

Regular Meeting

Monday, December 16, 2024 6:00 PM

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

A. **Truth in Taxation Public Meeting**

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

C. **Roll Call**

D. **Administer the Oath of Office for new Board
Member Jeremiah Zahnow**

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. MOU - Trap Shooting Stipend

H. **Reports, Correspondence and Guests**

H.1. Student Representatives

H.2. Guests

H.2.a. Unified Special Olympics - Recent event
and fundraising information

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.6. Superintendent

H.6.a. 24' Enrollment Report - December

H.6.b. Food Service Participation Rates

H.6.c. Legislative Platforms

I. **Board Highlight**

J. **Unfinished Business**

K. **New Business**

K.1. Donations

K.2. Certify Pay 2025 School Property Tax Levy

K.3. Approve Fiscal 2024 School District Audit

K.4. District-Level Family and Community Engagement
Plan

K.5. Review Preliminary Board Meeting Calendar for
Next Year

K.6. Awarding HVAC Bids

L. **Adjourn**



Long Prairie-Grey Eagle Schools, ISD 2753

Public Hearing for Taxes Payable in 2025

DECEMBER 16, 2024

PRESENTED BY:

DOUG FROKE,

INTERIM SUPERINTENDENT

Minnesota State Law Requirements

A Public Meeting...

- Between November 25th & December 30th
- 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 2025



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:

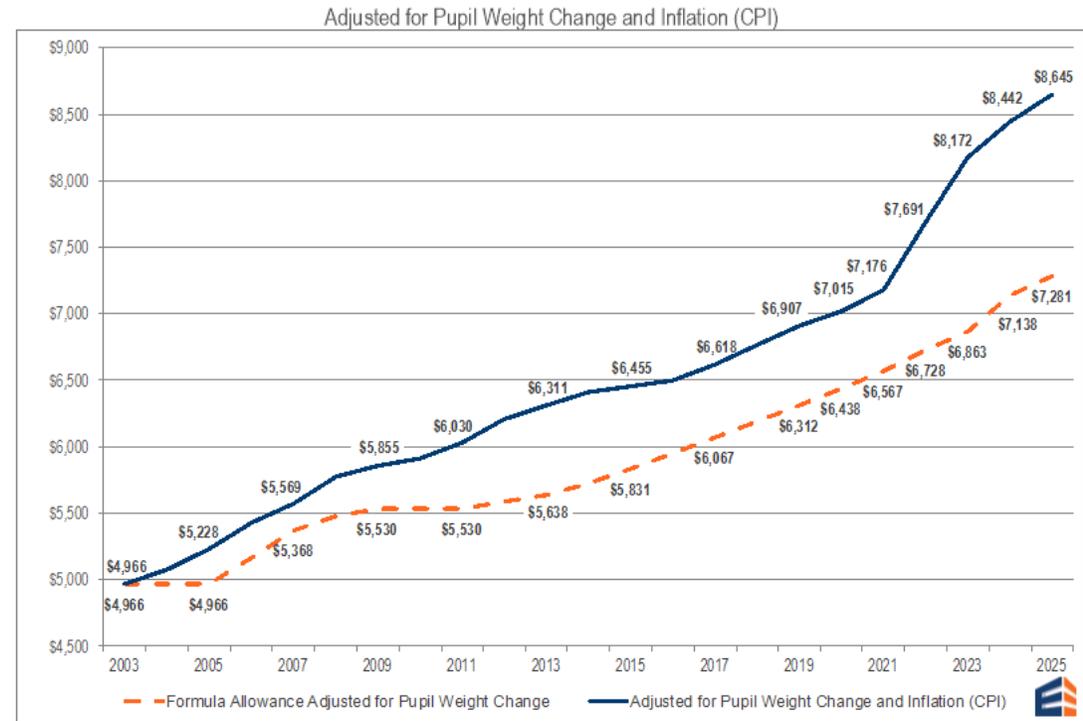
- Formulas which determine revenue; most revenue based on specified amounts per pupil
- Tax policy for local schools
- Maximum authorized property tax levy
 - Districts can levy less, but not more than amount authorized by state, unless approved by voters in November

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

General Education Formula Allowance, 2003-25

- 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 \$1,364 (18.7%) to have kept pace with inflation since 2002-03, resulting in an allowance of \$8,645



According to MN Department of Education (MDE):

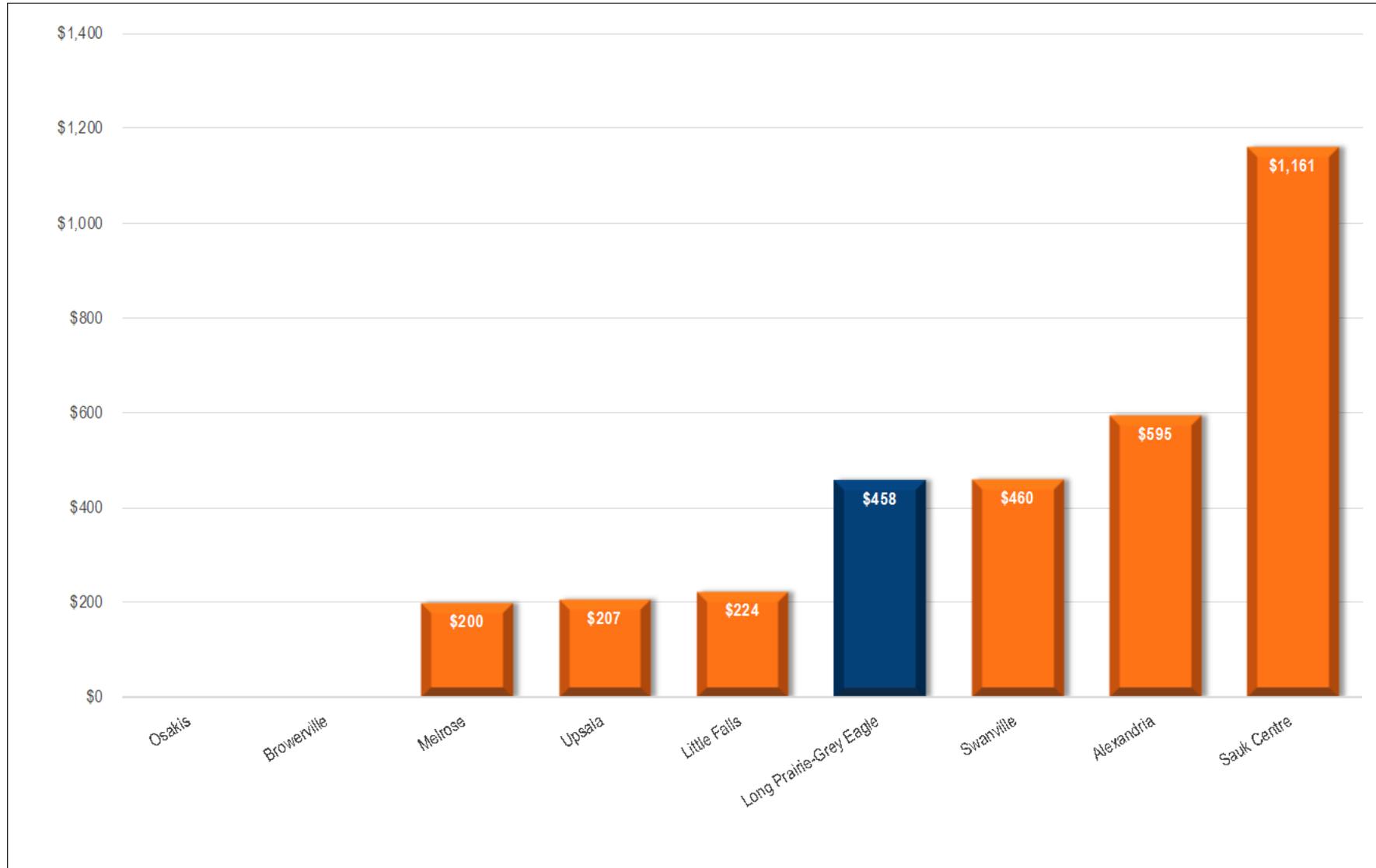
FY 2023 costs of providing programs were underfunded statewide by \$726 million

Even with recent funding, costs will be underfunded by \$455 million statewide by FY 2027

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

Voter Approved Referendum Authority Per Pupil Unit FY 2024-25 (Excludes Local Optional Revenue)



Source: MDE Pay 24 Levy Certification Report, Pay 24 School Tax Report.

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 2025-26 budget will be adopted by School Board in June 2025.

