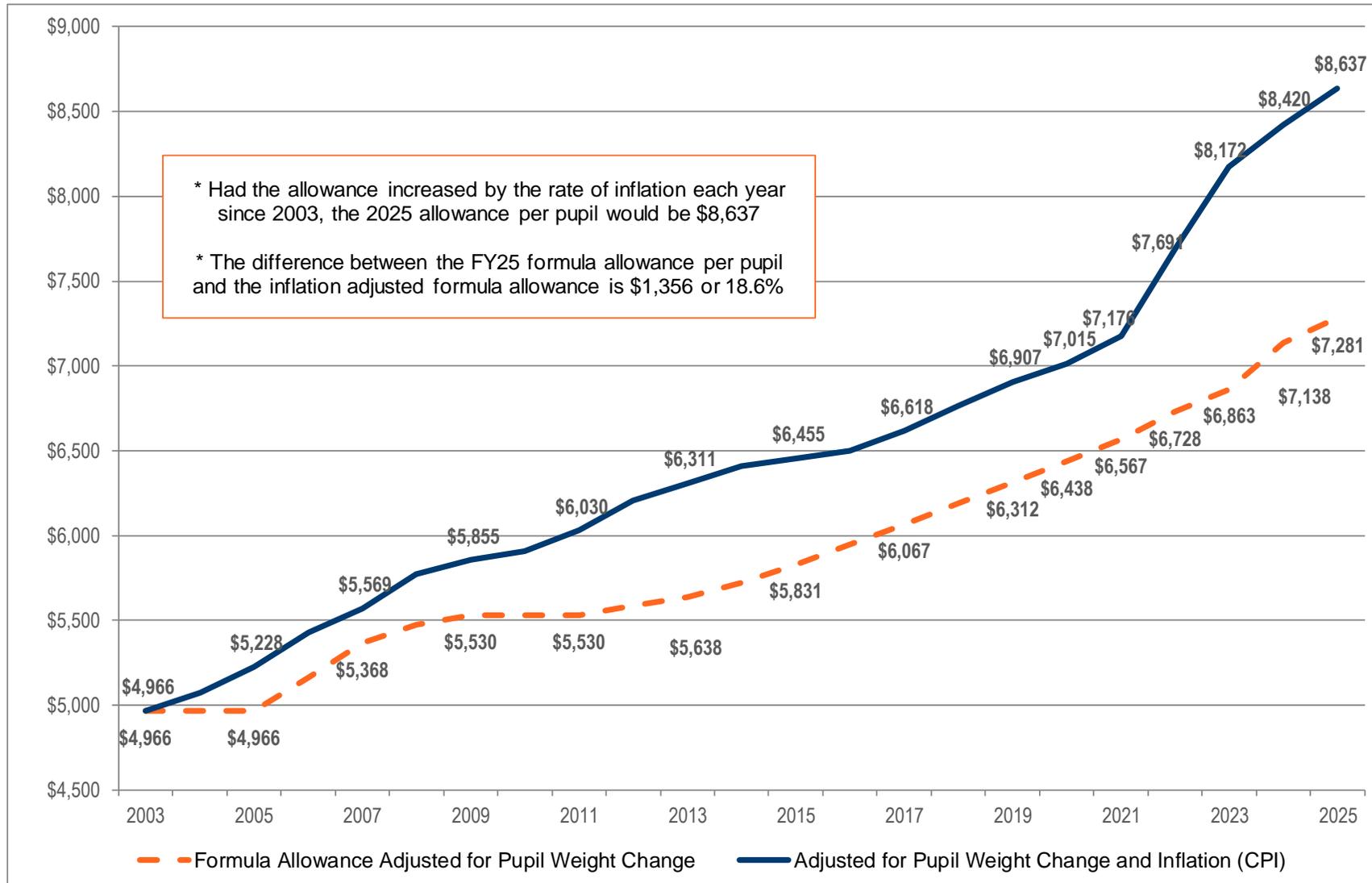
Basic General Education Formula Lags Inflation

- Since 2002-03, state General Education Revenue formula has not kept pace with inflation
- For Fiscal Year 2023-24, an increase of 4.00% or \$275 over previous year was approved
- For Fiscal Year 2024-25, an increase of 2.00% or \$143 over previous year was approved

Per-pupil allowance for Fiscal Year 2024-25 of \$7,281 would need to increase by another \$1,356 (18.6%) to have kept pace with inflation since 2002-03, resulting in an allowance of \$8,637

General Education Formula Allowance, 2003-2025

Adjusted for Pupil Weight Change and Inflation (CPI)

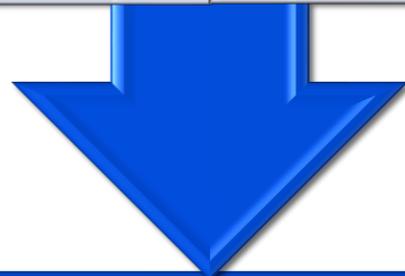


Source: MDE June 2023 Inflation Estimates and Minnesota Laws 2023

According to MN Department of Education (MDE):

FY 2022 costs of providing programs were underfunded statewide by \$712 million

Even with recent improvements in funding, by FY 2027 costs of providing programs statewide will be underfunded by \$408 million



Primary options to bridge funding gap are to cut regular program budgets or increase referendum revenue, most districts have done both

Underfunding of Special Education

Change in Tax Levy does not Determine Change in Budget



Tax levy is based on many state-determined formulas plus voter approved referendums



Some increases in tax levies are revenue neutral, offset by reductions in state aid



Expenditure budget is limited by state-set revenue formulas, voter-approved levies & fund balance



An increase in school taxes does not always correlate to an equal increase in budget

Difference in Levy Cycles



School District:

- Budget year begins July 1st
- 2024 taxes provide revenue for 2024-25 fiscal year
- Budget adopted in June 2024



City/County:

- Budget year begins Jan. 1st
- 2024 taxes provide revenue for 2024 calendar year budget

Budget Information

Because approval of school district budget lags certification of tax levy by six months, state requires only current year budget information be presented at this hearing. Fiscal Year 2024-25 budget will be adopted by School Board in June 2024.

School district budgets are divided into separate funds, based on purposes of revenue, as required by law.

Our District's Funds:

- General
- Food Service
- Community Service
- Building Construction
- Debt Service

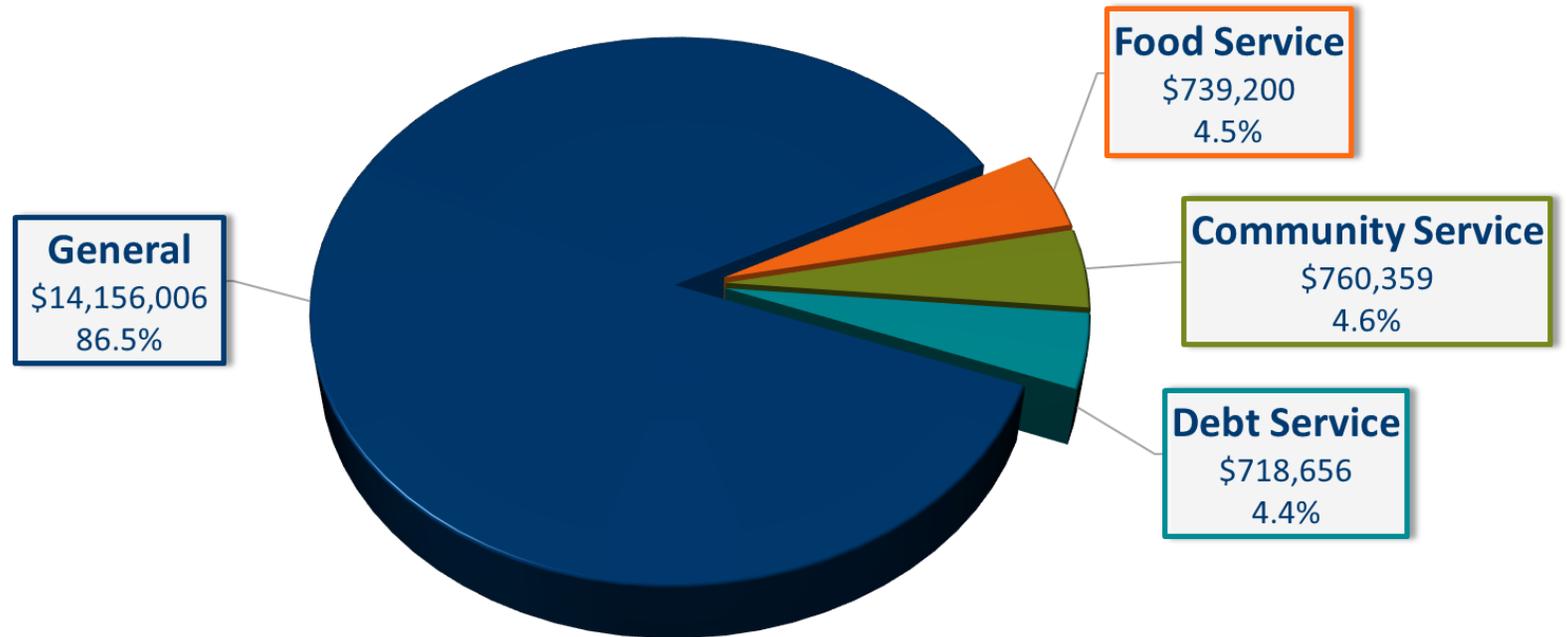


District Revenues & Expenditures
Actual for FY 2023, Budget for FY 2024

FUND	FISCAL 2023 BEGINNING	2022-23 ACTUAL		JUNE 30, 2023 ACTUAL	2023-24 BUDGET		JUNE 30, 2024 PROJECTED
	FUND BALANCES	REVENUES & TRANSFERS IN	EXPENDITURES & TRANSERS OUT	FUND BALANCES	REVENUES & TRANSERS IN	EXPENDITURES & TRANSERS OUT	FUND BALANCES
General/Restricted	\$1,972,231	\$931,525	\$815,247	\$2,088,509	\$792,389	\$886,830	\$1,994,068
General/Other	3,468,164	14,370,060	13,710,046	4,128,178	13,363,617	13,393,705	4,098,090
Food Service	334,607	931,317	949,149	316,775	739,200	765,199	290,776
Community Service	108,852	808,010	855,073	61,789	760,359	753,589	68,559
Building Construction	198,190	2,002,816	295,457	1,905,549	0	0	1,905,549
Debt Service	150,166	658,651	690,770	118,047	718,656	708,730	127,973
Total All Funds	6,232,210	19,702,379	17,315,742	8,618,847	16,374,221	16,508,053	8,485,015

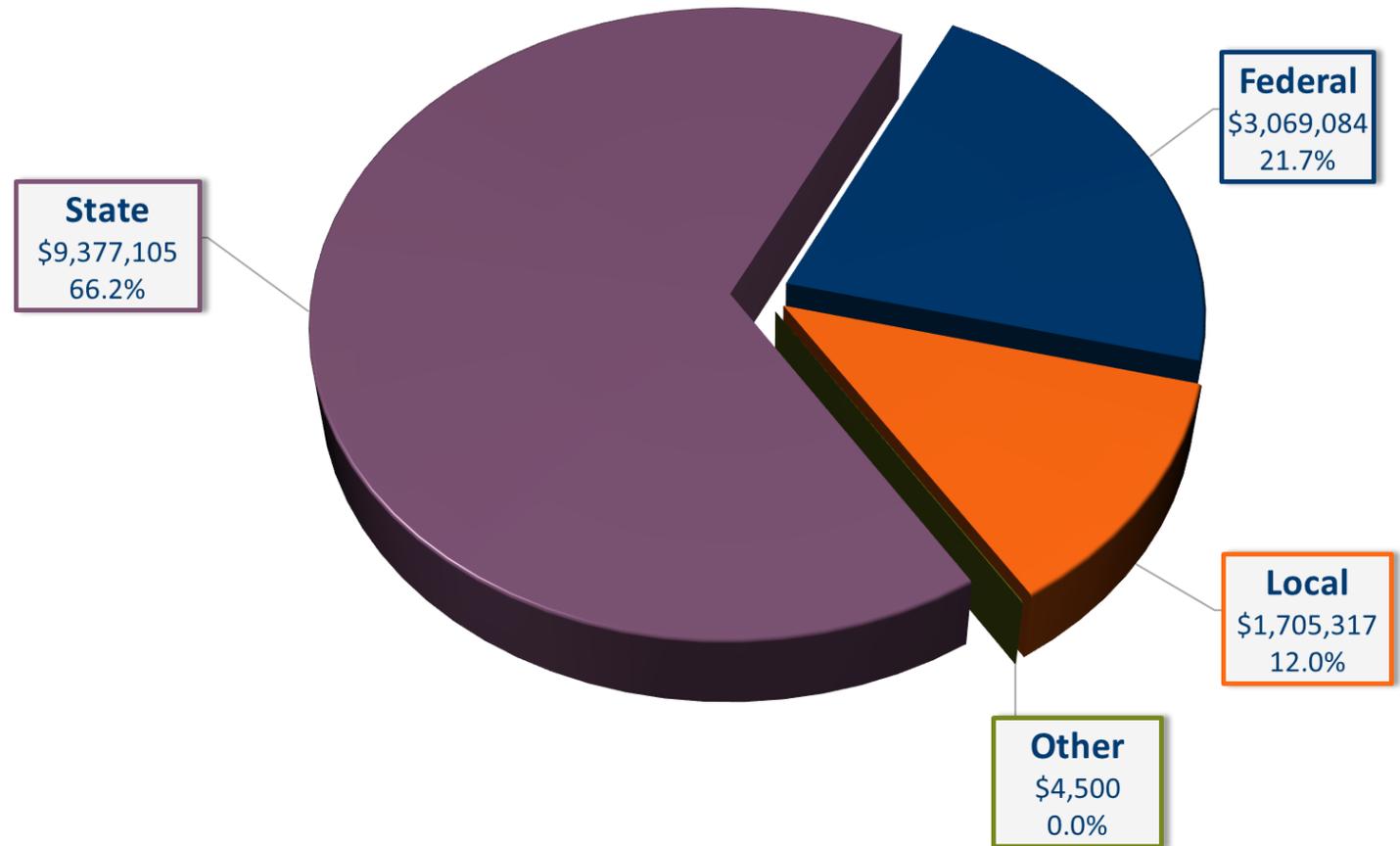
Revenue - All Funds -

2023-24 Budget
\$16,374,221



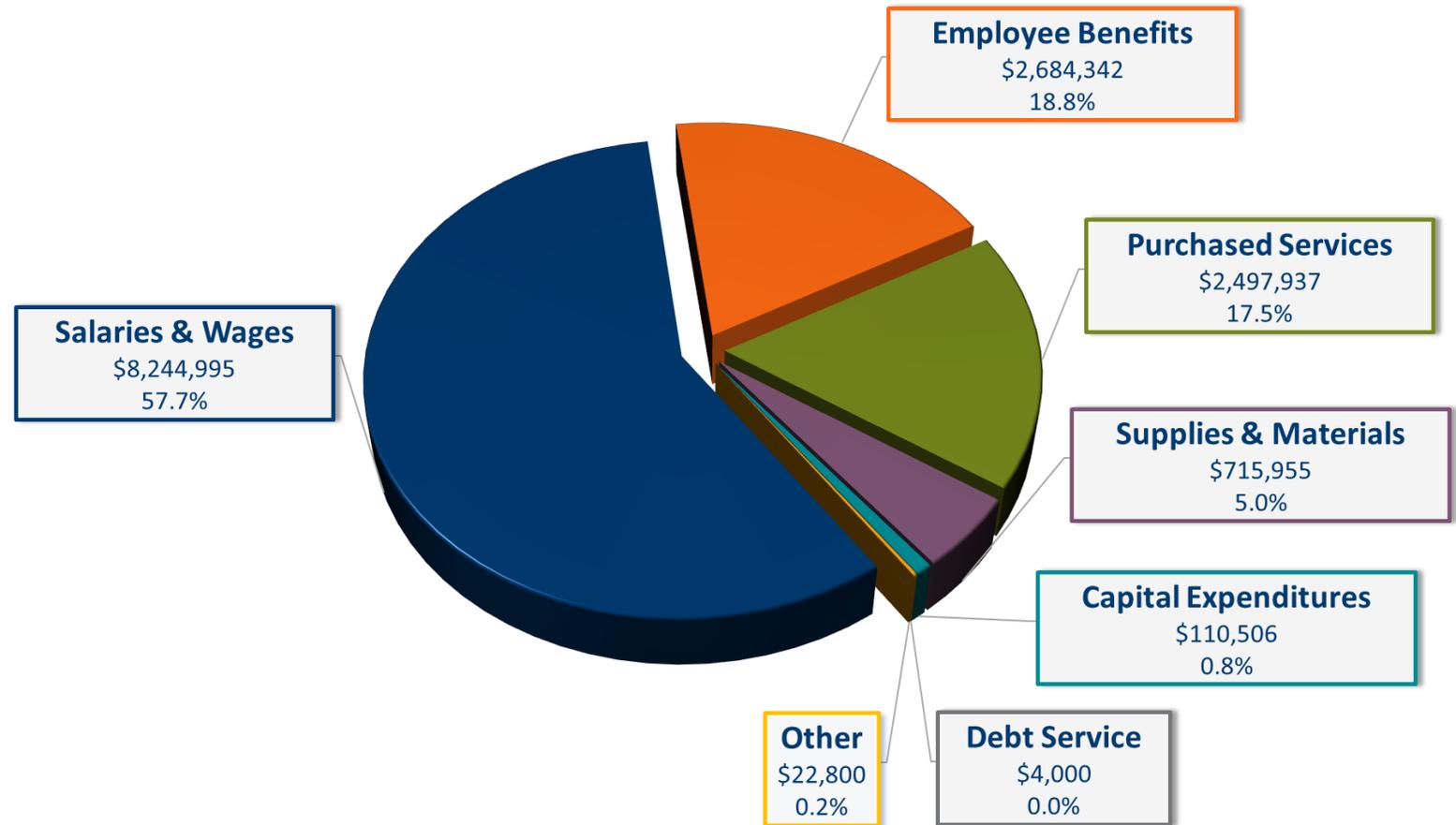
General Fund Revenue

2023-24 Budget
\$14,156,006



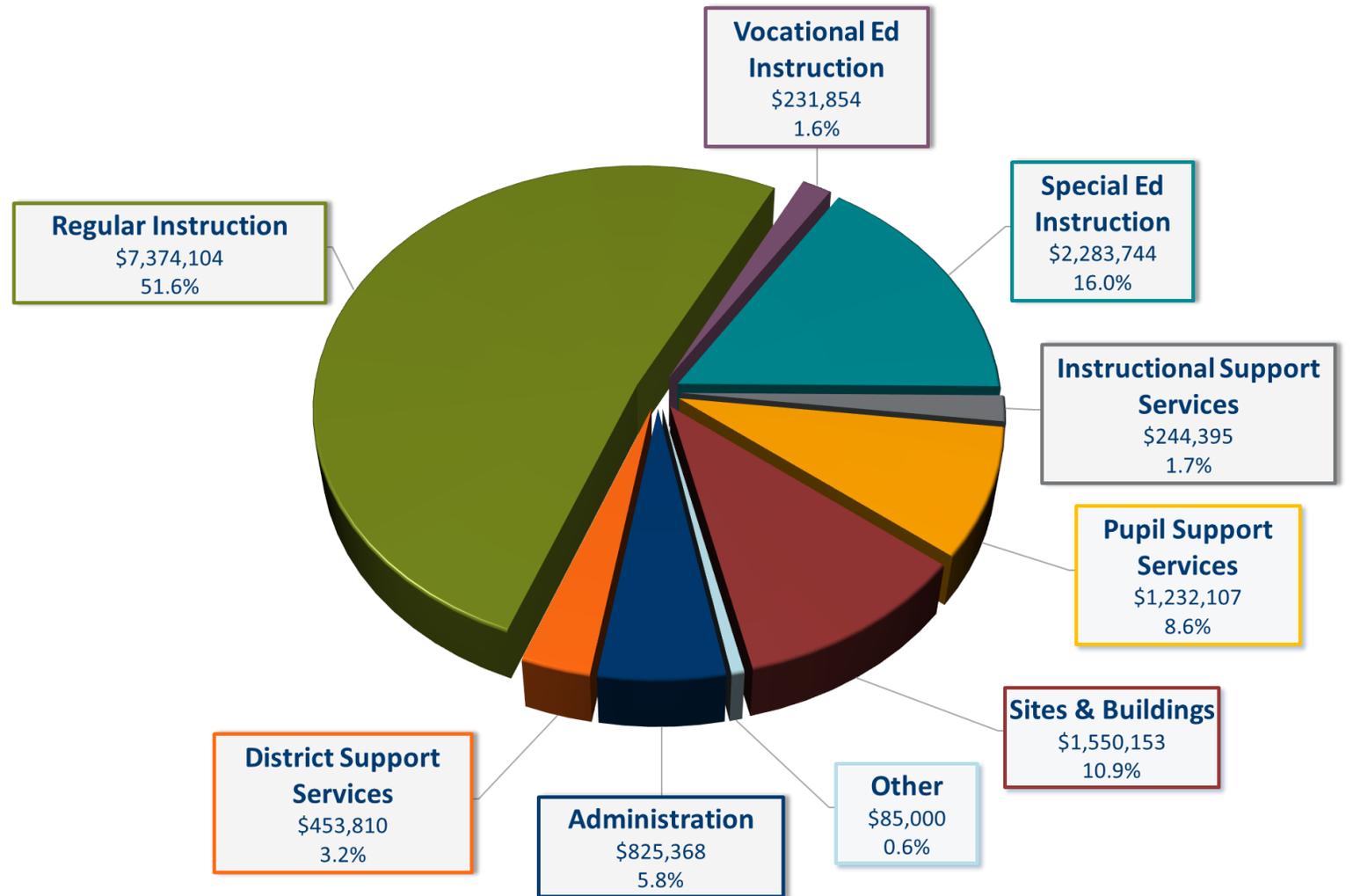
General Fund Expenditures - by Object -

2023-24 Budget
\$14,280,535



General Fund Expenditures - by Program -

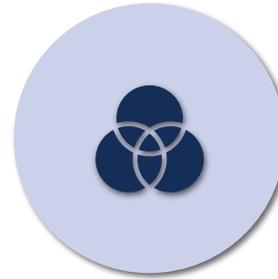
2023-24 Budget
\$14,280,535



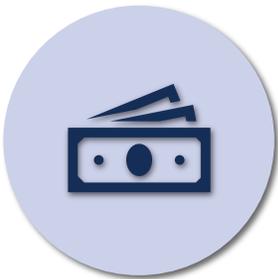
Payable 2024 Property Tax Levy



Determination of levy



Compare 2023 to 2024 levies



Reasons for changes in tax levy



Impact on taxpayers

Property Tax Background

- Every owner of taxable property pays property taxes to various “taxing jurisdictions” (county, city/township, school district, special districts) in which property is located
- Each taxing jurisdiction sets own tax levy, often based on limits in state law
- County sends bills, collects taxes from property owners & distributes funds back to other taxing jurisdictions

Sample of parcel specific notice mailed to every property owner between November 11 & November 24

Contents:

- Proposed property taxes compared to last year
 - By taxing jurisdiction
 - By voter approved & other for school district
- Time & place of public meetings



Spruce County
 Jane Smith, Auditor-Treasurer
 345 12th Street East, Box 78
 Spruceville, MN 55555-5555
 (555) 345-6789
 www.co.spruce.mn.us

TAXPAYER(S):
 John and Mary Johnson
 123 Pine Rd S
 Spruceville, MN 55555-5555

Property Information
 PIN Number: 01.234.56.789.R1 Property Address: 789 Pine Rd S
 Spruceville, MN 55555

Property Description:
 Lot 1, Block 1, Spruce Acres Subdivision

PROPOSED TAXES 2024			
THIS IS NOT A BILL. DO NOT PAY.			
VALUES AND CLASSIFICATION			
Step	Taxes Payable Year	2023	2024
1	Estimated Market Value	\$125,000	\$150,000
	Homestead Exclusion	\$	\$23,800
	Taxable Market Value	\$125,000	\$126,200
	Class	Res NHmstd	Res Hmstd
PROPOSED TAX			
Step 2	Property Taxes before credits		\$1,479.52
	School building bond credit	\$	12.00
	Agricultural market value credit		
	Other credits		
	Property Taxes after credits		\$1,467.52
PROPERTY TAX STATEMENT			
Step 3	Coming in 2024		
The time to provide feedback on PROPOSED LEVIES is NOW It is too late to appeal your value without going to Tax Court.			

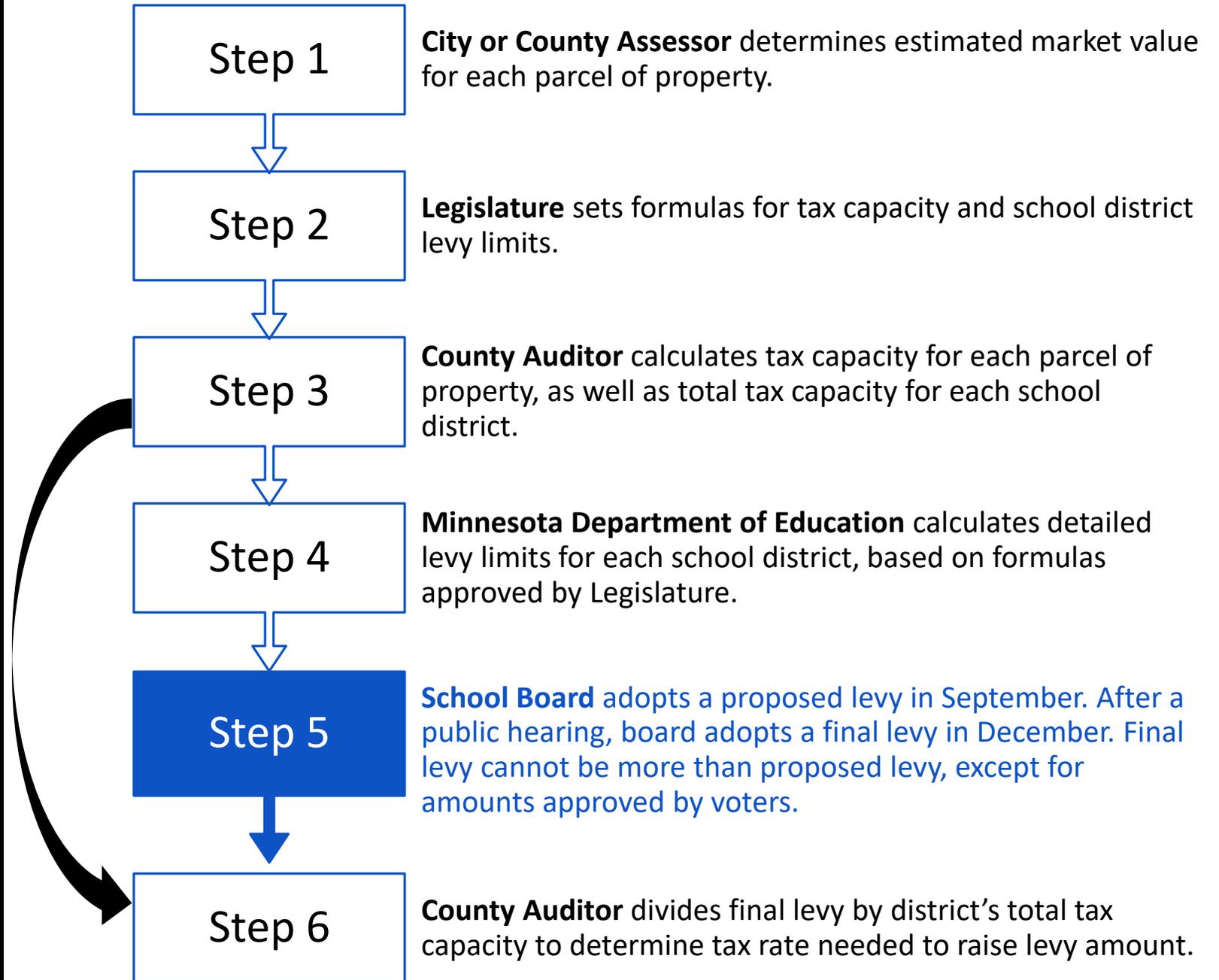
Proposed Property Taxes and Meetings by Jurisdiction for Your Property			
Contact Information	Meeting Information	Actual 2023	Proposed 2024
State General Property Tax	No public meeting	\$0	\$0
County of Spruce Spruce County Courthouse 123 Spruce St Spruceville, MN 55555 www.co.spruce.mn.us (555) 123-4567	December 6, 7:00 PM	\$438.06	\$484.18
City of Spruceville Mayor's Office 456 Spruce St Spruceville, MN 55555 www.ci.spruceville.mn.us (555) 123-7654	December 2, 6:30 PM Spruceville City Hall	\$273.79	\$312.06
Spruceville School District 999 150 1st St N Spruceville, MN 55555 www.spruceville.k12.mn.us (555) 123-6789	December 9, 7:00 PM Spruceville High School Cafeteria		
Voter Approved Levies		\$289.35	\$296.68
Other Levies		\$340.11	\$374.60
<i>Your school district was scheduled to hold a referendum at the November general election. If the referendum was approved by the voters, the school district's voter approved property tax for 2024 may be higher than the proposed amount shown on this notice.</i>			
Total excluding any special assessments		\$1,341.31	\$1,467.52 9.4%

School District Property Taxes

- Each school district may levy taxes in over 40 different categories
- Maximum levy amounts (calculated by MDE) for each category are set by:
 - State law
 - Voter approval
- Property Tax Process
 - Key steps in process are summarized on next slide
 - Any of these steps may affect taxes on a parcel of property, but district has control over only 1 of 6 steps

School District Property Tax Process

Note: For certain levy categories, tax rates & levy amounts are based on referendum market value, rather than tax capacity.



Approval of District's Tax Levy in 2023 (Payable 2024)





Overview of District's Proposed Tax Levy

- Proposed Payable 2024 tax levy is a decrease from 2023 of \$222,143 or 8.5%
- Changes by levy category and reasons for major increases & decreases in levy are included on following slides

Comparison of Actual Tax Levy Payable in 2023 to Proposed Levy Payable in 2024

Fund Levy Category	Actual Levy Payable in 2023	Proposed Levy Payable in 2024	\$ Change	% Change
General				
Voter Approved Operating Referendum	\$378,703	\$446,338	\$67,635	
Local Optional Revenue (LOR)	549,026	586,718	37,692	
Equity	132,662	153,793	21,131	
Operating Capital	92,209	110,129	17,920	
Achievement and Integration	66,283	66,269	(13)	
Career Technical	74,079	74,079	0	
Long Term Facilities Maintenance	256,087	139,022	(117,065)	
Other	51,740	51,280	(460)	
Prior Year Adjustments	(95,479)	(117,963)	(22,485)	
Total, General Fund	\$1,505,310	\$1,509,664	\$4,354	0.3%
Community Service				
Basic Community Education	\$73,495	\$41,935	(\$31,560)	
Early Childhood Family Education	23,211	22,396	(815)	
School-Age Child Care	277,500	100,000	(177,500)	
Other	2,858	1,755	(1,103)	
Prior Year Adjustments	13	(278,651)	(278,664)	
Total, Community Service Fund	\$377,076	(\$112,565)	(\$489,641)	-129.9%
Debt Service				
Voter Approved	\$709,517	\$710,934	\$1,417	
Other	35,873	174,928	139,055	
Long Term Facility Maintenance	0	111,287	111,287	
Reduction for Debt Excess	(26,734)	(15,348)	11,386	
Total, Debt Service Fund	\$718,656	\$981,800	\$263,145	36.6%
Total Levy, All Funds	\$2,601,042	\$2,378,899	(\$222,143)	-8.5%
Subtotal by Truth in Taxation Categories:				
Voter Approved	1,044,791	1,117,972	73,181	
Other	1,556,251	1,260,927	(295,324)	
Total	\$2,601,042	\$2,378,899	(\$222,143)	-8.5%

Explanation of Levy Changes

Category:

General Fund - Voter Approved Operating Referendum

Change:

+\$67,635

Use of Funds:

General Operating Expenses

Reasons for Change:

- Revenue is provided through a combination of local tax levy and state aid; because District's total property value increased, share of funding provided through tax levy increased
- Offset by projected decline in enrollment

Explanation of Levy Changes

Category:

General & Debt Service Fund – Long Term Facilities Maintenance (LTFM) & Debt Service Fund – Other

Change:

-\$117,065 (General LTFM), +\$111,287 (Debt Service LTFM) & +\$139,055 (Debt Service Other)

Use of Funds:

Deferred Maintenance Costs and Bond Payments

Reasons for Change:

- In May 2023, the District issued Tax Abatement and Facilities Maintenance Bonds to finance parking lot and deferred maintenance projects; Pay 2024 is first year for debt levies.
- Debt payments for Facilities Maintenance portion of issue are financed with transfers from existing Long Term Facilities Maintenance Revenue in the General Fund.

Explanation of Levy Changes

Category:	Community Service Fund – School-Age Child Care
Change:	-\$177,500
Use of Funds:	School Age Care levy
Reasons for Change:	<ul style="list-style-type: none">The county mistakenly included a \$277,500 school age care levy as part of the district's taxes payable 2023 certified levy. The district is including a levy for taxes payable 2024 in the amount of \$100,000.

Explanation of Levy Changes

Category:

Community Service Fund – Prior Year Adjustments

Change:

-\$278,664

Use of Funds:

Adjustment for Error in School Age Underlevy

Reasons for Change:

The county mistakenly included a \$277,500 school age care levy as part of the district's taxes payable 2023 certified levy as a result a correction is being made on the district's taxes payable 2024 levy to correct the error.

Factors Impacting Individual Taxpayers' School Taxes

Many factors can cause a tax bill for an individual property to increase or decrease from year to year

- Changes in value of individual property
- Changes in total value of all property within District
- Increases or decreases in levy amounts caused by changes in state funding formulas, local needs & costs, voter-approved referendums & other factors

What's happening with each slice?

Higher Market Value Increase = Bigger Slice



Lower Market Value Increase = Smaller Slice



Each Property Owner pays a portion of the pie

Impact of Property Valuations

Two properties in the district

- Both houses are valued at \$100,000

Total levy of \$500

- Each property will pay \$250 of levy

\$100,000



\$100,000



Impact of Property Valuations

Two properties in the district

- Orange house value increases by 10%
- Blue house value increases by 25%

Total levy of \$500

- School District will still generate the same amount of levy even though values increased
- Orange house pays less
- Blue house pays more

\$110,000



\$125,000



Four Year School Levy Comparison

- Examples include school district taxes only & are shown based on no change and a 39.9% increase in property value for residential homes over the past four years
 - Actual changes in value may be more or less than this for any parcel of property
 - Intended to provide a fair representation of what happened to school district property taxes over this period for typical properties
- Amounts for 2024 are preliminary estimates; final amounts could change slightly
- Estimates prepared by Ehlers (District's municipal financial advisors)

Estimated Changes in School Property Taxes, 2021 to 2024

Based on No Changes in Property Values

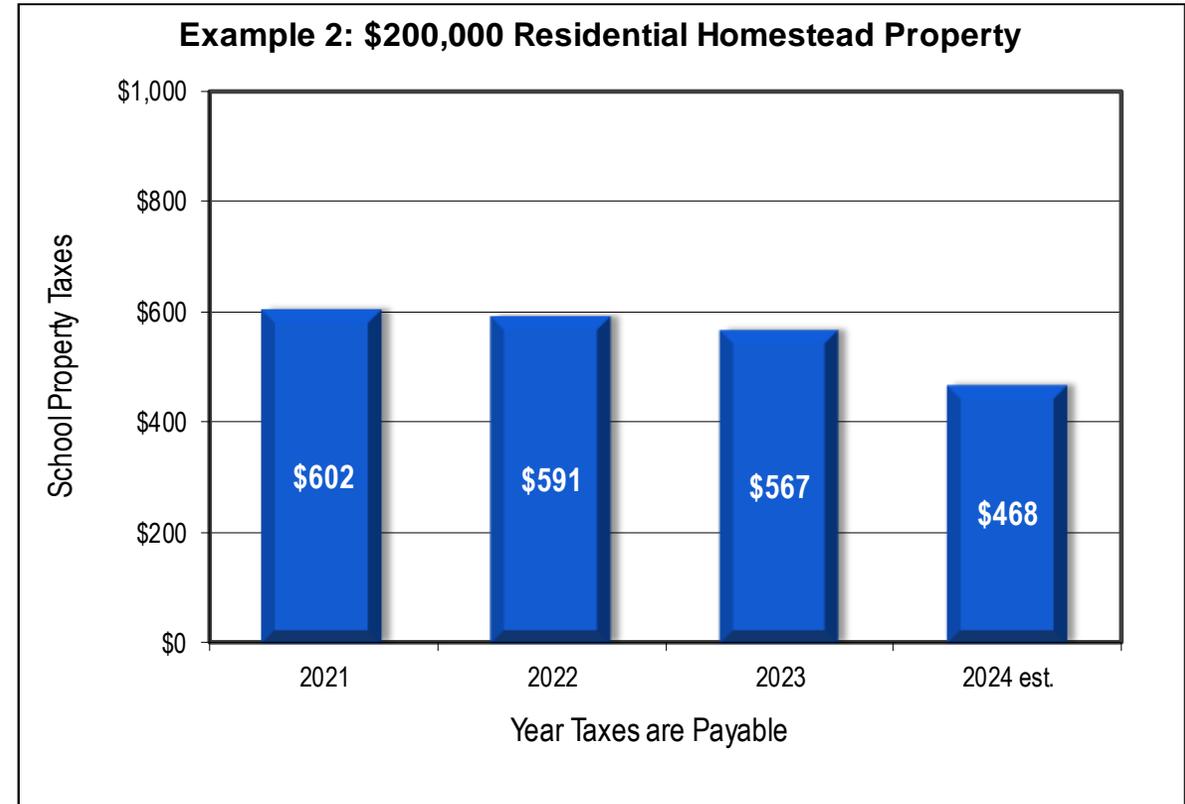
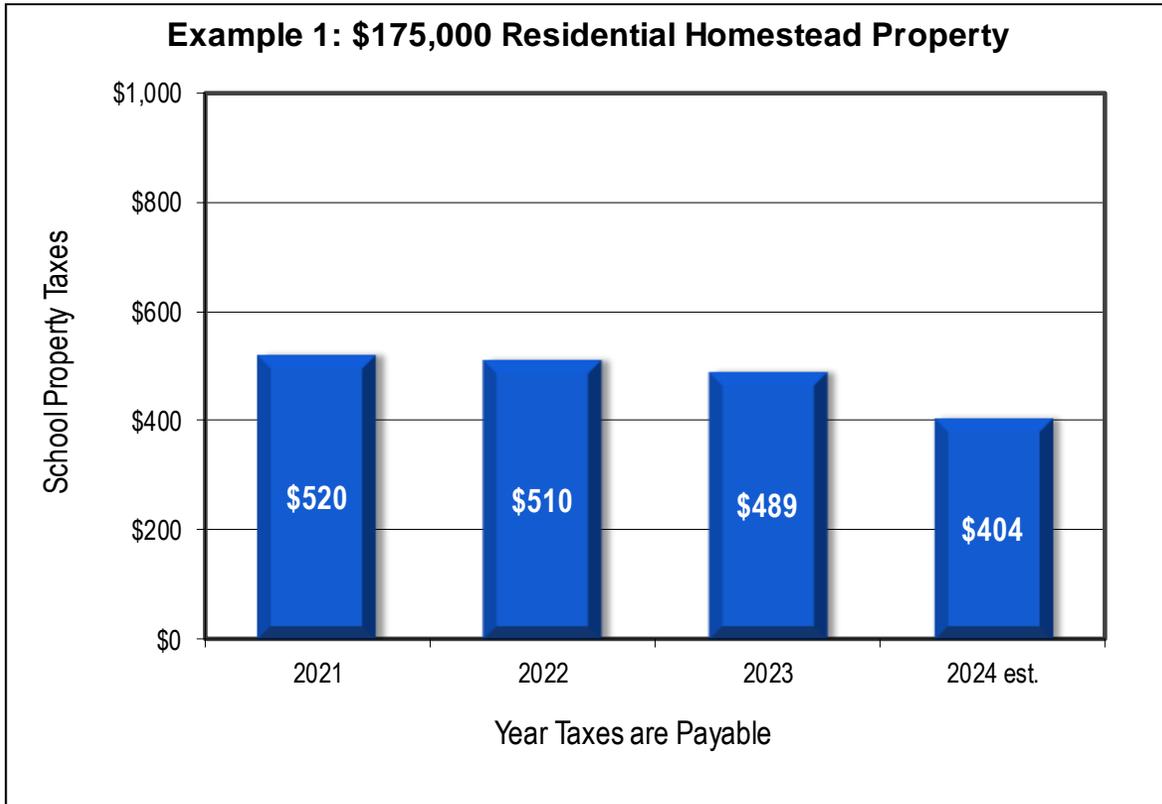
Type of Property	Estimated Market Value	Actual Taxes Payable in 2021	Actual Taxes Payable in 2022	Actual Taxes Payable in 2023	Estimated Taxes Payable in 2024	Change in Taxes 2021 to 2024	Change in Taxes 2023 to 2024
Residential Homestead	\$100,000	\$272	\$268	\$256	\$215	-\$57	-\$41
	150,000	437	429	411	341	-96	-70
	175,000	520	510	489	404	-116	-85
	200,000	602	591	567	468	-134	-99
	300,000	933	914	878	720	-213	-158
Commercial/Industrial	\$100,000	\$396	\$384	\$372	\$294	-\$102	-\$78
	250,000	1,070	1,035	1,003	784	-286	-219
	500,000	2,260	2,182	2,118	1,644	-616	-474
Agricultural Homestead (average value per acre of land and buildings)	\$1,000	\$0.58	\$0.51	\$0.51	\$0.23	-\$0.35	-\$0.28
	2,000	\$1.15	\$1.03	\$1.01	0.46	-0.69	-0.56
	3,000	\$1.72	\$1.54	\$1.52	0.69	-1.04	-0.83
	4,000	\$2.30	\$2.06	\$2.03	0.93	-1.38	-1.10
Agricultural Non-homestead (average value per acre of land and buildings)	\$1,000	\$1.15	\$1.03	\$1.01	\$0.46	-\$0.69	-\$0.56
	2,000	\$2.30	\$2.06	\$2.03	0.93	-1.38	-1.10
	3,000	\$3.45	\$3.07	\$3.04	1.38	-2.06	-1.66
	4,000	\$4.59	\$4.10	\$4.05	1.84	-2.75	-2.21

General Notes

1. Amounts are based on school district taxes only, and do not include taxes for city or township, county, state, or other taxing jurisdictions.
2. Estimates of taxes payable in 2024 are preliminary, based on the best data available.
3. For all examples of properties, taxes are calculated based on no changes in estimated market value from 2021 to 2024.
4. For agricultural property, estimates of taxes include impact of School Building Bond Agricultural Credit. Average value per acre is total estimated market value of all land and buildings, divided by total acres. Homestead examples do not include value of house, garage, and one acre, for which tax impact will be same as on a residential homestead property. This calculation does not include impact of Agricultural Homestead Credit, which reduces taxes on each parcel of agricultural homestead property by varying amounts.