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

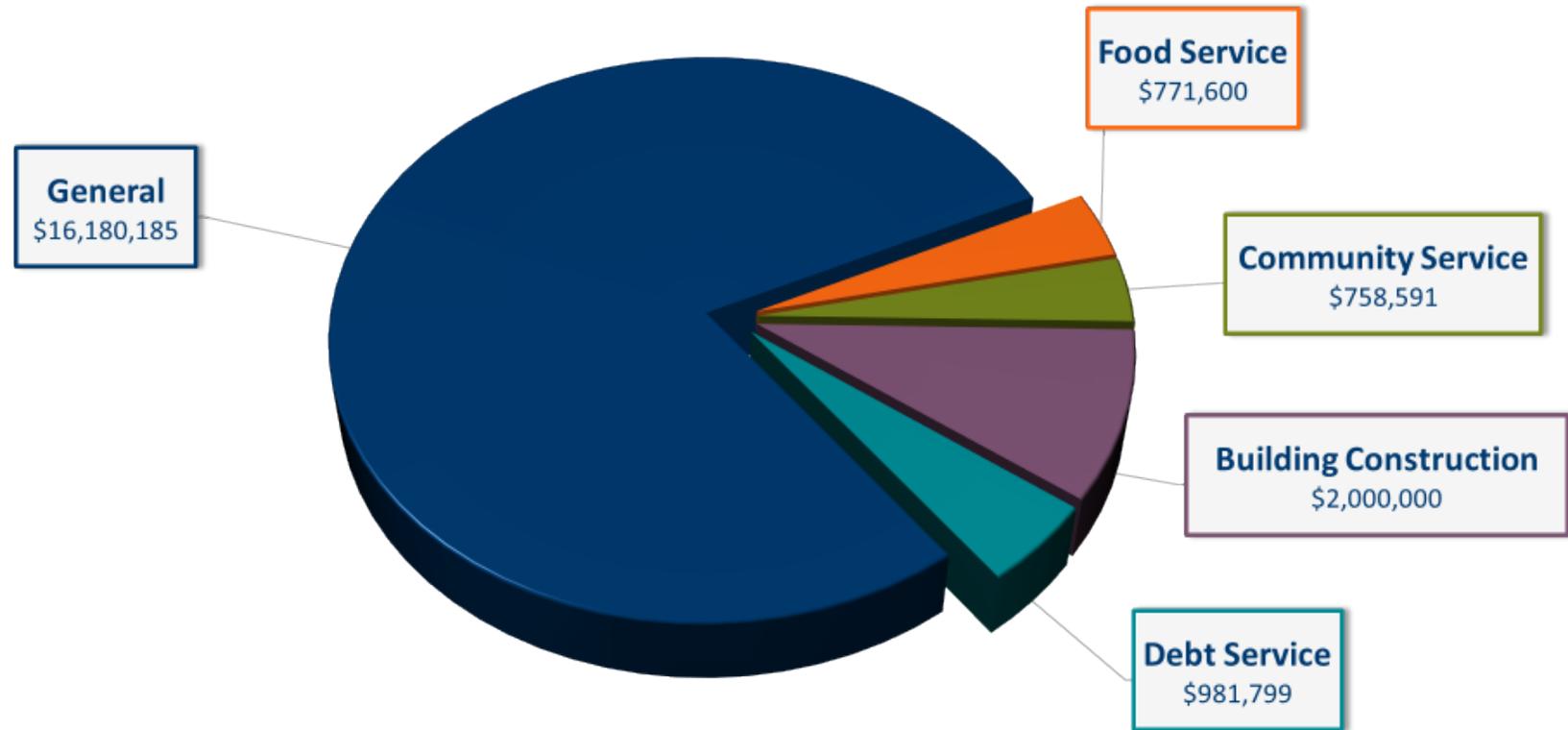


District Revenues & Expenditures
Actual for FY 2024, Budget for FY 2025

FUND	FISCAL 2024 BEGINNING	2023-24 ACTUAL		JUNE 30, 2024 ACTUAL	2024-25 BUDGET		JUNE 30, 2025 PROJECTED
	FUND BALANCES	REVENUES & TRANSFERS IN	EXPENDITURES & TRANSERS OUT	FUND BALANCES	REVENUES & TRANSERS IN	EXPENDITURES & TRANSFERS OUT	FUND BALANCES
General/Restricted	\$2,088,509	\$4,952,908	\$4,433,823	\$2,607,594	\$4,168,620	\$5,285,113	\$1,491,101
General/Other	4,128,178	12,062,236	10,863,976	5,326,438	12,011,565	11,157,192	6,180,811
Food Service	316,775	1,115,736	984,200	448,311	771,600	854,690	365,221
Community Service	61,789	823,059	860,649	24,199	758,591	791,165	(8,375)
Building Construction	1,905,549	9,113,115	3,029,981	7,988,683	2,000,000	2,000,000	7,988,683
Debt Service	118,047	6,818,561	6,872,837	63,771	981,799	708,730	336,840
Total All Funds	\$8,618,847	\$34,885,615	\$27,045,466	\$16,458,996	\$20,692,175	\$20,796,890	\$16,354,281

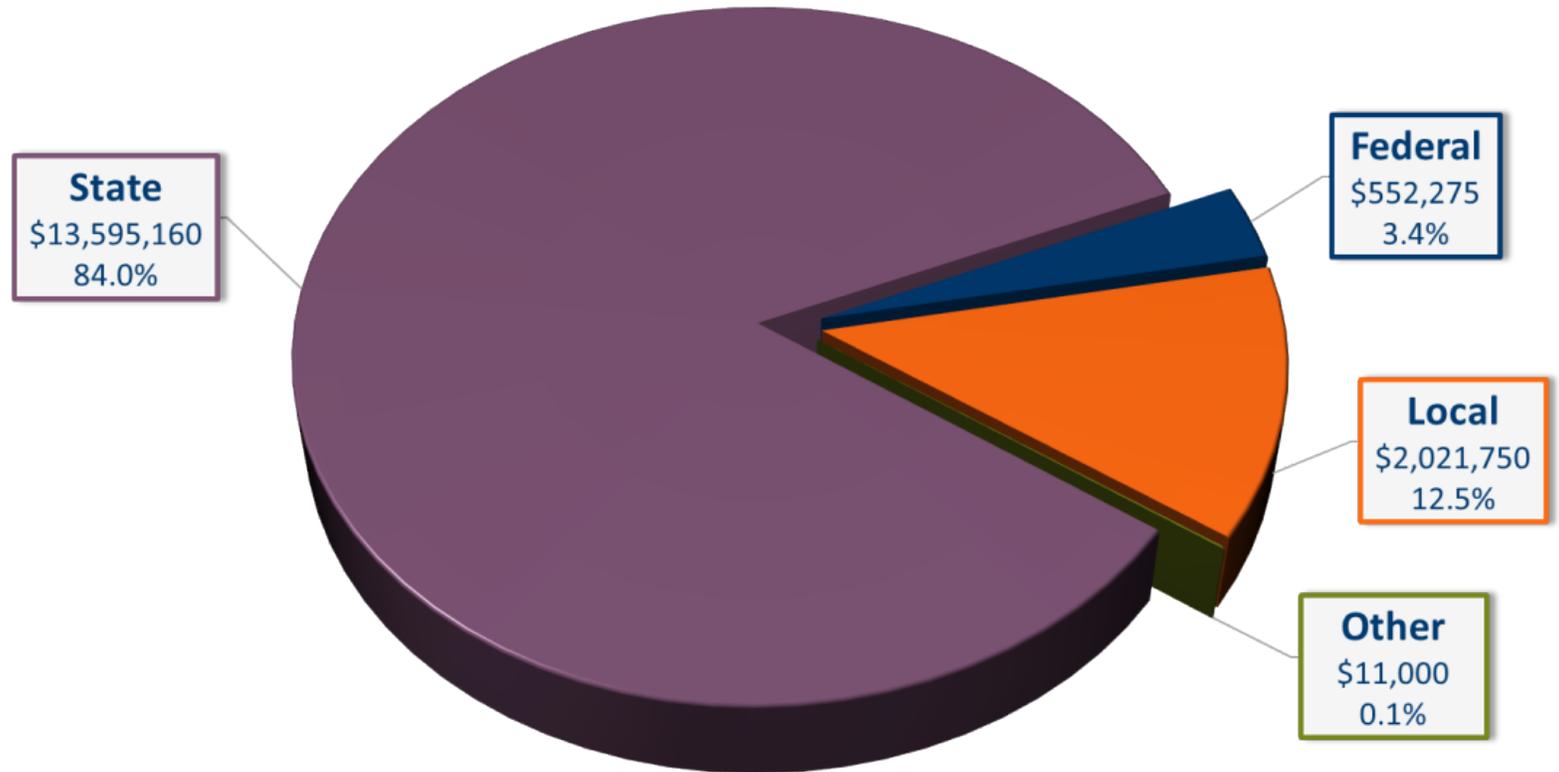
Revenue - All Funds -

2024-25 Budget
\$20,692,175



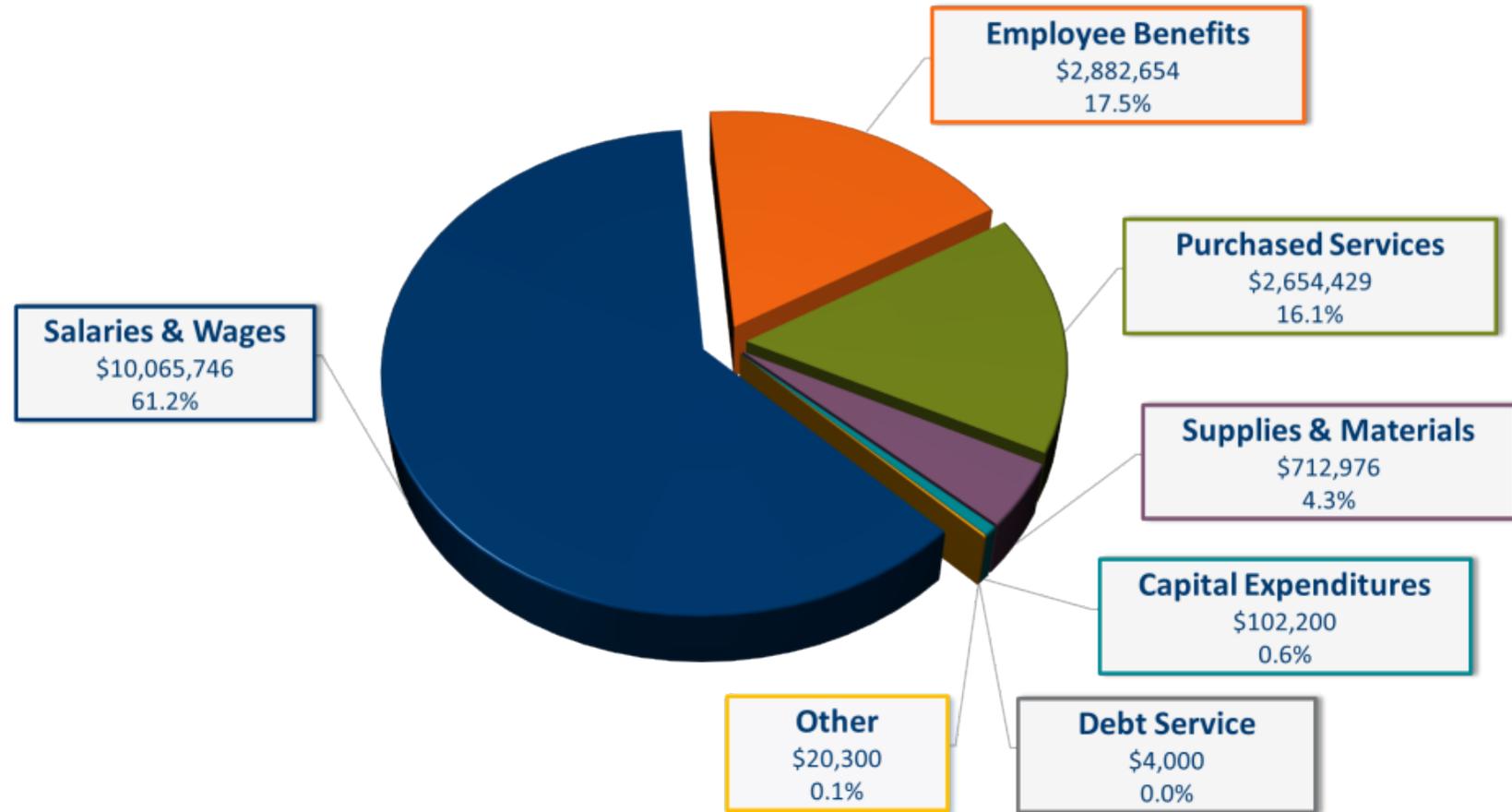
General Fund Revenue

2024-25 Budget
\$16,180,185



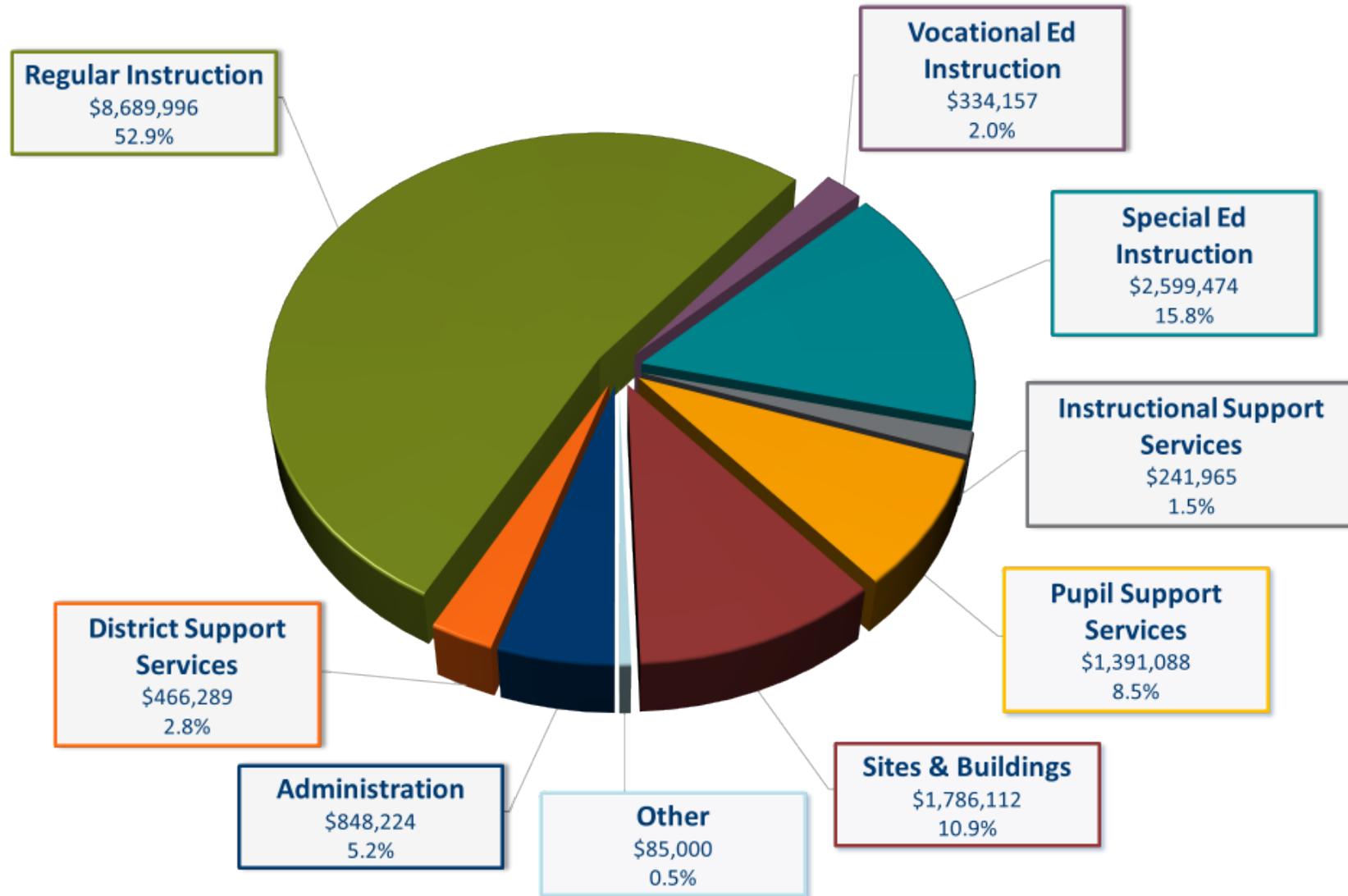
General Fund Expenditures - by Object -

2024-25 Budget
\$16,442,305



General Fund Expenditures - by Program -

2024-25 Budget
\$16,442,305



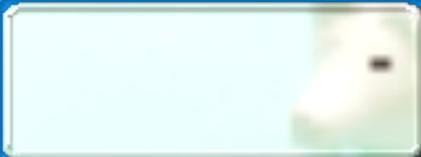
Change in Tax Levy does not Determine Change in Budget



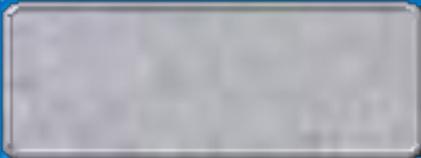
Tax levy is based on many state-determined formulas plus voter approved referendums



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

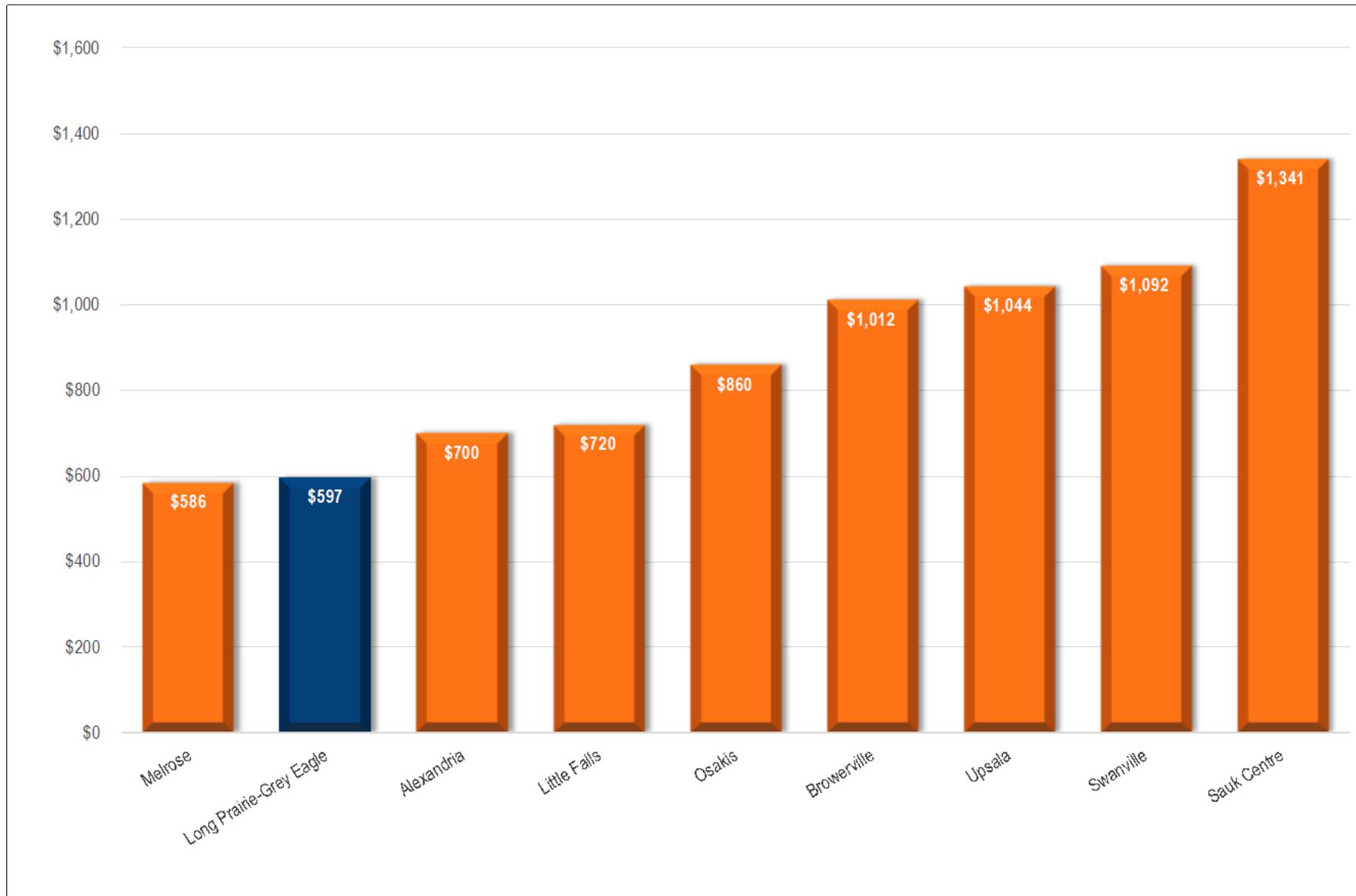


Expenditure budget is limited by state-set revenue formulas, voter-approved levies & fund balance



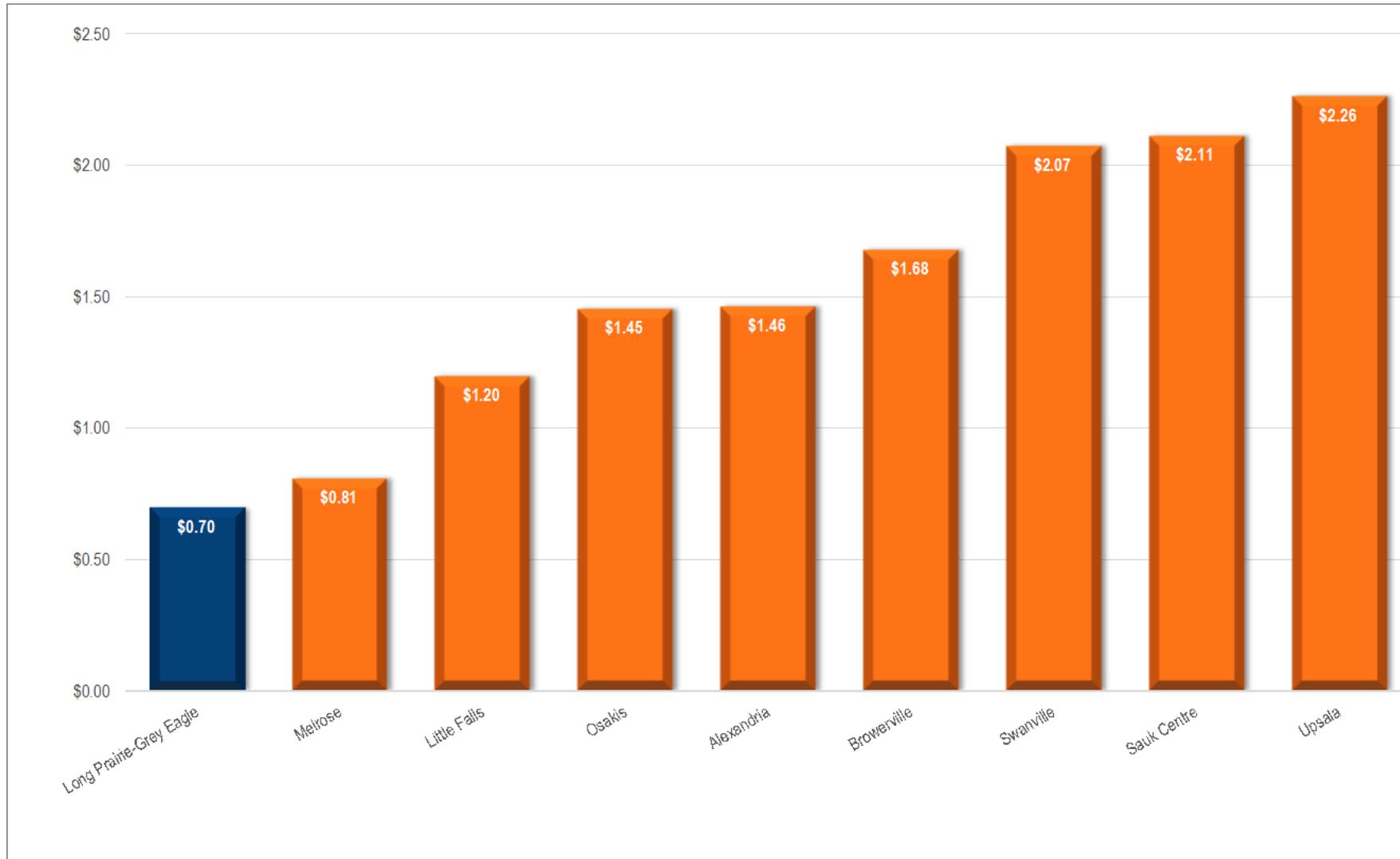
An increase in school taxes does not always correlate to an equal increase in budget

Total School Property Taxes, Payable 2024, on a Home with an Estimated Market Value of \$250,000



Source: Pay 24 School Tax Report.