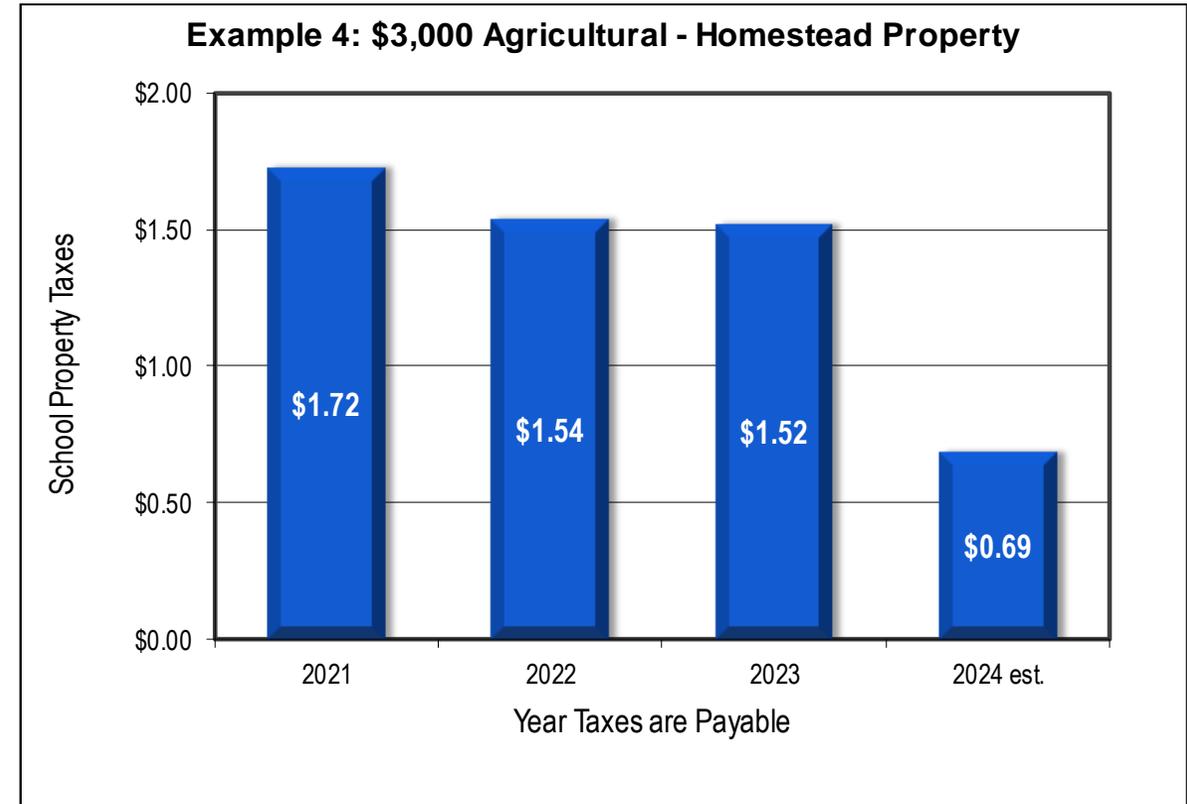
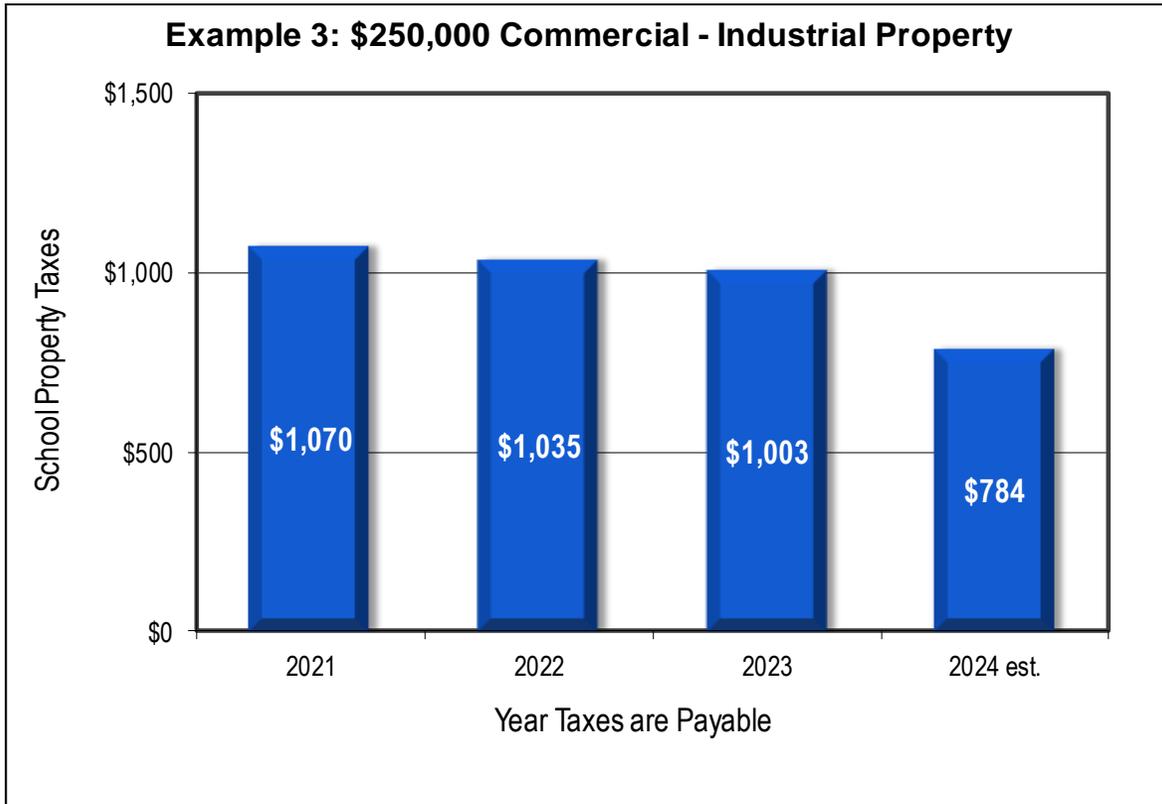
Estimated Changes in School Property Taxes, 2021-24

Based on No Changes in Property Value



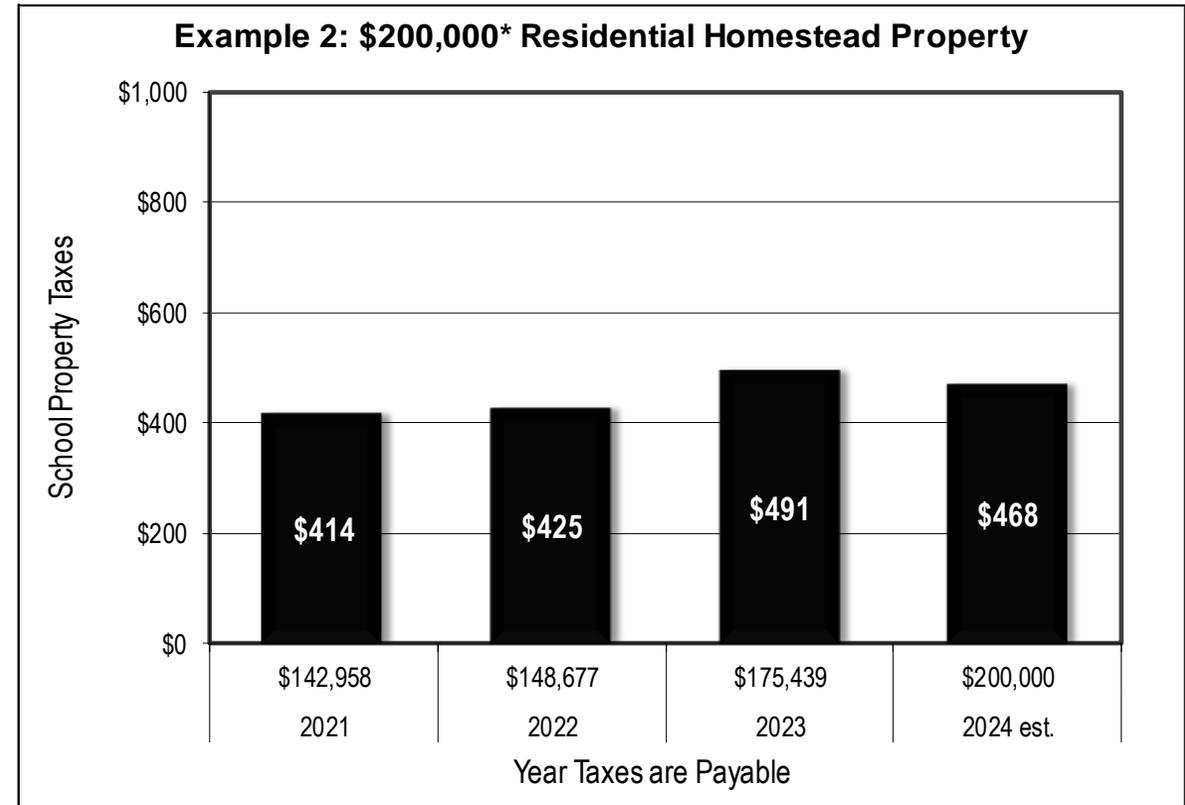
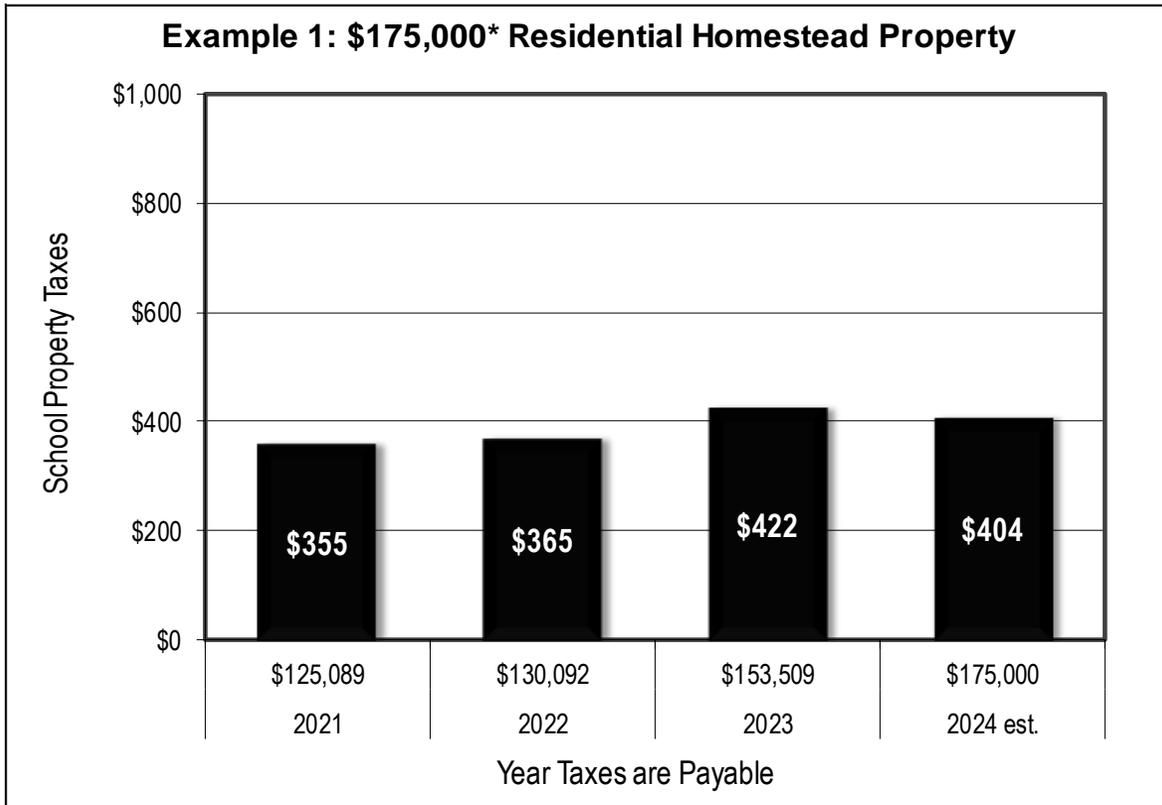
Estimated Changes in School Property Taxes, 2021-24

Based on No Changes in Property Value



Estimated Changes in School Property Taxes, 2021-24

Based on 39.9% Cumulative Changes in Property Value



* Estimated market value for taxes payable in 2024. Taxes are calculated based on changes in market value of 4.0% from 2021 to 2022, 18.0% from 2022 to 2023 and 14.0% from 2023 to 2024.

State Property Tax Refunds & Deferral

Homestead Credit Refund

- Available for all homestead property, both residential and agricultural (house, garage and one acre (HGA) only)
- Refund is sliding scale, based on total property taxes and income (maximum refund is \$3,140 for homeowners and \$2,440 for renters)

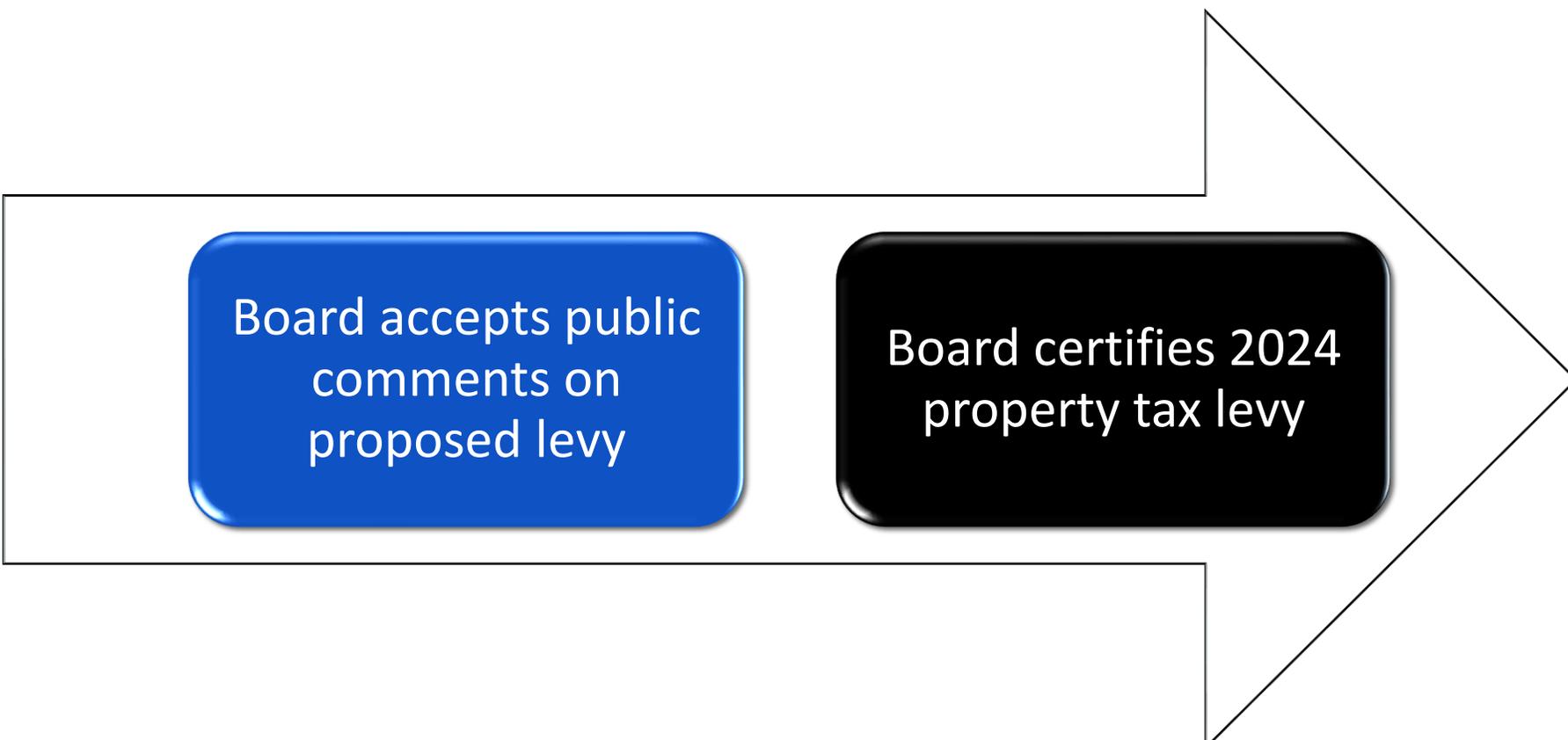
Special Property Tax Refund

- Available for all homestead property, both residential & agricultural (HGA only) with a gross tax increase of at least 6% and \$100 over prior year
- Refund is 60% of tax increase that exceeds greater of 6% or \$100 (max \$2,500)

Senior Citizen Property Tax Deferral

- Allows people 65 years of age or older with household income of \$96,000 or less to defer a portion of property taxes on their home
- Deferred property taxes plus accrued interest must be paid when home is sold or homeowner(s) dies

Next Steps



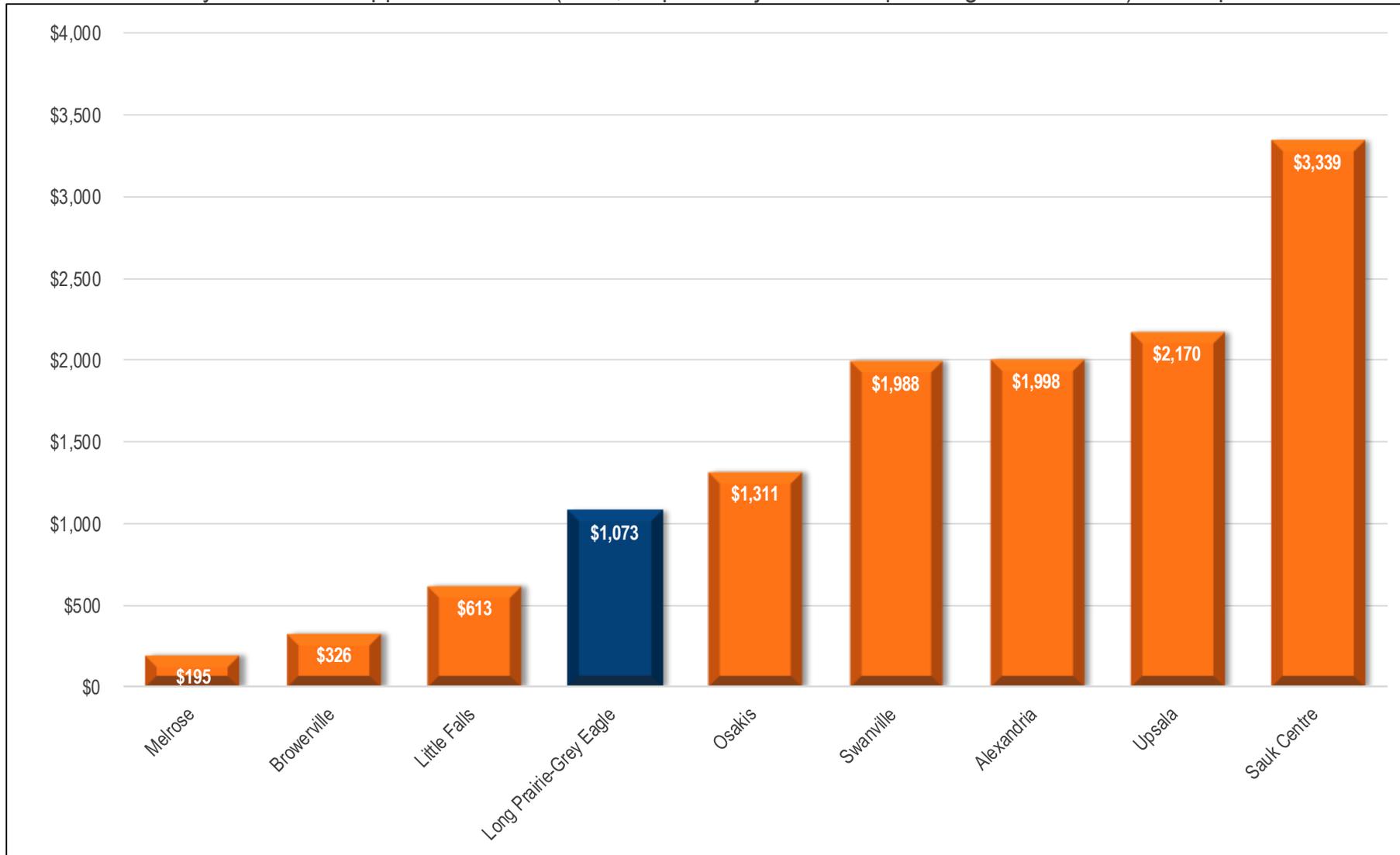
Board accepts public
comments on
proposed levy

Board certifies 2024
property tax levy



PUBLIC COMMENTS

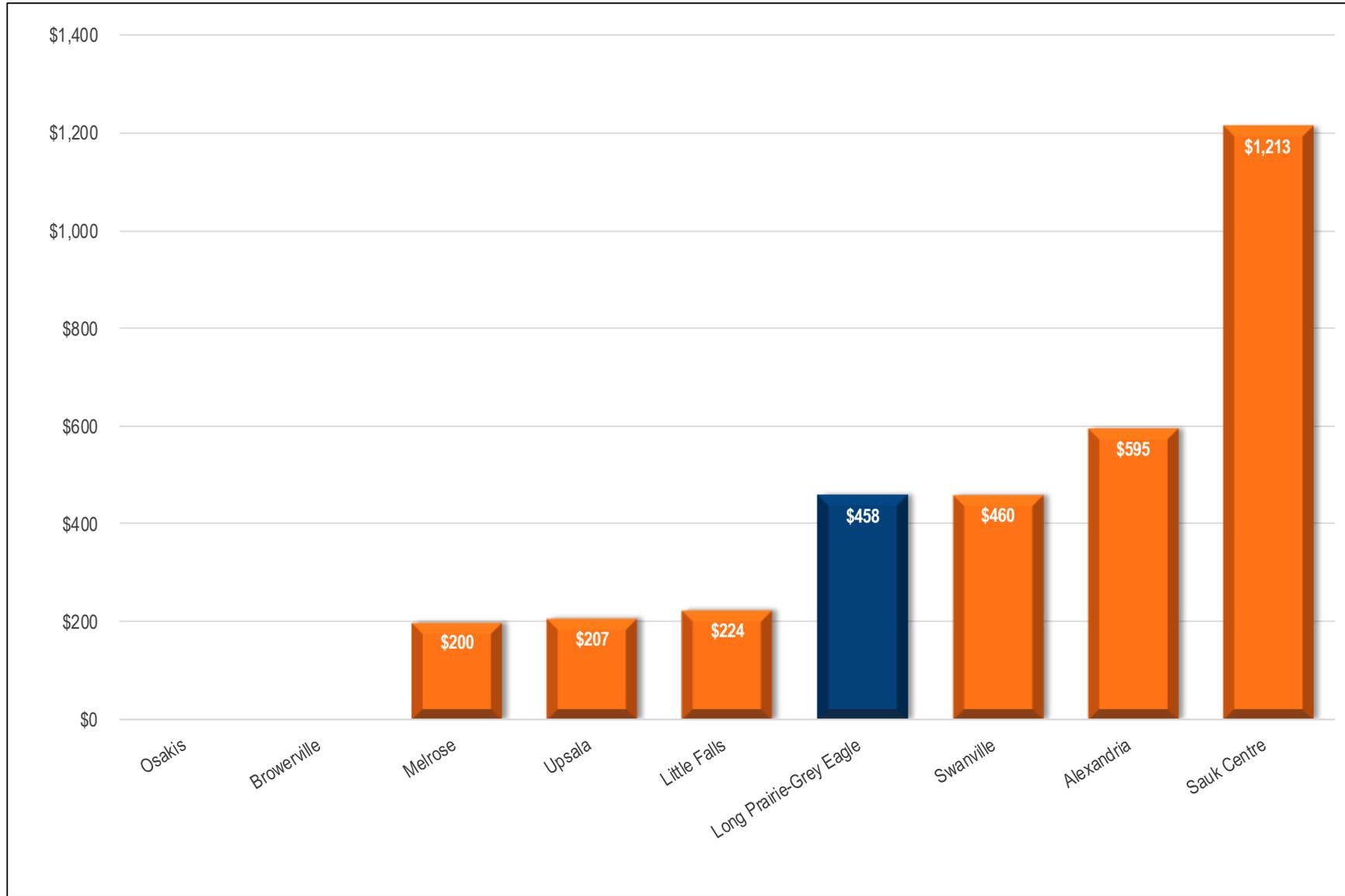
Pay 2023 Voter Approved Levies (Debt, Capital Projects and Operating Referendum) Per Pupil



Source: Pay 2023 School Tax Report

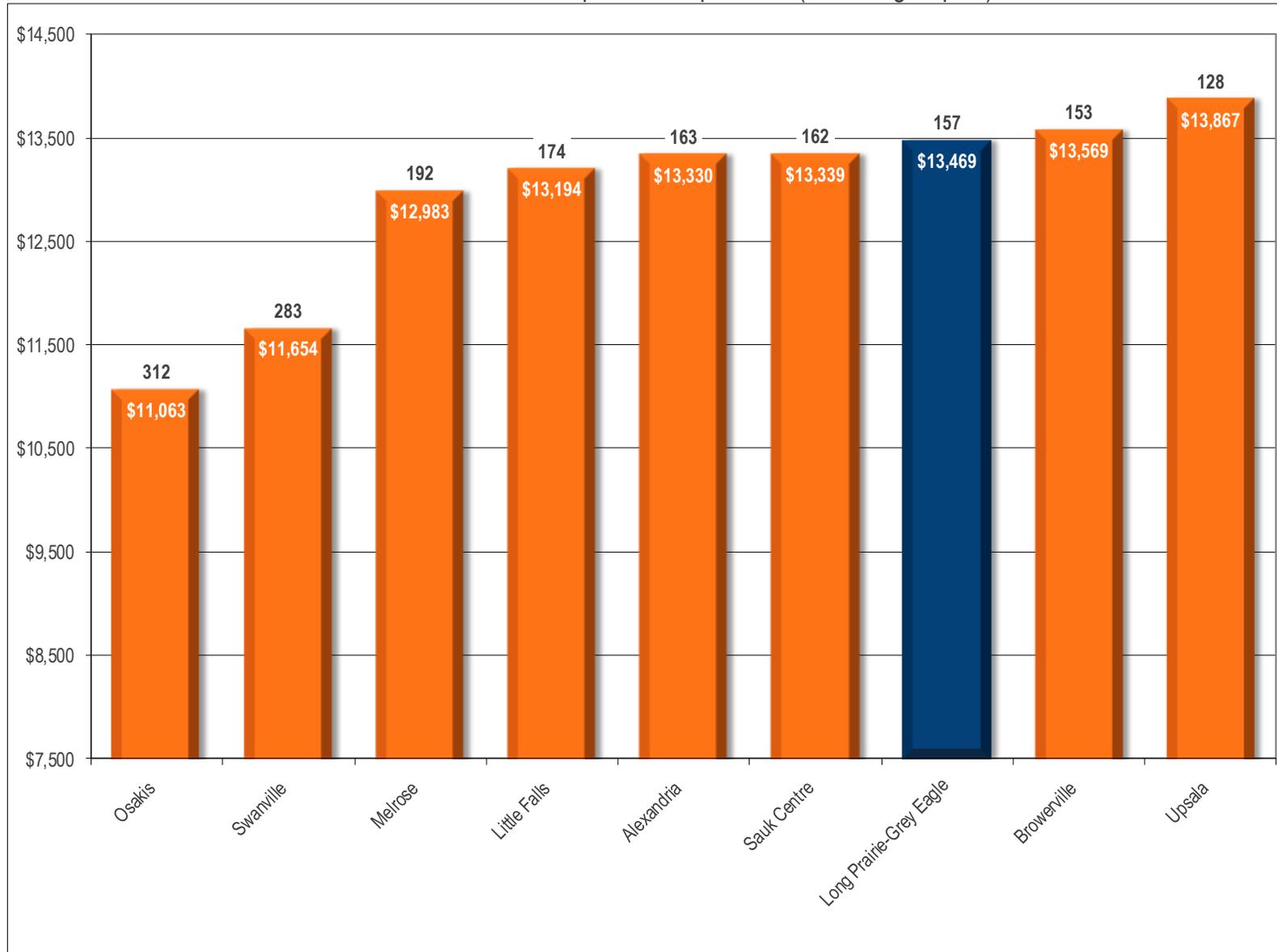
Pupil: MDE Estimated FY 2024 Enrollment, Whatif FY24 (6-26-23)

Voter Approved Referendum Authority Per Pupil Unit FY 2023-24 (Excludes Local Optional Revenue)



Source: MDE Levy Report for Taxes Payable in 2023, MDE Referendum Phaseout Spreadsheet 6/30/2023

FY 2022 General Fund Expenditures per ADM (Excluding Capital)



Source: FY 22 School Profiles General Fund Expenditures Excluding Capital Expenditures

Note: State ranking in General Fund dollars per ADM is shown above each bar.

**Independent School District No. 2753
Long Prairie – Grey Eagle, Minnesota**

Communications Letter

June 30, 2023



**Independent School District No. 2753
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Report on Matters Identified as a Result of the Audit of the Basic Financial Statements

To the School Board and Management
Independent School District No. 2753
Long Prairie – Grey Eagle, Minnesota

In planning and performing our audit of the basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 2753, Long Prairie – Grey Eagle, Minnesota, as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error, or fraud may occur and not be detected by such controls. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the District's basic financial statements will not be prevented, or detected and corrected, on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

The material weakness identified is stated within this letter.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

The accompanying memorandum also includes financial analysis provided as a basis for discussion. The matters discussed herein were considered by us during our audit and they do not modify the opinion expressed in our Independent Auditor's Report dated December 13, 2023, on such statements.

The purpose of this communication, which is an integral part of our audit, is to describe for the School Board and management and others within the District and state oversight agencies the scope of our testing of internal control and the results of that testing. Accordingly, this communication is not intended to be and should not be used for any other purpose.

BergankDV, Ltd.

St. Cloud, Minnesota
December 13, 2023

Independent School District No. 2753
Material Weakness

Lack of Segregation of Accounting Duties

During the year ended June 30, 2023, the District had a lack of segregation of accounting duties due to a limited number of office employees. The lack of adequate segregation of accounting duties could adversely affect the District's ability to initiate, record, process, and report financial data consistent with the assertions of management in the basic financial statements. Examples of the lack of segregation of accounting duties include but are not limited to:

- Both the Bookkeeper/Finance and Personnel employees have access to all areas of the accounting system.
- The Bookkeeper/Finance employee records and maintains capital asset records.
- The Bookkeeper/Finance employee reconciles property taxes and receivables without review.

During the course of our engagement, we proposed a prior period adjustment that would not have been identified as a result of the District's existing internal controls and, therefore, could have resulted in a material misstatement of the District's financial statements.

Management is aware of this condition and will take certain steps to compensate for the lack of segregation, but due to the number of staff needed to properly segregate all accounting duties, the costs of obtaining desirable segregation of accounting duties exceeds the benefits which could be derived. Due to this reason, management has determined a complete segregation of accounting duties is impractical to correct.

We recommend management, along with the School Board, remain aware of this situation, and continually monitor the accounting system including changes that occur.

Independent School District No. 2753 Required Communication

We have audited the basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2023. Professional standards require that we advise you of the following matters related to our audit.

Our Responsibility in Relation to the Basic Financial Statement Audit

As communicated in our engagement letter, our responsibility, as described by professional standards, is to form and express opinions about whether the basic financial statements prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the basic financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the basic financial statements are free of material misstatement. An audit of the basic financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgement, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Generally accepted accounting principles provide for certain Required Supplementary Information (RSI) to supplement the basic financial statements. Our responsibility with respect to the RSI, which supplements the basic audit financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI was not audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we do not express an opinion or provide any assurance on the RSI.

Our responsibility for the supplementary information accompanying the basic financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the basic financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Our Responsibility in Relation to *Government Auditing Standards*

As communicated in our engagement letter, part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of basic financial statement amounts. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

Independent School District No. 2753
Required Communication

Our Responsibility in Relation to Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)

As communicated in our engagement letter, in accordance with the Uniform Guidance, we examined on a test basis, evidence about the District's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement applicable to each of its major federal programs for the purpose of expressing an opinion on the District's compliance with those requirements. While our audit provided a reasonable basis for our opinion, it did not provide a legal determination on the District's compliance with those requirements.

In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

We have identified the following significant risks of material misstatement:

- Management Override of Controls – Overall Financial Statements – Management override of internal control is considered a risk in substantially all engagements as management may be incentivized to produce better results.
- Improper Revenue Recognition – Revenue recognition is considered a fraud risk on substantially all engagements as it generally has a significant impact on the results of the governments operations. In addition, complexities exist surrounding the calculation and recording of various revenue sources including property taxes and state aid.
- Risk of Misappropriation of Assets – If accounting duties cannot be appropriately segregated, there is a risk of unauthorized EFT's or other disbursements being made from the District.

Qualitative Aspects of the District's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in the notes to the basic financial statements. There have been no initial selection of accounting policies and no changes to significant accounting policies or their application during 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

**Independent School District No. 2753
Required Communication**

Qualitative Aspects of the District's Significant Accounting Practices (Continued)

Significant Accounting Estimates

Accounting estimates are an integral part of the basic financial statements prepared by management and are based on management's current judgements. Those judgements are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the basic financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgements. The most sensitive estimates affecting the basic financial statements relate to:

Depreciation – The District is currently depreciating its capital assets over their estimated useful lives, as determined by management, using the straight-line method.

General Education and Special Education Aid – General Education Aid is an estimate until average daily membership (ADM) values are final. Since this is normally not done until after the reporting deadline, this Aid is an estimate. Special Education Aid is also dependent upon ADM value; however, in addition to those, this Aid is dependent on the availability of fund and complex formulas that are finalized after reporting deadlines.

Total Other Post Employment Benefits (OPEB) Liability, Deferred Outflows of Resources Related to OPEB and Deferred Inflows of Resources Related to OPEB – These balances are based on an actuarial study using the estimates of future obligations of the District for post employment benefits.

Net Pension Liability, Deferred Outflows of Resources Related to Pensions and Deferred Inflows of Resources Related to Pensions – These balances are based on an allocation by the pension plans using estimates based on contributions.

We evaluated the key factors and assumptions used to develop the accounting estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain basic financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The basic financial statement disclosures are neutral, consistent, and clear.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Independent School District No. 2753 Required Communication

Uncorrected and Corrected Misstatements

For the purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effects of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the basic financial statements taken as a whole and each applicable opinion unit.

We identified the following uncorrected misstatement of the financial statements. Management has determined its effect is immaterial, both individually and in the aggregate, to the basic financial statements taken as a whole and each opinion unit.

- Subscription liability and right-to-use assets

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The following material misstatement that we identified as a result of our audit procedures was brought to the attention of and corrected by management.

- Prior period adjustment related to general education entitlement.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's basic financial statements or the auditor's report. No such disagreements arose during the course of our audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management has informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating, and regulatory conditions affecting the District, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditor.

Other Information Included in Annual Reports

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the District's annual reports, does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

Independent School District No. 2753
Required Communication

Other Information Included in Annual Reports (Continued)

We applied certain limited procedures to the RSI that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the basic financial statements.

**Independent School District No. 2753
Financial Analysis**

The following pages provide graphic representation of select data pertaining to the financial position and operations of the District for the past five years. Our analysis of each graph is presented to provide a basis for discussion of past performance and how implementing certain changes may enhance future performance. We suggest you view each graph and document if our analysis is consistent with yours.

Due to its complexity, it would be impossible to fully explain the funding of public education in Minnesota within this letter. The last section of this report, which contains a summary of legislative changes affective school districts, gives an indication of how complicated the funding system is. The following section provides selected state-wide funding and financial trend information.

Average Daily Membership and Pupil Units

The largest single funding source for Minnesota school districts is basic General Education Aid. Each year, the State Legislature sets a basic formula allowance. Total basic general education revenue is calculated by multiplying the formula allowance by the number of pupil units for which a district is entitled to aid. Pupil units are calculated using a legislatively determined weighting system applied to ADM. Over the years, various modifications have been made to this calculation, including changes in weighting and special consideration for declining enrollment districts.

Year	General Education Aid Formula Allowance	
	Amount	Percent Increase
2014	5,302	1.5%
2015*	5,831	1.9%
2016	5,948	2.0%
2017	6,067	2.0%
2018	6,188	2.0%
2019	6,312	2.0%
2020	6,438	2.0%
2021	6,567	2.0%
2022	6,728	2.5%
2023	6,863	2.0%
2024	7,138	4.0%
2025	7,281	2.0%

* General Education Aid - Of the \$529 increase over 2014, \$105 is for inflation at 1.9%; the remaining \$424 is a shifting of revenue to adjust for pupil weight changes, pension adjustments changes and other restructuring.

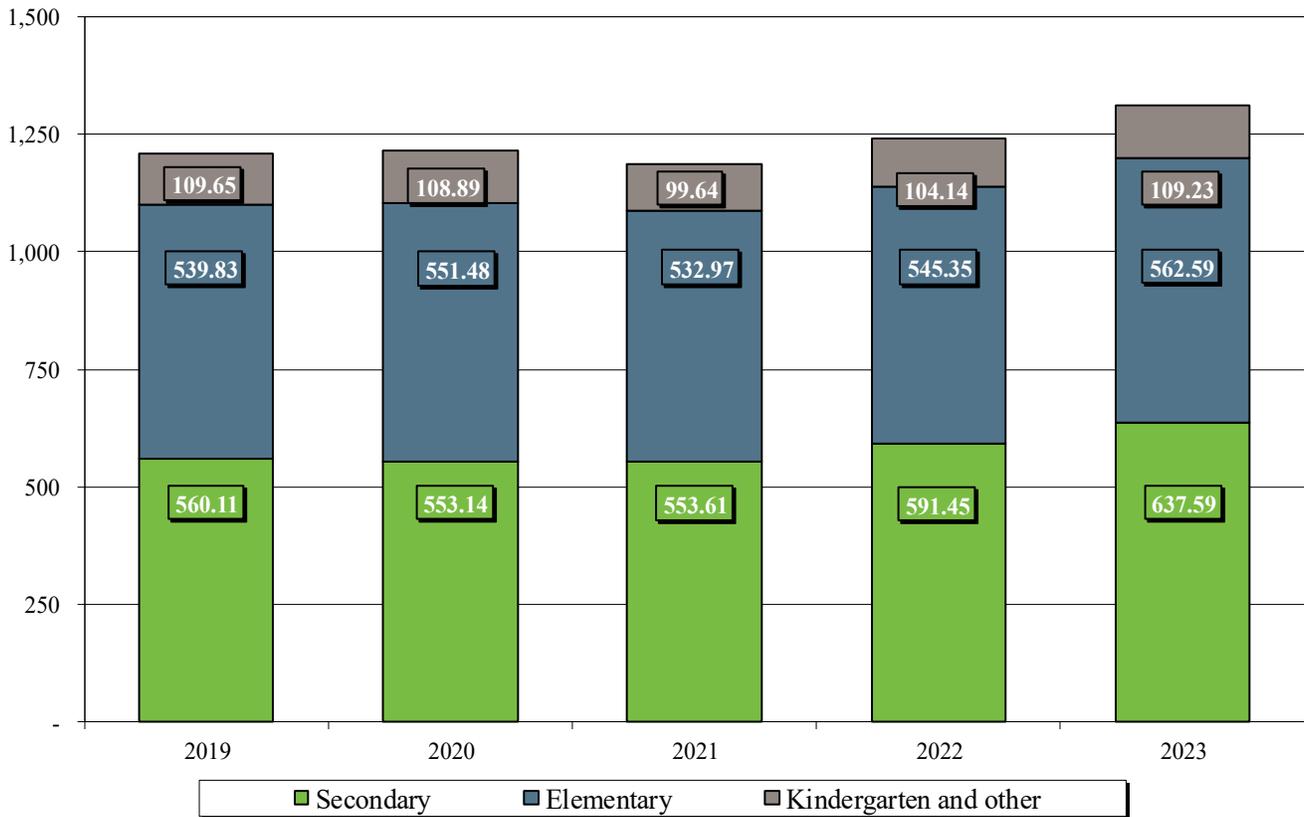
Independent School District No. 2753 Financial Analysis

Resident Average Daily Membership

Approximately 76% of the District's General Fund revenue is received from the state. A majority of this funding is based on student counts, so an understanding of the District's population trends is critical to overall budgeting plans. Average Daily Membership (ADM) is the average number of pupils in membership during the school year. Resident ADM is the average daily membership of students who reside in the District.

Resident ADM	2019	2020	2021	2022	2023
Kindergarten and other	109.65	108.89	99.64	104.14	109.23
Elementary	539.83	551.48	532.97	545.35	562.59
Secondary	560.11	553.14	553.61	591.45	637.59
Total resident ADM	1,209.59	1,213.51	1,186.22	1,240.94	1,309.41

Students (Resident ADM)



* Estimate

Resident ADM increased slightly in 2023, to the highest level in the five years presented. During this time frame, the District has experienced an increase of approximately 100 ADM, or 8.3%. Resident ADM increased 68, or 5.5%, from 2022 to 2023.

Independent School District No. 2753 Financial Analysis

Pupil Units

To calculate a majority of the District's education aids, the ADM amounts are converted into pupil units by weighting based on the student's grade level. These weighting factors are presented below.

	Pre-Kindergarten	Kindergarten Disabled	Kindergarten	Elementary Grades 1-3	Elementary Grades 4-6	Secondary
2019-2023	1.000	1.000	1.000	1.000	1.000	1.200

The District's weighted student count increased 52 or approximately 5.0% in 2023, due to an increase in residents.