Total School Property Taxes Payable 2024 on One Acre of Ag Homestead Property with
Total Estimated Market Value of \$3,000



Source: Pay 2024 School Tax Report.

Note: Includes 70% reduction on debt service levies for School Building Bond Agricultural Credit.

Difference in Levy Cycles



School District:

- Budget year begins July 1st
- 2025 taxes provide revenue for 2025-26 fiscal year
- Budget adopted in June 2025



City/County:

- Budget year begins January 1st
- 2025 taxes provide revenue for 2025 calendar year budget

Sample of parcel specific notice mailed to every property owner between November 10th – 25th

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



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 2025

THIS IS NOT A BILL. DO NOT PAY.

VALUES AND CLASSIFICATION			
Step	Taxes Payable Year	2024	2025
1	Estimated Market Value	\$125,000	\$150,000
	Homestead Exclusion	\$	\$33,0500
	Taxable Market Value	\$125,000	\$116,950
	Class	Res NHmstd	Res Hmstd
PROPOSED TAX			
2	Property taxes before credits		\$1,562.46
	School building bond credit		\$ 12.00
	Agricultural market value credit		
	Other credits		
	Property taxes after credits		\$1,550.46
PROPERTY TAX STATEMENT			
3	Coming in 2025		
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 2024	Proposed 2025
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 5, 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 Voter Approved Levies Other Levies	December 9, 7:00 PM Spruceville High School Cafeteria	\$289.35 \$340.11	\$296.68 \$374.60
Metro Special Taxing Districts		\$57.76	\$58.70
Spruceville Metropolitan Council www.spruce.metrocouncil.org (555) 555-5555 Spruceville, MN 55055	December 11, 7:30 PM Spruce Park Centre 500 Pine St.		
Other Special Taxing Districts Tax Increment Tax	No public meeting No public meeting	\$12.80 \$10.15	\$13.02 \$11.22
Total excluding any special assessments		\$1,422.02	\$1,550.46 9.0%

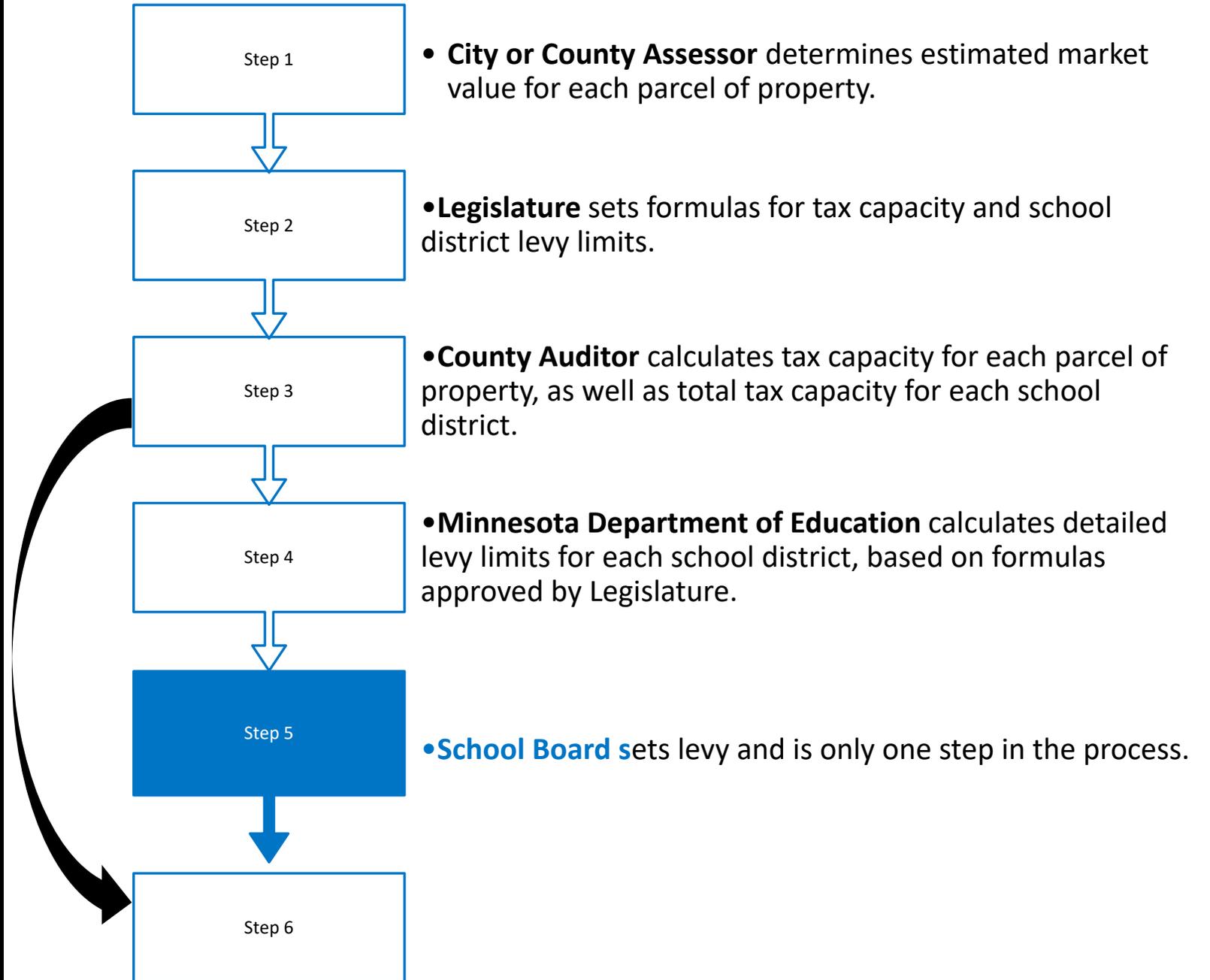
Your school district was scheduled to hold a referendum at the November general election. If the referendum was approved by the voters, the school district's voter approved property tax for 2025 may be higher than the proposed amount shown on this notice.

School District Property Taxes

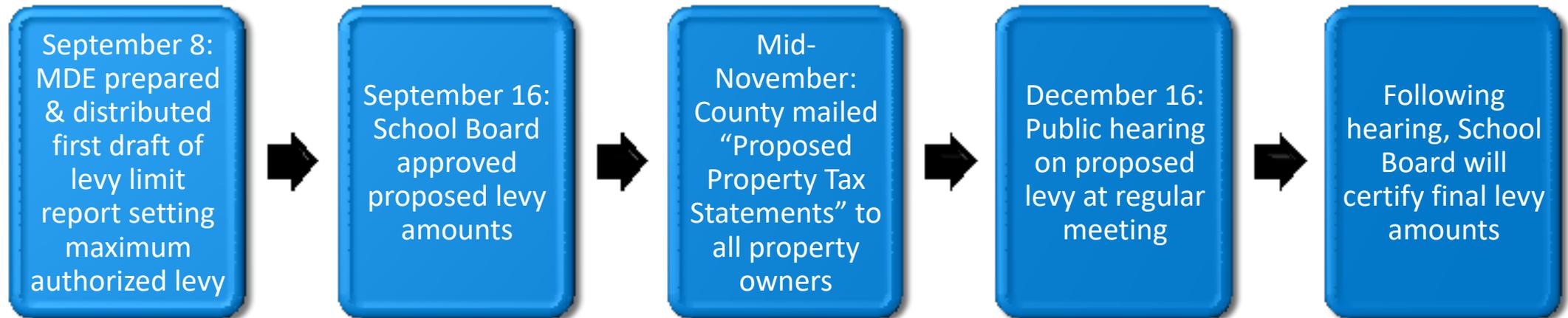
- Each school district has limited authority to levy taxes
- MDE calculates levy amounts for various categories, set by:
 - State law
 - Voter approval

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 2024 (Payable 2025)



The background of the slide features a blurred image of financial documents, a tablet displaying a bar chart, and a calculator, all in shades of blue and white, suggesting a professional or analytical context.

Overview of District's Proposed Tax Levy

- Proposed Payable 2025 tax levy is an increase from 2024 of \$966,690
- Changes by levy category and reasons for major increases & decreases in levy are included on following slides

Comparison of Actual Tax Levy Payable in 2024 to Proposed Levy Payable in 2025

Fund Levy Category	Actual Levy Payable in 2024	Proposed Levy Payable in 2025	\$ Change	% Change
General				
Voter Approved Operating Referendum	\$446,338	\$482,712	\$36,374	
Local Optional Revenue (LOR)	586,718	597,747	11,029	
Equity	153,793	164,562	10,769	
Operating Capital	110,129	131,529	21,401	
Achievement and Integration	66,269	69,993	3,724	
Career Technical	74,079	77,150	3,071	
Long Term Facilities Maintenance (LTFM)	139,022	241,760	102,738	
Educational Lease	3,300	148,960	145,660	
Other	47,980	50,212	2,232	
Prior Year Adjustments	(230,529)	(163,172)	67,357	
Total, General Fund	\$1,397,099	\$1,801,453	\$404,355	28.9%
Community Service				
Basic Community Education	\$41,935	\$43,888	\$1,953	
Early Childhood Family Education	22,396	26,602	4,207	
School-Age Child Care	100,000	6,000	(94,000)	
Other	1,755	1,944	189	
Prior Year Adjustments	(166,086)	(36)	166,050	
Total, Community Service Fund	\$0	\$78,399	\$78,399	100.0%
Debt Service				
Voter Approved	\$710,934	\$711,113	\$179	
Other	174,928	175,383	455	
Long Term Facility Maintenance (LTFM)	111,287	579,240	467,953	
Reduction for Debt Excess	(15,348)	0	15,348	
Total, Debt Service Fund	\$981,800	\$1,465,737	\$483,937	49.3%
Total Levy, All Funds	\$2,378,899	\$3,345,589	\$966,690	40.6%
Subtotal by Truth in Taxation Categories:				
Voter Approved	1,117,972	1,136,415	18,443	
Other	1,260,927	2,209,174	948,247	
Total	\$2,378,899	\$3,345,589	\$966,690	40.6%

Explanation of Levy Changes

Category:

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

Change:

+\$102,738 (General LTFM) & +\$467,953 (Debt Service LTFM)

Use of Funds:

Deferred Maintenance Costs & Bond Payments

Reasons for Changes:

- LTFM revenue is based on a per pupil formula and state-approved project costs; projects are financed with annual levies, state aid, and bond proceeds.
- Bonds were issued to finance an indoor air quality (IAQ) project. Debt service levy for new bonds is \$553,298. All of state aid in LTFM program (approximately \$157,000) is being allocated to the debt service fund for taxes payable in 2025 (for taxes payable in 2024, \$86,000 of state aid was allocated to the General Fund).

Explanation of Levy Changes

Category:

General Fund – Educational Lease

Change:

+\$145,660

Use of Funds:

Principal and Interest Payments on Leases

Reason for Change:

- First year of lease levy to finance planned turf field project

Explanation of Levy Changes

Category:	General & Community Service Fund – Prior Year Adjustments
Change:	+\$67,357 (General Fund) & +\$166,050 (Community Service Fund)
Use of Funds:	Various
Reasons for Changes:	<ul style="list-style-type: none">• Initial levies are based on estimates of enrollment, values, and expenditures for future years. In later years, amounts are updated and levies are retroactively adjusted.• County included a \$277,500 school age care levy as part of the district's final levy for taxes payable 2023 (district certified the levy at \$0). Adjustment/reduction was included for taxes payable in 2024 (approximately \$113,000 was included as an adjustment to General Fund and \$165,000 to Community Service Fund).

Explanation of Levy Changes

Category:

Community Service Fund – School-Age Child Care

Change:

-\$94,000

Use of Funds:

Costs for Students with Special Needs in School Age Care Program

Reason for Change:

- Estimated costs for Fiscal Year 2025-26 are expected to be less than Fiscal Year 2024-25 costs.

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





Minnesota Legislative Changes for Pay 2025

In 2023, The Minnesota State Legislature passed laws that affect property taxes for taxes payable in 2025.

Recap of major changes:

- Provided a tax benefit to homeowners by increasing the homestead exclusion for valuations between \$76,000 and \$517,000; and
- Increased the first-tier limit for Ag Homestead land to \$3.5M from \$2.15M

Four Year School Levy Comparison

- Examples include school district taxes only & are shown based on no change and a 42.6% 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 2025 are preliminary estimates; final amounts could change slightly
- Estimates prepared by Ehlers (District's municipal financial advisors)

Estimated Changes in School Property Taxes, 2022 to 2025

Based on No Changes in Property Values

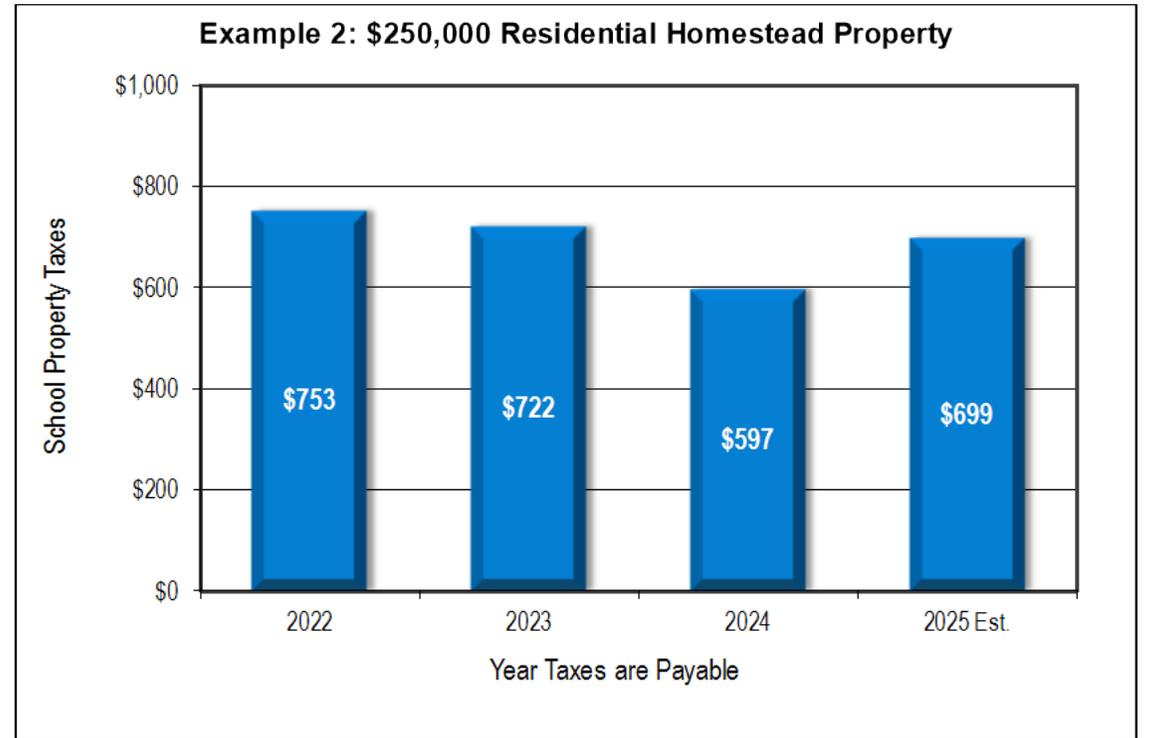
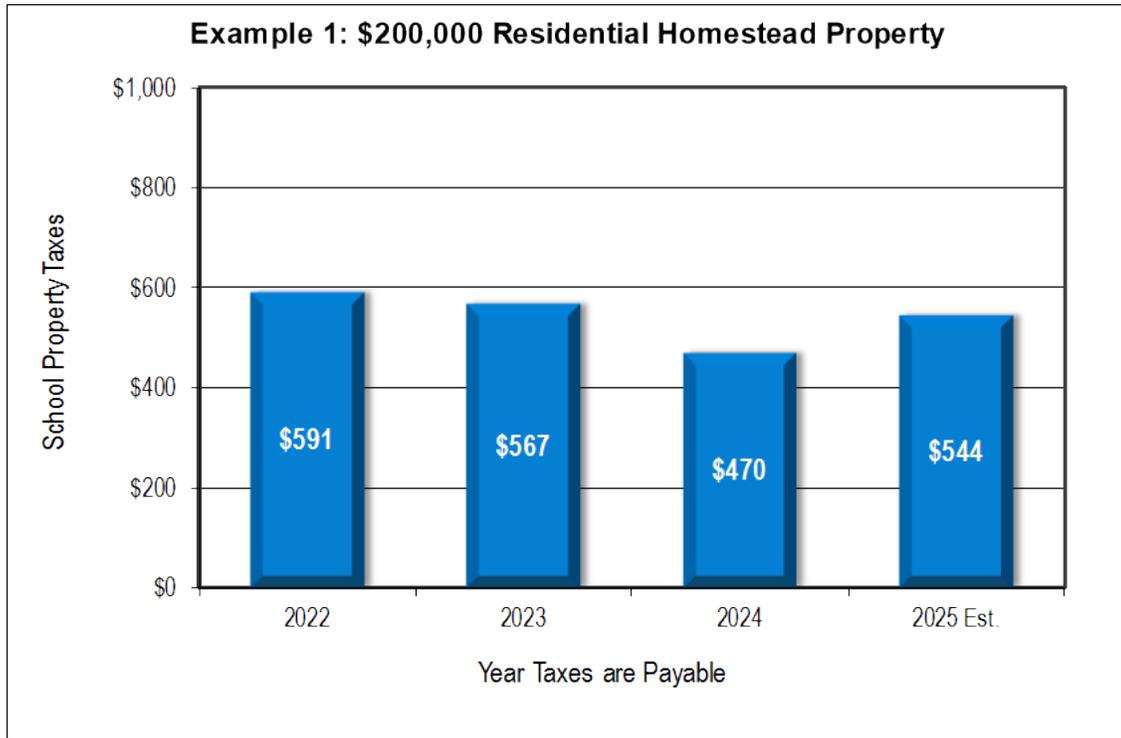
Type of Property	Estimated Market Value	Actual Taxes Payable in 2022	Actual Taxes Payable in 2023	Actual Taxes Payable in 2024	Estimated Taxes Payable in 2025	Change in Taxes 2022 to 2025	Change in Taxes 2024 to 2025
Residential Homestead	\$100,000	\$268	\$256	\$216	\$234	-\$34	\$18
	150,000	429	411	343	389	-40	46
	200,000	591	567	470	544	-47	74
	250,000	753	722	597	699	-54	102
	300,000	914	878	723	854	-60	131
	400,000	1,238	1,189	977	1,165	-73	188
Commercial/Industrial #	\$100,000	\$384	\$372	\$295	\$378	-\$6	\$83
	250,000	1,035	1,003	788	1,027	-8	239
	500,000	2,182	2,118	1,652	2,177	-5	525
Agricultural Homestead (average value per acre of land and buildings)	\$2,000	\$1.03	\$1.01	\$0.46	\$0.90	-\$0.13	\$0.43
	3,000	\$1.54	\$1.52	\$0.70	1.34	-0.19	0.64
	4,000	\$2.06	\$2.03	\$0.93	1.79	-0.27	0.86
	5,000	\$2.56	\$2.53	\$1.16	2.23	-0.33	1.06
Agricultural Non-homestead (average value per acre of land and buildings)	\$2,000	\$2.06	\$2.03	\$0.93	\$1.79	-\$0.27	\$0.86
	3,000	\$3.07	\$3.04	\$1.39	2.68	-0.39	1.29
	4,000	\$4.10	\$4.05	\$1.86	3.57	-0.53	1.72
	5,000	\$5.13	\$5.07	\$2.32	4.47	-0.66	2.15

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 2025 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 2022 to 2025.
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.