PUN	2019	2020	2021	2022	2023
Residents	1,321.61	1,324.14	1,296.50	1,359.24	1,436.91
Resident PUN going elsewhere	(386.65)	(388.37)	(417.14)	(435.81)	(454.27)
Nonresident PUN coming in	111.88	134.45	127.41	116.29	109.21
Total PUN	1,046.84	1,070.22	1,006.77	1,039.72	1,091.85

* Estimate

Change in Resident ADM and PUN Served

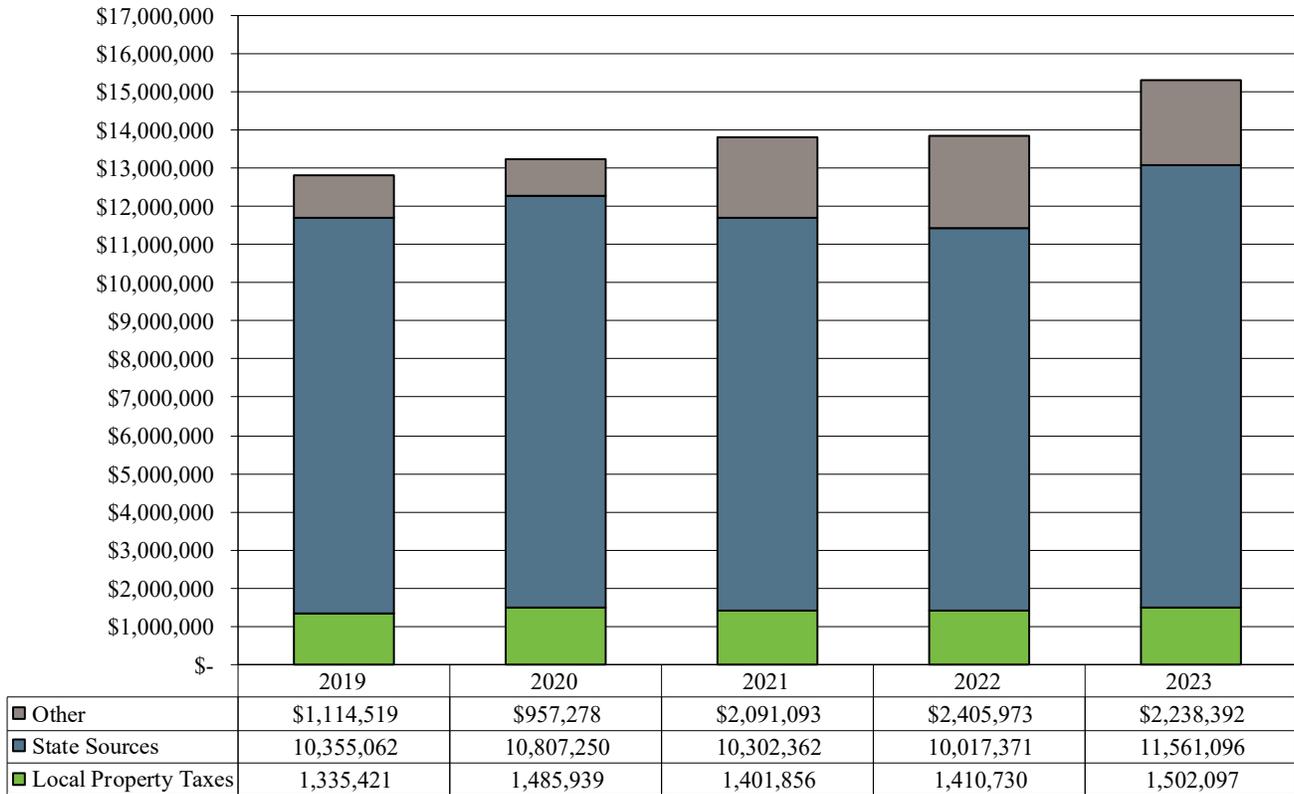


Independent School District No. 2753 Financial Analysis

General Fund Sources of Revenue

General Fund sources of revenue are summarized below for the last five years.

General Fund Sources of Revenue

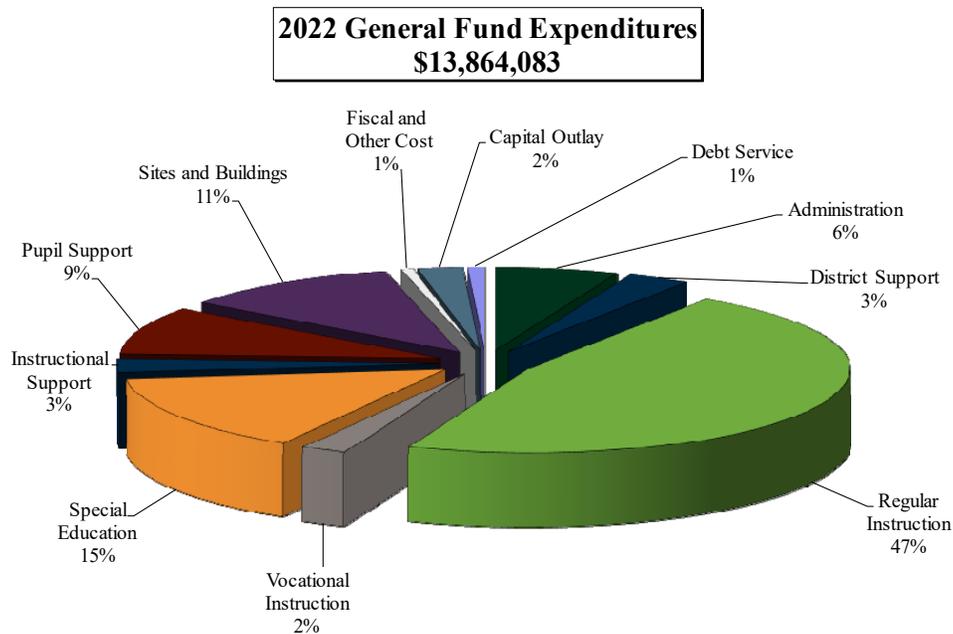
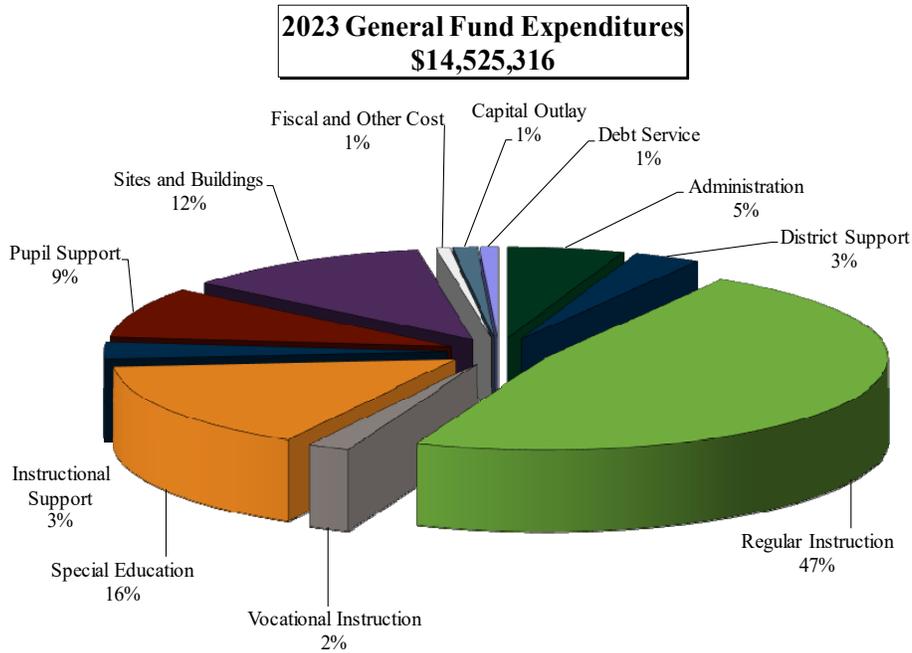


As noted above, the District's General Fund revenues increased over the prior year, increasing \$1,467,511. Property taxes increased \$91,367. State aids increased \$1,543,725, or 15.4%, due to an increase in pupil units and increased compensatory revenue due to receiving more free and reduced meal applications. Included in other revenues are local, county, and federal revenues. Other revenues decreased \$167,581 from 2023 due to the District receiving less COVID-19 related funding in 2023.

Independent School District No. 2753 Financial Analysis

General Fund Expenditures

Overall, expenditures in the General Fund increased \$661,210, or 4.8%, from the prior year. Regular instruction expenditures increased due to increased textbook and software purchases. Special education expenditures increased due to an increased number of paras and step and lane increases. Sites and buildings expenditures increased due to increased utility and fuel costs. Capital outlay expenditures decreased due to financed purchases issued during the prior year.



The three instruction categories, regular, vocational, and special education comprised 65% and 64% of the total expenditures for 2023 and 2022, respectively.

Independent School District No. 2753
Financial Analysis

General Fund Budget and Actual

	Budgeted Amounts	Actual Amounts	Variance with Final Budget - Over (Under)
	Original and Final		
Revenues			
Local property taxes	\$ 1,248,668	\$ 1,502,097	\$ 253,429
State sources	11,385,165	11,561,096	175,931
Other sources	1,522,173	2,238,392	716,219
Total revenues	<u>14,156,006</u>	<u>15,301,585</u>	<u>1,145,579</u>
Expenditures			
Administration	825,368	794,081	(31,287)
District support services	453,810	457,305	3,495
Regular instruction	7,181,081	6,897,911	(283,170)
Vocational education instruction	231,854	290,168	58,314
Special education instruction	2,283,744	2,270,734	(13,010)
Instructional support services	239,395	421,076	181,681
Pupil support services	1,232,107	1,309,753	77,646
Sites and buildings	1,538,153	1,707,944	169,791
Fiscal and other fixed cost programs	85,000	93,046	8,046
Capital outlay	110,506	163,680	53,174
Debt service	99,517	119,595	20,078
Total expenditures	<u>14,280,535</u>	<u>14,525,293</u>	<u>244,758</u>
Excess of revenues over (under) expenditures	(124,529)	776,292	900,821
Other financing sources			
Proceeds from sale of capital assets	-	1,000	1,000
Net change in fund balances	<u>\$ (124,529)</u>	<u>\$ 777,292</u>	<u>\$ 901,821</u>

Actual revenues were more than the final budget by \$1,145,579 or 8.1%. State sources revenues were over budget due to anticipating lower student counts. Other sources of revenue were over budget due to improved market conditions and conservative budgeting. Local property taxes revenue was over budget due to the District budgeting conservatively.

Total expenditures were over budget by \$244,758, or 1.7%. Regular instruction was under budget due to open positions. Instructional support services was over budget due to not budgeting for all positions. Sites and buildings were over budget due to higher than anticipated utility costs.

The District budgeted for a decrease in fund balance in the General Fund of \$124,529 for 2023. Actual results were better than budgeted, with an increase in fund balance from operations of \$777,292.

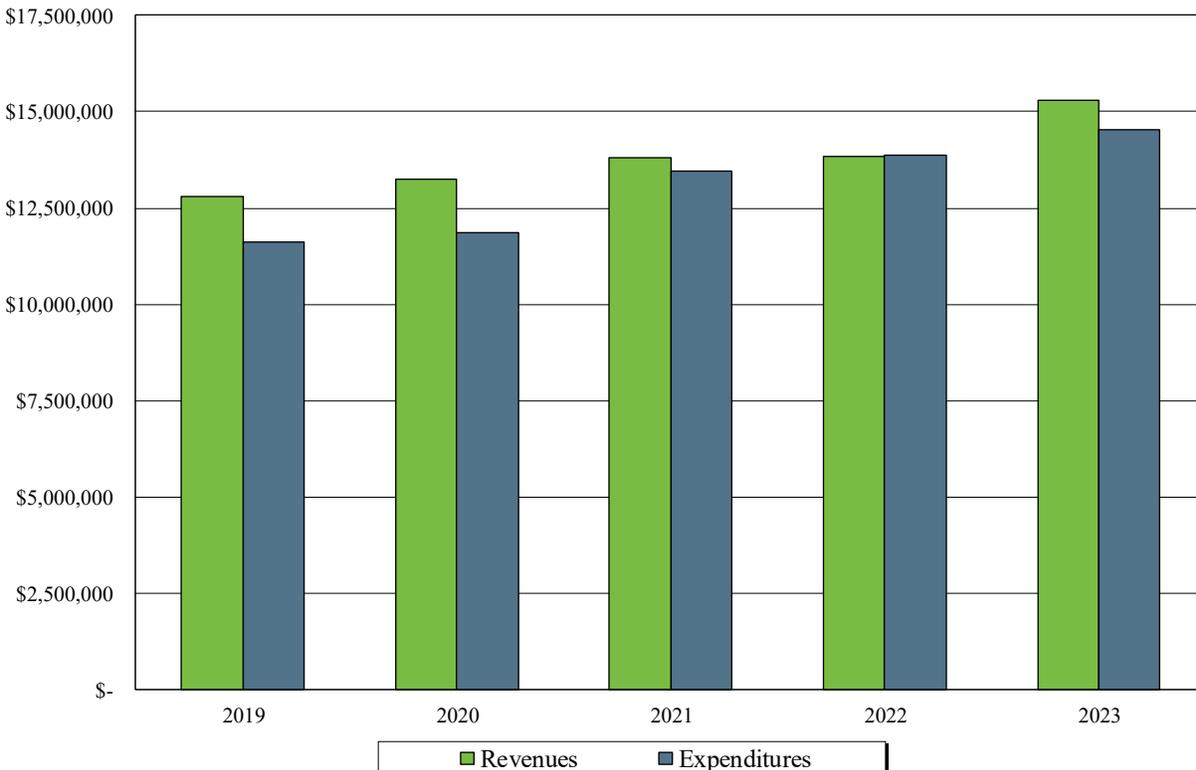
Independent School District No. 2753 Financial Analysis

General Fund Operations

The following table presents five years of comparative operating results for the District's General Fund:

Year Ended June 30,	2019	2020	2021	2022	2023
Revenues	\$ 12,805,002	\$ 13,250,467	\$ 13,795,311	\$ 13,834,074	\$ 15,301,585
Expenditures	11,607,572	11,863,916	13,458,607	13,864,083	14,525,293
Excess of revenues over (under) expenditures	1,197,430	1,386,551	336,704	(30,009)	776,292
Sale of assets/financed purchase transaction	-	-	481,297	153,671	1,000
Change in accounting principle	-	148,802	-	-	-
Fund balance, July 1, restated	1,765,949	2,963,379	4,498,732	5,316,733	5,919,822
Fund balance, June 30	2,963,379	4,498,732	5,316,733	5,440,395	6,697,114
Less nonspendable fund balances	(90,918)	(194,221)	(140,220)	(222,482)	(161,153)
Less restricted fund balances	(423,055)	(1,070,786)	(1,208,231)	(1,354,524)	(1,472,181)
Less committed fund balances	(461,173)	(460,936)	(488,656)	(395,225)	(358,658)
Less assigned fund balance	(150,528)	(6,533)	-	-	-
Unassigned fund balance, June 30	\$ 1,837,705	\$ 2,766,256	\$ 3,479,626	\$ 3,468,164	\$ 4,705,122

General Fund Operations



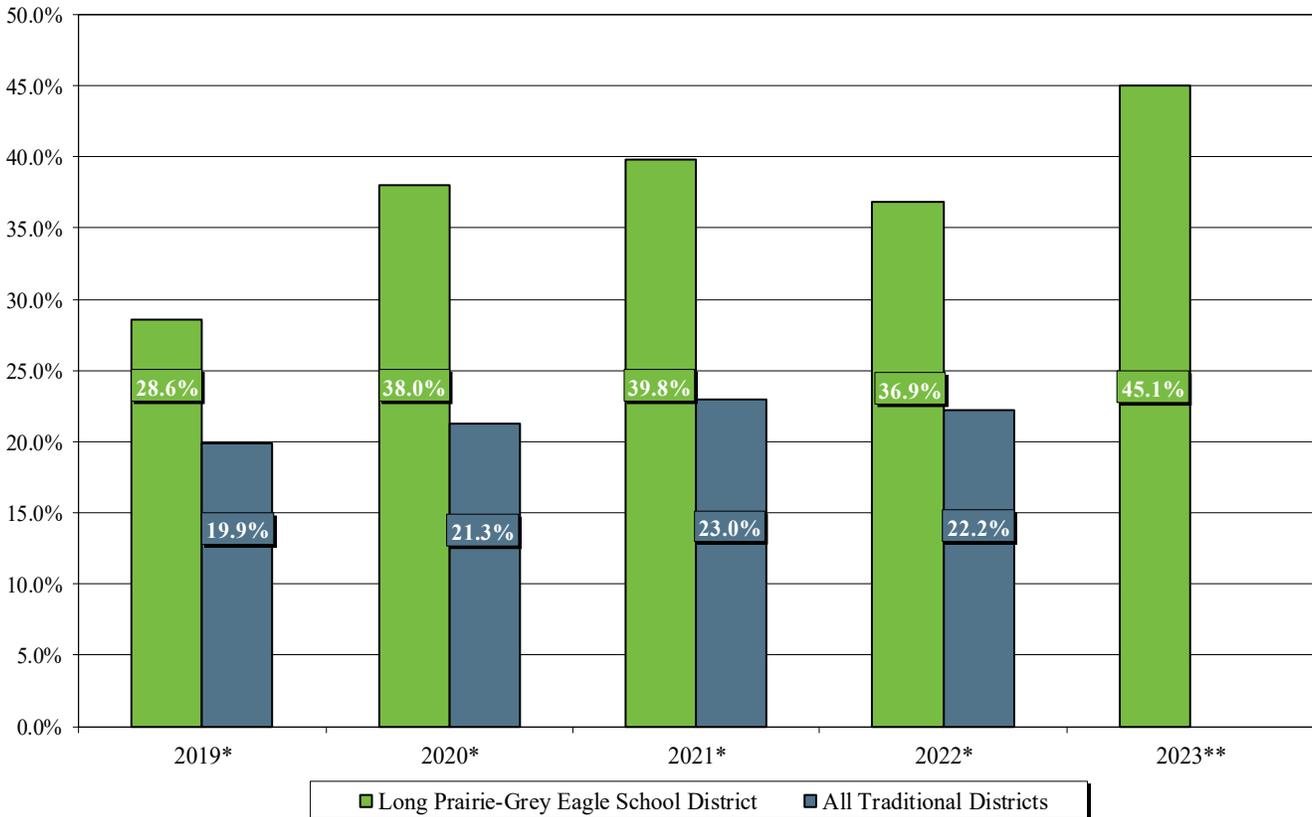
Total revenues for the General Fund increased \$1,467,511 or 10.6% in 2023. Expenditures increased by \$661,210, or 4.8%. Overall, fund balance increased from operations in 2023 by \$777,292. At June 30, 2023, the District had an unassigned fund balance of \$4,705,122, the highest point in the five years presented. The District has a fund balance policy to strive for an unassigned fund balance of 15% of the District's General Fund operating budget. The current balance represents 32.9% of budgeted expenditures.

Independent School District No. 2753 Financial Analysis

General Fund Financial Health

One of the most common comparable statistics used to evaluate school district health is the unrestricted operating fund balance as a percentage of operating expenditures.

Unrestricted Fund Balance as a Percent of Unrestricted Expenditures



* Information was obtained from the Minnesota Department of Education (MDE) web site reports, Year 2013-2022 General Fund Unreserved Balance. 2023 information is not available for all schools.

** Source: Uniform Financial Accounting and Reporting Standards (UFARS) Report

The calculations above reflect the committed, assigned, and unassigned fund balance of the General Fund and the corresponding expenditures, which is the same method the state uses for the statutory operating debt (SOD) calculation.

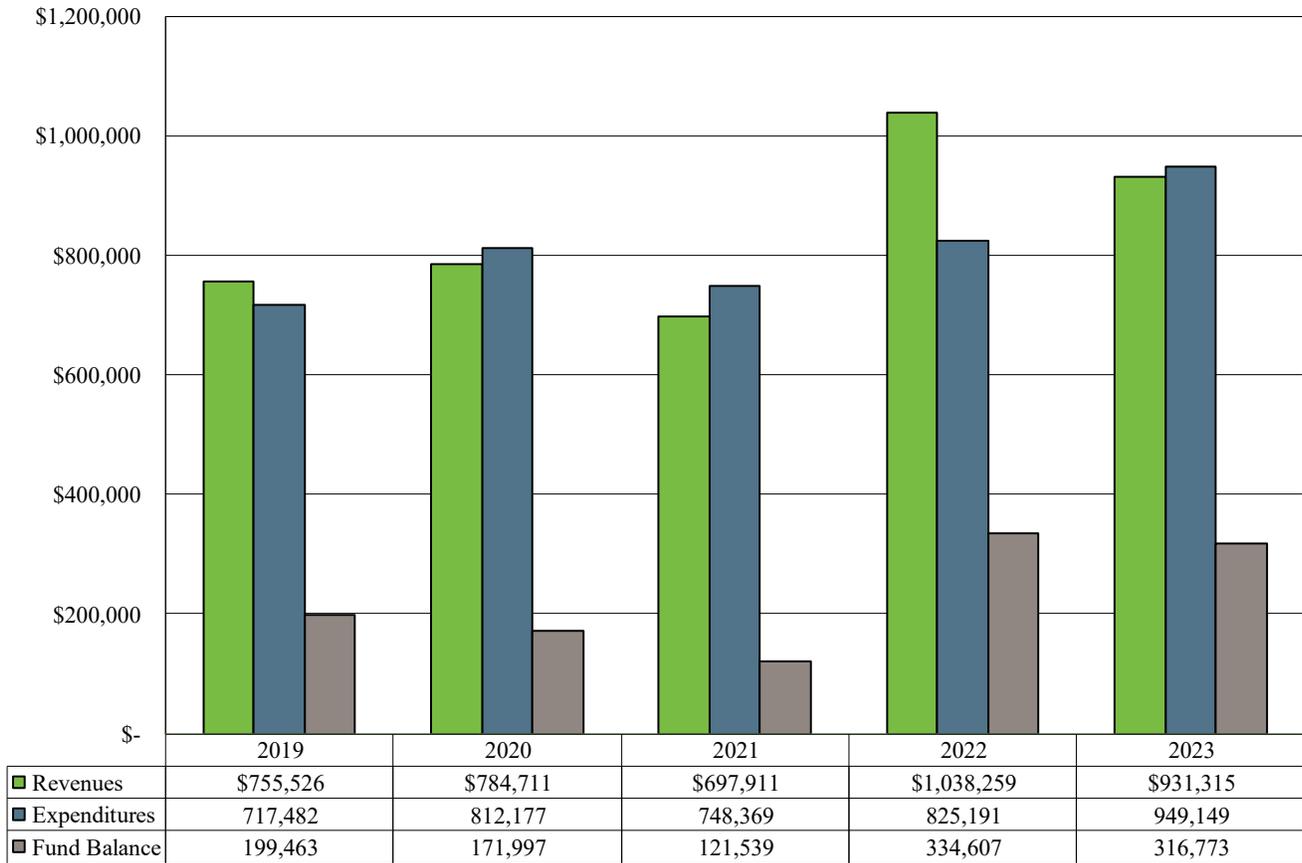
SOD occurs when a district's unrestricted fund balance ends the year below -2.5%. Since 2019, the District's SOD percentage has been higher than the state-wide average and has been increasing. In 2023, the fund balance as a percentage of relevant expenditures increased to 45.1%. The state-wide average has remained relatively consistent in all years presented.

**Independent School District No. 2753
Financial Analysis**

Food Service Fund

The following chart reflects the activity of the Food Service Program over the last five years:

Food Service Operations



At June 30, 2023, the Food Service Fund balance decreased. Revenues decreased in 2023 by \$106,944, or 10.3% from the prior year. Total expenditures in the fund increased \$123,958, or 15.0%. Revenues decreased due to a lower reimbursement rate. Expenditures increased due to increased salaries and benefits as well as increased food costs.

**Independent School District No. 2753
Financial Analysis**

Community Service Fund

The following table presents five years of comparative operating results for the District's Community Service Fund.

Year Ended June 30,	2019	2020	2021	2022	2023
Revenues	\$ 689,409	\$ 689,199	\$ 615,754	\$ 741,383	\$ 808,009
Expenditures	653,112	671,804	653,849	769,132	855,074
Excess of revenues over (under) expenditures	36,297	17,395	(38,095)	(27,749)	(47,065)
Fund balance, July 1	121,004	157,301	174,696	136,601	108,852
Fund balance, June 30	\$ 157,301	\$ 174,696	\$ 136,601	\$ 108,852	\$ 61,787

Year Ended June 30,	2019	2020	2021	2022	2023
Nonspendable	\$ -	\$ 1,265	\$ 1,249	\$ -	\$ 35
Restricted for					
ECFE	31,060	31,069	31,280	30,583	32,690
Community education	105,375	121,401	104,828	87,141	66,230
School readiness	20,866	20,961	(756)	(8,872)	(37,168)
Total	\$ 157,301	\$ 174,696	\$ 136,601	\$ 108,852	\$ 61,787

In 2023, expenditures exceeded revenues for the third year in the five years presented. This resulted in a decrease in fund balance of \$47,065.

Revenues and expenditures increased from 2022 due to more programming offered through the 21st Century grant.

In order to ensure the District maintains a positive fund balance, we recommend the District continue monitoring the activity of the Community Service Fund.

Independent School District No. 2753 Legislative Summary

The following is a brief summary of current legislative changes and issues affecting the funding of Minnesota school districts. More detailed and extensive summaries are available from the Minnesota Department of Education (MDE).

American Indian Education Aid

Beginning in 2024, a school district or charter school enrolling at least 20 American Indian students will receive the greater of the sum of \$40,000 plus \$500 per American Indian student over the 20-count threshold or the amount of American Indian Education aid received in 2015.

American Rescue Plan (ARP) Act

The ARP Act was signed into law on March 11, 2021, and focuses on returning to, and maintaining, safe in-person learning for all students.

The ARP includes \$1.3 billion for E-12 education in ESSER funds for Minnesota to help schools returning to, and maintaining, safe in-person learning for all students. Per the federal law, 90% of these funds have been allocated to eligible districts and charter schools. 9.5% of these funds are for flexible use by each state education agency to create a plan to meet the needs of students. Funds are eligible for spending through September 30, 2024.

Area Learning Center (ALC) Transportation Aid

ALC transportation aid reimburses school districts for costs associated with transportation of students to and from an ALC program. Total statewide revenue is capped at \$1,000,000 annually. School districts can apply for this new funding stream for 2024 and beyond.

Basic Alternative Teacher Compensation Aid (Q-Comp)

The total cap for basic alternative teacher compensation aid increased from \$88,118,000 to \$88,461,000 for 2024 and 2025 and \$89,486,000 for 2026 and beyond.

Basic General Education Aid

The formula allowance for 2023 is set at \$6,863 and for 2024, the formula allowance is set at \$7,138, which is a 4% increase over 2023. The formula allowance for 2025 is \$7,281, or a 2% increase from 2024.

Basic Skills Revenue

The allowable uses for basic skills funding for 2024 and beyond have changed. Guidance on specific changes is included in the 2024 UFARS Manual.

Building and Cybersecurity

Local education agencies may apply for grants to improve security and cybersecurity. The grants may be used for security-related facility improvements and cybersecurity insurance premiums. State-wide funding of \$24,332,000 has been appropriated for these grants.

Safe school revenue has also been expanded to include cyber security measures.

Independent School District No. 2753 Legislative Summary

Compensatory Education Revenue

The compensatory allowance for 2024 was updated and corresponds to increases in the basic formula allowance. A hold-harmless provision has been added for 2025 so that compensatory revenue for each site is the greater of its calculated revenue for 2025 or the 2024 actual revenue.

Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act

The CRRSA Act was signed into law on December 27, 2020, and provided an additional \$2.75 billion for the Emergency Assistance for Nonpublic School Fund (EANS Fund) of which \$41,697,717 was awarded to Minnesota. Funds are eligible for spending through September 30, 2023.

Gender-Neutral Single-User Restroom Grants

Local education agencies may apply for grants to remodel, construct, or repurpose space for gender-neutral single-user restrooms. Grants to school districts are capped at \$75,000 per site. State-wide funding of \$1,000,000 has been appropriated for these grants.

Lease Levy Authority

Minnesota Statutes 2023 § 126C.40, subdivision 1 grants authority to intermediate, cooperative units, and joint powers districts to levy for the costs of leasing administrative and classroom space. Levy authority is capped at \$65 per adjusted pupil unit of the member district(s). The proportionate share of deferred maintenance expenditures of district-owned buildings or sites leased to an intermediate, cooperative unit, or joint powers district may also be levied.

Local Optional Revenue

The second-tier equalization threshold for 2024 remains at \$510,000 before increasing to \$587,244 for 2025, \$642,038 for 2026, and \$671,345 for 2027 and later.

Long-term Facilities Maintenance (LTFM) Revenue

Joint powers districts may be included in the LTFM program along with intermediate and secondary cooperative districts.

Additionally, LTFM plans must include provisions for gender-neutral bathrooms, which has been added to the allowable list of LTFM expenses. No new LTFM funding is available for these expenses.

Online Learning Students

The Online Instruction Act repeals and replaces the Online Learning Act. Local education agencies can provide online instruction to enrolled students with a limit of 40 students per course. Entities must apply to MDE to provide online instruction to non-enrolled students.

Operating Referendum

Minnesota Statutes 2023 § 126C.17, subdivision 9 has been added, which allows School Boards to renew an existing operating referendum authority one-time through board resolution using the same per-pupil amounts and length of time. Board approval must happen by June 15 in the fiscal year prior to the last fiscal year generating revenue.

Independent School District No. 2753 Legislative Summary

Pension Bill and Pension Adjustment Revenue

TRA required contributions have increased to 7.75% for employees effective for fiscal year 2024. Required employer contributions increase 0.2% in fiscal year 2024 until a required contribution rate of 8.75% is reached.

The pension adjustment rate for districts (besides ISD No. 625, St. Paul) is 1.25% for fiscal years 2024 and 2025 and 2.0% for fiscal year 2026 and 2027. For fiscal year 2028 and later, pension adjustment revenue must not exceed the fiscal year 2027 amount, and the revenue will be prorated, as necessary.

School Breakfast Program

Early childhood special education students are now eligible to participate in the School Breakfast program.

School Library Aid

New program revenue has been added to be used for school district libraries including media specialist salary and benefits, equipment, furniture, supplies, IT infrastructure, and electric and material resources.

For school districts, 2024 aid amounts to \$16.11 multiplied by the adjusted pupil units or \$40,000, whichever is greater.

For charter schools, 2024 aid amounts to \$16.11 multiplied by the adjusted pupil units or \$20,000, whichever is greater.

Special Education Aids

The Special Education Cross Subsidy Reduction Aid paid to districts increases from 6.43% to 44% beginning in 2024. A further increase to 50% begins in 2027.

An additional \$1,689 per ADM will be provided beginning in 2024 based on students served at special education sites where the federal instruction setting is greater than 3 for special education cooperatives, education districts, and intermediates.

Student Support Personnel Revenue

A new aid has been added to be used to hire new positions for student support services or to increase the full time equivalent of a current position, to maintain a position that would otherwise be eliminated, or to make a temporary position permanent.

"Student Support Services Personnel" means an individual licensed to serve as a school counselor, school psychologist, school social worker, school nurse, or chemical dependency counselor in Minnesota.

Student support services personnel aid is calculated based on the fiscal year per pupil allocation multiplied by the district's total adjusted pupil units, or \$40,000, whichever is greater. The aid cannot exceed expenditures.

Independent School District No. 2753
Legislative Summary

Transportation Sparsity Revenue

Under *Minnesota Statutes* § 126C.10, subdivision 18a, qualifying districts with eligible expenses greater than revenue will receive an increase in additional revenue from 18.2% to 35% of calculated unfunded pupil transportation expenses beginning in 2024.

Unemployment Insurance Aid

Effective May 28, 2023, certain non-certified hourly school workers may qualify for "between term" summer unemployment benefits. A new aid has been created to reimburse districts for between term unemployment insurance costs, which are not eligible for levy reimbursement. The total aid available is \$135 million in fiscal year 2024 and is available until fiscal year 2027 or depletion.

Voluntary Prekindergarten (VPK)/School Readiness Plus

VPK seats are included in the calculation of general education revenue. Seats are funded at 0.6 ADM. The number of seats funded are set at 7,160 for 2024, 10,160 for 2025 with a state-wide cap of \$50 million, and 12,360 for 2026 and later.

Independent School District No. 2753 Emerging Issues

Executive Summary

The following is an executive summary of financial related updates to assist you in staying current on emerging issues in accounting and finance. This summary will give you a preview of the new standards that have been recently issued and what is on the horizon for the near future. The most recent and significant updates include:

- **Implementation Guide No. 2021-1 – Amending Capitalization Requirements**
GASB has issued Implementation Guide No. 2021-1, amending previously issued guidance regarding capitalization requirements for capital assets that are significant in the aggregate but below the government's capitalization threshold individually.
- **Accounting Standard Update – GASB Statement No. 100 – Accounting Changes and Error Corrections**
GASB has issued GASB Statement No. 100 relating to accounting and financial reporting for accounting changes and error corrections. The requirements of this Statement will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability.
- **Accounting Standard Update – GASB Statement No. 101 – Compensated Absences**
GASB has issued GASB Statement No. 101 relating to accounting and financial reporting for compensated absences. The unified recognition and measurement model in this Statement will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave.

The following is an extensive summary of the current updates. As your continued business partner, we are committed to keeping you informed of new and emerging issues. We are happy to discuss these issues with you further and their applicability to your District.

Implementation Guide No. 2021-1 – Amending Capitalization Requirements

Implementation Guide No. 2021-1, amended previously issued guidance contained in Implementation Guide No. 2015-1 regarding capitalization requirements for capital assets that are significant in the aggregate.

Original guidance stated that it *may be* appropriate for a government to establish a capitalization policy that would require capitalization for certain types of assets with individual acquisition costs that are less than the threshold for an individual asset.

Amended guidance states that a government *should* capitalize assets whose individual acquisition costs are less than the threshold for an individual asset if those assets in the aggregate are significant. Computers and classroom furniture are common examples of asset types that could be significant collectively. The amended guidance clarifies that if 100 computers costing \$1,500 each totaling a \$150,000 aggregate amount is significant, the government *should* capitalize the computers. Information provided above was obtained from www.gasb.org.

Independent School District No. 2753
Emerging Issues

Accounting Standard Update – GASB Statement No. 100 – *Accounting Changes and Error Corrections – an Amendment of GASB Statement No. 62*

The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting – understandability, reliability, relevance, timeliness, consistency, and comparability. This Statement also addresses corrections of errors in previously issued financial statements.

This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The requirements of this Statement for changes in accounting principles apply to the implementation of a new pronouncement in absence of specific transition provisions in the new pronouncement.

This Statement also requires that the aggregate amount of adjustments to and restatements of beginning net position, fund balance, or fund net position, as applicable, be displayed by reporting unit in the financial statements.

This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. In addition, information about the quantitative effects on beginning balances of each accounting change and error correction should be disclosed by reporting unit in a tabular format to reconcile beginning balances as previously reported to beginning balances as restated.

Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). For periods that are earlier than those included in the basic financial statements, information presented in RSI or SI should be restated for error corrections, if practicable, but not for changes in accounting principles.

GASB Statement No. 100 is effective for reporting periods beginning after June 15, 2023. Earlier application is encouraged.

Information provided above was obtained from www.gasb.org.

Independent School District No. 2753
Emerging Issues

Accounting Standard Update – GASB Statement No. 101 – *Compensated Absences*

The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

This Statement requires that a liability for certain types of compensated absences – including parental leave, military leave, and jury duty leave – not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used.

This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources.

This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences.

GASB Statement No. 101 is effective for reporting periods beginning after December 15, 2023. Earlier application is encouraged.

Information provided above was obtained from www.gasb.org.

Consent Agenda Notes 12/18/2023

G.1 – G.3 – see attachments

G.4 –Renee Coburn (Lane IV Para Sec.)

G.5 – Creation of a Food Service A La Carte Position (11-1) – we are in need of additional assistance at the Secondary in food service, in particular keeping the A La Carte line running.

G.6 – Creation of an additional ELL Teaching Position – we have seen an influx of over 25 ELL students. This has caused a dramatic increase in the caseloads of our existing ELL staff. Melrose is seeing a similar increase and has started advertising for an additional EL teacher. Other districts are seeking to fill similar positions and are struggling to do so.

School Board Minutes
Regular Meeting
Monday, November 20, 2023

The Meeting of the Board of Education was called to order by Chairman Lemke at 6:00 pm, Monday, November 20, 2023 in the District Board Room 209. Board members present: Gohman, Hinson, Lemke, and Lux. Levin, Wolf and Wright were excused. Others in attendance were: Superintendent Daniel Ludvigson, Sherri Evenson, Tammy Cebulla, Barton Rud, Brad Evenson, Kelsey Paurus, Christopher Johnson, Ashley Pesta, Josiah Tonder, Andy Otremba, Isabelle Otremba, Jodie Zesbaugh, Cindy Dalton and Amanda Hinson of the Long Prairie Leader.

The Pledge of Allegiance was recited by all present.

It was moved by Lux to adopt the agenda with the World's Best Workforce being added to new business. Member Hinson seconded the motion. Motion unanimously carried.

It was moved by Gohman and seconded by Lux to approve the following Consent Agenda:

CA-1. Regular meeting minutes October 17, 2023

CA-2. Bills

CA-2a. Prewrite checks numbered to and including 20383-20434=\$222,460.02
Checks numbered to and including 20435-20559=\$531,511.12

CA-2b. Fund Transfers:

Date	Pmt Type	Vendor name	Amount
10/5/23	WX	AVIBEN	3163
10/5/23	WX	AVIBEN	1525
10/16/23	WX	AVIBEN	3317.04
10/16/23	WX	AVIBEN	750.01
10/16/23	WX	AVIBEN	2.8
10/16/23	WX	AVIBEN	12.6
10/16/23	WX	AVIBEN	3333.38
10/16/23	WX	AVIBEN	150
10/16/23	WX	AVIBEN	5037.14
10/16/23	WX	AVIBEN	3366.73
10/16/23	WX	AVIBEN	336.67
10/16/23	WX	AVIBEN	425
10/16/23	WX	AVIBEN	83.34
10/16/23	WX	AVIBEN	333.34
10/18/23	WX	ELECTRONIC FED TAX PAY SYSTEM	130283.78
10/18/23	WX	ELECTRONIC FED TAX PAY SYSTEM	259.2
10/18/23	WX	COMMISSIONER OF REVENUE	22457.64
10/18/23	WX	COMMISSIONER OF REVENUE	46.41
10/18/23	WX	TEACHERS RETIREMENT ACCOUNT	188.61
10/18/23	WX	AVIBEN	3243.7
10/18/23	WX	PUBLIC EMPLOYEES RETIREMT ASSN	23586.29
10/19/23	WX	AFLAC	1208.9
10/19/23	WX	AFLAC	1208.9
10/19/23	WX	AVIBEN	1525
10/19/23	WX	AVIBEN	3650.38
10/19/23	WX	AVIBEN	750.01
10/19/23	WX	AVIBEN	3.5
10/19/23	WX	AVIBEN	11.9

10/19/23	WX	AVIBEN	3333.38
10/19/23	WX	AVIBEN	150
10/19/23	WX	AVIBEN	5037.14
10/19/23	WX	AVIBEN	3416.73
10/19/23	WX	AVIBEN	336.67
10/19/23	WX	AVIBEN	300
10/19/23	WX	AVIBEN	125
10/19/23	WX	AVIBEN	83.34
10/19/23	WX	TEACHERS RETIREMENT ACCOUNT	72977.17
10/19/23	WX	TEACHERS RETIREMENT ACCOUNT	-188.61
10/1/23	WX	EYE MED VISION CARE, LLC	235.82
10/10/23	WX	DELTA DENTAL OF MN	3276.38
10/10/23	WX	HEALTH PARTNERS	122193.54
10/31/23	WX	BMO	16659.61

CA-2c. Revolving checks numbered to and including – 5809-5810=\$100.50

CA-2d. P-Card Statement.

CA-3. Financial Report

CA-4 Personnel

A. New Hires

- 1) Luke Gavin – Elementary Custodian
- 2) Isabelle Herzog – Lane IV Paraprofessional Early Childhood
- 3) Amy Moldenhauer – Special Ed Secondary

The following appointments are made contingent upon adequate enrollment/participation in the program. The board retains broad discretion to discontinue programs, without notice if enrollment/participation is not adequate.

- 1) Brooke Ostendorf - Head Volleyball
- 2) Jonathan Young - Assistant Volleyball
- 3) Ashley Farrow - C Squad Volleyball
- 4) Taylor Lanoue - JH Volleyball
- 5) Mikayla Jasmer - JH Volleyball
- 6) Angela Eldred - Head Tennis-Girls
- 7) Keith Kraska - Volunteer - Tennis
- 8) Steve Christians - Head Cross Country
- 9) Brent Sterriker - Assistant Cross Country
- 10) Alex Bailey - Assistant Football
- 11) Tanner Roske - Assistant Football
- 12) Jose Estrada - Floater Football
- 13) Aaron Price - JH Football
- 14) Melanie Childrey - JH Football
- 15) Mikayla Jasmer - Assistant Gymnastics
- 16) Taylor Lanoue - Assistant Gymnastics
- 17) David Wright - Head Hockey-Girls
- 18) Leif Ludwig - Assistant Hockey-Girls
- 19) Brett Eisenchenk - Head Basketball-Boys
- 20) Mike Eberle - Assistant Basketball-Boys
- 21) Tanner Roske - 9th Gr. Basketball-Boys
- 22) Jonathan Young - Head Basketball-Girls
- 23) Angela Eldred - Assistant Basketball-Girls
- 24) Braden Thom - JV Wrestling
- 25) Nate Pachan - Head Wrestling
- 26) Joe Gaida - Head Softball

- 27) Shelbi Keehr - 9th Gr. Softball
- 28) Andy Engelhardt - JH Softball
- 29) Jonathan Young - Head Track
- 30) Andy Otremba - Head Track
- 31) Brooke Ostendorf - Assistant Track
- 32) Kim Crosby - Assistant Track
- 33) Jose Jimenez - Assistant Track
- 34) Charlie Stier - Head Golf
- 35) Paul Urman - Head Baseball
- 36) Noah Urman - Assistant Baseball
- 37) Dave Blanchard - 9th Gr. Baseball
- 38) Brett Sterriker - JH Baseball

B. Accept the following resignations:

- 1) Christian Thoms-Warzecha – ELA Secondary

Motion unanimously carried.

Josiah Tonder spoke about the soccer program and how it was a success this first year being in the co-op with Little Falls. LPGE had strong players that were a key part to wins during the season. The numbers were higher than both teams anticipated and with this the co-op will most likely only continue for more year. The question was posed to the board about what will be done to continue the program for our students.

Andy Otremba shared information on the condition of the track. Without some minor repairs the track will not be usable for hosting a track meet this spring. Areas that need attention are anchors for the pole vault, cracking in the track and other concerns. He figured we would have two years of minor repairs before a major renovation would need to be completed.

Program Reports: Kelsey Paurus has a travel waiver ready for winter sports so parents will be able to transport students if needed. Brad Evenson said the Robotics program is overflowing with kids this year. Mr. Lamb and Cassie Zimmer directed the Velveteen Rabbit and it was a great success.

Tammy Cebulla reported on the Backpack attack and how that works to provide food to families. Barton Rud reported that the Fall Formal was held and the kids were very respectful and all had a good time.

Hinson and Lux attended the MREA conference and they felt it had very good content and was very comparable to MSBA. Keynote speakers were not quite as good as MSBA's but they enjoyed the focus on rural education.

Superintendent Ludvigson gave his report; working on a mock-up of the initial graphic for the district's long-range strategic initiatives and what the 2024 Vision will look like, shared the debrief data that was collected after the soft lockdown and overall it was positive, enrollment is holding steady.

Board Minute – focused on evaluations.

Board Highlight – Thank you to Audrey Morrill for helping organize many of the details around the community strategic input session. Thanks to Brad Evenson, Alyssa Scheve and the 21st Century/Community Ed staff who turned out to help. Thanks to ALL staff that helped. Kudos to Mr. Lamb and the production of the Velveteen Rabbit and the theater program is growing.

The following resolution was moved by Lux and seconded by Gohman:

RESOLUTION ACCEPTING DONATIONS for November 2023

WHEREAS, Minnesota Statutes 123B.02, Subd. 6 provides: “The board may receive, for the benefit of the district, bequests, donations, or gifts for any proper purpose and apply the same to the purpose designated. In that behalf, the board may act as trustee of any trust created for the benefit of the district, or for the benefit of pupils

thereof, including trusts created to provide pupils of the district with advanced education after completion of high school, in the advancement of education.”; and

WHEREAS, Minnesota Statutes 465.03 provides: “Any city, county, school district or town may accept a grant or devise of real or personal property and maintain such property for the benefit of its citizens in accordance with the terms prescribed by the donor. Nothing herein shall authorize such acceptance or use for religious or sectarian purposes. Every such acceptance shall be by resolution of the governing body adopted by a two-thirds majority of its members, expressing such terms in full.”; and

WHEREAS, every such acceptance shall be by resolution of the governing body adopted by a two-thirds majority of its members, expressing such terms in full;

THEREFORE, BE IT RESOLVED, that the School Board of Long Prairie Grey Eagle, ISD 2753, gratefully accepts the following donations as identified below:

Donor	Item	Designated Purpose (if any)
Prairie Family Dental	\$500.00	Letterclub - Tailgate
L.A. Palmer	\$150.00	Winter Clothing for Elementary
Grey Eagle/Burtrum Lions Club	\$2,000.00	Football
Minn. National Bank	\$150	Homecoming Float Prize
Long Prairie Chiropractic	\$100	Homecoming Float Prize
Wade & Mayor Jodi Dixon	\$75	Homecoming Float Prize
Dan’s Prize	\$150	Homecoming Float Prize
Ellerson Farms Services	\$100	Homecoming Float Prize
Kali Chirstensen	\$75	Homecoming Float Prize
The Trailer Center	\$150	Homecoming Float Prize
Dairy Queen	\$100	Homecoming Float Prize
Hayley & Rae Boutique & 110 Coffee	\$150	Homecoming Float Prize
Goplen’s LTD – Deputy Registrar	\$100	Homecoming Float Prize
CTC- Consolidated Telephone Company	\$150	Homecoming Float Prize
Gabrier & Soti Perez & Ellerson Farms	\$100	Homecoming Float Prize
Advantage One	\$150	Homecoming Float Prize
Breitenfeldt Insurance	\$100	Homecoming Float Prize
Advantage One	\$50	Homecoming Float Prize
Breitenfeldt Insurance	\$50	Homecoming Float Prize
Ellerson Farms Services	\$50	Homecoming Float Prize
Lions Club of Long Prairie	\$4,500	Hockey Compressor
Long Prairie Packing – Am. Foods Group	\$100	3 rd Grade Food Shelf project
ARC Electric	\$100	3 rd Grade Food Shelf project

Dan Zetah	\$25	Letterclub
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The vote on adoption of the Resolution was as follows:

Aye: Gohman, Hinson, Lemke and Lux

Nay: 0

Absent: Levin, Wolf and Wright

Whereupon, said Resolution was declared duly adopted.

Summer 24 Contract Award – Bids were reviewed for the summer projects and BCI had the lowest bid at \$585,000. This project includes work on bathrooms in the 1st grade hallway, ceiling grid in the same hallway, chimney demolition, several outside doors and some repairs to the roof. Member Gohman made a motion to accept the bid. Member Lux seconded the motion. Motion unanimously carried.

Bond Sales Indoor Air Quality Project – Jodie from Ehlers presented three different financing options and the potential tax impact was shared for each method. It was discussed when our next operating referendum is coming up along with the need for possibly asking for an increase on the operating referendum. The board does have the option to approve the existing operating levy once and then asking for an amount on top of that if the original referendum is unchanged. The grand majority of districts have been utilizing this authority to approve operating referendum. This item was tabled so more members of the board could weigh in.

Approval of Revised LTFM Plan – This item and the Bond Sales are closely linked. The board took a look at three options for continuing with the HVAC project. Earlier estimates as to the cost of the project were significantly reduced due to a design change. The advantages and disadvantages of doing the whole project versus just one piece was discussed. Since three members were absent the item was tabled to the next board meeting. Mr. Ludvigson to continue progressing towards the HVAC work planned for the summer of 24.

Discussion on the track repairs was discussed and it was decided that Mr. Ludvigson will continue to collect information with an intention to do a repair the summer of 25. The Board also discussed options on how to utilize the field more frequently.

Member Lux moved to accept the one snow blow bid received by Wayne Carstensen. Member Hinson seconded the motion. Motion carried unanimously.

After reviewing the World's Best Workforce plan member Lux made a motion to approved the plan. Member Gohman seconded the motion. Motion unanimously carried.

The meeting was adjourned at 7:53 pm by Chairman Lemke.

Linda Gohman, Clerk

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2753	AHNB	10000	2169		MADISON NATIONAL LIFE INS CO		Check
				B 01	215 032 LTD		\$1,180.41
				B 01	215 031 LIFE		\$3,119.89
PO#:	Voucher #:	1209	Invoice	Invoice No:	1571394	8/10/2023	Paid Amt: \$4,300.30
							Check Amount: \$4,300.30
2753	AHNB	10001	2109		LOCAL 70 IUOE		Check
				B 01	215 040 PR MEA		\$372.00
PO#:	Voucher #:	1185	Invoice	Invoice No:	M202312S0	7/25/2023	Paid Amt: \$372.00
							Check Amount: \$372.00
2753	AHNB	10002	2109		LOCAL 70 IUOE		Check
				B 01	215 040 PR MEA		\$319.50
PO#:	Voucher #:	1300	Invoice	Invoice No:	M2024020	8/21/2023	Paid Amt: \$319.50
							Check Amount: \$319.50
2753	AHNB	10003	2408		NATIONAL INSURANCE SVCS OF WI INC		Check
				B 01	215 000 PR Liability		\$52.20
				B 01	215 031 PR LIFE INSURANCE		\$152.16
				B 02	215 031 PR LIFE INSURANCE		\$9.24
				B 04	215 031 PR LIFE INSURANCE		\$2.21
				B 01	215 032 PR LTD INSURANCE		\$205.01
				B 02	215 032 PR LTD INSURANCE		\$14.08
				B 04	215 032 PR LTD INSURANCE		\$7.49
PO#:	Voucher #:	1306	Invoice	Invoice No:	M2024020	8/21/2023	Paid Amt: \$442.39
							Check Amount: \$442.39
2753	AHNB	10004	2408		NATIONAL INSURANCE SVCS OF WI INC		Check
				B 01	215 000 PR Liability		\$13.50
				B 01	215 031 PR LIFE INSURANCE		\$88.53
				B 02	215 031 PR LIFE INSURANCE		\$1.88
				B 04	215 031 PR LIFE INSURANCE		\$3.75
				B 01	215 032 PR LTD INSURANCE		\$159.69
				B 02	215 032 PR LTD INSURANCE		\$5.59
				B 04	215 032 PR LTD INSURANCE		\$11.83
PO#:	Voucher #:	1187	Invoice	Invoice No:	M202312S0	7/25/2023	Paid Amt: \$284.77
				B 01	215 000 PR Liability		\$38.70
				B 01	215 031 PR LIFE INSURANCE		\$69.50
				B 02	215 031 PR LIFE INSURANCE		\$7.35
				B 01	215 032 PR LTD INSURANCE		\$99.21

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2753	AHNB	10004	2408		NATIONAL INSURANCE SVCS OF WI INC		Check		
				B 02	215 032	PR LTD INSURANCE		\$8.46	
PO#:	Voucher #:	1202	Invoice	Invoice No:	M2024010	7/25/2023	Paid Amt:	\$223.22	
							Check Amount:	\$507.99	
2753	AHNB	10005	2109		LOCAL 70 IUOE		Check		
				B 01	215 040	PR MEA		\$319.50	
PO#:	Voucher #:	1660	Invoice	Invoice No:	M2024030	9/25/2023	Paid Amt:	\$319.50	
							Check Amount:	\$319.50	
2753	AHNB	10006	2308		MINNESOTA CHILD SUPPORT		Check		
				B 01	215 029	PR DENTAL		\$36.00	
PO#:	Voucher #:	1668	Invoice	Invoice No:	M2024030	9/25/2023	Paid Amt:	\$36.00	
							Check Amount:	\$36.00	
2753	AHNB	10007	3172		RIVERVIEW LAW OFFICE PLLC		Check		
				B 01	215 091	PR Deductions		\$139.27	
PO#:	Voucher #:	1674	Invoice	Invoice No:	M2024030	9/25/2023	Paid Amt:	\$139.27	
							Check Amount:	\$139.27	
2753	AHNB	10008	2408		NATIONAL INSURANCE SVCS OF WI INC		Check		
				B 01	215 000	PR Liability		\$1,242.72	
				B 04	215 000	PR		\$5.09	
				B 01	215 031	PR LIFE INSURANCE		\$253.99	
				B 02	215 031	PR LIFE INSURANCE		\$22.57	
				B 04	215 031	PR LIFE INSURANCE		\$4.69	
				B 01	215 032	PR LTD INSURANCE		\$449.36	
				B 02	215 032	PR LTD INSURANCE		\$38.87	
				B 04	215 032	PR LTD INSURANCE		\$14.52	
PO#:	Voucher #:	1669	Invoice	Invoice No:	M2024030	9/25/2023	Paid Amt:	\$2,031.81	
							Check Amount:	\$2,031.81	
2753	AHNB	10009	3210		AFSCME COUNCIL 65		Check		
				B 01	215 000	PR Liability		\$1,591.29	
				B 02	215 000	PR		\$187.80	
				B 04	215 000	PR		\$58.12	
PO#:	Voucher #:	2464	Invoice	Invoice No:	M2024050	11/28/2023	Paid Amt:	\$1,837.21	
							Check Amount:	\$1,837.21	
2753	AHNB	10010	2109		LOCAL 70 IUOE		Check		
				B 01	215 040	PR MEA		\$266.50	
PO#:	Voucher #:	2468	Invoice	Invoice No:	M2024050	11/28/2023	Paid Amt:	\$266.50	
							Check Amount:	\$266.50	

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2753	AHNB	10011	2147		LPGE EDUCATION ASSOCIATION		Check
				B 01	215 040	PR MEA	\$8,506.17
				B 04	215 040	PR MEA	\$103.83
PO#:	Voucher #:	2477	Invoice	Invoice No:	M2024050	11/28/2023	Paid Amt: \$8,610.00
							Check Amount: \$8,610.00
2753	AHNB	10012	2308		MINNESOTA CHILD SUPPORT		Check
				B 01	215 029	PR DENTAL	\$36.00
PO#:	Voucher #:	2478	Invoice	Invoice No:	M2024050	11/28/2023	Paid Amt: \$36.00
							Check Amount: \$36.00
2753	AHNB	10013	2408		NATIONAL INSURANCE SVCS OF WI INC		Check
				B 01	215 031	Adjustment	\$40.85
PO#:	Voucher #:	2494	Invoice	Invoice No:	11/15 PR	11/28/2023	Paid Amt: \$40.85
				B 01	215 031	PR LIFE INSURANCE	\$848.75
				B 02	215 031	PR LIFE INSURANCE	\$22.59
				B 04	215 031	PR LIFE INSURANCE	\$10.21
				B 01	215 032	PR LTD INSURANCE	\$1,092.10
				B 02	215 032	PR LTD INSURANCE	\$31.69
				B 04	215 032	PR LTD INSURANCE	\$22.70
PO#:	Voucher #:	2479	Invoice	Invoice No:	M2024050	11/28/2023	Paid Amt: \$2,028.04
							Check Amount: \$2,068.89
2753	AHNB	10014	3172		RIVERVIEW LAW OFFICE PLLC		Check
				B 01	215 091	PR Deductions	\$549.75
PO#:	Voucher #:	2484	Invoice	Invoice No:	M2024050	11/28/2023	Paid Amt: \$549.75
							Check Amount: \$549.75
Report Total:							\$21,837.11

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2753	MNBK	20598	1004		3X GEAR LLC		Check
				E 01	400 296 063 000 401	SUBLIMATED SINGLETS	\$720.00
				E 01	400 296 063 000 401	SHIPPING	\$40.00
PO#:	Voucher #:	2770	Invoice	Invoice No:	17477	12/18/2023	Paid Amt: \$760.00
							Check Amount: \$760.00
2753	MNBK	20599	1028		ACE		Check
				E 01	005 810 103 000 401	SUPPLIES	\$95.69
PO#:	Voucher #:	2775	Invoice	Invoice No:	9003744	12/18/2023	Paid Amt: \$95.69
							Check Amount: \$95.69
2753	MNBK	20600	1049		AKSAMIT TRANSPORTATION OF LONG PRAI		Check
				E 01	103 640 066 316 366	8/30/23 TO STAPLES	\$299.70
PO#: 1003	Voucher #:	2666	Invoice	Invoice No:	083023	12/18/2023	Paid Amt: \$299.70
				E 01	400 294 053 733 360	AUG 23-24 TRANSPORTATION	\$1,104.85
				E 01	400 294 052 733 360	AUG 23-24 TRANSPORTATION	\$189.81
				E 01	400 296 054 733 360	AUG 23-24 TRANSPORTATION	\$1,387.88
				E 01	400 296 073 733 360	AUG 23-24 TRANSPORTATION	\$1,041.17
				E 01	400 294 055 733 360	AUG 23-24 TRANSPORTATION	\$4,725.50
				E 01	005 760 000 720 360	AUG 23-24 TRANSPORTATION	\$62,817.83
				E 01	400 296 052 733 360	AUG 23-24 TRANSPORTATION	\$189.80
PO#:	Voucher #:	2667	Invoice	Invoice No:	359	12/18/2023	Paid Amt: \$71,456.84
				E 01	400 298 457 301 401	6TH GRADE FIELD TRIP	\$400.87
PO#: 1073	Voucher #:	2668	Invoice	Invoice No:	092123	12/18/2023	Paid Amt: \$400.87
				E 01	400 298 494 301 401	9/22/23 SR CLASS PICTURE	\$225.00
PO#: 1074	Voucher #:	2669	Invoice	Invoice No:	092223	12/18/2023	Paid Amt: \$225.00
				E 01	400 298 470 301 401	9/25/23 TO HS	\$75.00
PO#: 1085	Voucher #:	2670	Invoice	Invoice No:	092723	12/18/2023	Paid Amt: \$75.00
				E 01	400 298 461 301 401	TRIP TO SAUK RAPIDS	\$172.72
PO#:	Voucher #:	2671	Invoice	Invoice No:	092623	12/18/2023	Paid Amt: \$172.72
				E 01	005 760 000 725 360	SEPT 23-24 TRANSPORTATION	\$1,350.00
				E 04	005 505 076 499 360	SEPT 23-24 TRANSPORTATION	\$1,236.64
				E 01	400 296 052 733 360	SEPT 23-24 TRANSPORTATION	\$667.14
				E 01	400 294 055 733 360	SEPT 23-24 TRANSPORTATION	\$4,256.36
				E 01	400 294 052 733 360	SEPT 23-24 TRANSPORTATION	\$667.14
				E 01	400 298 457 301 401	SEPT 23-24 TRANSPORTATION	\$75.00
				E 01	400 296 073 733 360	SEPT 23-24 TRANSPORTATION	\$1,170.33
				E 01	400 296 054 733 360	SEPT 23-24 TRANSPORTATION	\$1,948.36
				E 01	400 294 053 733 360	SEPT 23-24 TRANSPORTATION	\$1,252.70
				E 01	005 760 000 720 360	SEPT 23-24 TRANSPORTATION	\$57,341.05

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2753	MNBK	20600	1049		AKSAMIT TRANSPORTATION OF LONG PRAI		Check
				E 01	005 760 000 723 360	SEPT 23-24 TRANSPORTATION	\$22,346.97
PO#:	Voucher #:	2673		Invoice	Invoice No: 360	12/18/2023	Paid Amt: \$92,311.69
				E 01	400 298 412 301 401	10/5/23 FFA TO STAPLES-MOTLEY	\$596.96
PO#: 1208	Voucher #:	2674		Invoice	Invoice No: 101123	12/18/2023	Paid Amt: \$596.96
				E 01	301 680 000 000 390	10/25/23 TRIP TO CLC	\$354.66
PO#: 1125	Voucher #:	2675		Invoice	Invoice No: 102523	12/18/2023	Paid Amt: \$354.66
				E 01	400 294 053 733 360	OCT 23-24 TRANSPORTATION	\$926.91
				E 01	400 296 054 733 360	OCT 23-24 TRANSPORTATION	\$1,392.60
				E 01	400 294 052 733 360	OCT 23-24 TRANSPORTATION	\$646.02
				E 01	400 296 052 733 360	OCT 23-24 TRANSPORTATION	\$646.02
				E 01	400 296 073 733 360	OCT 23-24 TRANSPORTATION	\$805.39
				E 01	005 760 000 725 360	OCT 23-24 TRANSPORTATION	\$1,425.00
				E 04	005 505 076 499 360	OCT 23-24 TRANSPORTATION	\$3,090.50
				E 01	400 294 055 733 360	OCT 23-24 TRANSPORTATION	\$1,675.02
				E 01	005 760 000 723 360	OCT 23-24 TRANSPORTATION	\$21,266.64
				E 01	005 760 000 720 360	OCT 23-24 TRANSPORTATION	\$57,341.05
				E 01	400 298 457 301 401	OCT 23-24 TRANSPORTATION	\$75.00
PO#:	Voucher #:	2677		Invoice	Invoice No: 361	12/18/2023	Paid Amt: \$89,290.15
Check Amount:							\$255,183.59
2753	MNBK	20601	3126		AMAZON CAPITAL SERVICES		Check
				E 01	304 361 000 830 433	CREDIT MEMO - Invoice #1T9D-MNCN-TQM	\$2.55
PO#:	Voucher #:	2628		Credit	Invoice No: 11PK-G6XJ-VWN3	12/18/2023	Paid Amt: (\$2.55)
				E 01	304 361 000 830 433	CREDIT MEMO - Invoice #1T9D-MNCN-TQM	\$0.08
PO#:	Voucher #:	2630		Credit	Invoice No: 1F3J-CQPK-VH1X	12/18/2023	Paid Amt: (\$0.08)
				E 01	304 361 000 830 433	CREDIT MEMO - Invoice #1T9D-MNCN-TQM	\$0.34
PO#:	Voucher #:	2631		Credit	Invoice No: 1CVQ-MXD1-WQRM	12/18/2023	Paid Amt: (\$0.34)
				E 01	304 361 000 830 433	CREDIT MEMO - Invoice #1T9D-MNCN-TQM	\$0.21
PO#:	Voucher #:	2632		Credit	Invoice No: 1F3J-CQPK-VGX4	12/18/2023	Paid Amt: (\$0.21)
				E 01	304 361 000 830 433	CREDIT MEMO - Invoice #1T9D-MNCN-TQM	\$2.37
PO#:	Voucher #:	2633		Credit	Invoice No: 1DLK-JW4R-TQM1	12/18/2023	Paid Amt: (\$2.37)
				E 01	400 298 457 301 401	B07C1Y5TVN Wholesale Bulk Headphone Ea	\$33.80
				E 01	400 298 457 301 401	B07GSZM4YM Mr. Sketch Chiseled Tip Marke	\$14.01
				E 01	400 298 457 301 401	B07H39FDJT Arteza Dry Erase Markers, Bulk	\$34.99
				E 01	400 298 457 301 401	B08R7D3MWY Dry Erase White Board - 12"x'	\$28.99
				E 01	400 298 457 301 401	B0C32MQ4T5 Small Binder Clips Bulk 864 PC	\$23.53
PO#: 1180	Voucher #:	2642		Invoice	Invoice No: 16JW-6CTW-6LN1	12/18/2023	Paid Amt: \$135.32
				E 01	303 220 000 000 430	0553213393 Inferno (Bantam Classics)	\$417.00

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
2753	MNBK	20601	3126		AMAZON CAPITAL SERVICES		Check	
				E 01	303 220 000 000 430	Amazon Shipping Charge	\$0.00	
		PO#: 1246	Voucher #:	2643	Invoice	Invoice No: 1J74-XD7W-DCG7	12/18/2023	Paid Amt: \$417.00
				E 01	303 212 000 000 430	B00465UPA0 Fairfield PF-10 Fiber Fill, Each,	\$34.70	
				E 01	303 212 000 000 430	Amazon Shipping Charge	\$6.99	
		PO#: 1258	Voucher #:	2644	Invoice	Invoice No: 1WRT-V3D6-DH9X	12/18/2023	Paid Amt: \$41.69
				E 01	102 203 035 000 430	B08FT1BT1V AFMAT Electric Pencil Sharpen	\$44.64	
				E 01	102 203 035 000 430	B09G3221SG Christmas Mochi Squishy Toy 6	\$16.99	
				E 01	102 203 035 000 430	B09Q6HB1SW Christmas Candy Variety Pack	\$29.89	
				E 01	102 203 035 000 430	B09ZK3TCN2 Cups with Straws and Lids Kids	\$35.99	
				E 01	102 203 035 000 430	B0BD85KMQ7 72 Pcs Christmas Pencils Mini	\$9.99	
				E 01	102 203 035 000 430	B0BQZ93CQ6 Mr. Pen- Pencil Erasers Toppe	\$17.68	
				E 01	102 203 035 000 430	B0CJX3J6XG Pasimy 36 Pcs Christmas Color	\$25.99	
				E 01	102 203 035 000 430	Amazon Shipping Charge	\$0.00	
		PO#: 1260	Voucher #:	2645	Invoice	Invoice No: 1L9T-L1DD-HJNP	12/18/2023	Paid Amt: \$181.17
				E 01	400 298 457 301 401	B00ABA0ZOA Hasbro Jenga Classic Game w	\$6.66	
				E 01	400 298 457 301 401	B00N7CD4BK VIAHART Brain Flakes 500 Pie	\$16.99	
				E 01	400 298 457 301 401	B00NHQF6MG LEGO Classic Large Creative	\$32.49	
				E 01	400 298 457 301 401	B00NHQFA1I LEGO Classic Medium Creative	\$22.49	
				E 01	400 298 457 301 401	B01C3IMN2E Winning Moves RACK-O, Retro	\$21.96	
				E 01	400 298 457 301 401	B07Y98CFPB Mattel Games ?Giant UNO Car	\$14.99	
				E 01	400 298 457 301 401	B08NFDKDNL LEGO Classic Bricks and Whe	\$39.99	
				E 01	400 298 457 301 401	B09KKJMR4L Exploding Kittens Happy Salmc	\$25.98	
				E 01	400 298 457 301 401	B0BGLTYW59 Magnetic Tiles Kids Toys STEI	\$29.99	
				E 01	400 298 457 301 401	Amazon Shipping Charge	\$0.00	
				E 01	400 298 457 301 401	Freight	(\$10.98)	
		PO#: 1189	Voucher #:	2501	Invoice	Invoice No: 119P-YT6M-FTH3	12/18/2023	Paid Amt: \$200.56
				E 01	103 203 066 000 305	0994763794 The Yak Pack: Comics & Phonic	\$42.80	
				E 01	103 203 066 000 305	099595870X The Yak Pack: Sight Word Storie	\$51.96	
				E 01	103 203 066 000 305	0995958718 The Yak Pack: Sight Word Storie	\$47.96	
				E 01	103 203 066 000 305	0995958726 The Yak Pack: Sight Word Storie	\$47.96	
				E 01	103 203 066 000 305	0995958734 The Yak Pack: Comics & Phonic	\$47.96	
				E 01	103 203 066 000 305	0995958742 The Yak Pack: Comics & Phonic	\$47.96	
				E 01	103 203 066 000 305	0995958769 The Yak Pack: Comics & Phonic	\$47.96	
				E 01	103 203 066 000 305	0995958777 The Yak Pack: Sight Word Storie	\$47.96	
				E 01	103 203 066 000 305	0995958785 The Yak Pack: Sight Word Storie	\$47.96	
				E 01	103 203 066 000 305	Amazon Shipping Charge	\$17.57	
		PO#: 1192	Voucher #:	2502	Invoice	Invoice No: 13TD-1GML-F7WD	12/18/2023	Paid Amt: \$448.05
				E 01	400 298 457 301 401	B0087QJN8Y U.S. Toy 6038 Assorted Color L	\$36.63	

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
2753	MNBK	20601	3126		AMAZON CAPITAL SERVICES		Check	
				E 01	400 298 457 301 401	Amazon Shipping Charge	\$0.00	
PO#: 1188	Voucher #:	2503	Invoice		Invoice No: 1373-QJ7Y-NJT1	12/18/2023	Paid Amt:	\$36.63
				E 01	200 257 088 302 555	B09SKZTFM9 42Wh YRDD6 1VX1H VM732 E	\$59.48	
				E 01	200 257 088 302 555	Amazon Shipping Charge	\$6.99	
PO#: 1187	Voucher #:	2504	Invoice		Invoice No: 1CW3-WJH4-THMK	12/18/2023	Paid Amt:	\$66.47
				E 01	400 298 457 301 401	B00117ZS08 Trend Enterprises: Fun-to-Know	\$9.99	
				E 01	400 298 457 301 401	B001185VL8 Shapes Fun-to-Know Puzzles by	\$10.99	
				E 01	400 298 457 301 401	B07DL6T2KX Junior Learning JL240 CVC Puz	\$8.99	
				E 01	400 298 457 301 401	B07DRQ43MP Go Together Flash Cards 50 I	\$14.95	
				E 01	400 298 457 301 401	B07W82PST9 SkillEase Story Cues Skilled Se	\$33.99	
				E 01	400 298 457 301 401	B08P5H82F1 Language Flash Card Library: E	\$69.95	
				E 01	400 298 457 301 401	B0964CVKFB Thought-Spot: Spot'em Scaven	\$9.95	
				E 01	400 298 457 301 401	B09ZV9J68P Skillmatics Thick Flash Cards fo	\$12.96	
				E 01	400 298 457 301 401	B09ZVB1F31 Skillmatics Thick Flash Cards fc	\$14.96	
				E 01	400 298 457 301 401	B0BWY7MZC8 SpriteGru Sentence Flip Chart	\$8.50	
				E 01	400 298 457 301 401	Amazon Shipping Charge	\$0.00	
PO#: 1190	Voucher #:	2505	Invoice		Invoice No: 1J1H-XH1P-QJ7X	12/18/2023	Paid Amt:	\$195.23
				E 01	400 298 457 301 401	B00ABA0ZOA Hasbro Jenga Classic Game w	\$6.66	
				E 01	102 203 035 000 430	B00D8STBHY Hasbro Gaming Connect 4 Cla:	\$4.66	
				E 01	400 298 457 301 401	B00NQQTZ74 Gaming Scrabble Slam Card G	\$29.94	
				E 01	400 298 457 301 401	B075FR8LVX Springbok's 500 Piece Jigsaw F	\$16.99	
				E 01	400 298 457 301 401	B08NF8VK3T Bits and Pieces - 500 Piece Jig:	\$14.98	
				E 01	400 298 457 301 401	B093CH95T8 Ceaco - Disney - Carousel - Ovr	\$9.97	
				E 01	400 298 457 301 401	B09KKJMR4L Exploding Kittens Happy Salmc	\$12.99	
				E 01	400 298 457 301 401	B09VPGQF6L 300 Pieces Puzzles for Kids Ag	\$30.99	
				E 01	400 298 457 301 401	B0BVZTTCFW 300 Piece Puzzles for Kids Ag	\$25.59	
				E 01	400 298 457 301 401	B0CD54PDMR EzKamfort Floor Pillow Set of :	\$36.99	
				E 01	400 298 457 301 401	Amazon Shipping Charge	\$0.00	
PO#: 1191	Voucher #:	2506	Invoice		Invoice No: 1JVF-XGG3-63RN	12/18/2023	Paid Amt:	\$189.76
				E 01	303 220 000 000 430	0385474547 Things Fall Apart	\$222.25	
				E 01	303 220 000 000 430	Amazon Shipping Charge	\$0.00	
PO#: 1109	Voucher #:	2507	Invoice		Invoice No: 1K6H-N7C3-14CC	12/18/2023	Paid Amt:	\$222.25
				E 01	400 298 457 301 401	B01F8FLZPK ECR4Kids ACE Active Core Eng	\$139.98	
				E 01	400 298 457 301 401	Amazon Shipping Charge	\$0.00	
PO#: 1161	Voucher #:	2508	Invoice		Invoice No: 11JF-MRMC-79QF	12/18/2023	Paid Amt:	\$139.98
				E 01	102 203 032 000 430	B07TK4MFJW School Smart Craft Glitter, 1 Pi	\$13.12	
				E 01	102 203 032 000 430	B0B7QVLDBJ 100 Pcs Christmas Fillable Orn	\$29.99	

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
2753	MNBK	20601	3126		AMAZON CAPITAL SERVICES		Check	
				E 01	102 203 032 000 430	Amazon Shipping Charge	\$0.00	
		PO#: 1203	Voucher #:	2509	Invoice	Invoice No: 1JVF-ZGG3-91PP	12/18/2023	Paid Amt: \$43.11
				E 01	103 203 066 000 305	0060511141 Teach Us, Amelia Bedelia (I Can	\$24.95	
				E 01	103 203 066 000 305	0062365940 Flat Stanley and the Missing Purr	\$24.95	
				E 01	103 203 066 000 305	006297436X Pete the Cat Saves Up (I Can Re	\$47.80	
				E 01	103 203 066 000 305	0064402509 The Family Under the Bridge: A M	\$79.90	
				E 01	103 203 066 000 305	0142401781 Cam Jansen: the Mystery of the !	\$59.90	
				E 01	103 203 066 000 305	031646094X The Kid Who Only Hit Homers	\$69.90	
				E 01	103 203 066 000 305	0380709562 Ramona Quimby, Age 8	\$69.90	
				E 01	103 203 066 000 305	067988341X Polar Bears Past Bedtime (Magic	\$69.90	
				E 01	103 203 066 000 305	1338593153 My First 500 English/Spanish Wc	\$39.96	
				E 01	103 203 066 000 305	Amazon Shipping Charge	\$2.00	
		PO#: 1195	Voucher #:	2510	Invoice	Invoice No: 1P3N-RVHF-CQ6N	12/18/2023	Paid Amt: \$489.16
				E 01	101 229 000 000 430	B08GF98SMD PAPERAGE 48-Pack Composi	\$48.95	
				E 01	101 229 000 000 430	B08ZDVG6VH6 Set of 24 Small White Board D	\$36.49	
				E 01	101 229 000 000 430	B0B81KNZTG Two Pocket Folder, HERKKA 1	\$44.17	
				E 01	101 229 000 000 430	Amazon Shipping Charge	\$0.00	
		PO#: 1198	Voucher #:	2511	Invoice	Invoice No: 1PCP-7L46-GTTV	12/18/2023	Paid Amt: \$129.61
				E 01	103 050 000 000 401	B07BNBP5PZ Hamilton Beach 45 Cup Coffee	\$55.99	
				E 01	103 050 000 000 401	B09QG6ZNX 1/4 Inch Round Color Coding L	\$17.99	
				E 01	103 050 000 000 401	Amazon Shipping Charge	\$0.00	
		PO#: 1207	Voucher #:	2512	Invoice	Invoice No: 1VTR-VRQ6-HRWG	12/18/2023	Paid Amt: \$73.98
				E 01	400 298 457 301 401	B0075XNGGK Spot It! Junior Animals Card G.	\$8.90	
				E 01	400 298 457 301 401	B07FXWZLSK Preposition Flash Cards 7 Tot	\$13.95	
				E 01	400 298 457 301 401	B07PS9WFTX Vocabulary Builder Flash Card	\$62.95	
				E 01	400 298 457 301 401	B082XHPR8L ThinkPsych First Nouns Picture	\$39.99	
				E 01	400 298 457 301 401	B085B23JHC Spin Master Games Hedbanz 2l	\$5.33	
				E 01	400 298 457 301 401	B089M1FFM8 Spot The Differences - Rural Li	\$23.40	
				E 01	400 298 457 301 401	B08MVWB4SC Hasbro Gaming Guess Who?	\$15.06	
				E 01	400 298 457 301 401	B095CR8CNF Spot It! Classic Card Game G	\$12.99	
				E 01	400 298 457 301 401	B0BFG3GL1D Hasbro Gaming Guess Who? /	\$16.82	
				E 01	400 298 457 301 401	Amazon Shipping Charge	\$0.00	
		PO#: 1199	Voucher #:	2513	Invoice	Invoice No: 17WC-HHV9-N47X	12/18/2023	Paid Amt: \$199.39
				E 01	400 296 065 000 401	B07R5K67V4 EnterSports Abs Roller Wheel K	\$28.97	
				E 01	400 296 065 000 401	B07VWC6VFC INTENT SPORTS Yoga Ball C	\$38.97	
				E 01	400 296 065 000 401	Amazon Shipping Charge	\$14.76	
		PO#: 1226	Voucher #:	2514	Invoice	Invoice No: 13TQ-H4DL-34QY	12/18/2023	Paid Amt: \$82.70

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2753	MNBK	20601	3126		AMAZON CAPITAL SERVICES		Check
				E 01	005 110 000 000 401	Toner - Barb's Printer	\$78.98
PO#: 1232	Voucher #:	2515	Invoice		Invoice No: 1MLR-QRGM-DT7D	12/18/2023	Paid Amt: \$78.98
				E 01	400 298 457 301 401	1536201375 Dasher: How a Brave Little Doe C	\$22.98
				E 01	400 298 457 301 401	B08DSTHKQB Kindness is my Superpower: A	\$11.68
				E 01	400 298 457 301 401	B09LDB1SV9 30 Second Dance Party - The E	\$29.00
				E 01	400 298 457 301 401	B0B73K77SR CALOVER Gifts for Kids Boy G	\$36.89
				E 01	400 298 457 301 401	B0BGGRNSLR Coogam Wooden Short Vowe	\$21.98
				E 01	400 298 457 301 401	B0BJZSDNHL NiHome Clear Magnetic Acrylic	\$37.98
				E 01	400 298 457 301 401	B0BLVQQ4L4 Magnelogy 100 PCS Magnetic	\$15.99
				E 01	400 298 457 301 401	B0C2JNRGVR hand2mind Lily Pad Letter Hoj	\$17.99
				E 01	400 298 457 301 401	Amazon Shipping Charge	\$0.00
PO#: 1228	Voucher #:	2516	Invoice		Invoice No: 1VQD-F943-TY1R	12/18/2023	Paid Amt: \$194.49
				E 04	005 505 079 499 430	B09FZ65TZS 180 Pieces Christmas Snowma	\$29.98
				E 04	005 505 079 499 430	B09JWKP16Q 180 Pieces Christmas Snowma	\$29.98
				E 04	005 505 079 499 430	B0BF8G6KW6 180 Pieces Christmas Snowma	\$12.99
				E 04	005 505 079 499 430	Amazon Shipping Charge	\$11.69
PO#: 1239	Voucher #:	2517	Invoice		Invoice No: 1NNQ-WY69-RH43	12/18/2023	Paid Amt: \$84.64
				E 01	005 110 000 000 401	WIRELESS HEADSETS	\$489.24
PO#: 1225	Voucher #:	2518	Invoice		Invoice No: 1RFR-RRL3-TW4M	12/18/2023	Paid Amt: \$489.24
				E 01	304 361 000 830 433	B004UMLGR0 Trend 1000pcs Beechwood Joi	\$258.15
				E 01	304 361 000 830 433	B008JGELMA 3/8" x 2" Multi Groove Fluted Dr	\$159.52
				E 01	304 361 000 830 433	B00ARV96OI Duck Clean Release Blue Paint	\$50.91
				E 01	304 361 000 830 433	B00M0OLHZG Pitsco Education 52734 Balsa	\$62.00
				E 01	304 361 000 830 433	B0146L6J8U Dap Inc 18152 6 Pack 10.1 oz. /	\$24.49
				E 01	304 361 000 830 433	B017LUWCAW NEXT-SHINE Gram Scale, Di	\$16.99
				E 01	304 361 000 830 433	B06XS48HDK Mudder 100 Pack Wig T-Pins 2	\$20.37
				E 01	304 361 000 830 433	B073YG65N2 WGGE WG-015 Professional 8	\$8.59
				E 01	304 361 000 830 433	B075WB98FJ MAIYUM 63-37 Tin Lead Rosin	\$17.98
				E 01	304 361 000 830 433	B07G97ZJ7Y Lichamp Masking Tape 10 Pack	\$37.58
				E 01	304 361 000 830 433	B07PNCLKR1 Simpli-Magic 79170 Shop Tow	\$99.98
				E 01	304 361 000 830 433	B07YD9NL76 DIYSELF 300 PCS Exacto Knife	\$16.98
				E 01	304 361 000 830 433	B087767KNW Soldering Iron Kit, 60W Solderi	\$14.99
				E 01	304 361 000 830 433	B0B74TKM85 Katbite 15in x 242ft, 300 Sq.Ft l	\$15.89
				E 01	304 361 000 830 433	B0B8HFRKCH KISREL 18 Pieces Resin Coas	\$17.99
				E 01	304 361 000 830 433	B0BVVMCY86 Eventronic 400 Pcs Heat Shrin	\$11.59
				E 01	304 361 000 830 433	B0BZHH953J Extra Large Resin Table Mold 1	\$29.99
				E 01	304 361 000 830 433	B0C73FML4L HORUSDY Screwdriver Bit Set	\$29.89

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
2753	MNBK	20601	3126		AMAZON CAPITAL SERVICES		Check	
				E 01	304 361 000 830 433 Amazon Shipping Charge		\$21.19	
		PO#: 1231	Voucher #:	2622	Invoice Invoice No: 1T9D-MNCN-TQM1	12/18/2023	Paid Amt:	\$915.07
				E 01	304 361 000 830 433 B09DC81CPC 100 PACK Plastic Measuring C		\$16.89	
		PO#: 1231	Voucher #:	2619	Invoice Invoice No: 146N-N7Y3-WD77	12/18/2023	Paid Amt:	\$16.89
				E 01	400 291 405 000 401 HODRME Plush Horse Ears Headband		\$9.99	
				E 01	400 291 405 000 401 Funsveta Women Girls Berry Rattans Crown E		\$15.99	
				E 01	400 291 405 000 401 Happylifehere Long Fur Cat Ears		\$18.99	
				E 01	400 291 405 000 401 FRCOLOR Lion Ears and Tail Set		\$28.99	
				E 01	400 291 405 000 401 Amazon Shipping		\$0.00	
		PO#: 1267	Voucher #:	2617	Invoice Invoice No: 1PWD-HH1N-HMQK	12/18/2023	Paid Amt:	\$73.96
				E 01	303 220 000 000 430 0375714839 The Complete Persepolis: Volum		\$441.90	
				E 01	303 220 000 000 430 159463193X The Kite Runner		\$370.65	
				E 01	303 220 000 000 430 Amazon Shipping Charge		\$0.00	
		PO#: 1248	Voucher #:	2602	Invoice Invoice No: 1JD4-6C43-Q4KM	12/18/2023	Paid Amt:	\$812.55
				E 01	102 260 000 000 430 B00A82A2ZS ExpertPower 12 Volt 12 Ah Rec		\$55.98	
				E 01	102 260 000 000 430 B06XS21KMH Houseables Film Canisters w/ t		\$15.79	
				E 01	102 260 000 000 430 B07S3LNS1L Omron Upper Arm Blood Pressu		\$59.14	
				E 01	102 260 000 000 430 B09NNB3NGX HMTOT Square Rolling Stool v		\$35.96	
				E 01	102 260 000 000 430 Amazon Shipping Charge		\$23.90	
		PO#: 1245	Voucher #:	2603	Invoice Invoice No: 13NK-PF4K-3WF7	12/18/2023	Paid Amt:	\$190.77
				E 01	102 203 000 302 530 B08TMG88RP DYMO LabelWriter 550 Turbo l		\$115.50	
				E 01	102 203 000 302 530 Amazon Shipping Charge		\$0.00	
		PO#: 1206	Voucher #:	2604	Invoice Invoice No: 1JRM-RGM9-NPMX	12/18/2023	Paid Amt:	\$115.50
				E 02	005 770 000 701 401 B09KN42BPX Dell Latitude 3000 3410 14 FHL		\$499.99	
				E 02	005 770 000 701 401 Amazon Shipping Charge		\$0.00	
		PO#: 1194	Voucher #:	2605	Invoice Invoice No: 1XDY-G1DJ-RX7Y	12/18/2023	Paid Amt:	\$499.99
				E 04	005 505 076 499 430 144247243X Scythe (1) (Arc of a Scythe)		\$73.90	
				E 04	005 505 076 499 430 Amazon Shipping Charge		\$0.00	
		PO#: 1201	Voucher #:	2606	Invoice Invoice No: 1JC3-1KYG-3C9H	12/18/2023	Paid Amt:	\$73.90
				E 01	102 203 032 000 430 B00OQQ0144 EXPO Low Odor Dry Erase Ma		\$20.44	
				E 01	102 203 032 000 430 B01LYHE49W Amazon Basics 1/3-Cut Tab, A:		\$19.95	
				E 01	102 203 032 000 430 B07TLC9SFZ 6 Pack Small Digital Kitchen Tin		\$19.18	
				E 01	102 203 032 000 430 B096K5CFYK 42PCS Colored Felt Fabric She		\$8.99	
				E 01	102 203 032 000 430 Amazon Shipping Charge		\$0.00	
		PO#: 1196	Voucher #:	2607	Invoice Invoice No: 1VPK-XTDP-13KD	12/18/2023	Paid Amt:	\$68.56
				E 01	200 257 088 302 555 B076PRM2C5 TP-Link TL-SF1005P 5 Port F		\$35.99	
				E 01	200 257 088 302 555 B07F7VMW73 Polycom 2200-46157-025 VVX		\$64.50	