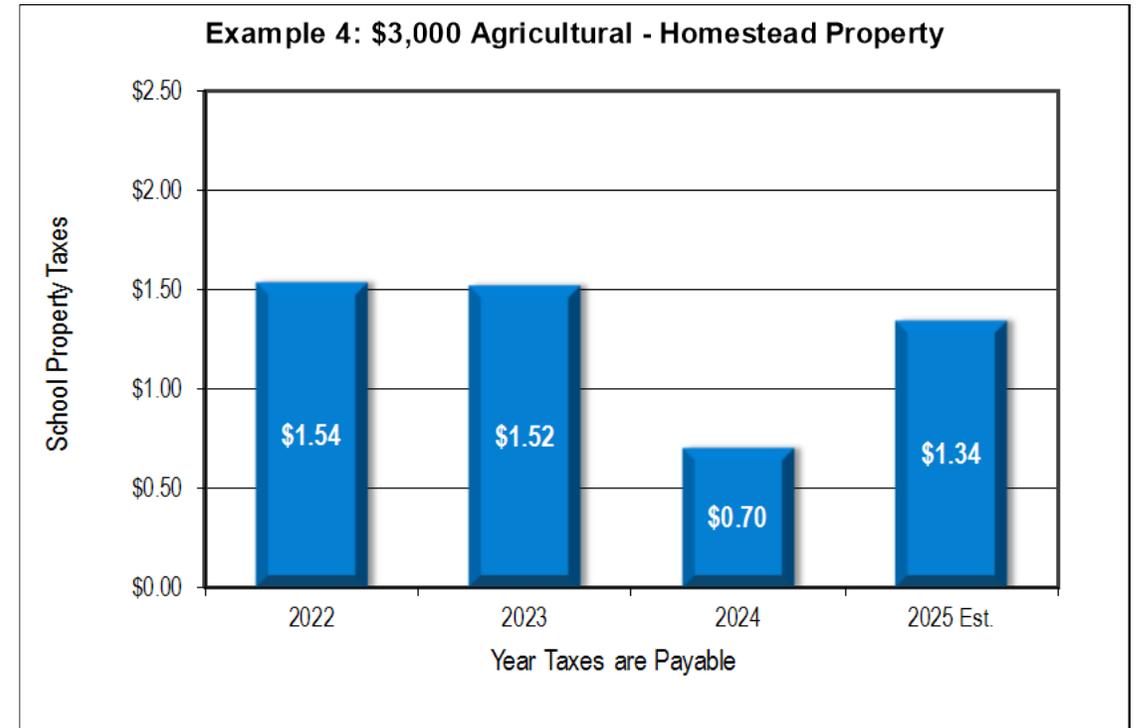
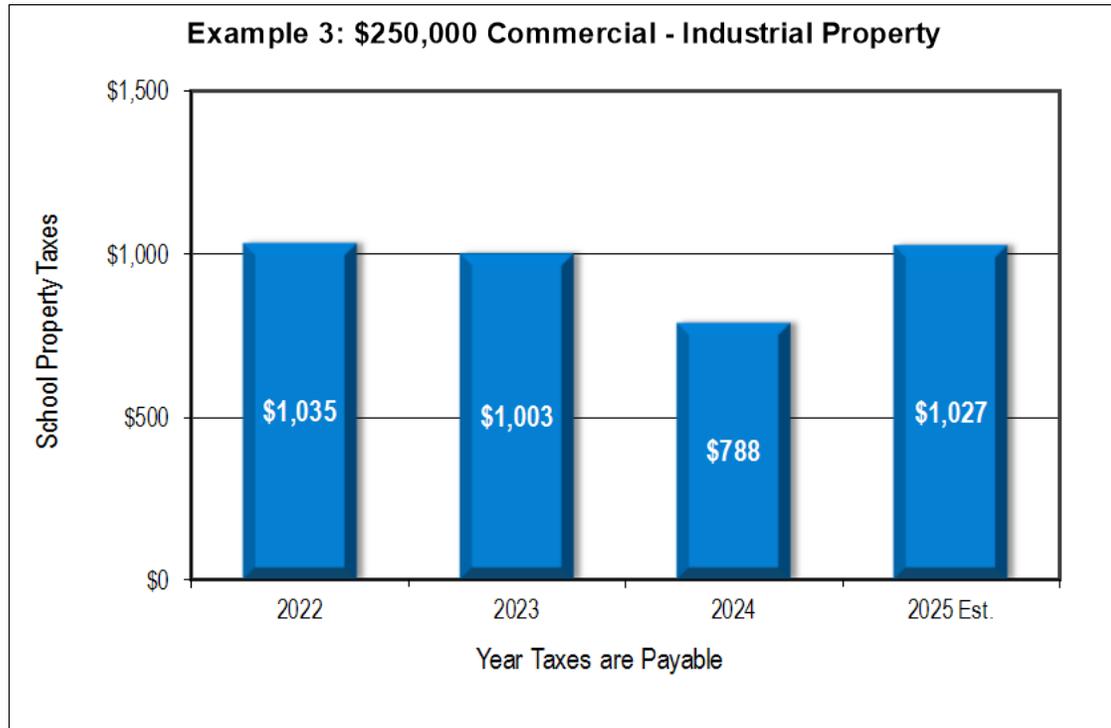
Estimated Changes in School Property Taxes, 2022-25

Based on No Changes in Property Value



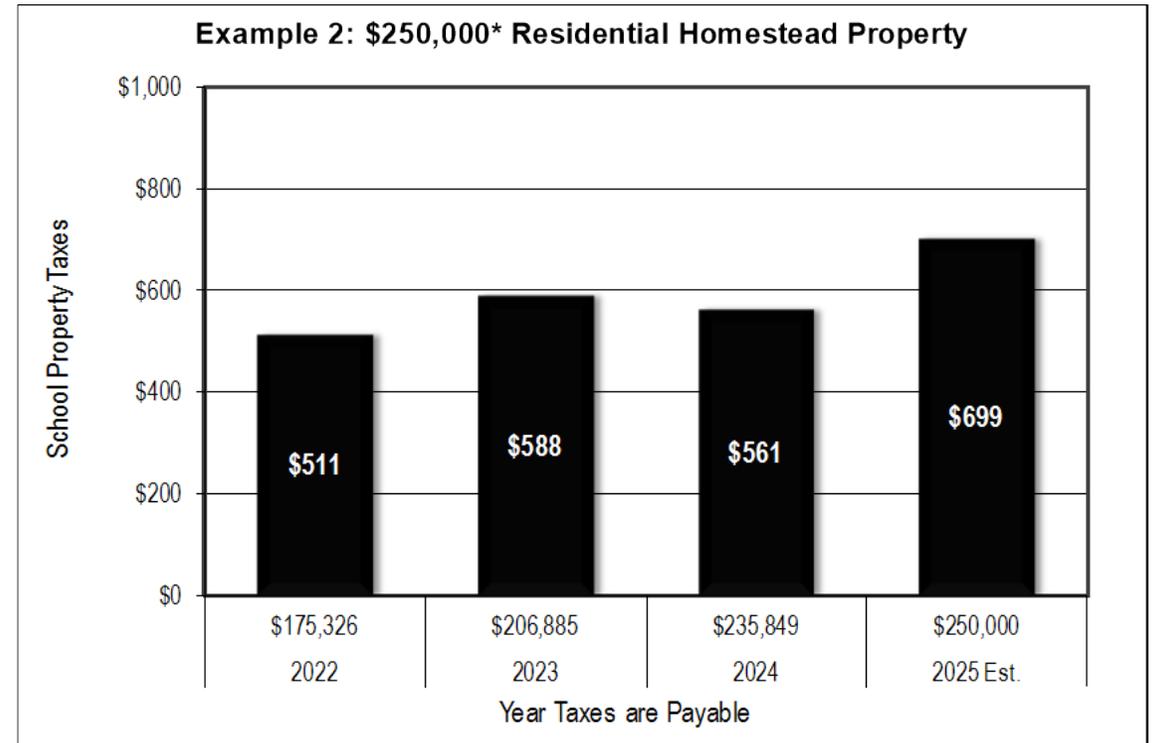
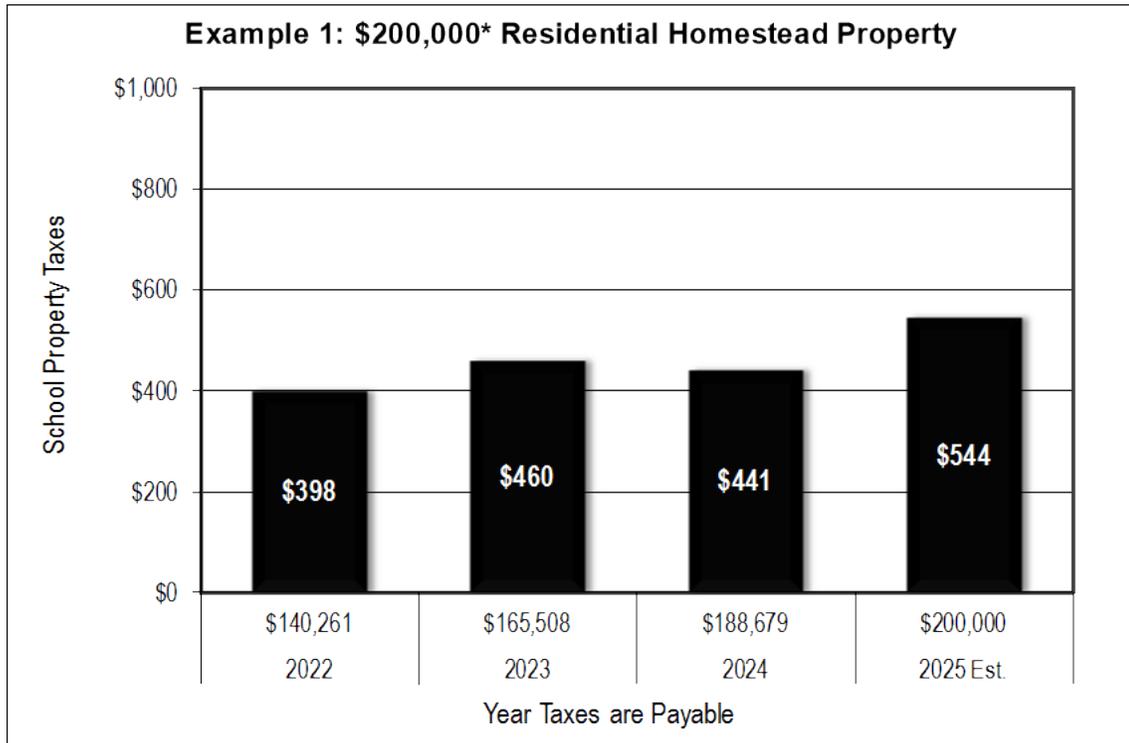
Estimated Changes in School Property Taxes, 2022-25

Based on No Changes in Property Value



Estimated Changes in School Property Taxes, 2022-25

Based on 42.6% Cumulative Changes in Property Value



* Estimated market value for taxes payable in 2025. Taxes are calculated based on changes in market value of 18.0% from 2022 to 2023, 14.0% from 2023 to 2024 and 6.0% from 2024 to 2025.