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
2753	MNBK	20601	3126		AMAZON CAPITAL SERVICES		Check	
				E 01	200 257 088 302 555	Amazon Shipping Charge		\$0.00
		PO#: 1200	Voucher #:	2608	Invoice	Invoice No: 1YFK-M7L6-7FP9	12/18/2023	Paid Amt: \$100.49
				E 01	102 203 000 302 530	B07XKZRGCT Dell 2021 Newest Latitude 352		\$774.09
		PO#: 1206	Voucher #:	2609	Invoice	Invoice No: 1KRP-Q4FP-W33K	12/18/2023	Paid Amt: \$774.09
				E 01	102 203 032 000 430	B01NC0XTPV ORACAL 651 Permanent Vinyl		\$5.10
				E 01	102 203 032 000 430	B08MWZDP9L 25 Pcs 4 Inch Acrylic Circles A		\$15.99
				E 01	102 203 032 000 430	B0BP7GJKND 25pcs Paper Bags with Handle		\$9.99
				E 01	102 203 032 000 430	Amazon Shipping Charge		\$6.99
		PO#: 1238	Voucher #:	2610	Invoice	Invoice No: 133Y-9XTW-W4K7	12/18/2023	Paid Amt: \$38.07
				E 01	304 361 000 830 433	B08SJ58YBG JDiction Epoxy Resin Clear Hig		\$184.95
				E 01	304 361 000 830 433	Amazon Shipping Charge		\$0.00
		PO#: 1237	Voucher #:	2611	Invoice	Invoice No: 1NNQ-WY69-VNRD	12/18/2023	Paid Amt: \$184.95
				E 01	103 620 000 000 470	0545842220 The Puzzled Penguin (Zoe's Res		\$3.00
				E 01	103 620 000 000 470	0593174763 Mummies in the Morning Graphic		\$10.49
				E 01	103 620 000 000 470	0593174801 Pirates Past Noon Graphic Novel		\$11.22
				E 01	103 620 000 000 470	0593488792 Night of the Ninjas Graphic Nove		\$10.95
				E 01	103 620 000 000 470	1338245724 Allies		\$23.98
				E 01	103 620 000 000 470	1338891782 I Survived the Great Alaska Earth		\$6.29
				E 01	103 620 000 000 470	1419749609 Sallie Bee Writes a Thank-You N		\$14.49
				E 01	103 620 000 000 470	Amazon Shipping Charge		\$4.60
				E 01	103 620 000 000 470	Freight		(\$18.28)
		PO#: 1230	Voucher #:	2612	Invoice	Invoice No: 19CJ-CYMQ-YCM3	12/18/2023	Paid Amt: \$66.74
				E 01	400 298 457 301 401	B086197HRQ 50 Custom Rubber Bracelets P		\$155.88
				E 01	400 298 457 301 401	B09GRRF93B RibbonsNow Perfect Attendanc		\$71.90
				E 01	400 298 457 301 401	Amazon Shipping Charge		\$6.99
		PO#: 1144	Voucher #:	2613	Invoice	Invoice No: 1DTY-XXM3-1FJV	12/18/2023	Paid Amt: \$234.77
				E 01	400 298 457 301 401	B096Y4J2G9 Liliias Toys Playground&Sports/f		\$15.99
				E 01	400 298 457 301 401	Freight		\$0.51
		PO#: 1160	Voucher #:	2614	Invoice	Invoice No: 1GMJ-3TQJ-FYDY	12/18/2023	Paid Amt: \$16.50
				E 01	400 298 457 301 401	Ceaco-USA Map - 100 Piece Jigsaw Puzzle		\$35.82
				E 01	400 298 457 301 401	PLUS PLUS - Glow in the Dark Color Mix		\$14.38
				E 01	400 298 457 301 401	200 pcs 20colors - Pipe Cleaners		\$5.54
				E 01	400 298 457 301 401	Amazon Shipping		\$0.00
		PO#: 1266	Voucher #:	2615	Invoice	Invoice No: 19GL-TRYW-4LND	12/18/2023	Paid Amt: \$55.74
				E 01	102 259 000 000 430	B0C98MRX53 Kigeli 100 Pcs Mini Flashlight k		\$28.99
				E 01	102 259 000 000 430	Amazon Shipping Charge		\$6.99
		PO#: 1240	Voucher #:	2533	Invoice	Invoice No: 1YLR-KLQL-RCG3	12/18/2023	Paid Amt: \$35.98
Check Amount:								\$8,408.38

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
2753	MNBK	20602	3259		AMELIA HARREN		Check	
				E 01	102 203 032 000 430	2ND GRADE MATERIALS		\$131.06
	PO#:	Voucher #:		2788	Invoice	Invoice No: 120623		12/18/2023
							Paid Amt:	\$131.06
							Check Amount:	\$131.06
2753	MNBK	20603	1129		ARVIG		Check	
				E 01	005 810 000 000 320	PHONE BILL		\$54.67
	PO#:	Voucher #:		2771	Invoice	Invoice No: 00024033020017		12/18/2023
							Paid Amt:	\$54.67
							Check Amount:	\$54.67
2753	MNBK	20604	3144		ASHLEY PESTA		Check	
				E 01	303 221 000 000 430	READING MATERIALS		\$100.62
	PO#:	Voucher #:		2767	Invoice	Invoice No: 11202023		12/18/2023
							Paid Amt:	\$100.62
							Check Amount:	\$100.62
2753	MNBK	20605	1136		ASL INTERPRETING SERVICES INC		Check	
				E 01	302 211 000 000 401	INTERPETING SERVICES		\$132.00
	PO#:	Voucher #:		2769	Invoice	Invoice No: 23.15326		12/18/2023
							Paid Amt:	\$132.00
							Check Amount:	\$132.00
2753	MNBK	20606	1145		AUDREY MORRILL		Check	
				E 01	302 211 000 000 401	FAMILY DOLLAR - CANDY CANES		\$26.84
	PO#:	Voucher #:		2772	Invoice	Invoice No: 12042023		12/18/2023
							Paid Amt:	\$26.84
							Check Amount:	\$26.84
2753	MNBK	20607	1155		AVIBEN		Check	
				E 01	005 160 000 000 305	BASE AND PARTICIPANT FEE		\$150.44
	PO#:	Voucher #:		2768	Invoice	Invoice No: 30378		12/18/2023
				E 01	005 160 000 000 305	DEC 23-24 403(B) ADMIN		\$133.46
	PO#:	Voucher #:		2573	Invoice	Invoice No: 30648		12/18/2023
							Paid Amt:	\$133.46
							Check Amount:	\$283.90
2753	MNBK	20608	3257		BBE SCHOOLS		Check	
				E 01	400 294 063 000 407	WRESTLING FEES		\$50.00
	PO#:	Voucher #:		2765	Invoice	Invoice No: 11212023		12/18/2023
							Paid Amt:	\$50.00
							Check Amount:	\$50.00
2753	MNBK	20609	1178		BENNING PRINTING & PUBLISHING		Check	
				E 01	005 010 000 000 401	SPORTS PREVIEW DISPLAY AD		\$179.00
	PO#:	Voucher #:		2766	Invoice	Invoice No: 11302023		12/18/2023
							Paid Amt:	\$179.00
							Check Amount:	\$179.00
2753	MNBK	20610	3156		BETH GUSTAFSON		Check	
				E 01	103 640 000 316 366	MILEAGE FOR CONFERENCE		\$104.80
	PO#:	Voucher #:		2764	Invoice	Invoice No: 11212023		12/18/2023
							Paid Amt:	\$104.80
							Check Amount:	\$104.80

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2753	MNBK	20611	1247		BSN SPORTS INC		Check
				E 04	005 505 000 321 401	Basketball Adapters for Young Kids	\$2,034.87
				E 04	005 505 000 321 401	Freight	\$135.65
PO#:	1157	Voucher #:	2519	Invoice	Invoice No: 923752921	12/18/2023	Paid Amt: \$2,170.52
							Check Amount: \$2,170.52
2753	MNBK	20612	1265		CANON USA C/O CANON FIN SERV		Check
				E 01	005 170 000 000 401	CONTRACT - NOV	\$348.45
PO#:		Voucher #:	2762	Invoice	Invoice No: 31586147	12/18/2023	Paid Amt: \$348.45
				E 01	005 170 000 000 401	CONTRACT CHARGE - NOV	\$359.65
PO#:		Voucher #:	2763	Invoice	Invoice No: 31586148	12/18/2023	Paid Amt: \$359.65
							Check Amount: \$708.10
2753	MNBK	20613	1269		CARD SERVICES		Check
				E 01	301 403 000 740 433	HS DCD	\$80.44
PO#:		Voucher #:	2687	Invoice	Invoice No: 110818	12/18/2023	Paid Amt: \$80.44
				E 01	301 403 000 740 433	HS DCD	\$3.99
PO#:		Voucher #:	2688	Invoice	Invoice No: 110906	12/18/2023	Paid Amt: \$3.99
				E 01	301 403 000 740 433	HS DCD	\$91.72
PO#:		Voucher #:	2689	Invoice	Invoice No: 111317	12/18/2023	Paid Amt: \$91.72
				E 01	301 403 000 740 433	HS DCD	\$90.58
PO#:		Voucher #:	2690	Invoice	Invoice No: 112820	12/18/2023	Paid Amt: \$90.58
				E 01	103 203 066 000 305	STRATEGIC PLANNING	\$39.22
PO#:		Voucher #:	2691	Invoice	Invoice No: 110513	12/18/2023	Paid Amt: \$39.22
				E 01	103 203 066 000 305	STRATEGIC PLANNING	\$29.94
PO#:		Voucher #:	2692	Invoice	Invoice No: 110517	12/18/2023	Paid Amt: \$29.94
				E 01	103 203 066 000 305	STRATEGIC PLANNING	\$115.91
PO#:		Voucher #:	2693	Invoice	Invoice No: 110615	12/18/2023	Paid Amt: \$115.91
				E 01	302 211 000 000 401	HS	\$4.29
PO#:		Voucher #:	2694	Invoice	Invoice No: 110612	12/18/2023	Paid Amt: \$4.29
				E 01	302 211 000 000 401	HS	\$51.93
PO#:		Voucher #:	2695	Invoice	Invoice No: 110913	12/18/2023	Paid Amt: \$51.93
				E 01	400 298 495 301 401	CLASS OF 2025	\$910.00
PO#:		Voucher #:	2696	Invoice	Invoice No: 110716	12/18/2023	Paid Amt: \$910.00
				E 04	005 505 076 499 430	21ST CENT	\$53.04
PO#:		Voucher #:	2697	Invoice	Invoice No: 110114	12/18/2023	Paid Amt: \$53.04
				E 04	005 505 076 499 430	21ST CENT	\$53.02
PO#:		Voucher #:	2698	Invoice	Invoice No: 110814	12/18/2023	Paid Amt: \$53.02
				E 04	005 505 076 499 430	21ST CENT	\$30.00
PO#:		Voucher #:	2699	Invoice	Invoice No: 111321	12/18/2023	Paid Amt: \$30.00

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
2753	MNBK	20613	1269		CARD SERVICES		Check	
				E 04	005 505 000 321 401	COMM ED		\$65.72
PO#:	Voucher #:	2700	Invoice	Invoice No:	111321	12/18/2023	Paid Amt:	\$65.72
				E 04	005 505 000 321 401	COMM ED		\$45.12
PO#:	Voucher #:	2701	Invoice	Invoice No:	111512	12/18/2023	Paid Amt:	\$45.12
				E 01	103 203 000 000 401	ELEM		\$37.34
PO#:	Voucher #:	2702	Invoice	Invoice No:	110610	12/18/2023	Paid Amt:	\$37.34
				E 01	101 216 000 401 433	TITLE I		\$88.91
PO#:	Voucher #:	2703	Invoice	Invoice No:	112017	12/18/2023	Paid Amt:	\$88.91
				E 04	005 570 501 321 490	LP KIDS		\$46.82
PO#:	Voucher #:	2704	Invoice	Invoice No:	111508	12/18/2023	Paid Amt:	\$46.82
Check Amount:								\$1,837.99
2753	MNBK	20614	3258		CARISSA BITZ		Check	
				E 01	101 216 000 401 366	MILEAGE		\$39.30
PO#:	Voucher #:	2784	Invoice	Invoice No:	113023	12/18/2023	Paid Amt:	\$39.30
Check Amount:								\$39.30
2753	MNBK	20615	1304		CENTRAL LAKES COLLEGE		Check	
				E 01	301 680 000 000 390	PSEO CONTRACT AGREEMENT FALL SEMI		\$25,600.00
PO#:	Voucher #:	2760	Invoice	Invoice No:	00000851	12/18/2023	Paid Amt:	\$25,600.00
				E 01	301 680 000 000 390	FALL 23-24 CONCURRENT CLASSES		\$39,000.00
PO#:	Voucher #:	2787	Invoice	Invoice No:	00242730	12/18/2023	Paid Amt:	\$39,000.00
Check Amount:								\$64,600.00
2753	MNBK	20616	1306		CENTRAL MCGOWAN		Check	
				E 01	304 361 893 830 433	CYL RENTAL		\$37.15
PO#:	Voucher #:	2791	Invoice	Invoice No:	0000272861	12/18/2023	Paid Amt:	\$37.15
Check Amount:								\$37.15
2753	MNBK	20617	3123		CINDY ROOS		Check	
				E 01	102 259 000 000 430	CONCERT MUSIC		\$96.32
PO#:	Voucher #:	2761	Invoice	Invoice No:	11212023	12/18/2023	Paid Amt:	\$96.32
Check Amount:								\$96.32
2753	MNBK	20618	1348		CITY OF LP		Check	
				E 01	005 810 000 000 330	WATER BILL		\$73.86
PO#:	Voucher #:	2756	Invoice	Invoice No:	0-00313800-00-4	12/18/2023	Paid Amt:	\$73.86
				E 01	005 810 000 000 330	WATER BILL		\$115.26
PO#:	Voucher #:	2757	Invoice	Invoice No:	01-00313500-00-3	12/18/2023	Paid Amt:	\$115.26
				E 01	005 810 103 000 330	WATER BILL		\$494.13
PO#:	Voucher #:	2758	Invoice	Invoice No:	01-00465900-00-3	12/18/2023	Paid Amt:	\$494.13
Check Amount:								\$683.25

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
2753	MNBK	20619	1350		CLAIR WOLTERS		Check	
				E 01	200 205 000 417 366	CONFERENCE REGISTRATION, HOTEL ANI		\$374.76
PO#:	Voucher #:	2759	Invoice	Invoice No:	11302023	12/18/2023	Paid Amt:	\$374.76
							Check Amount:	\$374.76
2753	MNBK	20620	1360		CMERDC		Check	
				E 01	005 110 000 000 305	AVIBEN ISSUE		\$95.00
PO#:	Voucher #:	2755	Invoice	Invoice No:	194758	12/18/2023	Paid Amt:	\$95.00
							Check Amount:	\$95.00
2753	MNBK	20621	3154		CURT GJERSTAD		Check	
				E 01	302 640 000 316 366	NATL FFA MEALS/TRAVEL		\$153.04
PO#:	Voucher #:	2678	Invoice	Invoice No:	111023	12/18/2023	Paid Amt:	\$153.04
							Check Amount:	\$153.04
2753	MNBK	20622	1412		D&D AUTO REPAIR		Check	
				E 01	005 810 000 000 352	VEHICLE REPAIR		\$772.04
PO#:	Voucher #:	2754	Invoice	Invoice No:	7490	12/18/2023	Paid Amt:	\$772.04
							Check Amount:	\$772.04
2753	MNBK	20623	3141		DANIEL LUDVIGSON		Check	
				E 01	005 020 000 000 366	MILEAGE		\$312.50
PO#:	Voucher #:	2786	Invoice	Invoice No:	111623	12/18/2023	Paid Amt:	\$312.50
							Check Amount:	\$312.50
2753	MNBK	20624	1444		DAVID BLANCHARD		Check	
				E 01	302 211 000 000 401	MHS INDUCTION FLOWERS		\$16.10
PO#:	Voucher #:	2752	Invoice	Invoice No:	12072023	12/18/2023	Paid Amt:	\$16.10
				E 01	005 010 000 000 401	CRIMINAL BACKGROUND CHECK		\$22.00
PO#:	Voucher #:	2753	Invoice	Invoice No:	12052023	12/18/2023	Paid Amt:	\$22.00
							Check Amount:	\$38.10
2753	MNBK	20625	1520		ECKROTH MUSIC CO		Check	
				E 01	102 258 000 000 430	REEDS & MEASURES		\$111.60
PO#:	Voucher #:	2747	Invoice	Invoice No:	5075102	12/18/2023	Paid Amt:	\$111.60
				E 01	102 258 000 000 430	REEDS & SILK SWAB		\$152.31
PO#:	Voucher #:	2748	Invoice	Invoice No:	5064676	12/18/2023	Paid Amt:	\$152.31
				E 01	102 258 000 000 430	STRING VIOLIN 4/4 PRELUDE		\$16.78
PO#:	Voucher #:	2749	Invoice	Invoice No:	5078057	12/18/2023	Paid Amt:	\$16.78
				E 01	102 258 000 000 430	CREDIT MEMO		\$49.95
PO#:	Voucher #:	2750	Credit	Invoice No:	5093883	12/18/2023	Paid Amt:	(\$49.95)
							Check Amount:	\$230.74

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2753	MNBK	20626	3256		EMMA JOHNSON		Check		
				E 01	101 407 000 740 433	WEIGHTED STUFFED ANIMAL		\$20.00	
PO#:		Voucher #:		2751	Invoice	Invoice No: 11182023		12/18/2023	
							Paid Amt:	\$20.00	
							Check Amount:	\$20.00	
2753	MNBK	20627	1620		FRESHWATER EDUCATION DISTRICT		Check		
				E 01	005 110 000 000 305	NOVEMBER PAYROLL SERVICES BACK EN		\$320.00	
				E 01	005 110 000 000 305	NOVEMBER PAYROLL SERVICES FRONT E		\$712.50	
				E 01	005 110 000 000 305	OCT 2023 MILEAGE		\$141.48	
PO#:		Voucher #:		2776	Invoice	Invoice No: 19741		12/18/2023	
				E 01	005 110 000 000 305	OCT PAYROLL SERVICES BACK END		\$1,240.00	
				E 01	005 110 000 000 305	OCT PAYROLL SERVICES FRONT END		\$1,140.00	
				E 01	005 110 000 000 305	SEPT 2023 MILEAGE		\$188.64	
				E 01	005 110 000 000 305	SEPT 2023 MILEAGE - ASHBAUGH		\$52.40	
PO#:		Voucher #:		2777	Invoice	Invoice No: 19711		12/18/2023	
				E 01	200 420 000 310 390	NOV 2023 MEMBERSH		\$3,869.00	
				E 01	005 850 000 302 570	NOV 2023 LEASE LEVY		\$268.35	
				E 01	005 110 000 000 305	NOV 2023 BUSINESS MANAGER SERVICES		\$833.34	
				E 01	005 110 000 000 366	NOV 2023 BUSINESS OFFICE SERVICES		\$7.00	
				E 01	200 420 000 000 390	NOV 2023 PT, OT ETC STAFF SERVICES		\$9,268.16	
				E 01	101 400 000 000 390	NOV 2023 NON-SPED ELIGIBLE COSTS		\$593.61	
				E 01	101 412 000 740 391	NOV 2023 ECSE PURCHASE STAFF		\$11,708.39	
				E 01	005 810 000 000 320	NOV 2023 WIDE AREA NETWORK		\$316.67	
				E 01	005 810 000 000 320	NOV 2023 INTERNET ACCESS		\$15.92	
				E 04	005 580 000 325 390	NOV 2023 ECFE		\$7,997.75	
				E 01	101 412 000 740 391	NOV 2023 HOME VISIT		\$152.00	
				E 04	005 582 000 344 390	NOV 2023 SCHOOL READINESS		\$11,415.84	
				E 04	005 510 000 326 390	NOV 2023 ADULT ED		\$300.00	
PO#:		Voucher #:		2778	Invoice	Invoice No: 19702		12/18/2023	
				E 01	200 420 000 310 390	DEC 2023 MEMBERSHIP COST		\$3,869.00	
				E 01	005 850 000 302 570	DEC 2023 LEASE LEVY		\$268.34	
				E 01	005 110 000 000 305	DEC 2023 BUINESS MANAGER SERVICES		\$833.33	
				E 01	005 110 000 000 366	DEC 2023 BUINESS OFFICE SERVICES		\$7.00	
				E 01	200 420 000 000 390	DEC 2023 PT, OT ECT STAFF SERVICES		\$9,268.16	
				E 01	101 400 000 000 390	DEC 2023 NON-SPED ELIGIBLE COST		\$593.61	
				E 01	101 412 000 740 391	DEC 2023 ECSE PURCHASED STAFF		\$11,708.40	
				E 01	005 810 000 000 320	DEC 2023 WIDE ARE NETWORK		\$316.66	
				E 01	005 810 000 000 320	DEC 2023 INTERNET ACCESS		\$15.92	
				E 04	005 580 000 325 390	DEC 2023 ECFE		\$7,997.75	
				E 01	101 412 000 740 391	DEC 2023 HOME VISIT		\$152.00	

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2753	MNBK	20627	1620		FRESHWATER EDUCATION DISTRICT		Check		
				E 04	005 582 000 344 390	DEC 2023 SCHOOL READINESS		\$11,415.83	
				E 04	005 510 000 326 390	DEC 2023 ADULT ED		\$300.00	
PO#:	Voucher #:	2779		Invoice	Invoice No: 19729	12/18/2023	Paid Amt:	\$46,746.00	
								Check Amount:	\$97,287.05
2753	MNBK	20628	1661		GOPHER		Check		
				E 01	400 298 457 301 401	GL57-242 Indoor/Outdoor, 4" dia		\$439.00	
				E 01	400 298 457 301 401	Freight		\$52.68	
PO#: 1165	Voucher #:	2520		Invoice	Invoice No: IN332170	12/18/2023	Paid Amt:	\$491.68	
								Check Amount:	\$491.68
2753	MNBK	20629	1672		GRANITE CITY JOBBING CO		Check		
				E 01	400 298 461 301 401	CONCESSIONS		\$503.32	
PO#:	Voucher #:	2745		Invoice	Invoice No: 363837	12/18/2023	Paid Amt:	\$503.32	
				E 01	400 298 461 301 401	CONCESSION		\$333.42	
PO#:	Voucher #:	2746		Invoice	Invoice No: 360934	12/18/2023	Paid Amt:	\$333.42	
								Check Amount:	\$836.74
2753	MNBK	20630	1702		HANDYMANS INC		Check		
				E 01	005 810 000 000 401	REPAIRS		\$218.47	
PO#:	Voucher #:	2744		Invoice	Invoice No: 420691	12/18/2023	Paid Amt:	\$218.47	
								Check Amount:	\$218.47
2753	MNBK	20631	1712		HARRYS FROZEN FOOD		Check		
				E 01	400 298 461 301 401	PIZZA'S		\$364.00	
PO#:	Voucher #:	2716		Invoice	Invoice No: 62713	12/18/2023	Paid Amt:	\$364.00	
								Check Amount:	\$364.00
2753	MNBK	20632	1713		HART TRAVEL		Check		
				E 01	400 296 052 733 360	CC TO MOORHEAD		\$366.76	
				E 01	400 298 461 301 401	CC TO MOORHEAD		\$566.48	
				E 01	400 294 052 733 360	CC TO MOORHEAD		\$366.76	
PO#:	Voucher #:	2780		Invoice	Invoice No: 5207	12/18/2023	Paid Amt:	\$1,300.00	
								Check Amount:	\$1,300.00
2753	MNBK	20633	1739		HILLYARD/HUTCHINSON		Check		
				E 01	005 810 000 000 401	SUPPLIES		\$605.61	
PO#:	Voucher #:	2743		Invoice	Invoice No: 700567774	12/18/2023	Paid Amt:	\$605.61	
								Check Amount:	\$605.61
2753	MNBK	20634	1785		INTERQUEST DETECTION CANINES		Check		
				E 01	200 715 000 342 311	REGULAR CANINE SEARCH		\$300.00	

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2753	MNBK	20634	1785		INTERQUEST DETECTION CANINES		Check
				E 01	200 715 000 342 311 TRAVEL		\$40.00
PO#:	Voucher #:	2774	Invoice	Invoice No:	177NmNov2023	12/18/2023	Paid Amt: \$340.00
							Check Amount: \$340.00
2753	MNBK	20635	1802		ISD 213		Check
				E 01	400 296 054 000 401 JH VB TOURNEY		\$120.00
PO#:	Voucher #:	2785	Invoice	Invoice No:	101423	12/18/2023	Paid Amt: \$120.00
							Check Amount: \$120.00
2753	MNBK	20636	3143		JILL HANSON		Check
				E 01	400 291 405 000 401 SUPPLIES FOR THE PLAY		\$6.85
PO#:	Voucher #:	2738	Invoice	Invoice No:	11032023	12/18/2023	Paid Amt: \$6.85
				E 01	400 291 402 000 401 BALLONS FOR CHOC BOWLS		\$3.75
				E 01	400 291 402 000 401 DESSERT SUPPLIES		\$46.69
PO#:	Voucher #:	2739	Invoice	Invoice No:	10242023	12/18/2023	Paid Amt: \$50.44
				E 01	400 291 402 000 401 BLANKETS FOR TIE BLANKETS THAT'S FO		\$89.24
PO#:	Voucher #:	2741	Invoice	Invoice No:	11272023	12/18/2023	Paid Amt: \$89.24
				E 04	005 505 076 499 401 SUPPLIES FOR TREATS		\$285.89
PO#:	Voucher #:	2742	Invoice	Invoice No:	11302023	12/18/2023	Paid Amt: \$285.89
							Check Amount: \$432.42
2753	MNBK	20637	1951		JONATHAN YOUNG		Check
				E 01	302 640 000 316 366 PBL5 TRAINING		\$18.00
PO#:	Voucher #:	2740	Invoice	Invoice No:	11132023	12/18/2023	Paid Amt: \$18.00
							Check Amount: \$18.00
2753	MNBK	20638	2002		KATIE LIESER		Check
				E 01	102 203 032 000 430 DOLLAR TREE		\$8.07
				E 01	102 203 032 000 430 SAMS CLUB		\$56.76
				E 01	102 203 032 000 430 WALMART		\$39.04
PO#:	Voucher #:	2735	Invoice	Invoice No:	11272023	12/18/2023	Paid Amt: \$103.87
				E 01	102 203 032 000 430 2ND GRADE SUPPLIES		\$27.13
PO#:	Voucher #:	2736	Invoice	Invoice No:	12042023	12/18/2023	Paid Amt: \$27.13
							Check Amount: \$131.00
2753	MNBK	20639	2013		KEMPS		Check
				E 02	005 770 000 701 495 milk		\$140.70
PO#:	Voucher #:	2558	Invoice	Invoice No:	4879481	12/18/2023	Paid Amt: \$140.70
				E 02	005 770 000 701 495 milk		\$312.70
PO#:	Voucher #:	2559	Invoice	Invoice No:	4888889	12/18/2023	Paid Amt: \$312.70
				E 02	005 770 000 701 495 milk		\$329.60
PO#:	Voucher #:	2560	Invoice	Invoice No:	4887295	12/18/2023	Paid Amt: \$329.60

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
2753	MNBK	20639	2013		KEMPS		Check	
				E 02 005 770	000 701 495 milk			\$156.20
PO#:	Voucher #:	2561	Invoice	Invoice No:	4891792	12/18/2023	Paid Amt:	\$156.20
				E 02 005 770	000 701 495 milk			\$316.10
PO#:	Voucher #:	2562	Invoice	Invoice No:	4893162	12/18/2023	Paid Amt:	\$316.10
				E 02 005 770	000 701 495 milk			\$625.00
PO#:	Voucher #:	2563	Invoice	Invoice No:	4893166	12/18/2023	Paid Amt:	\$625.00
				E 02 005 770	000 701 495 milk			\$250.00
PO#:	Voucher #:	2564	Invoice	Invoice No:	4900281	12/18/2023	Paid Amt:	\$250.00
				E 02 005 770	000 701 495 milk			\$468.00
PO#:	Voucher #:	2565	Invoice	Invoice No:	4900279	12/18/2023	Paid Amt:	\$468.00
				E 02 005 770	000 701 495 milk			\$781.50
PO#:	Voucher #:	2566	Invoice	Invoice No:	4905240	12/18/2023	Paid Amt:	\$781.50
				E 02 005 770	000 701 495 milk			\$265.70
PO#:	Voucher #:	2567	Invoice	Invoice No:	4905243	12/18/2023	Paid Amt:	\$265.70
				E 02 005 770	000 701 495 milk			\$62.50
PO#:	Voucher #:	2568	Invoice	Invoice No:	4902576	12/18/2023	Paid Amt:	\$62.50
				E 02 005 770	000 701 495 milk			\$109.90
PO#:	Voucher #:	2569	Invoice	Invoice No:	4914044	12/18/2023	Paid Amt:	\$109.90
				E 02 005 770	000 701 495 milk			\$815.10
PO#:	Voucher #:	2570	Invoice	Invoice No:	4914039	12/18/2023	Paid Amt:	\$815.10
				E 02 005 770	000 701 495 milk			\$281.40
PO#:	Voucher #:	2571	Invoice	Invoice No:	4914041	12/18/2023	Paid Amt:	\$281.40
				E 02 005 770	000 701 495 milk			\$316.30
PO#:	Voucher #:	2629	Invoice	Invoice No:	4927340	12/18/2023	Paid Amt:	\$316.30
				E 02 005 770	000 701 495 milk			\$271.08
PO#:	Voucher #:	2626	Invoice	Invoice No:	4922719	12/18/2023	Paid Amt:	\$271.08
				E 02 005 770	000 701 495 milk			\$189.90
PO#:	Voucher #:	2627	Invoice	Invoice No:	4924890	12/18/2023	Paid Amt:	\$189.90
							Check Amount:	\$5,691.68
2753	MNBK	20640	2022		KEYL-AM/KXDL-FM		Check	
				E 01 005 010	000 000 401 CONCERTS			\$35.00
PO#:	Voucher #:	2781	Invoice	Invoice No:	876169	12/18/2023	Paid Amt:	\$35.00
							Check Amount:	\$35.00
2753	MNBK	20641	2032		KITTELSON MARKETING COMPANY		Check	
				E 01 400 298	412 301 401 INVOICE #123110183R1			\$2,979.00
				E 01 400 298	412 301 401 INVOICE #123120054R1			\$189.00
PO#:	Voucher #:	2734	Invoice	Invoice No:	10072023	12/18/2023	Paid Amt:	\$3,168.00
							Check Amount:	\$3,168.00

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2753	MNBK	20642	3224		KYLE LAMB		Check
				E 04	005 505 076 499 401	VELVETEEN RABBIT CONSTRUCTION MAT	\$130.32
PO#:	Voucher #:	2737	Invoice	Invoice No:	11202023	12/18/2023	Paid Amt: \$130.32
							Check Amount: \$130.32
2753	MNBK	20643	3253		LETICIA AMBRIZ		Check
				E 01	103 203 000 000 401	ELEM TRANSLATOR	\$122.99
PO#:	Voucher #:	2686	Invoice	Invoice No:	111623	12/18/2023	Paid Amt: \$122.99
							Check Amount: \$122.99
2753	MNBK	20644	3169		LISA DAY		Check
				E 01	200 205 000 417 366	MILEAGE FOR CONFERENCE	\$171.61
				E 01	200 205 000 417 366	REGISTRATION FOR CONFERENCE & MEA	\$214.00
PO#:	Voucher #:	2731	Invoice	Invoice No:	11302023	12/18/2023	Paid Amt: \$385.61
							Check Amount: \$385.61
2753	MNBK	20645	2111		LOFFLER		Check
				E 01	005 170 000 000 401	COPIES	\$952.66
PO#:	Voucher #:	2721	Invoice	Invoice No:	4543784	12/18/2023	Paid Amt: \$952.66
				E 01	005 170 000 000 401	COPIES	\$4.54
PO#:	Voucher #:	2722	Invoice	Invoice No:	4526065	12/18/2023	Paid Amt: \$4.54
				E 01	005 170 000 000 401	COPIES	\$1,191.32
PO#:	Voucher #:	2723	Invoice	Invoice No:	4537294	12/18/2023	Paid Amt: \$1,191.32
				E 01	005 170 000 000 401	COPIES	\$10.78
PO#:	Voucher #:	2724	Invoice	Invoice No:	4537293	12/18/2023	Paid Amt: \$10.78
				E 01	005 170 000 000 401	COPIES	\$6.34
PO#:	Voucher #:	2725	Invoice	Invoice No:	4534160	12/18/2023	Paid Amt: \$6.34
				E 01	005 170 000 000 401	COPIES	\$11.08
PO#:	Voucher #:	2726	Invoice	Invoice No:	4530106	12/18/2023	Paid Amt: \$11.08
				E 01	005 170 000 000 401	COPIES	\$1,438.41
PO#:	Voucher #:	2727	Invoice	Invoice No:	4478235	12/18/2023	Paid Amt: \$1,438.41
							Check Amount: \$3,615.13
2753	MNBK	20646	2121		LONG PRAIRIE FLEET SUPPLY		Check
				E 01	005 810 000 000 401	SUPPLIES	\$396.46
				E 01	005 810 103 000 401	SUPPLIES	\$524.40
PO#:	Voucher #:	2773	Invoice	Invoice No:	2194	12/18/2023	Paid Amt: \$920.86
							Check Amount: \$920.86
2753	MNBK	20647	2124		LONG PRAIRIE LEADER		Check
				E 01	005 010 000 000 401	MEETING AD	\$444.00
PO#:	Voucher #:	2732	Invoice	Invoice No:	13807	12/18/2023	Paid Amt: \$444.00

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2753	MNBK	20647	2124		LONG PRAIRIE LEADER		Check		
				E 01	005 010 000 000 401	ADVERTISING		\$905.00	
PO#:	Voucher #:	2729	Invoice	Invoice No:	13651	12/18/2023	Paid Amt:	\$905.00	
				E 01	005 010 000 000 401	HELP WANTED ADS		\$348.00	
PO#:	Voucher #:	2730	Invoice	Invoice No:	13540	12/18/2023	Paid Amt:	\$348.00	
							Check Amount:	\$1,697.00	
2753	MNBK	20648	2128		LONG PRAIRIE OIL		Check		
				E 01	005 810 000 000 353	FUEL		\$120.77	
PO#:	Voucher #:	2733	Invoice	Invoice No:	224653	12/18/2023	Paid Amt:	\$120.77	
							Check Amount:	\$120.77	
2753	MNBK	20649	2131		LONG PRAIRIE SANITARY SERVICE		Check		
				E 01	005 810 103 000 330	GARBAGE SERVICE		\$1,744.35	
				E 01	005 810 000 000 330	GARBAGE SERVICE		\$1,744.35	
PO#:	Voucher #:	2728	Invoice	Invoice No:	8544	12/18/2023	Paid Amt:	\$3,488.70	
							Check Amount:	\$3,488.70	
2753	MNBK	20650	2247		MEI TOTAL ELEVATOR SOLUTIONS		Check		
				E 01	005 865 000 347 350	DEC-JAN BI-MONTHLY SERVICE		\$742.36	
PO#:	Voucher #:	2718	Invoice	Invoice No:	1049361	12/18/2023	Paid Amt:	\$742.36	
							Check Amount:	\$742.36	
2753	MNBK	20651	3255		MELISSA MEAGHER		Check		
				E 01	103 640 066 316 366	MILEAGE & MEALS FOR SOURCEWELL NU		\$49.61	
PO#:	Voucher #:	2712	Invoice	Invoice No:	11212023	12/18/2023	Paid Amt:	\$49.61	
							Check Amount:	\$49.61	
2753	MNBK	20652	2255		MESPA		Check		
				E 01	103 640 000 316 366	EVENT REGISTRATION		\$450.00	
PO#:	Voucher #:	2713	Invoice	Invoice No:	16452	12/18/2023	Paid Amt:	\$450.00	
							Check Amount:	\$450.00	
2753	MNBK	20653	3160		MICHELLE HALONEN		Check		
				E 01	400 291 405 000 401	BUILDING SUPPLIES		\$329.86	
PO#:	Voucher #:	2711	Invoice	Invoice No:	11302023	12/18/2023	Paid Amt:	\$329.86	
							Check Amount:	\$329.86	
2753	MNBK	20654	2310		MINNESOTA CLAY CO		Check		
				E 01	303 212 000 000 430	RAINY LAKE STONEWARE CONE		\$942.08	
PO#:	Voucher #:	2719	Invoice	Invoice No:	141361	12/18/2023	Paid Amt:	\$942.08	
							Check Amount:	\$942.08	

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2753	MNBK	20655	3204		MINNESOTA FFA ASSOCIATION		Check		
				E 01	400 298 412 301 401	FALL MEMEMBERSHIP STATE & NATIONAL		\$663.00	
PO#:	Voucher #:	2714	Invoice		Invoice No: 11152023	12/18/2023	Paid Amt:	\$663.00	
							Check Amount:	\$663.00	
2753	MNBK	20656	2322		MINNESOTA INTERSCHOLASTIC ATHLETIC		Check		
				E 01	103 640 066 316 366	STATE AD CONFERENCE REGISTRATION		\$395.00	
PO#:	Voucher #:	2717	Invoice		Invoice No: 1270	12/18/2023	Paid Amt:	\$395.00	
							Check Amount:	\$395.00	
2753	MNBK	20657	2336		MINNTEX		Check		
				E 01	400 298 412 301 401	FFA FUNDRAISER		\$11,472.12	
PO#:	Voucher #:	2790	Invoice		Invoice No: 18183	12/18/2023	Paid Amt:	\$11,472.12	
							Check Amount:	\$11,472.12	
2753	MNBK	20658	3200		MITCHELL GANSKE		Check		
				E 01	103 640 066 316 366	MILEAGE		\$34.72	
PO#:	Voucher #:	2782	Invoice		Invoice No: 113023	12/18/2023	Paid Amt:	\$34.72	
							Check Amount:	\$34.72	
2753	MNBK	20659	2364		MRI SOFTWARE		Check		
				E 01	005 760 000 720 401	BACKGROUND SCREENING		\$81.00	
PO#:	Voucher #:	2720	Invoice		Invoice No: MRIUS1768029	12/18/2023	Paid Amt:	\$81.00	
							Check Amount:	\$81.00	
2753	MNBK	20660	2375		MURPHY MGT CONSULTANTS		Check		
				E 01	005 110 000 000 305	JOB DESCRIPTION REVIEW		\$125.00	
PO#:	Voucher #:	2710	Invoice		Invoice No: 08042023	12/18/2023	Paid Amt:	\$125.00	
							Check Amount:	\$125.00	
2753	MNBK	20661	2448		NORTHERN PINES MENTAL HEALTH CENTER		Check		
				E 01	101 420 000 740 394	SOCIAL WORKER - DEC		\$1,944.94	
				E 01	301 420 000 740 394	SOCIAL WORKER - DECEMBER		\$1,944.94	
PO#:	Voucher #:	2709	Invoice		Invoice No: DEC 23 LONG PRAIRIE	12/18/2023	Paid Amt:	\$3,889.88	
							Check Amount:	\$3,889.88	
2753	MNBK	20662	2449		NORTHERN STAR COOPERATIVE		Check		
				E 01	005 810 000 000 353	FUEL		\$51.54	
PO#:	Voucher #:	2708	Invoice		Invoice No: 534484	12/18/2023	Paid Amt:	\$51.54	
							Check Amount:	\$51.54	
2753	MNBK	20663	2472		PAN-O-GOLD		Check		
				E 02	005 770 000 701 490	bread		\$181.68	
PO#:	Voucher #:	2625	Invoice		Invoice No: 10008523338003	12/18/2023	Paid Amt:	\$181.68	
				E 02	005 770 000 701 490	bread		\$97.20	
PO#:	Voucher #:	2529	Invoice		Invoice No: 10008523317004	12/18/2023	Paid Amt:	\$97.20	

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
2753	MNBK	20663	2472		PAN-O-GOLD		Check	
				E 02	005 770 000 701 490 bread			\$64.80
PO#:	Voucher #:	2530	Invoice	Invoice No:	10008523317003	12/18/2023	Paid Amt:	\$64.80
				E 02	005 770 000 701 490 bread			\$153.20
PO#:	Voucher #:	2531	Invoice	Invoice No:	10008523324004	12/18/2023	Paid Amt:	\$153.20
				E 02	005 770 000 701 490 bread			\$135.52
PO#:	Voucher #:	2532	Invoice	Invoice No:	10008523324003	12/18/2023	Paid Amt:	\$135.52
				E 02	005 770 000 701 490 bread			\$187.92
PO#:	Voucher #:	2556	Invoice	Invoice No:	10008523331005	12/18/2023	Paid Amt:	\$187.92
				E 02	005 770 000 701 490 bread			\$116.64
PO#:	Voucher #:	2557	Invoice	Invoice No:	10008523331004	12/18/2023	Paid Amt:	\$116.64
Check Amount:								\$936.96
2753	MNBK	20664	3189		PATRICIA LARSON		Check	
				E 01	200 205 000 417 366 MILEAGE MELED			\$174.23
				E 01	200 205 000 417 366 MELED REGISTRATION & MEALS			\$333.66
PO#:	Voucher #:	2705	Invoice	Invoice No:	12062023	12/18/2023	Paid Amt:	\$507.89
Check Amount:								\$507.89
2753	MNBK	20665	2486		PAULA MUELLNER		Check	
				E 01	103 203 000 000 185 MILEAGE FOR HOMEBOUND STUDENT			\$31.44
PO#:	Voucher #:	2685	Invoice	Invoice No:	11172023	12/18/2023	Paid Amt:	\$31.44
Check Amount:								\$31.44
2753	MNBK	20666	2496		PEMBERTON LAW P.L.L.P.		Check	
				E 01	005 150 000 000 305 JMH LABOR NEGOTIATIONS			\$842.00
PO#:	Voucher #:	2683	Invoice	Invoice No:	20186312M	12/18/2023	Paid Amt:	\$842.00
Check Amount:								\$842.00
2753	MNBK	20667	2502		PERFORMANCE FOODSERVICE - TWIN CITI		Check	
				E 01	400 298 461 301 401 CONCESSIONS			\$78.35
PO#:	Voucher #:	2684	Invoice	Invoice No:	810064	12/18/2023	Paid Amt:	\$78.35
				E 02	005 770 000 701 401 lunch & supplies			\$7.50
				E 02	005 770 000 701 490 lunch & supplies			\$763.77
PO#:	Voucher #:	2616	Invoice	Invoice No:	826780	12/18/2023	Paid Amt:	\$771.27
				E 02	005 770 000 701 401 breakfast, lunch & supplies			\$7.50
				E 02	005 770 000 701 490 breakfast, lunch & supplies			\$824.52
				E 02	005 770 000 705 490 breakfast, lunch & supplies			\$15.78
PO#:	Voucher #:	2618	Invoice	Invoice No:	831617	12/18/2023	Paid Amt:	\$847.80
				E 02	005 770 000 701 490 breakfast & lunch			\$63.58
				E 02	005 770 000 705 490 breakfast & lunch			\$31.79
PO#:	Voucher #:	2620	Invoice	Invoice No:	833483	12/18/2023	Paid Amt:	\$95.37
				E 02	005 770 000 701 490 breakfast & lunch			\$28.90

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2753	MNBK	20667	2502		PERFORMANCE FOODSERVICE - TWIN CITI		Check
				E 02 005 770 000 705 490	breakfast & lunch	\$28.90	
PO#:		Voucher #:	2621	Invoice	Invoice No: 833482	12/18/2023	Paid Amt: \$57.80
				E 02 005 770 000 701 490	breakfast & lunch	\$5.78	
				E 02 005 770 000 705 490	breakfast & lunch	\$63.58	
PO#:		Voucher #:	2537	Invoice	Invoice No: 825587	12/18/2023	Paid Amt: \$69.36
				E 02 005 770 000 701 401	breakfast, lunch & supplies	\$120.29	
				E 02 005 770 000 701 490	breakfast, lunch & supplies	\$459.71	
				E 02 005 770 000 705 490	breakfast, lunch & supplies	\$30.63	
PO#:		Voucher #:	2538	Invoice	Invoice No: 820522	12/18/2023	Paid Amt: \$610.63
				E 02 005 770 000 701 401	lunch & supplies	\$65.20	
				E 02 005 770 000 701 490	lunch & supplies	\$854.36	
PO#:		Voucher #:	2539	Invoice	Invoice No: 823927	12/18/2023	Paid Amt: \$919.56
				E 02 005 770 000 701 490	lunch	\$8.67	
PO#:		Voucher #:	2540	Invoice	Invoice No: 825588	12/18/2023	Paid Amt: \$8.67
				E 02 005 770 000 701 401	breakfast, lunch & supplies	\$125.54	
				E 02 005 770 000 701 490	breakfast, lunch & supplies	\$441.55	
				E 02 005 770 000 705 490	breakfast, lunch & supplies	\$16.41	
PO#:		Voucher #:	2541	Invoice	Invoice No: 811626	12/18/2023	Paid Amt: \$583.50
				E 02 005 770 000 701 490	breakfast, lunch	\$40.46	
				E 02 005 770 000 705 490	breakfast, lunch	\$14.45	
PO#:		Voucher #:	2542	Invoice	Invoice No: 817488	12/18/2023	Paid Amt: \$54.91
				E 02 005 770 000 705 490	breakfast - lunch	\$80.92	
				E 02 005 770 000 701 490	breakfast - lunch	\$31.79	
PO#:		Voucher #:	2543	Invoice	Invoice No: 808974	12/18/2023	Paid Amt: \$112.71
				E 02 005 770 000 701 401	breakfast, lunch & supplies	\$8.00	
				E 02 005 770 000 701 490	breakfast, lunch & supplies	\$656.49	
				E 02 005 770 000 705 490	breakfast, lunch & supplies	\$272.28	
PO#:		Voucher #:	2544	Invoice	Invoice No: 803638	12/18/2023	Paid Amt: \$936.77
				E 02 005 770 000 701 490	breakfast - lunch	\$23.12	
				E 02 005 770 000 705 490	breakfast - lunch	\$60.69	
PO#:		Voucher #:	2545	Invoice	Invoice No: 808972	12/18/2023	Paid Amt: \$83.81
				E 02 005 770 000 701 401	breakfast, lunch & supplies	\$8.00	
				E 02 005 770 000 701 490	breakfast, lunch & supplies	\$641.07	
				E 02 005 770 000 705 490	breakfast, lunch & supplies	\$1,151.19	
PO#:		Voucher #:	2547	Invoice	Invoice No: 808469	12/18/2023	Paid Amt: \$1,800.26
				E 02 005 770 000 701 490	breakfast - lunch	\$49.13	
				E 02 005 770 000 705 490	breakfast - lunch	\$34.68	
PO#:		Voucher #:	2548	Invoice	Invoice No: 817490	12/18/2023	Paid Amt: \$83.81

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2753	MNBK	20667	2502		PERFORMANCE FOODSERVICE - TWIN CITI		Check		
				E 02	005 770 000 701 401	breakfast, lunch & supplies		\$8.00	
				E 02	005 770 000 701 490	breakfast, lunch & supplies		\$319.38	
				E 02	005 770 000 705 490	breakfast, lunch & supplies		\$614.40	
PO#:	Voucher #:	2549		Invoice	Invoice No: 817056	12/18/2023	Paid Amt:	\$941.78	
								Check Amount:	\$8,056.36
2753	MNBK	20668	3254		PINE RIVER-BACKUS PUBLIC SCHOOL		Check		
				E 01	400 294 063 000 401	WRESTLING TOURNAMENT FEES		\$350.00	
PO#:	Voucher #:	2707		Invoice	Invoice No: 12042023	12/18/2023	Paid Amt:	\$350.00	
								Check Amount:	\$350.00
2753	MNBK	20669	2547		PRAIRIE CONFERENCE		Check		
				E 01	400 294 061 000 401	JH BOYS BASKETBALL TOURNEY REGISTI		\$150.00	
PO#:	Voucher #:	2706		Invoice	Invoice No: 12022023	12/18/2023	Paid Amt:	\$150.00	
								Check Amount:	\$150.00
2753	MNBK	20670	2612		REGION 6A		Check		
				E 01	400 294 051 000 401	REGION 6A DUES		\$20.00	
				E 01	400 296 051 000 401	REGION 6A DUES		\$20.00	
PO#:	Voucher #:	2680		Invoice	Invoice No: 11202023	12/18/2023	Paid Amt:	\$40.00	
								Check Amount:	\$40.00
2753	MNBK	20671	3212		ROBOTICS EDUCATION & COMPETITION FOUNDATION		Check		
				E 04	005 505 079 499 369	order#62182396-robotics competition fee (Kim		\$300.00	
PO#: 1218	Voucher #:	2521		Invoice	Invoice No: 62182396	12/18/2023	Paid Amt:	\$300.00	
				E 04	005 505 079 499 369	order #62183040- robotics competition fee (Kii		\$300.00	
PO#: 1219	Voucher #:	2522		Invoice	Invoice No: 62183040	12/18/2023	Paid Amt:	\$300.00	
								Check Amount:	\$600.00
2753	MNBK	20672	2654		ROERS FAMILY BAKERY		Check		
				E 01	400 298 460 301 401	HOAGIE BUNS & BAGS		\$2,112.00	
PO#:	Voucher #:	2715		Invoice	Invoice No: 11022023	12/18/2023	Paid Amt:	\$2,112.00	
								Check Amount:	\$2,112.00
2753	MNBK	20673	2664		RONN MINDEMAN		Check		
				E 04	005 505 076 499 401	CHESS CLUB AWARDS		\$48.39	
PO#:	Voucher #:	2681		Invoice	Invoice No: 11302023	12/18/2023	Paid Amt:	\$48.39	
								Check Amount:	\$48.39
2753	MNBK	20674	2667		ROSIBEL AMBRIZ OROZCO		Check		
				E 01	302 211 000 000 305	CONFERENCES INTERPETING		\$63.48	
PO#:	Voucher #:	2682		Invoice	Invoice No: 11162023	12/18/2023	Paid Amt:	\$63.48	
								Check Amount:	\$63.48

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2753	MNBK	20675	3231		rSchoolToday		Check		
				E 01	103 640 066 316 366	TRAINING		\$40.00	
PO#:	Voucher #:	2679	Invoice	Invoice No:	95686	12/18/2023	Paid Amt:	\$40.00	
				E 01	103 640 066 316 366	TRAINING		\$108.00	
				E 01	103 640 066 316 366	TRAINING		\$126.67	
PO#:	Voucher #:	2676	Invoice	Invoice No:	95120	12/18/2023	Paid Amt:	\$234.67	
								Check Amount:	\$274.67
2753	MNBK	20676	3252		SAMANTHA CHISHOLM		Check		
				E 01	102 203 032 000 430	CRAFT SUPPLIES		\$47.50	
PO#:	Voucher #:	2660	Invoice	Invoice No:	11282023	12/18/2023	Paid Amt:	\$47.50	
								Check Amount:	\$47.50
2753	MNBK	20677	2737		SCHOOL NUTRITION ASSOCIATION		Check		
				E 02	005 770 000 701 401	MEMBERSHIP RENEWAL		\$61.50	
PO#:	Voucher #:	2658	Invoice	Invoice No:	612052	12/18/2023	Paid Amt:	\$61.50	
								Check Amount:	\$61.50
2753	MNBK	20678	2782		SHERRI EVENSON		Check		
				E 01	005 110 000 000 366	MILEAGE		\$121.83	
PO#:	Voucher #:	2783	Invoice	Invoice No:	120723	12/18/2023	Paid Amt:	\$121.83	
								Check Amount:	\$121.83
2753	MNBK	20679	2790		SHRED-N-GO INC		Check		
				E 01	005 110 000 000 401	ENVIRONMENTAL RECYCLING FEE		\$4.94	
				E 04	005 505 076 499 401	FUEL SURCHARGE		\$11.95	
				E 01	103 203 000 000 401	4 CONSOLES		\$95.00	
				E 01	302 211 000 000 401	ENVIRONMENTAL RECYCLING FEE		\$4.94	
				E 01	302 211 000 000 401	FUEL SURCHARGE		\$11.95	
				E 01	302 211 000 000 401	3 CONSOLES		\$70.00	
PO#:	Voucher #:	2672	Invoice	Invoice No:	159592	12/18/2023	Paid Amt:	\$198.78	
								Check Amount:	\$198.78
2753	MNBK	20680	3138		SKYLER ROSENOW		Check		
				E 01	103 640 066 316 366	MILEAGE FOR FRESHWATER MEETING		\$49.78	
PO#:	Voucher #:	2661	Invoice	Invoice No:	11302023	12/18/2023	Paid Amt:	\$49.78	
								Check Amount:	\$49.78
2753	MNBK	20681	2814		SOURCEWELL		Check		
				E 01	103 640 066 316 366	EDUCATION SOLUTIONS QTR 1 BILLING		\$691.00	
PO#:	Voucher #:	2662	Invoice	Invoice No:	INV00002489	12/18/2023	Paid Amt:	\$691.00	
								Check Amount:	\$691.00

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2753	MNBK	20682	3250		STEVEN HINSON		Check
				E 01	005 010 000 000 366	MILEAGE FOR MREA	\$68.12
PO#:	Voucher #:	2656	Invoice	Invoice No:	11202023	12/18/2023	Paid Amt: \$68.12
							Check Amount: \$68.12
2753	MNBK	20683	3251		SULLIVES SUPPLY		Check
				E 01	400 298 412 301 401	LIVESTOCK SHOW BOX	\$500.00
PO#:	Voucher #:	2657	Invoice	Invoice No:	11102023	12/18/2023	Paid Amt: \$500.00
							Check Amount: \$500.00
2753	MNBK	20684	2922		TEAM LABORATORY CHEMICAL LLC		Check
				E 01	005 810 103 000 401	MOP HANDLE	\$310.00
				E 01	005 810 103 000 401	TOWEL ROLL	\$855.00
				E 01	005 810 103 000 401	HAND TOWEL ROLL TORK	\$618.00
				E 01	005 810 103 000 401	FREIGHT	\$150.00
PO#:	Voucher #:	2651	Invoice	Invoice No:	INV0038732	12/18/2023	Paid Amt: \$1,933.00
				E 01	005 810 103 000 401	CREDIT ON ACCOUNT	\$13.00
PO#:	Voucher #:	2652	Credit	Invoice No:	INV0038732	12/18/2023	Paid Amt: (\$13.00)
				E 01	005 810 000 000 401	12-16 GAL CAN LINERS	\$594.00
				E 01	005 810 000 000 401	FREIGHT	\$75.00
PO#:	Voucher #:	2653	Invoice	Invoice No:	INV0038941	12/18/2023	Paid Amt: \$669.00
							Check Amount: \$2,589.00
2753	MNBK	20685	2924		TECH CHECK		Check
				E 01	200 257 088 302 555	LABOR - 3CX SUPPORT CALL	\$185.00
PO#:	Voucher #:	2654	Invoice	Invoice No:	54091	12/18/2023	Paid Amt: \$185.00
				E 01	200 257 088 302 555	3CX PHONE SYSTEM	\$145.00
PO#:	Voucher #:	2655	Invoice	Invoice No:	53976	12/18/2023	Paid Amt: \$145.00
							Check Amount: \$330.00
2753	MNBK	20686	2969		T-MOBILE		Check
				E 04	005 505 076 499 329	PHONE CHARGES	\$40.00
				B 01	215 082	PHONE CHARGES	\$60.00
PO#:	Voucher #:	2650	Invoice	Invoice No:	958084262	12/18/2023	Paid Amt: \$100.00
							Check Amount: \$100.00
2753	MNBK	20687	2975		TODD COUNTY TRANSFER STATION		Check
				E 01	005 810 000 000 401	GARBAGE	\$10.00
PO#:	Voucher #:	2648	Invoice	Invoice No:	00144634	12/18/2023	Paid Amt: \$10.00
				E 01	005 810 000 000 401	DEMO/TRANSFER STATION	\$24.00
PO#:	Voucher #:	2649	Invoice	Invoice No:	00144166	12/18/2023	Paid Amt: \$24.00
							Check Amount: \$34.00

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
2753	MNBK	20688	3026		UPPER LAKES FOODS INC		Check	
				E 02 005 770 000 701 401	was taken out twice		\$1,637.80	
PO#:	Voucher #:	2659	Credit	Invoice No:	366131-00D	12/18/2023	Paid Amt:	(\$1,637.80)
				E 02 005 770 000 705 490	took out twice		\$35.58	
PO#:	Voucher #:	2663	Invoice	Invoice No:	360477-0AD	12/18/2023	Paid Amt:	\$35.58
				E 02 005 770 000 701 401	took out twice		\$9.95	
PO#:	Voucher #:	2664	Invoice	Invoice No:	347175-0AD	12/18/2023	Paid Amt:	\$9.95
				E 02 005 770 000 701 490	lunch		\$29.56	
PO#:	Voucher #:	2665	Credit	Invoice No:	379848-0A	12/18/2023	Paid Amt:	(\$29.56)
				E 02 005 770 000 701 401	breakfast, lunch & supplies		\$37.80	
				E 02 005 770 000 701 490	breakfast, lunch & supplies		\$1,723.28	
				E 02 005 770 000 705 490	breakfast, lunch & supplies		\$3,424.32	
PO#:	Voucher #:	2623	Invoice	Invoice No:	379848-00	12/18/2023	Paid Amt:	\$5,185.40
				E 02 005 770 000 701 401	lunch & supplies		\$7.95	
				E 02 005 770 000 701 490	lunch & supplies		\$206.44	
PO#:	Voucher #:	2624	Invoice	Invoice No:	341560-00	12/18/2023	Paid Amt:	\$214.39
				E 02 005 770 000 701 401	breakfast, lunch & supplies		\$7.95	
				E 02 005 770 000 701 490	breakfast, lunch & supplies		\$2,196.81	
				E 02 005 770 000 705 490	breakfast, lunch & supplies		\$1,739.26	
PO#:	Voucher #:	2550	Invoice	Invoice No:	376512-00	12/18/2023	Paid Amt:	\$3,944.02
				E 02 005 770 000 701 401	breakfast, lunch & supplies		\$7.95	
				E 02 005 770 000 701 490	breakfast, lunch & supplies		\$2,538.92	
				E 02 005 770 000 705 490	breakfast, lunch & supplies		\$1,520.82	
PO#:	Voucher #:	2551	Invoice	Invoice No:	375400-00	12/18/2023	Paid Amt:	\$4,067.69
				E 02 005 770 000 701 401	breakfast, lunch & supplies		\$193.43	
				E 02 005 770 000 701 490	breakfast, lunch & supplies		\$1,192.62	
				E 02 005 770 000 705 490	breakfast, lunch & supplies		\$2,880.07	
PO#:	Voucher #:	2552	Invoice	Invoice No:	371377-00	12/18/2023	Paid Amt:	\$4,266.12
				E 02 005 770 000 701 401	breakfast, lunch & supplies		\$7.95	
				E 02 005 770 000 701 490	breakfast, lunch & supplies		\$1,868.87	
				E 02 005 770 000 705 490	breakfast, lunch & supplies		\$3,053.25	
PO#:	Voucher #:	2553	Invoice	Invoice No:	368412-00	12/18/2023	Paid Amt:	\$4,930.07
				E 02 005 770 000 701 401	breakfast, lunch & supplies		\$7.95	
				E 02 005 770 000 701 490	breakfast, lunch & supplies		\$1,517.27	
				E 02 005 770 000 705 490	breakfast, lunch & supplies		\$2,066.05	
PO#:	Voucher #:	2554	Invoice	Invoice No:	371378-00	12/18/2023	Paid Amt:	\$3,591.27
				E 02 005 770 000 701 401	breakfast, lunch & supplies		\$93.55	
				E 02 005 770 000 701 490	breakfast, lunch & supplies		\$2,732.88	

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2753	MNBK	20688	3026		UPPER LAKES FOODS INC		Check		
				E 02	005 770 000 705 490	breakfast, lunch & supplies		\$3,326.04	
PO#:	Voucher #:	2555	Invoice		Invoice No: 370643-00	12/18/2023	Paid Amt:	\$6,152.47	
								Check Amount:	\$30,729.60
2753	MNBK	20689	3041		VERIZON WIRELESS		Check		
				E 01	200 257 088 302 555	INTERNET		\$15.02	
PO#:	Voucher #:	2792	Invoice		Invoice No: 9950718438	12/18/2023	Paid Amt:	\$15.02	
								Check Amount:	\$15.02
2753	MNBK	20690	3043		VEX ROBOTICS		Check		
				E 04	005 505 079 499 430	SKU 228-7980-IQCompetition Kit(2nd Genera		\$1,298.00	
				E 04	005 505 079 499 430	Freight		\$63.46	
PO#: 1186	Voucher #:	2523	Invoice		Invoice No: 700897	12/18/2023	Paid Amt:	\$1,361.46	
								Check Amount:	\$1,361.46
2753	MNBK	20691	3048		VIKING COCA COLA BOTTLING INC		Check		
				E 01	400 298 461 301 401	POP FOR CONCESSIONS		\$283.00	
PO#:	Voucher #:	2646	Invoice		Invoice No: 3320044	12/18/2023	Paid Amt:	\$283.00	
				E 01	400 298 461 301 401	REFUND FOR ORDER 3200729		\$14.20	
PO#:	Voucher #:	2647	Credit		Invoice No: 3200729	12/18/2023	Paid Amt:	(\$14.20)	
								Check Amount:	\$268.80
2753	MNBK	20692	3260		WAHPETON PUBLIC SCHOOLS		Check		
				E 01	400 294 063 000 401	WR TOURNEY		\$200.00	
PO#:	Voucher #:	2789	Invoice		Invoice No: 120223	12/18/2023	Paid Amt:	\$200.00	
								Check Amount:	\$200.00
								Report Total:	\$529,806.14

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2753	MNBK	20560	2329		MINNESOTA STATE RETIREMENT SYSTEM		Check
				E 01	103 203 000 000 291	MELANIE BACHMEIER RETIREMENT	\$11,906.00
PO#:	Voucher #:	2445	Invoice		Invoice No: 063023	11/17/2023	Paid Amt: \$11,906.00
							Check Amount: \$11,906.00
2753	MNBK	20561	3150		ASHLEY POHLMANN		Check
				E 01	302 211 000 000 401	HS MURAL PAINT	\$25.00
PO#:	Voucher #:	2457	Invoice		Invoice No: 092323	11/17/2023	Paid Amt: \$25.00
							Check Amount: \$25.00
2753	MNBK	20562	1180		BERGANKDV		Check
				E 01	005 110 000 000 312	FY 23 INTERIM BILLING	\$19,000.00
PO#:	Voucher #:	2452	Invoice		Invoice No: 1209703	11/17/2023	Paid Amt: \$19,000.00
							Check Amount: \$19,000.00
2753	MNBK	20563	1305		CENTRAL LAKES RESTAURANT SUPPL		Check
				E 02	005 770 000 701 350	KITCHEN RANGE REPAIR	\$352.50
PO#:	Voucher #:	2451	Invoice		Invoice No: 34212	11/17/2023	Paid Amt: \$352.50
							Check Amount: \$352.50
2753	MNBK	20564	1424		DAN ZETAH		Check
				E 01	400 294 061 000 305	BBB OFFICIAL	\$110.00
PO#:	Voucher #:	2447	Invoice		Invoice No: 110223	11/17/2023	Paid Amt: \$110.00
							Check Amount: \$110.00
2753	MNBK	20565	3207		ERIN MARIE OLSON		Check
				E 01	400 294 052 000 305	SECT CC OFFICIAL	\$30.00
				E 01	400 296 052 000 305	SECT CC OFFICIAL	\$30.00
PO#:	Voucher #:	2450	Invoice		Invoice No: 102623	11/17/2023	Paid Amt: \$60.00
							Check Amount: \$60.00
2753	MNBK	20566	2088		LIFELINE INCORPORATED		Check
				E 01	005 865 000 352 305	PED AED PADS	\$252.26
PO#:	Voucher #:	2456	Invoice		Invoice No: LL-18594	11/17/2023	Paid Amt: \$252.26
							Check Amount: \$252.26
2753	MNBK	20567	2108		LITTLE ROSE CUSTOM CREATIONS		Check
				E 01	400 294 051 000 401	ATHLETIC SUPPLIES	\$120.00
				E 01	400 296 051 000 401	ATHLETIC SUPPLIES	\$120.00
PO#:	Voucher #:	2458	Invoice		Invoice No: 000526	11/17/2023	Paid Amt: \$240.00
							Check Amount: \$240.00
2753	MNBK	20568	2211		MATH MASTERS		Check
				E 01	101 218 000 388 430	REGISTRATION FOR 2 TEAMS	\$240.00
PO#:	Voucher #:	2449	Invoice		Invoice No: LXNDR5THGRD20T9X0034	11/17/2023	Paid Amt: \$240.00
							Check Amount: \$240.00

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2753	MNBK	20569	2351		MN DEPT OF LABOR AND INDUSTRY		Check
				E 01	005 865 000 347 350 ELEM ELEVATOR		\$100.00
PO#:	Voucher #:	2455	Invoice	Invoice No:	ALR0154430X	11/17/2023	Paid Amt: \$100.00
							Check Amount: \$100.00
2753	MNBK	20570	2421		NEDDA ZETAH		Check
				E 01	400 294 061 000 305 BBB OFFICIAL		\$110.00
PO#:	Voucher #:	2448	Invoice	Invoice No:	110223	11/17/2023	Paid Amt: \$110.00
							Check Amount: \$110.00
2753	MNBK	20571	2496		PEMBERTON LAW P.L.L.P.		Check
				E 01	005 150 000 000 305 LEGAL SVCS		\$4,916.50
PO#:	Voucher #:	2446	Invoice	Invoice No:	72	11/17/2023	Paid Amt: \$4,916.50
							Check Amount: \$4,916.50
2753	MNBK	20572	3213		STEPHEN CHRISTIANS		Check
				E 01	400 294 052 000 401 STATE CC MEET		\$17.17
				E 01	400 296 052 000 401 STATE CC MEET		\$17.17
				E 01	400 294 052 000 401 STATE CC MEET		\$76.20
PO#:	Voucher #:	2453	Invoice	Invoice No:	10282023	11/17/2023	Paid Amt: \$110.54
				E 01	005 760 000 720 401 BACKGROUND CHECK		\$22.00
PO#:	Voucher #:	2454	Invoice	Invoice No:	103023	11/17/2023	Paid Amt: \$22.00
							Check Amount: \$132.54
2753	MNBK	20573	2917		TEACHERS ON CALL		Check
				E 01	102 201 000 000 145 SUBS		\$1,735.50
				E 01	302 280 000 000 145 SUBS		\$221.00
				E 01	302 211 000 000 145 SUBS		\$3,393.00
				E 01	400 291 051 000 145 SUBS		\$663.00
				E 01	103 281 000 000 145 SUBS		\$221.00
				E 01	103 203 000 000 141 SUBS		\$144.41
				E 01	103 203 000 000 145 SUBS		\$2,892.50
				E 01	101 411 000 740 307 SUBS		\$909.81
PO#:	Voucher #:	2459	Invoice	Invoice No:	151073	11/17/2023	Paid Amt: \$10,180.22
				E 01	302 211 000 000 145 SUBS		\$2,782.00
				E 01	103 640 000 316 145 SUBS		\$1,410.50
				E 01	103 640 000 316 145 SUBS		\$1,105.00
				E 01	101 411 000 740 307 SUBS		\$380.01
				E 01	103 203 000 000 145 SUBS		\$331.50
PO#:	Voucher #:	2460	Invoice	Invoice No:	151279	11/17/2023	Paid Amt: \$6,009.01
				E 01	400 291 051 000 145 SUBS		\$884.00
				E 01	103 640 000 316 366 SUBS		\$1,105.00
				E 01	102 201 000 000 145 SUBS		\$1,625.00

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2753	MNBK	20573	2917		TEACHERS ON CALL		Check		
				E 01	302 280 000 000 145	SUBS		\$773.50	
				E 01	103 203 000 000 145	SUBS		\$2,860.00	
				E 01	101 411 000 740 307	SUBS		\$913.10	
PO#:	Voucher #:	2461	Invoice	Invoice No:	150731	11/17/2023	Paid Amt:	\$8,160.60	
								Check Amount:	\$24,349.83
2753	MNBK	20574	1155		AVIBEN		Check		
				E 01	005 160 000 000 305	OCT 23-24 403(B) ADMIN		\$133.46	
PO#:	Voucher #:	2575	Invoice	Invoice No:	29877-2	12/1/2023	Paid Amt:	\$133.46	
				E 01	005 160 000 000 305	23-24 4TH QTR HRA ADMIN		\$792.00	
PO#:	Voucher #:	2576	Invoice	Invoice No:	29939-2	12/1/2023	Paid Amt:	\$792.00	
				E 01	005 160 000 000 305	SEPT 23-24 ACT BASE FEE		\$150.44	
PO#:	Voucher #:	2577	Invoice	Invoice No:	29606-2	12/1/2023	Paid Amt:	\$150.44	
				E 01	005 160 000 000 305	OCT 23-24 ACT BASE FEE		\$150.44	
PO#:	Voucher #:	2578	Invoice	Invoice No:	30054-2	12/1/2023	Paid Amt:	\$150.44	
				E 01	005 160 000 000 305	OCT 23-24 FLEX ADMIN		\$125.00	
PO#:	Voucher #:	2579	Invoice	Invoice No:	29999-2	12/1/2023	Paid Amt:	\$125.00	
				E 01	005 160 000 000 305	NOV 23-24 403(B) ADMIN		\$133.46	
PO#:	Voucher #:	2580	Invoice	Invoice No:	30305-2	12/1/2023	Paid Amt:	\$133.46	
				E 01	005 160 000 000 305	SEPT 23-24 403(B) ADMIN		\$133.46	
PO#:	Voucher #:	2581	Invoice	Invoice No:	29523-2	12/1/2023	Paid Amt:	\$133.46	
				E 01	005 160 000 000 305	AUG 23-24 ACT BASE FEE		\$150.44	
PO#:	Voucher #:	2582	Invoice	Invoice No:	29265-2	12/1/2023	Paid Amt:	\$150.44	
								Check Amount:	\$1,768.70
2753	MNBK	20575	2146		LPGE BOYS BASKETBALL CLUB		Check		
				R 01	400 294 061 000 060	BBALL TOURNEY PROCEEDS		\$450.00	
PO#:	Voucher #:	2574	Invoice	Invoice No:	112923	12/1/2023	Paid Amt:	\$450.00	
								Check Amount:	\$450.00
2753	MNBK	20576	2611		REGION 6A		Check		
				E 01	400 296 073 000 401	SECT 6A TENNIS		\$321.45	
PO#:	Voucher #:	2535	Invoice	Invoice No:	111523	12/1/2023	Paid Amt:	\$321.45	
								Check Amount:	\$321.45
2753	MNBK	20577	2726		SCHOLASTIC BOOK FAIRS INC		Check		
				E 01	400 298 441 301 401	ELEM BOOK FAIR		\$3,134.97	
PO#:	Voucher #:	2536	Invoice	Invoice No:	W5423402BF	12/1/2023	Paid Amt:	\$3,134.97	
								Check Amount:	\$3,134.97
2753	MNBK	20578	2917		TEACHERS ON CALL		Check		
				E 01	302 211 000 000 145	SUBS		\$1,846.00	

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2753	MNBK	20578	2917		TEACHERS ON CALL		Check		
				E 01	301 411 000 740 307			\$144.41	
				E 01	103 203 000 000 141			\$154.73	
				E 01	102 201 000 000 145			\$663.00	
				E 01	103 203 000 000 145			\$994.50	
				E 01	101 411 000 740 307			\$342.26	
PO#:	Voucher #:	2546		Invoice	Invoice No: 151769	12/1/2023		Paid Amt:	\$4,144.90
				E 01	302 211 000 000 145			\$2,288.00	
				E 01	400 291 051 000 145			\$442.00	
				E 01	103 281 000 000 145			\$442.00	
				E 01	103 640 000 316 145			\$1,436.50	
				E 01	102 201 000 000 145			\$1,105.00	
				E 01	103 203 000 000 145			\$442.00	
				E 01	101 411 000 740 307			\$841.11	
PO#:	Voucher #:	2572		Invoice	Invoice No: 151531	12/1/2023		Paid Amt:	\$6,996.61
								Check Amount:	\$11,141.51
2753	MNBK	20579	3241		CARTER JAMES BRAU		Check		
				E 01	400 296 062 000 305			\$222.00	
PO#:	Voucher #:	2597		Invoice	Invoice No: 113023	12/1/2023		Paid Amt:	\$222.00
								Check Amount:	\$222.00
2753	MNBK	20580	1298		CENTERPOINT ENERGY		Check		
				E 01	005 810 000 000 440			\$3,307.06	
PO#:	Voucher #:	2595		Invoice	Invoice No: 8000017092-0	12/1/2023		Paid Amt:	\$3,307.06
								Check Amount:	\$3,307.06
2753	MNBK	20581	3240		CORY KLUDT		Check		
				E 01	400 294 063 000 305			\$95.00	
PO#:	Voucher #:	2596		Invoice	Invoice No: 113023	12/1/2023		Paid Amt:	\$95.00
								Check Amount:	\$95.00
2753	MNBK	20582	3243		ELIJAH HAGEN		Check		
				E 01	400 294 061 000 305			\$110.00	
PO#:	Voucher #:	2601		Invoice	Invoice No: 112023	12/1/2023		Paid Amt:	\$110.00
								Check Amount:	\$110.00
2753	MNBK	20583	1616		FRANCIS J BREITER		Check		
				E 01	400 294 061 000 305			\$205.00	
PO#:	Voucher #:	2599		Invoice	Invoice No: 113023	12/1/2023		Paid Amt:	\$205.00
								Check Amount:	\$205.00

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2753	MNBK	20584	1802		ISD 213		Check
				R 04 005 505	000 321 040 4TH GBB TOURNEY		\$125.00
PO#:	Voucher #:	2593	Invoice	Invoice No:	022424-3	12/1/2023	Paid Amt: \$125.00
				R 04 005 505	000 321 040 6TH GBB TOURNEY		\$125.00
PO#:	Voucher #:	2586	Invoice	Invoice No:	022424	12/1/2023	Paid Amt: \$125.00
				R 04 005 505	000 321 040 5TH GBB TOURNEY		\$150.00
PO#:	Voucher #:	2588	Invoice	Invoice No:	012024-2	12/1/2023	Paid Amt: \$150.00
				R 04 005 505	000 321 040 5TH GBB TOURNEY		\$125.00
PO#:	Voucher #:	2590	Invoice	Invoice No:	022424-2	12/1/2023	Paid Amt: \$125.00
							Check Amount: \$525.00
2753	MNBK	20585	1804		ISD 2155		Check
				R 04 005 505	000 321 040 5TH GBB TOURNEY		\$125.00
PO#:	Voucher #:	2589	Invoice	Invoice No:	010624	12/1/2023	Paid Amt: \$125.00
				R 04 005 505	000 321 040 6TH GBB TOURNEY		\$125.00
PO#:	Voucher #:	2585	Invoice	Invoice No:	010624	12/1/2023	Paid Amt: \$125.00
				R 04 005 505	000 321 040 4TH GBB TOURNEY		\$125.00
PO#:	Voucher #:	2592	Invoice	Invoice No:	010624-3	12/1/2023	Paid Amt: \$125.00
							Check Amount: \$375.00
2753	MNBK	20586	1819		ISD 487		Check
				R 04 005 505	000 321 040 4TH GBB TOURNEY		\$150.00
PO#:	Voucher #:	2594	Invoice	Invoice No:	012024-3	12/1/2023	Paid Amt: \$150.00
				R 04 005 505	000 321 040 6TH GBB TOURNEY		\$150.00
PO#:	Voucher #:	2584	Invoice	Invoice No:	012024	12/1/2023	Paid Amt: \$150.00
							Check Amount: \$300.00
2753	MNBK	20587	1834		ISD 786		Check
				R 04 005 505	000 321 040 6TH GBB TOURNEY		\$100.00
PO#:	Voucher #:	2583	Invoice	Invoice No:	021724	12/1/2023	Paid Amt: \$100.00
				R 04 005 505	000 321 040 5TH GBB TOURNEY		\$100.00
PO#:	Voucher #:	2587	Invoice	Invoice No:	021724	12/1/2023	Paid Amt: \$100.00
				R 04 005 505	000 321 040 4TH GBB TOURNEY		\$100.00
PO#:	Voucher #:	2591	Invoice	Invoice No:	021724-3	12/1/2023	Paid Amt: \$100.00
							Check Amount: \$300.00
2753	MNBK	20588	1900		JERED FREUDENBERG		Check
				E 01 400 294	061 000 305 BBB OFFICIAL		\$205.00
PO#:	Voucher #:	2600	Invoice	Invoice No:	113023	12/1/2023	Paid Amt: \$205.00
							Check Amount: \$205.00

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2753	MNBK	20597	3249		TYLER JEFFREY HEINLEN		Check
				E 01	400 296 062 000 305 GHKY OFFICIAL		\$105.00
	PO#:	Voucher #:	2640	Invoice	Invoice No: 120123	12/8/2023	Paid Amt: \$105.00
							Check Amount: \$105.00
							Report Total: \$90,606.17

Long Prairie-Grey Eagle Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Pay/Void			Amount	
									Print	Recon	Void		Date
AHNB		1672		Wire	1	2918	TEACHERS RETIREMENT ACCOUNT		No	No	No	11/22/2023	79,051.09
AHNB		1673		Wire	1	2565	PUBLIC EMPLOYEES RETIREMT ASSN		No	No	No	11/22/2023	35,926.73
AHNB		1674		Wire	1	1543	ELECTRONIC FED TAX PAY SYSTEM		No	No	No	11/22/2023	162,521.92
AHNB		1675		Wire	1	1372	COMMISSIONER OF REVENUE		No	No	No	11/22/2023	29,071.15
AHNB		1676		Wire	1	1041	AFLAC		No	No	No	11/20/2023	1,208.90
AHNB		1677		Wire	1	1580	EYE MED VISION CARE, LLC		No	No	No	11/01/2023	226.96
AHNB		1678		Wire	1	1717	HEALTH PARTNERS		No	No	No	11/10/2023	91,796.94
AHNB		1679		Wire	1	1467	DELTA DENTAL OF MN		No	No	No	11/06/2023	3,890.67
AHNB		1680		Wire	1	1155	AVIBEN		No	No	No	11/21/2023	1,525.00
AHNB		1681		Wire	1	1155	AVIBEN		No	No	No	11/21/2023	3,243.70
AHNB		1682		Wire	1	1155	AVIBEN		No	No	No	11/29/2023	17,701.39
AHNB		1709		Wire	1	1543	ELECTRONIC FED TAX PAY SYSTEM		No	No	No	11/30/2023	2,176.06
AHNB		1710		Wire	1	1372	COMMISSIONER OF REVENUE		No	No	No	11/30/2023	370.00
AHNB		1711		Wire	1	2565	PUBLIC EMPLOYEES RETIREMT ASSN		No	No	No	11/30/2023	1,089.84
Bank Total:												\$429,800.35	
MNBK		1703		Wire	1	1197	BMO		No	No	No	11/30/2023	12,516.96
Bank Total:												\$12,516.96	
Report Total:												\$442,317.31	

REVOLVING FUND

DATE	CHECK #	VENDOR	MEMO	AMOUNT
12/08/23	5811	Jemma Murtha	Reimburse Sales Tax	\$ 5.05
12/08/23	5812	Kelly Biel	Reimburse Chromebook Ins	\$ 105.00

Statement Manager

BMO, Statement Period 10/28/2023 to 11/27/2023

Statement New	Card Account	Previous	Current
Billing Account 027692	XXXX-XXXX-XXXX-7692	12,516.96	6,404.11
Rud Barton	XXXX-XXXX-XXXX-6780	0	541.62
Evenson Bradley	XXXX-XXXX-XXXX-3534	0	912.6
LUDVIGSON DANIEL	XXXX-XXXX-XXXX-5154	0	792.07
PAURUS KELSEY	XXXX-XXXX-XXXX-4098	0	1,848.90
Ganske Mitchell	XXXX-XXXX-XXXX-8325	0	227.28
Evenson Sherrilynn	XXXX-XXXX-XXXX-9873	0	972.12
Cebulla Tammy	XXXX-XXXX-XXXX-4387	0	1,109.52

Statement Report

BMO - U.S. Dollar

10/28/2023 to 11/27/2023

Rud Barton - Statement Report		Tax Receipt	Source Amount	Amount Tax	Amount Incl	Tax Notes
11/08/2023	Schlpay Lakescountryco	.	.	5.15	75.00	?   
11/16/2023	Caseys #1795	.	.	14.08	204.96	?   
11/17/2023	Dollar General #20772	.	.	0.66	9.66	?   
11/18/2023	Acuityscheduling.Com	.	.	.	252.00	?   

Statement Report

BMO - U.S. Dollar

10/28/2023 to 11/27/2023

Evenson Bradley - Statement Report		Tax Receipt	Source Amount	Amount Tax	Amount Incl	Tax Notes
10/24/2023	Marriott Minneapolis N	.	.	.	475.11	?   
11/02/2023	Caseys #1795	.	.	7.38	107.49	?   
11/17/2023	Sq Little Rose Custom	.	.	.	330.00	?   

Statement Report

BMO - U.S. Dollar

10/28/2023 to 11/27/2023

LUDVIGSON DANIEL - Statement Report		Tax Receipt	Source Amount	Amount Tax	Amount Incl	Tax Notes			
10/30/2023	Indeed Jobs	.	.	37.36	544.00				
11/01/2023	Indeed Jobs	.	.	3.71	54.00				
11/09/2023	Cenex Northern07068893	.	.	.	10.20				
11/10/2023	Griffs Pizza	.	.	5.07	73.87				
11/14/2023	Masbo	.	.	.	110.00				

Statement Report

BMO - U.S. Dollar

10/28/2023 to 11/27/2023

PAURUS KELSEY - Statement Report		Tax Receipt	Source Amount	Amount Tax	Amount Incl	Tax Notes
11/02/2023	Country Inn By Radisso	.	.	.	347.42	?   
11/02/2023	Country Inn By Radisso	.	.	.	347.42	?   
11/03/2023	Country Inn By Radisso	.	.	.	179.53	?   
11/03/2023	Country Inn By Radisso	.	.	.	179.53	?   
11/20/2023	Paypal Mark	.	.	66.48	795.00	?   

Statement Report

BMO - U.S. Dollar

10/28/2023 to 11/27/2023

Ganske Mitchell - Statement Report		Tax Receipt	Source Amount	Amount Tax	Amount Incl	Tax Notes			
11/14/2023	Dri Crashplan	.	.	0.08	39.96	?	📄	✉	i
11/16/2023	Flowroute	.	.	2.75	40.00	?	📄	✉	i
11/21/2023	Ebay O 01-10827-92929	.	.	10.12	147.32	?	📄	✉	i

Statement Report

BMO - U.S. Dollar

10/28/2023 to 11/27/2023

Evenson Sherrilynn - Statement Report		Tax Receipt	Source Amount	Amount Tax	Amount Incl	Tax Notes
10/31/2023	Marriott Minneapolis N	.	.	.	173.98	?   
11/01/2023	Marriott Minneapolis N	.	.	.	332.34	?   
11/14/2023	St Cloud Times	.	.	0.98	14.99	?   
11/17/2023	Uscutter	.	.	38.70	421.86	?   
11/17/2023	Usps Po 2657000828	.	.	.	28.95	?   

Statement Report

BMO - U.S. Dollar

10/28/2023 to 11/27/2023

Cebulla Tammy - Statement Report		Tax Receipt	Source Amount	Amount Tax	Amount Incl	Tax Notes
11/01/2023	Pencils N More	.	.	6.00	76.85	?   
11/10/2023	Schlpay Lakescountryco	.	.	5.15	75.00	?   
11/16/2023	Scholastic Book Fairs	.	.	13.53	206.75	?   
11/17/2023	Heggerty.Org	.	.	48.96	712.80	?   
11/20/2023	Wal-Mart #1632	.	.	2.62	38.12	?   