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 \$3,310 for homeowners and \$2,640 for renters)

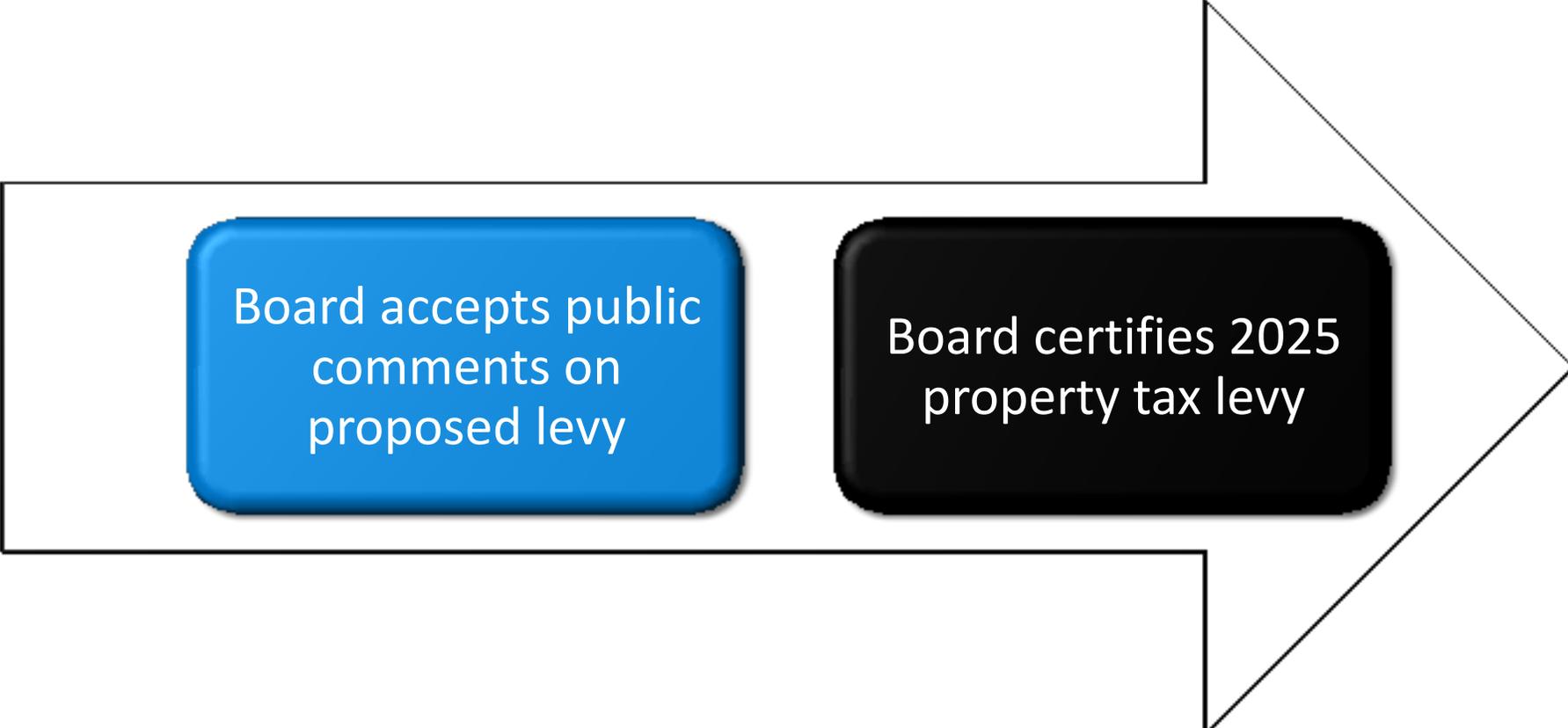
Special Property Tax Refund

- Available for all homestead property, both residential & agricultural (HGA only) with a gross tax increase of at least 12% and \$100 over prior year
- Refund is 60% of tax increase that exceeds greater of 12% or \$100 (max \$1,000)

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



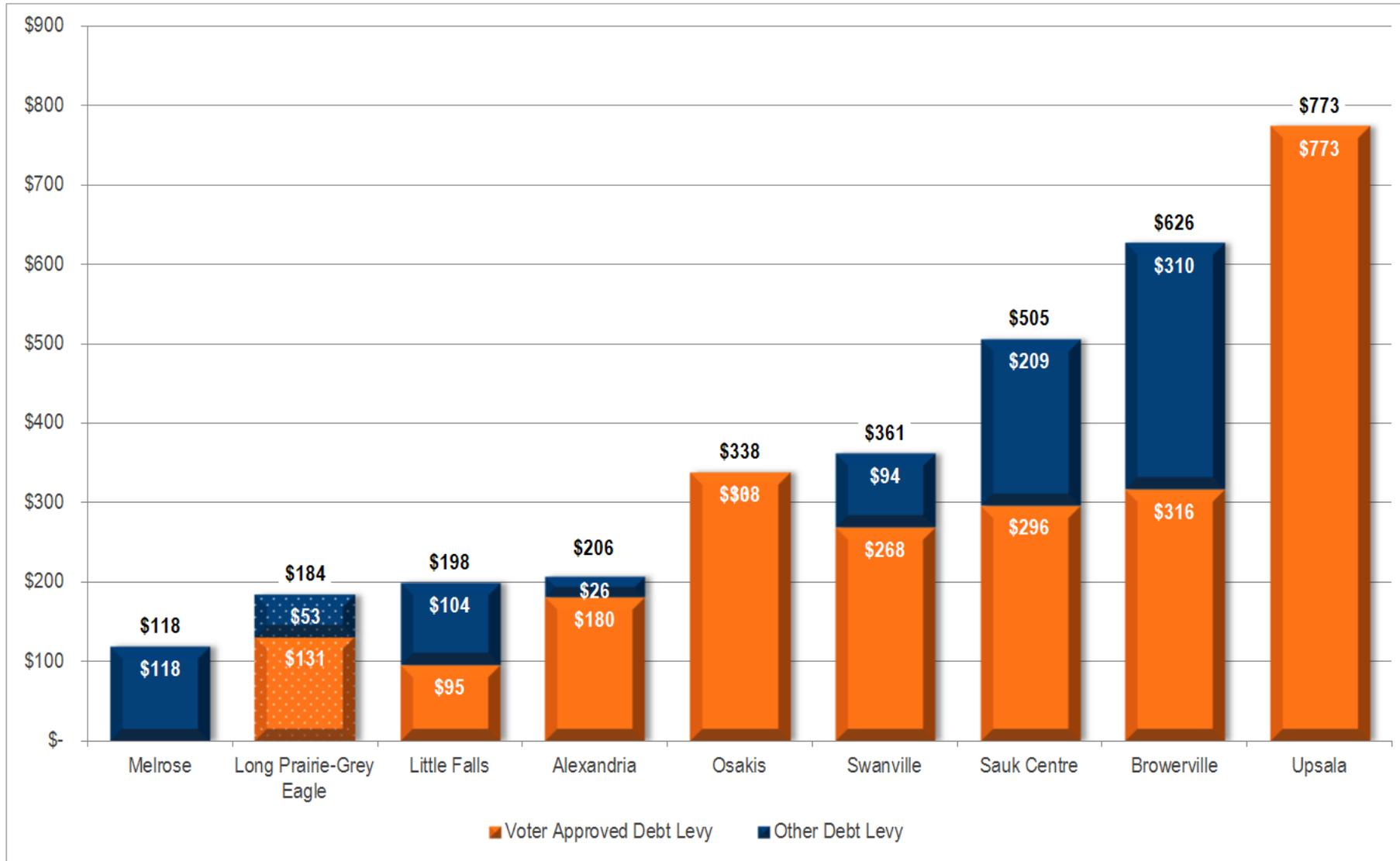
Board accepts public
comments on
proposed levy

Board certifies 2025
property tax levy



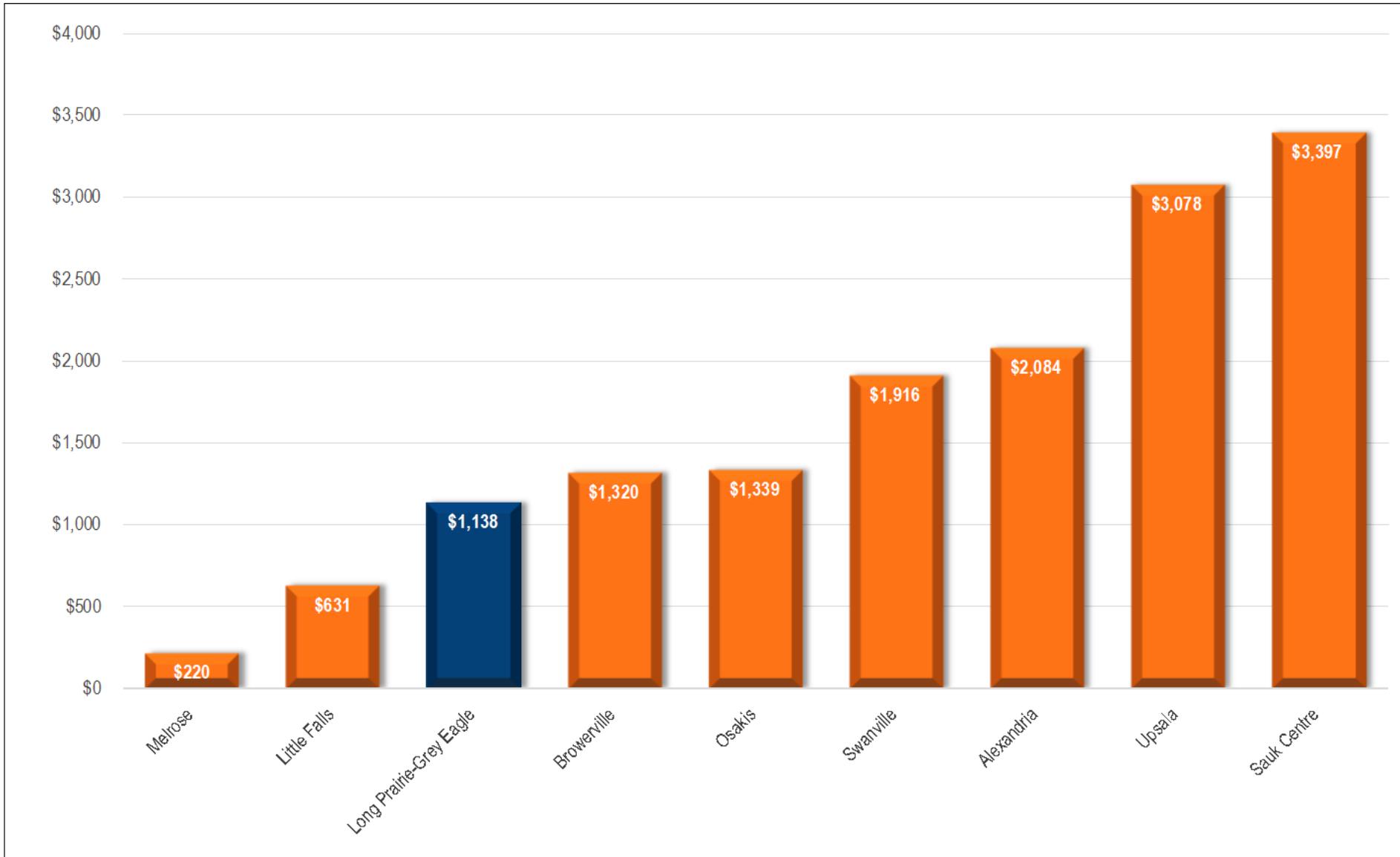
PUBLIC COMMENTS

Total School Debt Taxes, Payable 2024, on a Home with an Estimated Market Value of \$250,000