Long Prairie-Grey Eagle Exp/Rev Detail - Fd, Crs Total S Period Ending December 31, 2023

Sequence: Fd, Group-Sub, L, Org, Pro, Crs, Fin, O/S

											24AB			% YTD												
L	Fd	Org	Pro	Crs	Fin	O/S	Class	Sub	Description	Annual Budget	Period 202406	Year To Date	% YTD	Encumbrances	+ Enc	Remaining Balance										
01	General																									
	408	SPECIAL OLYMPIC																								
R	01	400	298	408	301	099	401	408	Misc Revenue - SPECIAL OI	0.00	0.00	0.00	0%	0.00	0%	0.00										
E	01	400	298	408	301	401	401	408	Supplies - SPECIAL OLYMP	100.00	0.00	0.00	0%	0.00	0%	100.00										
B	01	401	408														400	408	SPECIAL OLYMPIC	0.00	0.00	(519.81)	0%	0.00	0%	519.81
	408	SPECIAL OLYMPIC										100.00	0.00	(519.81)	(520%)	0.00	(520%)	619.81								
	410	ELEM DCD																								
R	01	400	298	410	301	099	401	410	Misc Revenue - ELEM DCD	0.00	0.00	0.00	0%	0.00	0%	0.00										
E	01	400	298	410	301	401	401	410	Supplies - ELEM DCD	2,000.00	0.00	0.00	0%	0.00	0%	2,000.00										
B	01	401	410														400	410	ELEM DCD	0.00	0.00	(903.43)	0%	0.00	0%	903.43
	410	ELEM DCD										2,000.00	0.00	(903.43)	(45%)	0.00	(45%)	2,903.43								
	412	FFA																								
R	01	400	298	412	301	099	401	412	Misc Revenue - FFA	0.00	0.00	(15,960.00)	0%	0.00	0%	15,960.00										
E	01	400	298	412	301	401	401	412	Supplies - FFA	26,100.00	16,400.08	28,078.19	108%	1,500.00	113%	(3,478.19)										
B	01	401	412														400	412	FFA	0.00	0.00	(5,069.39)	0%	0.00	0%	5,069.39
	412	FFA										26,100.00	16,400.08	7,048.80	27%	1,500.00	33%	17,551.20								
	413	TRAPSHOOTING																								
R	01	400	298	413	301	099	401	413	Misc Revenue - TRAPSHOC	0.00	0.00	(6,317.66)	0%	0.00	0%	6,317.66										
E	01	400	298	413	301	401	401	413	Supplies - TRAPSHOOTING	3,800.00	0.00	5,095.23	134%	3,558.66	228%	(4,853.89)										
B	01	401	413														400	413	TRAPSHOOTING	0.00	0.00	(7,414.80)	0%	0.00	0%	7,414.80
	413	TRAPSHOOTING										3,800.00	0.00	(8,637.23)	(227%)	3,558.66	(134%)	8,878.57								
	415	VOLLEYBALL																								
R	01	400	298	415	301	099	401	415	Misc Revenue - VOLLEYBAL	0.00	0.00	(1,435.00)	0%	0.00	0%	1,435.00										
E	01	400	298	415	301	401	401	415	Supplies -VOLLEYBALL	3,800.00	0.00	3,528.80	93%	0.00	93%	271.20										
B	01	401	415														400	415	VOLLEYBALL	0.00	0.00	(7,396.68)	0%	0.00	0%	7,396.68
	415	VOLLEYBALL										3,800.00	0.00	(5,302.88)	(140%)	0.00	(140%)	9,102.88								
	416	GIRLS BASKETBAL																								
R	01	400	298	416	301	099	401	416	Misc Revenue - GIRLS BASI	0.00	0.00	(1,105.00)	0%	0.00	0%	1,105.00										
E	01	400	298	416	301	401	401	416	Supplies - GIRLS BASKETB	500.00	0.00	550.00	110%	0.00	110%	(50.00)										
B	01	401	416														400	416	GIRLS BASKETBAL	0.00	0.00	(1,871.98)	0%	0.00	0%	1,871.98
	416	GIRLS BASKETBAL										500.00	0.00	(2,426.98)	(485%)	0.00	(485%)	2,926.98								
	417	SECONDARY LIBRA																								
R	01	400	298	417	301	099	401	417	Misc Revenue - SECONDAR	0.00	0.00	0.00	0%	0.00	0%	0.00										
E	01	400	298	417	301	401	401	417	Supplies - SECONDARY LIE	100.00	0.00	0.00	0%	0.00	0%	100.00										

Long Prairie-Grey Eagle Exp/Rev Detail - Fd, Crs Total S Period Ending December 31, 2023

Sequence: Fd, Group-Sub, L, Org, Pro, Crs, Fin, O/S

								24AB								
L	Fd	Org	Pro	Crs	Fin	O/S	Class	Sub	Description	Annual Budget	Period 202406	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
01	General															
	417	SECONDARY LIBRA														
B	01	401	417				400	417	SECONDARY LIBRA	0.00	0.00	(1,383.92)	0%	0.00	0%	1,383.92
	417	SECONDARY LIBRA														
										100.00	0.00	(1,383.92)	(1384%)	0.00	(1384%)	1,483.92
	418	BOYS BASKETBALL														
R	01	400	298	418	301	099	401	418	Misc Revenue - BOYS BASK	0.00	0.00	(596.56)	0%	0.00	0%	596.56
E	01	400	298	418	301	401	401	418	Supplies - BOYS BASKETB/	0.00	0.00	646.56	0%	0.00	0%	(646.56)
B	01	401	418				400	418	BOYS BASKETBALL	0.00	0.00	174.58	0%	0.00	0%	(174.58)
	418	BOYS BASKETBALL														
										0.00	0.00	224.58	0%	0.00	0%	(224.58)
	429	TRACK														
R	01	400	298	429	301	099	401	429	Misc Revenue - TRACK	0.00	0.00	0.00	0%	0.00	0%	0.00
E	01	400	298	429	301	401	401	429	Supplies - TRACK	8,200.00	0.00	0.00	0%	0.00	0%	8,200.00
B	01	401	429				400	429	TRACK	0.00	0.00	(861.28)	0%	0.00	0%	861.28
	429	TRACK														
										8,200.00	0.00	(861.28)	(11%)	0.00	(11%)	9,061.28
	441	ELEMENTARY LIBR														
R	01	400	298	441	301	099	401	441	Misc Revenue - ELEMENTA	0.00	0.00	(3,134.77)	0%	0.00	0%	3,134.77
E	01	400	298	441	301	401	401	441	Supplies - ELEMENTARY LI	2,400.00	3,134.97	3,438.37	143%	0.00	143%	(1,038.37)
B	01	401	441				400	441	ELEMENTARY LIBR	0.00	0.00	(1,544.01)	0%	0.00	0%	1,544.01
	441	ELEMENTARY LIBR														
										2,400.00	3,134.97	(1,240.41)	(52%)	0.00	(52%)	3,640.41
	446	WEB/LINK CREW														
R	01	400	298	446	301	099	401	446	Misc Revenue - WEB/LINK C	0.00	0.00	0.00	0%	0.00	0%	0.00
B	01	401	446				400	446	WEB/LINK CREW	0.00	0.00	(904.14)	0%	0.00	0%	904.14
	446	WEB/LINK CREW														
										0.00	0.00	(904.14)	0%	0.00	0%	904.14
	451	CROSS COUNTRY														
R	01	400	298	451	301	099	401	451	Misc Revenue - CROSS COI	0.00	0.00	(90.00)	0%	0.00	0%	90.00
E	01	400	298	451	301	401	401	451	Supplies - CROSS COUNTR	0.00	0.00	0.00	0%	0.00	0%	0.00
B	01	401	451				400	451	CROSS COUNTRY	0.00	0.00	(154.92)	0%	0.00	0%	154.92
	451	CROSS COUNTRY														
										0.00	0.00	(244.92)	0%	0.00	0%	244.92
	452	ELEMENTARY BAND														
R	01	400	298	452	301	099	401	452	Misc Revenue - ELEMENTA	0.00	0.00	(2,970.00)	0%	0.00	0%	2,970.00
E	01	400	298	452	301	401	401	452	Supplies - ELEMENTARY B/	1,000.00	0.00	0.00	0%	0.00	0%	1,000.00
B	01	401	452				400	452	ELEMENTARY BAND	0.00	0.00	(2,280.03)	0%	0.00	0%	2,280.03
	452	ELEMENTARY BAND														
										1,000.00	0.00	(5,250.03)	(525%)	0.00	(525%)	6,250.03
	454	CHOIR														
R	01	400	298	454	301	099	401	454	Misc Revenue - CHOIR	0.00	0.00	0.00	0%	0.00	0%	0.00

Long Prairie-Grey Eagle Exp/Rev Detail - Fd, Crs Total S Period Ending December 31, 2023

Sequence: Fd, Group-Sub, L, Org, Pro, Crs, Fin, O/S

								24AB								
L	Fd	Org	Pro	Crs	Fin	O/S	Class	Sub	Description	Annual Budget	Period 202406	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
01	General															
	454	CHOIR														
E	01	400	298	454	301	401	401	454	Supplies - CHOIR	10,000.00	0.00	350.00	4%	0.00	4%	9,650.00
B	01	401	454				400	454	CHOIR	0.00	0.00	0.00	0%	0.00	0%	0.00
	454	CHOIR								10,000.00	0.00	350.00	4%	0.00	4%	9,650.00
	457	ELEMENTARY ACTI														
R	01	400	298	457	301	099	401	457	Misc Revenue - ELEMENTA	0.00	0.00	(3,712.34)	0%	0.00	0%	3,712.34
E	01	400	298	457	301	401	401	457	Supplies - ELEMENTARY AC	30,000.00	937.46	20,296.78	68%	4,581.40	83%	5,121.82
B	01	401	457				400	457	ELEMENTARY ACTI	0.00	0.00	(79,224.81)	0%	0.00	0%	79,224.81
	457	ELEMENTARY ACTI								30,000.00	937.46	(62,640.37)	(209%)	4,581.40	(194%)	88,058.97
	459	GYMNASTICS														
R	01	400	298	459	301	099	401	459	Misc Revenue - GYMNASTIC	0.00	(180.00)	(180.00)	0%	0.00	0%	180.00
E	01	400	298	459	301	401	401	459	Supplies - GYMNASTICS	0.00	0.00	0.00	0%	0.00	0%	0.00
B	01	401	459				400	459	GYMNASTICS	0.00	0.00	(11,603.97)	0%	0.00	0%	11,603.97
	459	GYMNASTICS								0.00	(180.00)	(11,783.97)	0%	0.00	0%	11,783.97
	460	MARCHING BAND														
R	01	400	298	460	301	099	401	460	Misc Revenue - MARCHING	0.00	0.00	(32,094.98)	0%	0.00	0%	32,094.98
E	01	400	298	460	301	401	401	460	Supplies - MARCHING BANI	45,000.00	2,112.00	17,698.15	39%	899.80	41%	26,402.05
B	01	401	460				400	460	MARCHING BAND	0.00	0.00	(17,961.63)	0%	0.00	0%	17,961.63
	460	MARCHING BAND								45,000.00	2,112.00	(32,358.46)	(72%)	899.80	(70%)	76,458.66
	461	LETTERCLUB														
R	01	400	298	461	301	099	401	461	Misc Revenue - LETTERCLL	0.00	(1,315.50)	(24,333.00)	0%	0.00	0%	24,333.00
E	01	400	298	461	301	401	401	461	Supplies - LETTERCLUB	28,000.00	2,047.09	29,427.61	105%	0.00	105%	(1,427.61)
B	01	401	461				400	461	LETTERCLUB	0.00	0.00	(13,684.61)	0%	0.00	0%	13,684.61
	461	LETTERCLUB								28,000.00	731.59	(8,590.00)	(31%)	0.00	(31%)	36,590.00
	462	MINNESOTA HONOR														
R	01	400	298	462	301	099	401	462	Misc Revenue - MINNESOT	0.00	0.00	0.00	0%	0.00	0%	0.00
E	01	400	298	462	301	401	401	462	Supplies - MINNESOTA HOI	0.00	0.00	0.00	0%	0.00	0%	0.00
B	01	401	462				400	462	MINNESOTA HONOR	0.00	0.00	(351.03)	0%	0.00	0%	351.03
	462	MINNESOTA HONOR								0.00	0.00	(351.03)	0%	0.00	0%	351.03
	465	SECONDARY ACTIV														
R	01	400	298	465	301	099	401	465	Misc Revenue - SECONDAF	0.00	0.00	(317.00)	0%	0.00	0%	317.00
E	01	400	298	465	301	401	401	465	Supplies - SECONDARY AC	5,000.00	81.27	459.27	9%	500.00	19%	4,040.73
B	01	401	465				400	465	SECONDARY ACTIV	0.00	0.00	(10,958.10)	0%	0.00	0%	10,958.10
	465	SECONDARY ACTIV								5,000.00	81.27	(10,815.83)	(216%)	500.00	(206%)	15,315.83

Long Prairie-Grey Eagle Exp/Rev Detail - Fd, Crs Total S Period Ending December 31, 2023

Sequence: Fd, Group-Sub, L, Org, Pro, Crs, Fin, O/S

											24AB			% YTD									
L	Fd	Org	Pro	Crs	Fin	O/S	Class	Sub	Description	Annual Budget	Period 202406	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance							
01	General																						
	467	YEARBOOK																					
R	01	400	298	467	301	099	401	467	Misc Revenue - YEARBOOK	0.00	0.00	0.00	0%	0.00	0%	0.00							
E	01	400	298	467	301	401	401	467	Supplies - YEARBOOK	12,000.00	0.00	1,831.60	15%	0.00	15%	10,168.40							
B	01	401	467														0.00	0.00	5,886.37	0%	0.00	0%	(5,886.37)
	467	YEARBOOK										12,000.00	0.00	7,717.97	64%	0.00	64%	4,282.03					
	469	GIRLS TENNIS																					
R	01	400	298	469	301	099	401	469	Misc Revenue - GIRLS TENI	0.00	0.00	0.00	0%	0.00	0%	0.00							
E	01	400	298	469	301	401	401	469	Supplies - GIRLS TENNIS	3,000.00	0.00	0.00	0%	0.00	0%	3,000.00							
B	01	401	469														0.00	0.00	(2,597.28)	0%	0.00	0%	2,597.28
	469	GIRLS TENNIS										3,000.00	0.00	(2,597.28)	(87%)	0.00	(87%)	5,597.28					
	470	SECONDARY STUDE																					
R	01	400	298	470	301	099	401	470	Misc Revenue - SECONDAR	0.00	(51.33)	(1,012.97)	0%	0.00	0%	1,012.97							
E	01	400	298	470	301	401	401	470	Supplies - SECONDARY ST	7,500.00	75.00	1,955.42	26%	130.00	28%	5,414.58							
B	01	401	470														0.00	0.00	(13,671.53)	0%	0.00	0%	13,671.53
	470	SECONDARY STUDE										7,500.00	23.67	(12,729.08)	(170%)	130.00	(168%)	20,099.08					
	472	INTEREST																					
R	01	400	298	472	301	099	401	472	Misc Revenue - INTEREST	0.00	0.00	0.00	0%	0.00	0%	0.00							
B	01	401	472														0.00	0.00	0.00	0%	0.00	0%	0.00
	472	INTEREST										0.00	0.00	0.00	0%	0.00	0%	0.00					
	473	SOFTBALL																					
R	01	400	298	473	301	099	401	473	Misc Revenue - SOFTBALL	0.00	0.00	(700.00)	0%	0.00	0%	700.00							
E	01	400	298	473	301	401	401	473	Supplies - SOFTBALL	1,000.00	0.00	0.00	0%	0.00	0%	1,000.00							
B	01	401	473														0.00	0.00	(3,798.75)	0%	0.00	0%	3,798.75
	473	SOFTBALL										1,000.00	0.00	(4,498.75)	(450%)	0.00	(450%)	5,498.75					
	474	BASEBALL																					
R	01	400	298	474	301	099	401	474	Misc Revenue - BASEBALL	0.00	0.00	0.00	0%	0.00	0%	0.00							
E	01	400	298	474	301	401	401	474	Supplies - BASEBALL	0.00	0.00	0.00	0%	0.00	0%	0.00							
B	01	401	474														0.00	0.00	(0.65)	0%	0.00	0%	0.65
	474	BASEBALL										0.00	0.00	(0.65)	0%	0.00	0%	0.65					
	475	FOOTBALL																					
R	01	400	298	475	301	099	401	475	Misc Revenue - FOOTBALL	0.00	0.00	(9,387.75)	0%	0.00	0%	9,387.75							
E	01	400	298	475	301	401	401	475	Supplies - FOOTBALL	0.00	0.00	4,196.82	0%	0.00	0%	(4,196.82)							
B	01	401	475														0.00	0.00	(3,098.25)	0%	0.00	0%	3,098.25
	475	FOOTBALL										0.00	0.00	(8,289.18)	0%	0.00	0%	8,289.18					

Long Prairie-Grey Eagle Exp/Rev Detail - Fd, Crs Total S Period Ending December 31, 2023

Sequence: Fd, Group-Sub, L, Org, Pro, Crs, Fin, O/S

										24AB			% YTD			
L	Fd	Org	Pro	Crs	Fin	O/S	Class	Sub	Description	Annual Budget	Period 202406	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
01	General															
	490	CLASS OF 2020														
R	01	400	298	490	301	099	401	490	Misc Revenue - CLASS OF 2020	0.00	0.00	0.00	0%	0.00	0%	0.00
E	01	400	298	490	301	401	401	490	Supplies - CLASS OF 2020	0.00	0.00	0.00	0%	0.00	0%	0.00
B	01	401	490				400	490	CLASS OF 2020	0.00	0.00	0.00	0%	0.00	0%	0.00
	490	CLASS OF 2020								0.00	0.00	0.00	0%	0.00	0%	0.00
	491	CLASS OF 2021														
R	01	400	298	491	301	099	401	491	Misc Revenue - CLASS OF 2021	0.00	0.00	0.00	0%	0.00	0%	0.00
E	01	400	298	491	301	401	401	491	Supplies - CLASS OF 2021	0.00	0.00	0.00	0%	0.00	0%	0.00
B	01	401	491				400	491	CLASS OF 2021	0.00	0.00	0.00	0%	0.00	0%	0.00
	491	CLASS OF 2021								0.00	0.00	0.00	0%	0.00	0%	0.00
	492	CLASS OF 2022														
R	01	400	298	492	301	099	401	492	Misc Revenue - CLASS OF 2022	0.00	0.00	0.00	0%	0.00	0%	0.00
E	01	400	298	492	301	401	401	492	Supplies - CLASS OF 2022	0.00	0.00	0.00	0%	0.00	0%	0.00
B	01	401	492				400	492	CLASS OF 2022	0.00	0.00	0.00	0%	0.00	0%	0.00
	492	CLASS OF 2022								0.00	0.00	0.00	0%	0.00	0%	0.00
	493	CLASS OF 2023														
R	01	400	298	493	301	099	401	493	Misc Revenue - CLASS OF 2023	0.00	0.00	0.00	0%	0.00	0%	0.00
E	01	400	298	493	301	401	401	493	Supplies - CLASS OF 2023	2,400.00	0.00	606.27	25%	0.00	25%	1,793.73
B	01	401	493				400	493	CLASS OF 2023	0.00	0.00	(358.67)	0%	0.00	0%	358.67
	493	CLASS OF 2023								2,400.00	0.00	247.60	10%	0.00	10%	2,152.40
	494	CLASS OF 2024														
R	01	400	298	494	301	099	401	494	Misc Revenue - CLASS OF 2024	0.00	0.00	(300.00)	0%	0.00	0%	300.00
E	01	400	298	494	301	401	401	494	Supplies - CLASS OF 2024	23,100.00	225.00	331.08	1%	0.00	1%	22,768.92
B	01	401	494				400	494	CLASS OF 2024	0.00	0.00	(2,441.12)	0%	0.00	0%	2,441.12
	494	CLASS OF 2024								23,100.00	225.00	(2,410.04)	(10%)	0.00	(10%)	25,510.04
	495	CLASS OF 2025														
R	01	400	298	495	301	099	401	495	Misc Revenue - CLASS OF 2025	0.00	(1,440.00)	(4,835.00)	0%	0.00	0%	4,835.00
E	01	400	298	495	301	401	401	495	Supplies - CLASS OF 2025	10,000.00	910.00	1,066.31	11%	0.00	11%	8,933.69
B	01	401	495				400	495	CLASS OF 2025	0.00	0.00	(1,812.52)	0%	0.00	0%	1,812.52
	495	CLASS OF 2025								10,000.00	(530.00)	(5,581.21)	(56%)	0.00	(56%)	15,581.21
	496	CLASS OF 2026														
R	01	400	298	496	301	099	401	496	Misc Revenue - CLASS OF 2026	0.00	0.00	(175.00)	0%	0.00	0%	175.00
E	01	400	298	496	301	401	401	496	Supplies - CLASS OF 2026	0.00	0.00	70.35	0%	0.00	0%	(70.35)

Long Prairie-Grey Eagle Exp/Rev Detail - Fd, Crs Total S Period Ending December 31, 2023

Sequence: Fd, Group-Sub, L, Org, Pro, Crs, Fin, O/S

											24AB			% YTD							
L	Fd	Org	Pro	Crs	Fin	O/S	Class	Sub	Description	Annual Budget	Period 202406	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance					
01	General																				
				496	CLASS OF 2026																
B	01	401		496			400	496	CLASS OF 2026	0.00	0.00	(4,526.83)	0%	0.00	0%	4,526.83					
				496	CLASS OF 2026										0.00	0.00	(4,631.48)	0%	0.00	0%	4,631.48
				497	CLASS OF 2027																
R	01	400	298	497	301	099	401	497	Misc Revenue - CLASS OF 2	0.00	0.00	0.00	0%	0.00	0%	0.00					
E	01	400	298	497	301	401	401	497	Supplies - CLASS OF 2027	0.00	0.00	38.43	0%	0.00	0%	(38.43)					
B	01	401		497			400	497	CLASS OF 2027	0.00	0.00	(6,082.90)	0%	0.00	0%	6,082.90					
				497	CLASS OF 2027										0.00	0.00	(6,044.47)	0%	0.00	0%	6,044.47
				498	CLASS OF 2028																
R	01	400	298	498	301	099	401	498	Misc Revenue - CLASS OF 2	0.00	0.00	(27.50)	0%	0.00	0%	27.50					
E	01	400	298	498	301	401	401	498	Supplies - CLASS OF 2028	0.00	0.00	4,218.31	0%	0.00	0%	(4,218.31)					
B	01	401		498			400	498	CLASS OF 2028	0.00	0.00	(10,768.02)	0%	0.00	0%	10,768.02					
				498	CLASS OF 2028										0.00	0.00	(6,577.21)	0%	0.00	0%	6,577.21
				499	CLASS OF 2029																
R	01	400	298	499	301	099	401	499	Misc Revenue - CLASS OF 2	0.00	0.00	(27.50)	0%	0.00	0%	27.50					
E	01	400	298	499	301	401	401	499	Supplies - CLASS OF 2029	0.00	0.00	0.00	0%	0.00	0%	0.00					
B	01	401		499			400	499	CLASS OF 2029	0.00	0.00	0.00	0%	0.00	0%	0.00					
				499	CLASS OF 2029										0.00	0.00	(27.50)	0%	0.00	0%	27.50
01	General										225,000.00	22,936.04	(192,012.59)	(85%)	11,169.86	(80%)	405,842.73				
Report Totals:										225,000.00	22,936.04	(192,012.59)	(85%)	11,169.86	(80%)	405,842.73					



December 18, 2023
Activities Board Report

I will be on Family Vacation from Dec. 22-30.

Thank You:

- **Grey Eagle Lions**
 - \$1,000 Donation to Youth Girls Basketball Team for new Jerseys

Fundraising:

- A committee has been formed to determine the goal of fundraising for activities.
- Hopeful to run 2-3 All Activity Fundraisers a year

Rescheduling and Postponing Events

- Be aware this will start to ramp up as weather comes in. Check rSchool and Social Media for Updates.

Home Events

- Increase in students at home events at the high school.
- Has created supervising the commons much more difficult during C and JV Games.

Current Coaching Openings:

- JV Softball
 - No Applicants
- JH Softball:
 - 1 Applicant
 - Interview after Christmas Break

Community Education

- The 2023-2024 Winter/Spring Brochure is in the process of being printed and will be distributed the first week in January. This year community education is very excited to have the opportunity to offer. Many of these classes are activities that help build our students' interest in S.T.E.M. (Science, Technology, Engineering, and Mathematics).
- I have developed a Needs Assessment for LPGE Community Education that I will be handing out at several classes and events over the next few months. The Needs Assessment will be used to collect data on program quality, participation, and interest. This information will then be used to formulate plans for future programming and class offerings.
- A quick update on LPGE Kids. Hats off to Jessica and her team for the wonderful job she has done in revitalizing the program following the COVID shutdown. At one point the program was on life support, we had less than five kids attending regularly and the program was struggling financially. Fast forward to the present and we have 42 students that are signed up and attending.

21st Century CLCC

- The 21st Century is in the process of beginning several new programs that support our students both academically, physically, and emotionally. Our students and our fabulous grant partners brainstormed many of these programs. This is done through surveys completed by staff and students, and through our student representatives who are involved in the WEB and LINK Crews. These two programs are made up of students from grades 7-12 who meet every week and discuss the needs of students. Both groups also help plan school activities. I would like to say thank you to our awesome LINK and WEB advisors Alyssa Scheve, Heather Luebesmier
- The 21st Century team is very excited to once again be able to offer a summer play production. As you may recall the Prairie Fire Theatre group had offered the opportunity for LPGE to put on a summer play but went out of business due to the financial effect of COVID. Last year we did not find this information until late spring which did not allow us the opportunity to secure another company. Last week we got the wonderful news that the Storybook Theater Company has taken over the void that was left by the closing of Prairie Fire. We will be offering a summer theatre production once again.

Federal Programs

- I am currently in the process of completing the Fall Edit Window of the Federal Programs Grants. This is a time for schools to do a mid-year review of how the grant is serving students and make



adjustments to programming, budgets, and staffing. During this time there are also many uploads that are required by the Minnesota Department of Education. This is to ensure that we are in compliance with Federal and State Regulations.

Professional Development

- The Professional Development Committee is currently working on developing the program for our upcoming February 16, 2023, in-service day. We are in the process of expanding the offerings from last year's successful first LPGE Staff Sharing Conference. Once again the day will consist of several mini-sessions in a professional conference format and will be presented by our very own staff experts. Topics were identified through a survey given to all teachers and paraprofessionals. Staff will have five or six timed sessions from which they can choose from 19 different educational topics specific to teachers and paraprofessionals. The committee has done an outstanding job with the coordination of the event. The entire committee would like to thank all who have graciously offered to share their expertise and talents.



LPGE Technology Board Report December 19, 2023



This month I've been focusing on copier and phone contracts. With both of these items I'm working hard to save us money and improve our experiences for our staff and students.

We have decided to sign a contract with Marco for our copiers. The copiers will be replaced in February. We still had a contract on 6 machines with Loffler until December of 2025. Marco will be giving us money to fully pay those leases until December of 2025. Having all our copiers up for renewal at the same time will help us go out for bid to get this best deal in the future.

The biggest news is our phone contract. In 2021 we signed a 5 year contract with Arvig for hosted phone service. At the time this was the best plan for our communications needs. When we first signed our contract and received our first bill it seemed high. I did go over this bill with Arvig and they reduced it as we were being over billed for some taxes. As time passed the bill seemed high but I felt it was correct. It is a complicated bill of over 20 pages per month.

Recently I've been battling with Arvig about not allowing calls to connect normally to Puerto Rico. With many of our parents having phone numbers in these locations it's been difficult to reach parents when we need to. A quick note for reference: calling Puerto Rico is the same as calling any other number; it's a regular United States Phone number. Arvig refused to allow those numbers to go through normally.

Having our phone bill being so high and the lack of customer service we were receiving from Arvig, I started to look at different options. I had a plan that would reduce our bill by over \$1,000 per month by bringing our phones back under our control and not having them hosted. I started to negotiate with Arvig to get out of our contract. They were going to hold us to the contract every cent of it. I decided to go through our bill line by line, all 20 pages of it and figure out where we could cut to get our early termination cost down. In the process I found a huge mistake from our contract and what we were being billed.

I called Arvig and showed them the error. I expected a fight for the mistake, but they said no, you are right, we have been overcharging you. This was not a small mistake. They are giving us credit for over \$450 per month of over charges back to June of 2021. We will be receiving a credit of \$11,300 on our bill. With this credit, we will not have to pay our phone bill for the next year. I will revisit moving away from Arvig hosted services in a year after our credit is used up. They also gave us an extra 1,000 min of long distance for no additional cost. With the extra Long Distance and the other errors, we should be close to reducing our bill by \$500 per month. They also agreed to fix the Puerto Rico calling problem.

Mitchell Ganske LPGE Technology Director

Long Prairie-Grey Eagle Principals' Report

December 2023

One District

1. Music Programs
 - a. Band Concert - The Band students in Grades 6-12 kicked off the concert season by performing to a full house. The students played very well.
 - b. K-2 and 3-5 Concerts - The elementary concerts were held on December 7 and 8. Students sang, played instruments, used ribbon wands, had a light display and entertained all who attended. The students should be very proud of their performances.
 - c. 6-12 Choir Concert - The final concert of the season takes place on December 18 at 7:00 pm.
 - d. Thank you to Mr. Speer, Ms. Gross, Mrs. Roos and Mr. Lamb for their hard work and dedication to our students and their musical experiences.

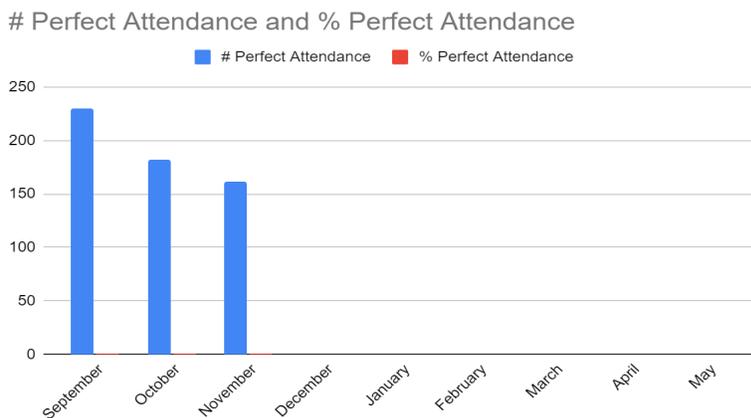
Elementary School

1. Backpack Attack
 - a. LPGE Elementary and the United Way of Douglas and Pope Counties will be partnering to bring the Backpack Attack to LPGE Elementary. I attended a Chamber Breakfast and had the chance to speak along with Jenn from United Way about the program and the fundraising efforts. We hope to start in January with a packing event at the elementary school.
2. Food Distribution
 - a. Through the Outreach Program, our elementary students will take home 4 meal packs to use over the winter break. Each meal pack makes 1 meal for a family of 4-6. This is our 4th year of distributing these. Families should look for them on the 21st or 22nd.
3. Feast A Palooza, Dress Up Fun and Secret Santa
 - a. During the month of December, school schedules are filled with many activities that are fun but can get very busy. Nicole Cuchna, Beth

Gustafson and Maressa Rousslange have coordinated some fun activities that allow for comradery and good cheer. This season can get stressful for some and we are trying to add some fun and silliness to the season.

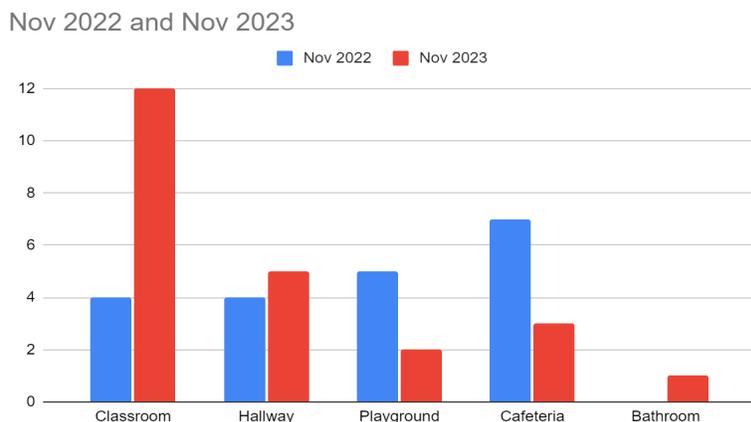
- i. Feast A Palooza - School Staff teams sign up to bring treats for the building on a given day.
- ii. Dress Up Fun - Each staff member is given a calendar with dress up days for the month. Teacher participation is optional and students can participate as well.
- iii. Secret Santa - December 11-20. This is a fun activity where staff members secretly leave items for their Secret Santa under the tree each day with the big reveal on the 20th.

4. Perfect Attendance Data



a.

5. Discipline Data



a.

Secondary School

1. Open Positions

- a. This past week I have interviewed a candidate for our open English position. We will see where this leads, as of now we are working out the possibilities for employment with our district. I do want to speak as we are seeing a trend of where we will be “growing” our teachers into the positions we have that are open. This would refer to candidates who may not have completed all of their licensure requirements and we will need to work with MDE to meet the requirements. We are also seeing the increased use of OFP’s (out of field placement) in order to fill positions that are open as well as the use of overseas employment companies. According to PELSB, there is an increased amount of overseas teachers coming to Minnesota to teach.
- b. According to Investors Business Daily- “It’s Peak 65 — when more Americans will reach the traditional retirement age of 65 in the same year than at any time in history.” - and public education is definitely feeling this trend. Thus far we have been able to make adjustments to meet our needs but there is concern as we move forward.

2. Snow Days Planning

- a. As you know we are planning out Snow Days week scheduled for Feb 5 this year with our scheduled Activity Day for Feb. 9th. All the events are set up and we are just finalizing the details now. As always, I will be sending out the requirements students must meet in order to participate. This information will also be shared with parents and guardians.
- b. After discussion with our leadership team as well as disclosure to our staff, we will keep the requirements the same as in past years:

- A. No Suspensions
- B. No more than 3 detentions

C. A student cannot be assigned to the choices room more than 3 times or 3 class periods by staff.

Any questions that develop pertaining to individual situations, the decision will be made per the discretion of the administration.

The timeline for these requirements in order for students to participate will be from Dec. 11 through Feb. 9.

3. Zeus Goes to School

- a. I have tasked my leadership committee with giving me some input back on my idea of building an incentive for middle school students in the classroom where the middle school team nominates three students each week to have a student bring Zeus into the classroom for the hour. As Zeus is now three years old and very calm overall, he should not be an impact for the class as a whole. Right now we will start with the 7th and 8th grades and see how this works out. My thoughts are that students will be nominated based on their responsibility in the classroom, turning in assignments and participating in class. I think the added benefit will be to change the overall environment for the class that hour. It is an idea and I await the committee's feedback on this.

4. PBIS Information- November 2023

- a. Over the last month I have met with 38 students either individually or in small groups. The topics covered include various things such as academic performance, social interactions, situations at home, and general support. I have had approximately 8-10 direct parent contacts either in person or via telephone/virtual. I have also continued to work with the PBIS team to continue planning and moving forward with implementation of Tier 1 practices. We attended another 2-day training in early November and have been working on putting together behavior definitions and a behavior referral flow chart, which are currently in the rough draft stage. I am also part of the child study team that discusses current and potential students receiving special education services. We started a Student Assistance Team this year as well where we have been working to identify students who may need additional help at school either academically, socially, or behaviorally. We have put together a referral form and are meeting monthly to review students who have been referred.

5. Discipline Data

a. This data represents students who have been written up for In-School and Out of School Suspension and will be reported to the DIRS system at MDE.

b.

11/16/2023	Drug paraphernalia and interference with ed. delivery
11/17/2023	Drug Paraphernalia - Vape
11/22/2023	Stealing from Staff Members
11/22/2023	Harassment of Student / Physically grabbing student
12/1/2023	Vandalism of Bathroom
12/8/2023	Videotaping Student in Bathroom

LONG PRAIRIE-GREY EAGLE PUBLIC SCHOOLS

**2023 Payable 2024
LEVY CERTIFICATION
December 2023**

Daniel Ludvigson, Superintendent

December, 2023

EXECUTIVE SUMMARY

2023 PAYABLE 2024 LEVY LIMITATIONS & CERTIFICATION

September 2023

1. The 2023 Payable 2024 Preliminary Levy Limitation totals \$2,378,899.01 but if you factor out the School Age Child Care levy adjustment it is \$2,556,399.01
2. The 2022 Payable 2023 Levy was \$2,323,541.55
3. This is an increase of \$232,857.46 or %10 if you factor out the School Age Child Care Levy or \$55,357.46 or 2% with that levy adjustment included.
4. The increase in the levy is large driven by changes in equity factors. In the General Ed levy it drove up the portion of funding paid for by local levies versus state aid. For Community Ed it drove down the local portion of the levy. A portion of Long-Term Facility Maintenance shifted to debt service and large just reflects a shifting of where dollars are levied under.
 - a. Increase in the general levy - \$4,353.90
 - b. Increase in community service levy - **-\$212,141.30** or \$64,934.94 with the levy adjustment factored out.
 - c. Increase in general debt service levy - \$263,144.90
5. Recent Levy Totals
 - 2022-2023 - \$2,323,541.55
 - 2021-2022 - \$2,184,572.85
 - 2020-2021 - \$2,157,018.08
 - 2019-2020 - \$2,158,869.92
 - 2018-2019 - \$2,185,962.50
 - 2017-2018 - \$2,004,652.29
 - 2016-2017 - \$1,830,990.77
 - 2015-2016 - \$2,720,834.51
 - 2014-2015 - \$2,638,309.41
 - 2013-2014 - \$2,317,864.84
 - 2013-2012 - \$2,176,336.26
6. Recommendation – Certify the final levy at the maximum amounts allowed other than School Age Child Care which I propose we levy \$100,000 for. With the adjustment this number would be \$-177,509.43 for that levy.
7. The hearing on the levy will be December 18, 2023 at 6:00 (during the regular board meeting)

8. Notes

- a. The bonds levied against future Long-Term Facility Maintenance Funds increased general debt service and lowered general fund dollars.
- b. Community ed is receiving additional state aid, so revenue is increasing
- c. We are receiving less equalization aid due to increasing property values. Revenue does change but more of it comes from levy.
- d. On the Payable 2023 levy the preliminary amount of \$277,500 for the School Age Child Care levy was not removed from the final levy due to an error by the county. As a result, Payable 2024 has an adjustment totaling -277,509.43 canceling out what was collected in payable 2023. This is reduced on our total levying authority.

Long Prairie - Grey Eagle Public School				
Levy Limitation & Certification				
2023 Payable 2024				
Subtotals By Levy Category	Limit	Proposed	Certify	Percent Change
Title				
GENERAL - RMV VOTER - JOBZ EXEMPT				
Operating Referendum	417,289.54	417,289.54	417,289.54	
Total	417,289.54	417,289.54	417,289.54	15.7%
GENERAL - RMV OTHER - JOBZ EXEMPT				
Local Option Revenue	544,604.90	544,604.90	544,604.90	
Equity	145,469.65	128,699.29	145,469.65	
Total	690,074.55	673,304.19	690,074.55	7.1%
NTC OTHER - JOBZ EXEMPT				
Operating Capital	110,766.71	110,128.55	110,766.71	
Long-Term Fac. Maint	102,733.63	139,613.96	102,733.63	
Achievement & Integration	63,894.59	66,269.36	63,894.59	
Reemployment Levy	10,000.00	10,000.00	10,000.00	
Safe Schools	37,516.32	37,980.00	37,516.32	
Career & Tech Levy	74,078.57	74,078.57	74,078.57	

Lease Levy	3,309.68	3,299.80	3,309.68	
Severance	0.00	0.00	0.00	
Adjustments (MDE)		-38,478.47		
Total	402,299.50	402,891.77	402,299.50	-25.6%
COMMUNITY SER. - OTHER JOBZ EXEMPT				
Basic Community Education	41,935.16	41,935.16	41,935.16	
Early Childhood Family Education	21,262.43	22,395.83	21,262.43	
Home Visit	1,075.82	1,083.94	1,075.82	
Adults with Disabilities	670.96	670.96	670.96	
School Age Child Care	-9.43	277,500.00	-177,509.43	
Adjustments (MDE)		-1,150.95	0.00	
Total	64,934.94	342,434.94	-112,565.06	-213.0%
GENERAL DEBT - NTC VOTER - JOBZ NONEXEMPT				
Debt Service	700,682.25	696,864.95	700,682.25	2.4%
GENERAL DEBT - NTC OTHER - JOBZ NONEXEMPT				
Debt Equalization Aid	169,831.53	174,928.00	169,831.53	
LTFM Debt Levy	111,286.70	111,652.87	111,286.70	
Adjustments (MDE)		-6,994.17	0.00	
Total	281,118.23	279,586.70	281,118.23	712.8%
General Debt Service	981,800.48	976,451.65	981,800.48	36.6%
Total Levy				
Title	Limit	Proposed	Proposed	
TOTAL LEVY	2,556,399.01	2,812,372.09	2,378,899.01	2.4%
			Change	55,357.46
Subtotals By Fund				
Title	Limit	Proposed	Proposed	Change
GENERAL FUND	1,509,663.59	1,493,485.50	1,509,663.59	\$4,353.9
COMMUNITY SERVICES FUND	64,934.94	342,434.94	-112,565.06	-
GENERAL DEBT SERVICE FUND	981,800.48	976,451.65	981,800.48	\$212,141.3
				\$263,144.9
Subtotals By Tax Base				
Title	Limit			

REFERENDUM MARKET VALUE 1,107,364.09
NET TAX CAPACITY 1,271,534.92

Subtotals By Truth In Taxation Category

Title Limit
VOTER APPROVED 1,117,971.79
OTHER 1,260,927.22
Total Levy 2,378,899.01

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY	NOTES
SUBTOTALS BY LEVY CATEGORY							
(5001)	GENERAL-RMV VOTER-JOBZ EXEMPT	327,855.66	327,855.66	360,721.34	360,721.34	360,721.34	
(5002)	GENERAL-RMV OTHER-JOBZ EXEMPT	574,652.11	574,652.11	644,350.23	644,350.23	644,350.23	
(5003)	GENERAL-NTC VOTER-JOBZ EXEMPT						
(5004)	GENERAL-NTC OTHER-JOBZ EXEMPT	519,832.00	519,832.00	500,238.17	500,238.17	500,238.17	
(5010)	COMMUNITY SERV-NTC OTHER-EXEMPT	98,342.64	98,342.64	377,076.24	377,076.24	99,576.24	
(5015)	GENL DEBT-NTC VOTER-NONEXEMPT	663,890.44	663,890.44	684,069.20	684,069.20	684,069.20	*1
(5016)	GENL DEBT-NTC OTHER-NONEXEMPT			34,586.37	34,586.37	34,586.37	*1
(5022)	OPEB DEBT-NTC VOTER-NONEXEMPT						
(5023)	OPEB DEBT-NTC OTHER-NONEXEMPT						
SUBTOTALS BY FUND							
(5005)	GENERAL FUND	1,422,339.77	1,422,339.77	1,505,309.74	1,505,309.74	1,505,309.74	
(5010)	COMMUNITY SERVICES FUND	98,342.64	98,342.64	377,076.24	377,076.24	99,576.24	
(5017)	GENERAL DEBT SERVICE FUND	663,890.44	663,890.44	718,655.57	718,655.57	718,655.57	
(5024)	OPEB/PENSION DEBT SERVICE FUND						
SUBTOTALS BY TAX BASE							
	REFERENDUM MARKET VALUE	902,507.77	902,507.77	1,005,071.57	1,005,071.57	1,005,071.57	
	NET TAX CAPACITY	1,282,065.08	1,282,065.08	1,595,969.98	1,595,969.98	1,318,469.98	
SUBTOTALS BY TRUTH IN TAXATION CATEGORY							
	VOTER APPROVED	991,746.10	991,746.10	1,044,790.54	1,044,790.54	1,044,790.54	
	OTHER	1,192,826.75	1,192,826.75	1,556,251.01	1,556,251.01	1,278,751.01	
TOTAL LEVY							
	TOTAL LEVY	2,184,572.85	2,184,572.85	2,601,041.55	2,601,041.55	2,323,541.55	
ALLOWABLE INCREASE							
	ALLOWABLE INCREASE AMOUNT						
	MAXIMUM ALLOWABLE CERTIFIED LEVY				2,601,041.55		

FOOTNOTES:
*1 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES
NOTE TO SCHOOL DISTRICTS: MUST CERTIFY PROPOSED AND FINAL LEVIES VIA THE WEB-BASED LEVY CERTIFICATION SYSTEM AVAILABLE ON THE MDE WEBSITE, HTTP://EDUCATION.STATE.MN.US.

Long Prairie-Grey Eagle

Superintendent Budget Update

Fund	Expense	Budgeted	To Date	Year to Date %
1	Salaries & Wages	9,477,029.00	1,445,550.25	15.25%
1	Employee Benefits	2,862,355.00	560,544.28	19.58%
1	Purchased Services	2,641,446.00	680,732.19	25.77%
1	Supplies & Materials	715,955.00	299,909.87	41.89%
1	Capital Expenditures	110,506.00	33,228.81	30.07%
1	Other Expenses	4,000.00	1,514.82	37.87%
1	Other Expenses	22,800.00	3,198.26	14.03%
1	<i>General Fund</i>	<i>15,834,091.00</i>	<i>3,024,678.48</i>	<i>19.10%</i>
2	Salaries & Wages	349,953.00	54,887.54	15.68%
2	Employee Benefits	98,768.00	13,111.98	13.28%
2	Purchased Services	8,000.00	1,029.67	12.87%
2	Supplies & Materials	308,478.00	149,021.94	48.31%
2	<i>Food Service Fund</i>	<i>765,199.00</i>	<i>218,051.13</i>	<i>28.50%</i>
4	Salaries & Wages	358,342.00	119,842.79	33.44%
4	Employee Benefits	75,278.00	20,974.26	27.86%
4	Purchased Services	245,759.00	109,239.43	44.45%
4	Supplies & Materials	65,770.00	26,289.39	39.97%
4	Other Expenses	8,440.00	0.00	0.00%
4	<i>Community Service</i>	<i>753,589.00</i>	<i>276,345.87</i>	<i>36.67%</i>
7	Debt Service	708,730.00	114,447.00	16.15%
7	<i>Debt Services Fund</i>	<i>708,730.00</i>	<i>114,447.00</i>	<i>16.15%</i>
	<i>Construction Fund</i>	<i>0.00</i>	<i>834,585.71</i>	
	<i>Student Activities</i>	<i>0.00</i>	<i>0.00</i>	
Grand Total		18,061,609.00	4,468,108.19	24.74%

LONG PRAIRIE-GREY EAGLE PUBLIC SCHOOL DISTRICT #2753
ENROLLMENT REPORT
Dec-23

	First Week	Oct. 1	1-Nov-23	1-Dec-23	Increase	Current ADM
KDGN	63	63	61	63	0	61.38
1	68	68	68	68	0	67.78
2	72	71	69	70	-2	68.64
3	69	65	66	68	-1	66.84
1-3 SUB	209	204	203	206	-3	203.26
4	73	74	73	75	2	74.41
5	77	77	77	82	5	80.52
6	73	72	72	72	-1	72
4-6 SUB	223	223	222	229	6	226.93
Ele Sub	495	490	486	498	3	491.57
7	80	79	79	81	1	79
8	91	89	91	92	1	91
9	79	79	80	80	1	80
10	79	73	74	75	-4	74
11	79	76	75	75	-4	76
12	77	76	77	78	1	76
7-12 SUB	485	472	476	481	-4	476
TOTAL	980	962	962	979	-1	967.57
<hr style="border-top: 1px dashed black;"/>						
ECSE	26	29	33	36	10	



Long Prairie-Grey Eagle Schools

A Small School with Big Opportunities for Each and Every Student!

Superintendent's Report 12/18/2023

There are not many days left in 2023 and soon we will be starting 2024. December has been a busy month but we are thankful for wonderful weather. We wish everyone happy holidays.

Uptick in Illnesses

1. We had to close school on Dec 14, 2023 due to the number of illnesses. Over 15% of our elementary students were ill with over 20% of the staff being absent. We were also noticing a large number of people in attendance who were displaying symptoms. The high school appears to have plateaued at 10%. The elementary closed on Dec 15th due to the sharp increases that had not plateaued while the secondary stayed in session on the 15th due to the stabilizing numbers.
2. The main illnesses we are seeing are COVID and Influenza. There is also some sort of gastrointestinal illness going around.

Building

1. We are moving forward with planning for the HVAC project for the summer of 24. We got information at the last board meeting that changes in the project design cut significant dollars off the project.
2. It is on the agenda to consider doing the whole HVAC project over the summer of 24 and 25.
3. We are expecting to be fully staffed with custodians this January. We've been short since our previous elementary head resigned. A big thank you to Jerry Bless for filling in while we were trying to fill the position.

Enrollment

1. We have had an influx of families from Mexico. Our ELL case load jumped by roughly 25 students.
2. This influx comes with a huge workload on our ELL staff. Assessments (WIDA) need to be done to place students and develop learning plans.
3. We are learning these families are coming to us due to cartels in the area they are coming from. They are being sponsored by families locally
4. These families are technically classified as homeless in regards to school. However, these families are not claiming that status because it is unclear if doing so would affect their immigration status. They are required to have a residency. The reason they would be considered homeless is because they are sharing housing with the sponsor family.



Long Prairie-Grey Eagle Schools

A Small School with Big
Opportunities for Each and
Every Student!

This is considered according to MDE as homeless since they do not own a home or residence.

5. The community has been very generous. Many of these families have needed supplies, clothing, and assistance. We thank everyone who has been lending a hand. We thank our hard-working staff who have worked to make sure these families get what they need.
6. Our enrollment current sits over 980 with the 5th and 8th grade classes seeing the largest increase in enrollment.

Negotiations

1. On December 18th we will have a negotiations meeting with the teachers. That same week we are also meeting with our clerical and support staff.

Professional Development

1. We are planning on a lighter January in-service agenda to allow teachers time for grading and classroom work. We are working on arranging training for our paraprofessionals and it looks like I should have sessions from Freshwater staff and Sourcewell for our paraprofessionals.
2. February we are planning on breakout sessions much like we did last January but for a full day. We are excited to give our staff a chance to share their talents through this format. A big thank you to all of our staff planning sessions for the inservice.
3. We are considering an offer by Sourcewell to be a pilot school. It is called the Design Thinking Process. We need to evaluate if it lines up with our needs. We are being considered due to how well our Innovative School Project grants have gone.

Caseloads

1. Our specialist positions are seeing huge caseloads. This is largely due to a combination of difficulties in filling vacant positions and more and more students qualifying for services
 - a. ELL – Elementary 73, 83, 54 (Ell and St. Mary's), 76 (36/40 Ell/HS), 98 (Sec)
 - b. Special Ed – Secondary – 21, 13, 18, 13, 14 – Elementary – 19, 19, 20, 22, 12 ECSE – 21, 11 Speech – 103, 43, 23 (.6 FTE)

If you have questions feel free to call me at 732-4646 or email me at dludvgison@lpge.k12.mn.us

Daniel Ludvigson, Superintendent

Long Prairie Grey Eagle Superintendent Goals

(Oct. 2023 – June 2024) 12/18/2023

Draft Recommendations to the Board

GOAL : Governance Team

ELEMENT: Goals and/or Strategic Plan



Actions undertaken to accomplish Sources of evidence for Element:

1. Work with the Big River Group to gather staff, student, and community input
2. Take community the staff, student, and community input and create recommendations for a Long-Range Planning document
3. Work with the school board to adopt and approve a long-range plan.
4. Align the Worlds Best Workforce, the 10-year facility plans, and other district documents with the Long-Range Plan
5. Create fiscal, staffing, and other relevant recommendations based on the Long-Range Plan

Sources of evidence for Element:

- a. Staff Input Meeting Dates – Nov. 06
- b. Community Input Meeting Dates – Nov. 06
- c. Long Range Plan Recommendations – In Progress
- d. Fiscal recommendations to the board after completion of the long-range plan
- e. World's Best Workforce and other documents after creation of the long-range plan - https://lpgc.org/apps/pages/index.jsp?uREC_ID=1466415&type=u&termREC_ID=&pREC_ID=1042818 (not yet updated)

How the Board can support the Superintendent in this area (Board Goals)

- Participate in the Long-Range planning process
- Encourage community, staff, and student participation
- Make recommendations for getting community involvement
- Provide input based on the recommendations for a Long-Range plan
- Look for alignment in plans after the creation of a Long-Range Plan

GOAL: Human Resources

ELEMENT: Collective Bargaining

Actions undertaken to accomplish Sources of evidence for Element:

1. Prepare for collective bargaining to begin when school resumes

2. Become familiar with current union agreements
3. Learn about what changes staff many want to make
4. Receive input from administration, school board, and the business office for proposed policy language.
5. Negotiate with the school board Committee
6. Settle contracts
7. Ratify Contracts

Sources of evidence for Element:

- a. Meeting dates -May 09, July 27, October 18, October 25, October 26, November 28, December 20, December 21, January 08
- b. Copies of notes with recommendations from administration, staff, and students
- c. Negotiation Notes
- d. Negotiation Committee observations
- e. Final Bargaining agreements

How the Board can support the Superintendent in this area (Board Goals)

- Sharing with the superintendent past history in negotiations
- Providing recommendations and input on the negotiation process
- Hold negotiation discussions by the board and superintendent in confidence

Continued Goals

GOAL : Communication and Community Relations

ELEMENT: Informs Community as a Whole & Media

Actions undertaken to accomplish Sources of evidence for Element:

1. Write every other week that school is in session on various topics for the Long Prairie Leader and La Voz Libre. - https://lpge.org/apps/pages/index.jsp?uREC_ID=1466415&type=u&termREC_ID=&pREC_ID=1034553
2. Create posts and articles for the school website and Facebook page. Topics should inform patrons of things happening in the district, positive highlights, and educational trends. Invite community members in to visit quarterly (example: Coffee with the Superintendent). - https://lpge.org/apps/pages/index.jsp?uREC_ID=1466415&type=u&termREC_ID=&pREC_ID=1034553
3. Open mic at on Hot Rod Radio after regular board meetings. - https://lpge.org/apps/pages/index.jsp?uREC_ID=1466415&type=u&termREC_ID=&pREC_ID=1038845
4. Presentations – presented at MASBO – We Need to Talk - <https://youtu.be/WlIu1B-oTbQ?si=heL7ykbjBUJwh2Mt>, MREA Conference – Courage Under Fire Nov 13, MASBA Presentation – Connect Rather than Divide Conversations January 12, 2024

5. Writings – MASA Leader’s Forum Fall Issue – Remember Your Why - <https://mnasanews.org/2023/09/27/remembering-your-why/>, MASA Leader’s Forum Winter Issue –
6. Strategic Planning Feedback from Staff – communication listed as a strength from the District Office
7. Thunder Spotlights - https://lpge.org/apps/pages/index.jsp?uREC_ID=1466415&type=u&termREC_ID=&pREC_ID=1064205

ELEMENT: Visibility and Approachability

Actions undertaken to accomplish

1. Eat lunch with students at a weekly basis, on average spend one day a week do a floating office at the high school, and greet students and staff in the mornings – had a few weeks where I had a back injury and was not able to do this during that time. I have replaced some lunch visits with going out to the playground. I take a morning round to be visible and have casual conversations with staff and students.
2. Provide all staff a board meeting summary after each board meeting.

Sources of evidence for Element:

1. Staff observations
2. Copies of board summaries
3. Parades – Homecoming, Bright Lights
4. School Events – Christmas Programs, Dallas Brass, Veteran’s Day Programs, Homecoming, homecoming coronation,
5. Community Events – National Night Out, Camber of Commerce Business Breakfasts,

Standards and Elements identified for the 23-24 School Year:

STANDARD 1: Governance Team

- **ELEMENT 1.b.** Goals and/or Strategic Plan

STANDARD 3: Communication and Community Relations

- **ELEMENT 3.a.** Informs the Community as a Whole
- **ELEMENT 3.e.** Media
- **ELEMENT 3.f.** Visibility and Approachability

STANDARD 5: Human Resources

ELEMENT 5.f. Collective Bargaining

Timeline for superintendent review process:

[09/18/2022] – approve the goals and performance review plan

[06/??/2024] – conduct year-end (summative) evaluation

Reflection:



Net Tax Capacity Verses Market Value

Today, let's dive into the intricacies of Minnesota school finance, specifically focusing on the distinctions between levies based on Market Value and net tax capacity. Schools are one of the only public entities that uses both of these tax systems to determine their local funding. School districts have levies under both systems that are voter approved and those that are not voter approved. You can see these broken out on your school district's levy sheets.

Let's start with Market Value. Many people confuse their property's value on the market with their Market Value. Your Market Value is the value of your property as determined by county assessors. This number is used to calculate your portion of taxes for a given levy. Similar properties selling for more on the open market does increase the assessed values of properties but the two values are different.

Net tax capacity is different than Market Value. This system operates on the concept that certain types of property may have more or less ability to generate revenue. For example, a store has the option of raising the cost of its goods to pay for taxes but someone's home does not generate any income. Different properties are classified partially based on their ability to generate revenue. That tax capacity is then used to determine your portion of the pie for that particular levy.

Levies under both systems fall into two categories: voter approved and board approved. Voter approved levies are indicated as such on the Levy Limitation and Certification Report. The two major voter approved levies are operating referendums and debt service referendums (also called bond referendums). Operating Referendums are calculated on Referendum Market Value. This is when you remove farmland and seasonal recreation properties from market value. Debt service referendums are calculated based on Net Tax Capacity. This is important to note because how much you pay in taxes will differ from system to system. All other levies fall under board authority. This simply means that the board can set these levies by board action. This is finalized at the school district's December board meeting, sometime after a truth in taxation meeting is held.

It's important to note that several levies generate funds that can only be used for specific purposes. Levies such as Long-term Facilities Maintenance can only be used towards maintaining the school's facilities while Early Childhood Family Education levy dollars can only be used for those programs. This means increases in revenue in one place may not always be available to offset costs in another area. Some levies also need to be used for the fiscal year they are collected for, while others can carry a balance. Some levies are also equalized, meaning the state contributes a portion of the total dollars generated by that particular levy.

School taxation can be very complicated. It operates under two different tax systems. Some levies can be approved by board action while others have to go to a vote of the people. Those systems can impact the portion of the total pie that particular property type needs to contribute for a given levy. This is why it is important to work with your superintendent and financial advisors when trying to determine the impact that a particular levy will have on tax payers. Some changes in levies that are equalized can impact the state aid a district will receive. It's important that all of these factors are taken into consideration when making decisions about levies and when communicating to the public possible changes they may experience due to those decisions.

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Unfinished Business Notes 12/18/2023

J.1 – see attachment. I attached Sherri Evenson’s contract for Business Manager. She has been performing the duties since before September 1 and a contract has not been settled. There is a zero percent increase from 23-24 and 24-25. The difference in salary is for July and August being added to the second year of the contract. Article XII Section III was adjusted to read more clearly.



MASTER AGREEMENT

SEPTEMBER 1, 2023 - JUNE 30, 2025

BETWEEN

Sherri Evenson

BUISNESS MANAGER

AND

**LONG PRAIRIE-GREY EAGLE
INDEPENDENT SCHOOL DISTRICT NO. 2753**

LONG PRAIRIE, MINNESOTA
ARTICLE I
ARTICLES/PORITION OF THE CONTRACT

The articles here attached constitute an integral portion of the contract agreement between INDEPENDENT SCHOOL DISTRICT NO. 2753, Long Prairie Minnesota, and Business Manager, Sherri Evenson.

ARTICLE II
DEFINITIONS

- I. EMPLOYER - In all articles, INDEPENDENT SCHOOL DISTRICT NO. 2753 shall be referred to as the employer.

- II. EMPLOYEE - In all articles, Sherri Evenson shall be referred to as the Business Manager.

ARTICLE III
BASIC SERVICES

The Business Manager shall faithfully and confidentially perform the services prescribed by the job description and the Superintendent of Schools whether or not such services are specifically described in the job description, abide by the rules, regulations, policies as established by the School Board and the Minnesota Department of Education, and any additions or amendments thereto, for the salary and benefits indicated herein, and all state and federal laws relevant thereto.

ARTICLE IV
DURATION

This contract shall remain in full force and effect, except if modified by mutual consent of the School Board and the Business Manager or unless terminated as provided by law.

This contract shall be in full force and effect **from July 1, 2023 through June 30, 2025**. At the conclusion of its term or any agreed to extension thereof neither party shall have any further claim against the other party, and the District's employment of the Business Manager shall cease.

ARTICLE V
SEVERABILITY

Should any portion of this contract be found to be in violation of state law, both parties agree to immediately negotiate appropriate modifications. Unless otherwise mutually agreed, all other provisions of the contract shall remain in full force and effect.

**ARTICLE VI
TERMINATION DURING TERM**

The Business Manager's employment may be terminated during the term of this contract only for cause defined in M.S. 122A.40 Subds. 9 or 13. Except for the purposes of describing the grounds for discharge, the provisions of M.S. 122A.40 shall not be applicable. If the School Board proposes to terminate the Business Manager during the contract term for cause as defined in M.S. 122A.40, it shall notify the Business Manager in writing of the proposed grounds for termination. The Business Manager shall be entitled to a hearing before the Board of Education. A demand for such hearing must be made within fifteen (15) calendar days after receipt of the written notice of the proposed termination. The decision of the Board of Education shall be final and binding upon the parties. If the Business Manager fails to request a hearing as provided herein within the fifteen (15) calendar day period, it shall be deemed acquiescence by the Business Manager to the School Board's proposed action and the proposed action shall become final on such date as determined by the School Board, and the Business Manager shall have no further claim or recourse.

**ARTICLE VII
DUTY YEAR/DUTY DAYS**

The Business Manager duty year shall be for the entire twelve (12) month contract year, and the Business Manager shall perform duties on those legal holidays on which the School Board is authorized to conduct school if the School Board so determines. During any emergency, natural or unnatural, the Business Manager shall be on duty for the purpose of carrying on board policy and ensuring the safety of personnel and property unless she/he is otherwise excused with approval of the Superintendent of Schools.

**ARTICLE VIII
VACATION/HOLIDAYS**

I. VACATION DAYS shall be earned as follows:

<i>YEARS</i>	1 - 4	10 days
<i>YEARS</i>	5 - 9	15 days
<i>YEARS</i>	10 - 14	20 days
<i>YEARS</i>	15 - 19	25 days
<i>YEARS</i>	20+ -	30 days

Maximum annual vacation accrual is equal to no more than what a person earns in a given year. Upon termination of employment, the Confidant shall be entitled to payment for any unused vacation days earned and accrued based on the current rate of pay.

II. HOLIDAYS: Independence Day, Labor Day, Thanksgiving, Friday after Thanksgiving, Christmas Eve, Christmas, New Year's Eve, New Year's Day, Good Friday, Memorial Day and **Juneteenth**; in addition, President's Day and Easter Monday are holidays if school is not in session. If any of the above days occur on a weekend, the holiday shall be recognized on another agreed day. Other days may be prearranged with the Superintendent as long as the number of contract weeks are met.

**ARTICLE IX
LEAVES**

Leaves will be granted the Business Manager as follows:

- VI. DISABILITY LEAVE - At the beginning of each School Year each employee will be credited with fifteen days disability leave allowance. Unused disability days accumulate to 200 days.
- VII. UNUSED DISABILITY - Having served at least ten years continuously with Independent School District #2753 and upon resignation, a Business Manager shall be compensated for unused disability leave.

Accumulation of unused disability as per this section will be computed as follows:

The amount of pay for this section shall be determined by multiplying the Business Manager's unused disability leave, not to exceed 200 days, times \$100. The lump sum payment will be made into the MSRS Post-Retirement Health Care Savings Plan account set up on behalf of the employee by the District at the time of retirement or resignation. If the Business Manager dies during employment in the District, the total amount of pay for unused disability leave shall be paid to a named beneficiary, or lacking same, to the deceased's estate.

- VIII. DEATH IN FAMILY - Up to five days of disability leave may be granted in the case of death of an employee's or employee's spouse's, child, parent, grandparent, grandchild, sibling, aunt, uncle, niece, nephew, mother-in-law, or father-in-law. Under extraordinary circumstances, the School District may grant additional leave under this section. Leave granted shall be deducted from the employee's accumulated disability leave.
- IX. SERIOUS ILLNESS IN FAMILY - Leave may be granted in the case of serious illness of an employee's family members as described in section VII above, but no more than 20 days per year shall be granted. Leave granted under this section shall be deducted from the employee's accumulated disability leave.
- X. WORKER'S COMPENSATION - Upon the request of an employee who is absent from work as a result of a compensable injury incurred in the service of the school district under the provisions of the Worker's Compensation Act, the School District will pay the difference between the compensation received pursuant to the Worker's Compensation Act by the employee and the employee's earned accrual of disability leave.

A deduction shall be made from the employee's disability leave accrual time according to the prorata portions of days of disability leave which is used to supplement worker's compensation.

Disability leave shall be paid by the School District to the employee only during the period of disability.

In no event shall the additional compensation paid to the employee by virtue of disability leave pay result in the payment of a total daily, weekly, or monthly compensation that exceeds the normal compensation of the employee.

An employee who is absent from work as a result of an injury compensable under the Worker's Compensation Act, who elects to receive disability leave pursuant to this policy, shall display her/his Worker's Compensation check at the School District Office, prior to receiving payment from the School District for the absence.

ARTICLE X MEDICAL INSURANCE

- I. HEALTH AND HOSPITALIZATION INSURANCE – The School District shall provide the Business Manager a health and hospitalization insurance coverage under the School District's group health and hospitalization insurance plan. Effective July 1, 2023, the school district contribution shall be \$710 per month or adjusted to whatever payment is being provided per month as negotiated under the teacher's master contract. Should the premiums for the policies be less than the district contribution, the district will place the difference in these amounts in the employee's Health Reimbursement Account. The District will maintain these Health Reimbursement Accounts on behalf of the employee.

- II. INCOME PROTECTION INSURANCE - The School District shall provide long-term disability individual coverage for the Business Manager.

- III. TERM LIFE INSURANCE - The School District shall provide premium for the 1st \$50,000 & employee for the 2nd \$50,000 of \$100,000 Life Insurance for the Business Manager with the option of the employee to purchase an additional \$100,000 insurance at the employee's expense.

- IV. TAX SHELTERED ANNUITIES The Business Manager is eligible to participate in the District's 403 (B) matching plan.
 - a. This benefit requires participation by the employee together with a matching contribution from the District. This benefit is subject to the requirements of applicable federal and state laws, regulations, and rules (MN Statute 356.24 and IRS Code 26U.S.C. 403(b).

 - b. Amount of District Match:
Subject to all requirements contained in this Article, the District's matching contribution shall be determined as follows:
 - i. Match of \$2,000

- c. Vendor list: The vendors available include: Franklin Templeton Investors Service, Oppenheimer Funds, ESI Education Minnesota, Horace Mann Life Insurance, Equitable, Ameriprise Financial Services, Inc., 403b ASP and Valic

V. Applicable Statutes: The provisions of this article are subject to all limitations relating to such plans as provided by law.

**ARTICLE XI
COMPENSATION & OTHER BENEFITS**

- I. Travel Expenses: The Business Manager will be provided with a School District vehicle at School District expense or the Business Manager may use their private vehicle and be reimbursed at the maximum mileage rate established by the School District.
- II. Conferences and Meetings: The School District shall pay all legally valid expenses and fees for attendance by the Business Manager at professional conferences and meetings with other educational agencies when such attendance is required, directed, or permitted by the Superintendent. Such meetings include attendance at state and national conventions or their equivalent.
- III. Dues: The School District shall pay the Business Manager dues for state and national professional organizations as approved by the Superintendent.

**ARTICLE XII
BASIC SERVICES COMPENSATION**

- I. Payment: The basic work year shall be twelve months following the fiscal year of the school district (July 1 to June 30). Any change in the terms and conditions of employment during the duration of the contract shall be by mutual agreement.
 - a. The Business Manager shall be paid an annual salary as listed below. During the term of this Contract, the annual salary may be modified but shall not be reduced. The annual salary shall be paid in 12 equal installments during the contract year.

1. <u>2023-2024</u>	<u>2024-2025</u>
2. \$78,000	\$82,514.32
- II. Said compensation shall be in addition to compensation or fringe benefit provisions.
- III. ADDITIONAL Duties – Recognizing that grant opportunities beyond the normal federal and state entitlement grants create additional duties for the Business Manager, a lump sum shall be agreed upon that is paid for the financial and payroll work required by those grants upon completion. Two lump sums are available for each item listed below at the rate displayed. The Business Manager can either take both the financial and payroll

lumps sums per item or split the sum with another district employee qualified to complete the financial or payroll work for the corresponding grant.

Integration \$1000 per financial and payroll work
21st Century \$3750 per financial and payroll work

The Business Manager is guaranteed the above stipends as long as they are employed by the district.

Any additional grants that may be added shall be agreed upon between the Business Manager and the Superintendent.

**ARTICLE XIII
ENDORSEMENT**

The preceding Articles I-XIII, as stipulated, are hereby mutually approved, endorsed, and incorporated as an integral portion of the continuing contract between INDEPENDENT SCHOOL DISTRICT NO. 2753, Long Prairie, Minnesota, the employer, and Sherri Evenson Business Manager.

Chair, Board of Education
INDEPENDENT SCHOOL DISTRICT NO. 2753
Long Prairie, Minnesota

Business Manager
INDEPENDENT SCHOOL DISTRICT NO. 2753
Long Prairie, Minnesota

Clerk, Board of Education
INDEPENDENT SCHOOL DISTRICT NO. 2753
Long Prairie, Minnesota

Dated: _____

Dated: _____

New Business Notes 12/18/2023

K.1 – Donations - see attachment. Thanks to all the businesses that donated to Girls Hockey, FFA Show Box, Football Tailgate, Dollars for Scholars, and Choir. We are truly grateful for the support of our community. Without that support we would not be able to provide the big opportunities that we do.

K.2 – Consideration for SiteLogIQ Contract Amendment – HVAC – Ehlers presented last month on the financial decisions tied into doing the single loop we have already approved or adding the remaining two loops in the summer of 25 based on revised project designs from Site LogIQ. The updated design shaves more than \$2 million dollars from the original project estimate.

K.3 – MREA Region Vote – see attachment. I will get your consensus and submit our district's vote

K.4 – Taxes Payable 2024 Final Levy Certification – see attachment.

K.5 – Staff Holiday Party – This had gone away during the pandemic. We did an end of year staff celebration last year. I believe it was received well. I am suggesting we considering planning one in January. Holiday parties are done and it could be a good relationship builder.

The following resolution was moved by _____ and seconded by _____:

RESOLUTION ACCEPTING DONATIONS for December 2023

WHEREAS, Minnesota Statutes 123B.02, Subd. 6 provides: "The board may receive, for the benefit of the district, bequests, donations, or gifts for any proper purpose and apply the same to the purpose designated. In that behalf, the board may act as trustee of any trust created for the benefit of the district, or for the benefit of pupils thereof, including trusts created to provide pupils of the district with advanced education after completion of high school, in the advancement of education."; and

WHEREAS, Minnesota Statutes 465.03 provides: "Any city, county, school district or town may accept a grant or devise of real or personal property and maintain such property for the benefit of its citizens in accordance with the terms prescribed by the donor. Nothing herein shall authorize such acceptance or use for religious or sectarian purposes. Every such acceptance shall be by resolution of the governing body adopted by a two-thirds majority of its members, expressing such terms in full."; and

WHEREAS, every such acceptance shall be by resolution of the governing body adopted by a two-thirds majority of its members, expressing such terms in full;

THEREFORE, BE IT RESOLVED, that the School Board of Long Prairie Grey Eagle, ISD 2753, gratefully accepts the following donations as identified below:

Donor	Item	Designated Purpose (if any)
Haynes Veldedig Foundation	\$100	Choir
Janice Ruda in memory of Pat Gray	\$25	Dollars for Scholars
American Heritage Bank	\$300	Football Tailgate
Pro-Ag Farmers Cooperative	\$500	FFA Show Box
Curt & Rebecca Gjerstad	\$100	FFA Show Box
Minnesota Association of FFA	\$190	FFA Show Box
Riverview Excavating	\$200	FFA Show Box
Prairie Centre Hockey Assn	\$1,500	Girls Hockey
Jeff & Nancy Berg	\$125	Girls Hockey
ARC Electrical Service Inc	\$125	Girls Hockey
Slate Small Business Solutions	\$125	Girls Hockey
Central MN Reality – LP Brandon Kelly & Vicki Meyer	\$125	Girls Hockey
East-West Realty of LP, Inc	\$125	Girls Hockey
Home Town Abstract & Title, LLC	\$125	Girls Hockey
Mid-Central National Bank	\$125	Girls Hockey
North Star Plumbing Heating & Air LLC	\$125	Girls Hockey
Kelly & Ryan Hanson	\$125	Girls Hockey
Compass Counseling Services, PLLC	\$125	Girls Hockey
Oscar Jacobson American Legion Post 417 – Little Sauk	\$215	Girls Hockey

The vote on adoption of the Resolution was as follows:

Aye: ____

Nay: ____

Absent: ____

Whereupon, said Resolution was declared duly adopted.

By: _____
Chair

By: _____
Clerk

MREA Candidates

Jeff Drake

Greetings,

My name is Jeff Drake. I am the Superintendent of Fergus Falls Public Schools and I am seeking re-election to the MREA Board of Directors. The vast majority of my life has been spent enjoying the benefits of living in rural Minnesota and that is where my heart will always be. I am the product of rural education as a proud 1986 graduate of Deer River Public Schools. I received a phenomenal education there.

I have nearly 25 years of experience as a school administrator serving rural school districts in Milaca, Battle Lake & Fergus Falls. The experiences have given me perspective on the unique challenges faced by small, medium and larger Minnesota rural schools.

I also have experience serving public education in a wide range of leadership positions. I've been a high school principal, elementary principal, curriculum director and superintendent. For one year, I wore all of those hats which I believe speaks to my work ethic or touch of insanity - you be the judge!

My career has been blessed beyond measure. I have been part of some special recognitions which I share because I think the accomplishments are important, however, please know that each and every one of them was only made possible through the commitment of an amazing group of colleagues and the support of the community.

1. Former Minnesota Principal of the Year.
2. Administrator for a National Blue Ribbon Elementary School.
3. Administrator for a 6-time Minnesota Reward School.
4. Administrator for a National Blue Ribbon School District. 1 of only 26 in the nation for that school year.
5. Past president of MASSP (Minnesota Association of Secondary School Principals)
6. Region 4 Administrator of Excellence

As an active member of the MREA Board, I have contributed to the organization's strategic vision, provided input on the development of our legislative platform and have been a member of the Greater Education Summit committee. Finally, I was honored by my fellow MREA board members by being asked to serve on the Executive Committee which I have done for the past year. I believe strongly in the organization's mission and I remain a passionate advocate for rural education having testified before the State House and Senate Education Finance Committees during the 2023 legislative session.

I have officially entered the latter part of my career. The passion I have for rural education and the respect I have for the profession burns as brightly today as it ever has. This spring, I will complete my National Superintendent Certification through AASA - evidence that I am still committed to my personal and professional growth.

I am very proud of the work MREA has done over the past four years - but more work remains. With the predicted decade-long labor shortage, we are at a critical juncture for the future of education in Minnesota. I will continue to advocate for significant wage improvements and improvements to TRA to attract and retain high quality people in the profession. I will advocate for continued financial support and flexibility and continue to work towards equity between Minnesota's rural and metro schools.

The opportunity to continue to serve means a lot to me. Thank you for your continued commitment to Minnesota's children and to rural education. I would be honored by your support as I seek reelection to the MREA Board of Directors.

Warmest Regards,

Jeff

ADMINISTRATOR | 4-YEAR TERM | 2024-2027

Jeff Drake | Fergus Falls School District

It has been a great privilege to serve Minnesota's rural schools as a member of MREA's Board. I am the product of a small, rural school (Deer River) and have spent my entire administrative career in rural school districts (Milaca, Battle Lake & Fergus Falls.) I am deeply rooted and passionate about rural education. As an active member of the MREA Board of Directors, I have been a strong contributor in the development of our strategic plan and legislative platform. I am currently serving as a member of the Executive Committee and the MREA Greater Education Summit Committee. Being part of MREA has allowed me to develop a political voice. I have testified before the House and Senate Education Finance Committees and have developed effective relationships with area legislators. I am nearing the latter stages of my career in education and MREA affords me the opportunity to give back. I would be honored if re-elected to represent the interests of rural education as a member of the MREA board of directors.

Dr. Timothy Godfrey | Lake Park Audubon School District

I have served as an administrator in rural districts in both MN and ND over the last 10 years. I have a passion for serving students in rural areas and am a strong supporter of Greater Minnesota. I believe we must preserve the culture found in rural areas and ensure our voices are heard throughout the state. Please let this letter serve as my interest statement to serve as an MREA board member from the North Central Zone. I meet all the qualifications.

Brad Johnson

I am writing to you as superintendents of districts in the North Central zone of MREA.

My name is Brad Johnson and I am running for the open MREA Administrator 4-year Position in our zone. I have been a building administrator for the past 20 years and a district administrator for the past 4 years. I have been active in MREA for the past 15, or so, years, often attending the Fall conference for my districts. I would like to be your representative for the next 4 years and have your voices heard through me. I believe MREA does a great job of getting its voice heard in the State and does a nice job of representing the outstate schools. It's tough going against the metro schools for finances and other resources and I want to be a part of trying to make the outstate schools stronger and better for our students and communities.

Voting just started today and runs through the end of the month. You have three votes for each district and I ask that you would support me in this effort to become elected. I would like to represent the Eastern part for the next 4 years.

Please consider voting for me and thank you for your time.

Here is my statement for MREA

Brad Johnson | McGregor School District

I am deeply passionate about rural education and its pivotal role in fostering vibrant and thriving communities. As a dedicated educator with 33 years of experience, 13 in the classroom and 20 in the administrative role, I have witnessed firsthand the unique challenges and opportunities that rural schools face. I am eager to join the Minnesota Rural Education Association to collaborate with like-minded professionals, share innovative strategies, and work collectively to address the specific needs of our rural students. I am committed to

promoting equity, enhancing educational access, and advocating for the **Kristie Sullivan** | Breckenridge School District

My mission is rooted in expanding outcomes for students in our rural communities. Having been raised in a small, rural community who has fought to keep its school doors open, my work in advocating for rural education really began when I was 18 years old serving as my high school's Student Council President. I had the good fortune to visit the Capitol in Washington, D.C. on an unforgettable class trip, and our school had arranged a meeting between myself, our Student Council Vice President, and then U.S. Senator Paul Wellstone to discuss the unique challenges and opportunities for students in rural Minnesota, just months before Senator Wellstone was killed in a plane crash. I remember the validation my classmate and I felt discussing concerns for rural students in our nation's Capitol with such an important, yet down to earth man. Now 17 years into my career in education, having taught high school English, business, and technology and serving as a regional School Advocate and Curriculum Director in rural schools in the North Central Region, my mission has never been clearer to me. I am licensed with the Board of School Administrators as a K-12 Principal and Superintendent and hold bachelor's degrees in English Education and Business Education, a master's degree in Educational Leadership, and an Educational Specialist degree. I am serving in my second year as Superintendent of the Breckenridge School District, and the challenges are great ... yet so are the possibilities. Like you, I want to see real improvements in our school systems so students experience equal opportunities as those in urban and suburban areas and graduate fully prepared for life after K-12 education.

TEACHER | 3-YEAR TERM | 2024-2026

Sarah Bauck | Waubun-Ogema-White Earth School District

As a band director for 26 years, I continue to attend classes, clinics, and conferences to discover new ways to meet student needs, improve as a teacher, and help my coworkers feel positive and successful in their careers. MREA has served a major role in this process and I would appreciate an opportunity to contribute what I can to this organization. I would be an active and dedicated member of the MREA board. I value communication, listening, sharing, other perspectives, brainstorming, and problem solving. I have attended many MREA events, including Fall Member Meetings, Zoom legislative updates and five Summit conferences. My involvement in my local district, local and regional union boards, city council, and numerous civic and church activities has given me a well-rounded perspective. Serving on the MREA board would be an exciting opportunity to help ensure that others have pride in their rural upbringing and educational opportunities, just as I do. Thank you for considering me for this position.

empowerment of rural learners, and I believe that the MREA offers the ideal platform to drive positive change in rural education across our beautiful state of Minnesota.

LONG PRAIRIE-GREY EAGLE PUBLIC SCHOOLS

**2023 Payable 2024
LEVY CERTIFICATION
December 2023**

Daniel Ludvigson, Superintendent

December, 2023

EXECUTIVE SUMMARY

2023 PAYABLE 2024 LEVY LIMITATIONS & CERTIFICATION

September 2023

1. The 2023 Payable 2024 Preliminary Levy Limitation totals \$2,378,899.01 but if you factor out the School Age Child Care levy adjustment it is \$2,556,399.01
2. The 2022 Payable 2023 Levy was \$2,323,541.55
3. This is an increase of \$232,857.46 or %10 if you factor out the School Age Child Care Levy or \$55,357.46 or 2% with that levy adjustment included.
4. The increase in the levy is large driven by changes in equity factors. In the General Ed levy it drove up the portion of funding paid for by local levies versus state aid. For Community Ed it drove down the local portion of the levy. A portion of Long-Term Facility Maintenance shifted to debt service and large just reflects a shifting of where dollars are levied under.
 - a. Increase in the general levy - \$4,353.90
 - b. Increase in community service levy - **-\$212,141.30** or \$64,934.94 with the levy adjustment factored out.
 - c. Increase in general debt service levy - \$263,144.90
5. Recent Levy Totals
 - 2022-2023 - \$2,323,541.55
 - 2021-2022 - \$2,184,572.85
 - 2020-2021 - \$2,157,018.08
 - 2019-2020 - \$2,158,869.92
 - 2018-2019 - \$2,185,962.50
 - 2017-2018 - \$2,004,652.29
 - 2016-2017 - \$1,830,990.77
 - 2015-2016 - \$2,720,834.51
 - 2014-2015 - \$2,638,309.41
 - 2013-2014 - \$2,317,864.84
 - 2013-2012 - \$2,176,336.26
6. Recommendation – Certify the final levy at the maximum amounts allowed other than School Age Child Care which I propose we levy \$100,000 for. With the adjustment this number would be \$-177,509.43 for that levy.
7. The hearing on the levy will be December 18, 2023 at 6:00 (during the regular board meeting)

8. Notes

- a. The bonds levied against future Long-Term Facility Maintenance Funds increased general debt service and lowered general fund dollars.
- b. Community ed is receiving additional state aid, so revenue is increasing
- c. We are receiving less equalization aid due to increasing property values. Revenue does change but more of it comes from levy.
- d. On the Payable 2023 levy the preliminary amount of \$277,500 for the School Age Child Care levy was not removed from the final levy due to an error by the county. As a result, Payable 2024 has an adjustment totaling -277,509.43 canceling out what was collected in payable 2023. This is reduced on our total levying authority.

Long Prairie - Grey Eagle Public School				
Levy Limitation & Certification				
2023 Payable 2024				
Subtotals By Levy Category	Limit	Proposed	Certify	Percent Change
Title				
GENERAL - RMV VOTER - JOBZ EXEMPT				
Operating Referendum	417,289.54	417,289.54	417,289.54	
Total	417,289.54	417,289.54	417,289.54	15.7%
GENERAL - RMV OTHER - JOBZ EXEMPT				
Local Option Revenue	544,604.90	544,604.90	544,604.90	
Equity	145,469.65	128,699.29	145,469.65	
Total	690,074.55	673,304.19	690,074.55	7.1%
NTC OTHER - JOBZ EXEMPT				
Operating Capital	110,766.71	110,128.55	110,766.71	
Long-Term Fac. Maint	102,733.63	139,613.96	102,733.63	
Achievement & Integration	63,894.59	66,269.36	63,894.59	
Reemployment Levy	10,000.00	10,000.00	10,000.00	
Safe Schools	37,516.32	37,980.00	37,516.32	
Career & Tech Levy	74,078.57	74,078.57	74,078.57	

Lease Levy	3,309.68	3,299.80	3,309.68	
Severance	0.00	0.00	0.00	
Adjustments (MDE)		-38,478.47		
Total	402,299.50	402,891.77	402,299.50	-25.6%
COMMUNITY SER. - OTHER JOBZ EXEMPT				
Basic Community Education	41,935.16	41,935.16	41,935.16	
Early Childhood Family Education	21,262.43	22,395.83	21,262.43	
Home Visit	1,075.82	1,083.94	1,075.82	
Adults with Disabilities	670.96	670.96	670.96	
School Age Child Care	-9.43	277,500.00	-177,509.43	
Adjustments (MDE)		-1,150.95	0.00	
Total	64,934.94	342,434.94	-112,565.06	-213.0%
GENERAL DEBT - NTC VOTER - JOBZ NONEXEMPT				
Debt Service	700,682.25	696,864.95	700,682.25	2.4%
GENERAL DEBT - NTC OTHER - JOBZ NONEXEMPT				
Debt Equalization Aid	169,831.53	174,928.00	169,831.53	
LTFM Debt Levy	111,286.70	111,652.87	111,286.70	
Adjustments (MDE)		-6,994.17	0.00	
Total	281,118.23	279,586.70	281,118.23	712.8%
General Debt Service	981,800.48	976,451.65	981,800.48	36.6%
Total Levy				
Title	Limit	Proposed	Proposed	
TOTAL LEVY	2,556,399.01	2,812,372.09	2,378,899.01	2.4%
			Change	55,357.46
Subtotals By Fund				
Title	Limit	Proposed	Proposed	Change
GENERAL FUND	1,509,663.59	1,493,485.50	1,509,663.59	\$4,353.9
COMMUNITY SERVICES FUND	64,934.94	342,434.94	-112,565.06	-
GENERAL DEBT SERVICE FUND	981,800.48	976,451.65	981,800.48	\$212,141.3
				\$263,144.9
Subtotals By Tax Base				
Title	Limit			

REFERENDUM MARKET VALUE 1,107,364.09
NET TAX CAPACITY 1,271,534.92

Subtotals By Truth In Taxation Category

Title Limit
VOTER APPROVED 1,117,971.79
OTHER 1,260,927.22
Total Levy 2,378,899.01

LINE #	LIMITATION COMPONENTS	2021 PAY 2022 LIMITATION	2021 PAY 2022 CERTIFIED LEVY	2022 PAY 2023 LIMITATION	2022 PAY 2023 PROPOSED LEVY	2022 PAY 2023 CERTIFIED LEVY	NOTES
SUBTOTALS BY LEVY CATEGORY							
(5001)	GENERAL-RMV VOTER-JOBZ EXEMPT	327,855.66	327,855.66	360,721.34	360,721.34	360,721.34	
(5002)	GENERAL-RMV OTHER-JOBZ EXEMPT	574,652.11	574,652.11	644,350.23	644,350.23	644,350.23	
(5003)	GENERAL-NTC VOTER-JOBZ EXEMPT						
(5004)	GENERAL-NTC OTHER-JOBZ EXEMPT	519,832.00	519,832.00	500,238.17	500,238.17	500,238.17	
(5010)	COMMUNITY SERV-NTC OTHER-EXEMPT	98,342.64	98,342.64	377,076.24	377,076.24	99,576.24	
(5015)	GENL DEBT-NTC VOTER-NONEXEMPT	663,890.44	663,890.44	684,069.20	684,069.20	684,069.20	*1
(5016)	GENL DEBT-NTC OTHER-NONEXEMPT			34,586.37	34,586.37	34,586.37	*1
(5022)	OPEB DEBT-NTC VOTER-NONEXEMPT						
(5023)	OPEB DEBT-NTC OTHER-NONEXEMPT						
SUBTOTALS BY FUND							
(5005)	GENERAL FUND	1,422,339.77	1,422,339.77	1,505,309.74	1,505,309.74	1,505,309.74	
(5010)	COMMUNITY SERVICES FUND	98,342.64	98,342.64	377,076.24	377,076.24	99,576.24	
(5017)	GENERAL DEBT SERVICE FUND	663,890.44	663,890.44	718,655.57	718,655.57	718,655.57	
(5024)	OPEB/PENSION DEBT SERVICE FUND						
SUBTOTALS BY TAX BASE							
	REFERENDUM MARKET VALUE	902,507.77	902,507.77	1,005,071.57	1,005,071.57	1,005,071.57	
	NET TAX CAPACITY	1,282,065.08	1,282,065.08	1,595,969.98	1,595,969.98	1,318,469.98	
SUBTOTALS BY TRUTH IN TAXATION CATEGORY							
	VOTER APPROVED	991,746.10	991,746.10	1,044,790.54	1,044,790.54	1,044,790.54	
	OTHER	1,192,826.75	1,192,826.75	1,556,251.01	1,556,251.01	1,278,751.01	
TOTAL LEVY							
	TOTAL LEVY	2,184,572.85	2,184,572.85	2,601,041.55	2,601,041.55	2,323,541.55	
ALLOWABLE INCREASE							
	ALLOWABLE INCREASE AMOUNT						
	MAXIMUM ALLOWABLE CERTIFIED LEVY				2,601,041.55		

FOOTNOTES:
*1 SCHOOL BUILDING BOND AGRICULTURAL CREDIT WILL BE CALCULATED USING THE GENERAL DEBT SERVICE LEVY CATEGORIES
NOTE TO SCHOOL DISTRICTS: MUST CERTIFY PROPOSED AND FINAL LEVIES VIA THE WEB-BASED LEVY CERTIFICATION SYSTEM AVAILABLE ON THE MDE WEBSITE, HTTP://EDUCATION.STATE.MN.US.