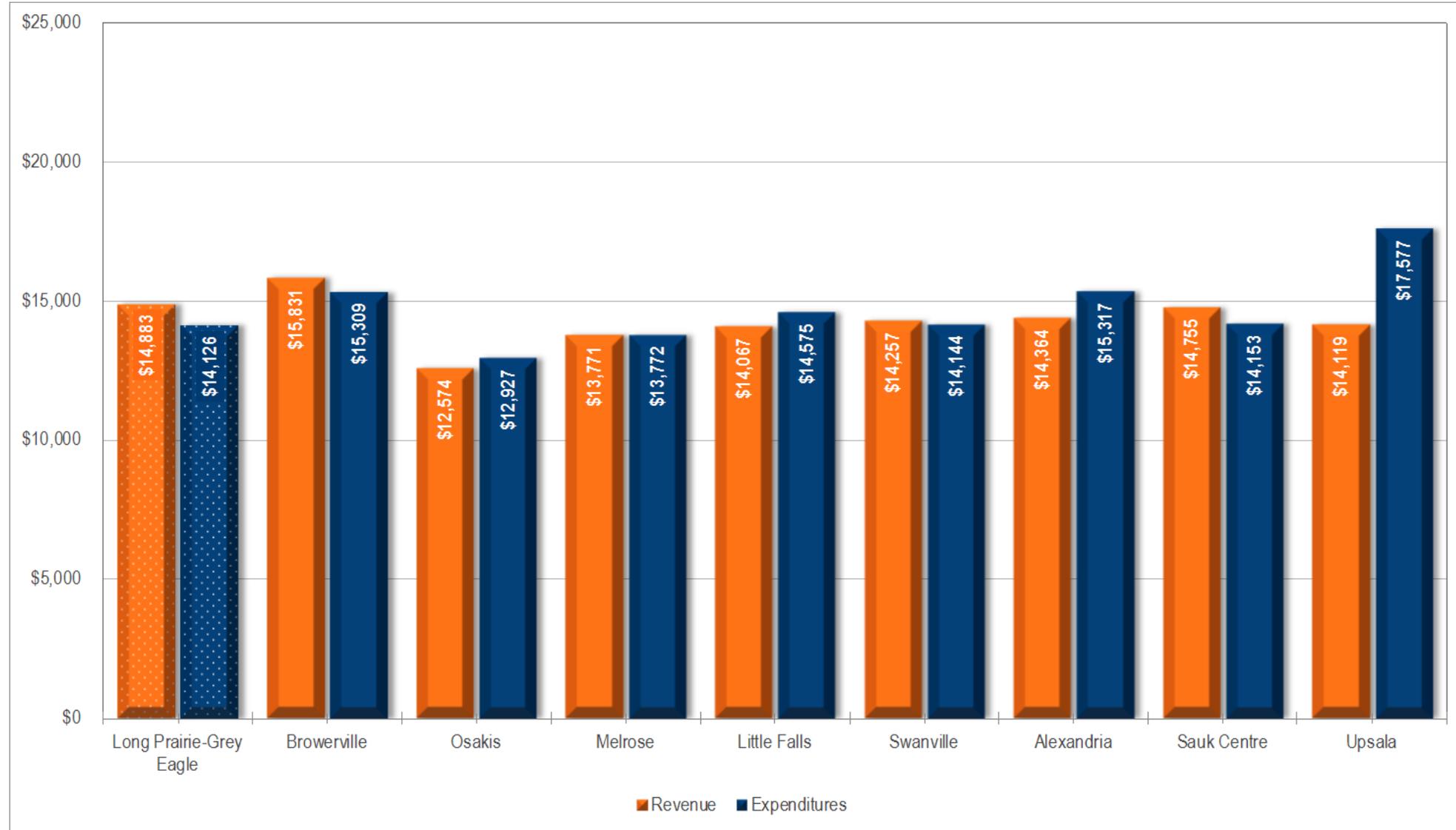
Source: Pay 2024 School Tax Report (Excludes OPEB Levy)

Pay 2024 Voter Approved Levies (Debt, Capital Projects and Operating Referendum) Per Pupil (ADM)



Source: Pay 2024 School Tax Report, Enrollment: Pay 24 MDE Levy Certification.

FY 2022-23 General Fund Revenue Per ADM Compared to FY 2022-23 Expenditures per ADM
Includes Operating Capital



Source: FY 2023 MDE School Profiles

AGENDA
LONG PRAIRIE-GREY EAGLE PUBLIC SCHOOLS
Regular Meeting Board Meeting
December 16, 2024
6:00 PM – Board Room 209
205 2nd Street South
Long Prairie, Minnesota 56347

- A. Truth in Taxation Public Meeting
- B. Call to Order and Pledge of Allegiance
- C. Roll Call
- D. Administer the Oath of Office for new Board Member Jeremiah Zahnow
- E. Adoption of the Agenda
- F. Audit Report
- G. Consent Agenda
 - 1. Minutes
 - 2. Bills
 - a. Regular Bills
 - b. Funds Transfers
 - c. Revolving Fund
 - d. P-Card Statement
 - 3. Financial Report
 - 4. Personnel
 - 5. MOU - Trap Shooting Stipend
- H. Reports, Correspondence and Guests
 - 1. Student Representatives
 - 2. Guests
 - a. Unified Special Olympics - Recent event and fundraising information
 - 3. Program Reports
 - a. Activities Report
 - b. Community Education
 - c. Technology
 - 4. Principals
 - 5. Board
 - 6. Superintendent
 - a. 24' Enrollment Report - December
 - b. Food Service Participation Rates
 - c. Legislative Platforms
- I. Board Highlight
- J. Unfinished Business
- K. New Business
 - 1. Donations
 - 2. Certify Pay 2025 School Property Tax Levy
 - 3. Approve Fiscal 2024 School District Audit
 - 4. District-Level Family and Community Engagement Plan
 - 5. Review Preliminary Board Meeting Calendar for Next Year
- L. Adjourn

Board Agenda Information
Monday, December 16th, 2024

6:00pm - Conduct Truth-in-Taxation Hearing - As required by law, the School District must annually conduct a Truth-in-Taxation hearing regarding the school's tax levy requests for Taxes Payable in 2025 (and the 2025-2026 school year). We will present an updated budget for the current 2024-2025 school year as well as a presentation on the tax request. No action is taken at this hearing and the information for the hearing is included in this board packet.

Item D. Administer the Oath of Office to new School Board member Jeremiah Zahnow. The Oath of Office will be administered in a ceremonial way to Jeremiah Zahnow. Congratulations to Jeremiah!

Item E. Approval of the Agenda -I am not aware of any changes to the agenda as this went to print.

Item F. Receive presentation from Creative Solutions LLP regarding the School District's audit findings. Creative Solutions (also KDV) will be on site to present the district's fiscal position as of June 30, 2024. The District had a nice year financially. **(The Board may want to consider taking action to approve the audit findings immediately following the presentation from Creative Solutions so as to allow for the presenter to depart if he/she chooses.)**

Item G. Consent Agenda - See the Consent Agenda Information sheet.

In Item G.4., the Administration is recommending the hire of Samantha Wojtowicz as a part time paraprofessional in the District. Along with that, we thank Heather Luebesmier for her time serving as a Junior High baseball coach as she has submitted her resignation from that position. In Item D.5. Administration is asking the Board to approve a Memorandum of Understanding (MOU) with the Long Prairie Grey Eagle Education Association where a stipend was developed for the Head Trap Shooting Coach is concerned. Stipends for Coaching and Advisorships are addressed in Schedule C of the Master Agreement with the LPGEEA. As you can see, the MOU suggests a stipend of 4.5% of the Base step of the teachers salary schedule or \$2,031 effective for the 2024-2025 school year. This discussion also found the parties discussing stipends for Head and Assistant Soccer and Cross Country positions which will be addressed at a future meeting likely under a similar Memorandum of Understanding format.

Item J: Unfinished Business -There is no unfinished business for this evening's meeting.

Item K New Business - Item K.2. calls for the Board to Certify the Pay 2025 Property Tax Levy - The district should certify the Pay 2025 Property Tax Levy at this evening's meeting. As part of the motion it should specify the amount of the tax levy request for insertion in the official minutes. There will likely be discussion on the artificial surface portion of the levy at this time. Depending on where this discussion goes, there may or may not be a need to adjust the levy amount as shown on the Levy Data report here in the packet.

Item K.3. asks for the Board to approve the Fiscal 2023-2024 School District Audit as conducted by Creative Solutions LLP. As stated earlier and for convenience sake, the Board may want to consider moving action of this item up the agenda to immediately follow the presentation from Creative Solutions.

Item K.4. is a proposed District Level Family and Community Engagement Plan for the Board's action. Mr. Evenson will be giving you a highlight of this Plan during his report. What we are seeing in many of the Federal programs we access are asking what efforts the districts unfolds to engage families and communities. This, such to the extent that grant applications aren't even allowing us to submit unless we upload the engagement plans. To that end, we've drafted a plan for the Board's review and would recommend the Board's approval of this initial plan.

Item K.5. is a review of the Preliminary School Board Calendar for the 2025 calendar year. Included in the packet is a list of dates that could be considered as school board meeting dates for Calendar 2025. Tonight is simply a review of this calendar with the idea that the Board would take action at the Re-organizational meeting in January. And speaking of which, the statute says that governmental entities need to re-organize on the first Monday in January. That would mean the LPGE School Board would hold its Reorganizational meeting on Monday, January 6th, 2025. Along with that, we drafted a calendar of "minimal change" where Board meetings would be held on the third Monday of the month as in the past. Again, this is a discussion item only.

Item K.6. Award High School HVAC Project Bids - Included in the Board Packet is a letter from SiteLogiQ recommending the bid awards for the HVAC Project at the High School this summer. The major part of the project of course is the replacement of geothermal wells that were installed back when the building was originally built. Recommend the Board accept SiteLogiQ's recommendation.

Item L: Adjournment



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

Communications Letter

June 30, 2024

**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 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, 2024, 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 over financial reporting 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 November 26, 2024, 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
November 26, 2024

**Independent School District No. 2753
Material Weakness**

Lack of Segregation of Accounting Duties

During the year ended June 30, 2024, 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 Business Manager and Personnel employees have access to all areas of the accounting system.
- ◆ The Business Manager records and maintains capital asset records.
- ◆ The Business Manager 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, 2024. 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 disbursements related to payroll being made by the District.
- ◆ State Aid Valuation - Revenue and receivable amounts related to General Education Aid and Special Education Aid are generally material to the financial statements and involve significant estimates.
- ◆ Pension Valuation - Net pension liability, deferred outflows of resources related to pensions, and deferred inflows of resources related to pensions are generally material to the financial statements and involve significant estimates.
- ◆ Other Post Employment Benefits (OPEB) Valuation - Total OPEB liability, deferred outflows of resources related to OPEB, and deferred inflows of resources related to OPEB are generally material to the financial statements and involve significant estimates.

Independent School District No. 2753 Required Communication

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 2024. 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.

Significant Accounting Estimates and Related Disclosures

Accounting estimates and related disclosures 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:

- ◆ 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.

The following bullet points summarize the uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole and each applicable opinion unit. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

- ◆ Subscription liability and right-to-use assets
- ◆ Delinquent property taxes receivable and deferred inflows of resources for delinquent property taxes

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. None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the basic financial statements taken as a whole.

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 adjustment changes, and other restructuring.

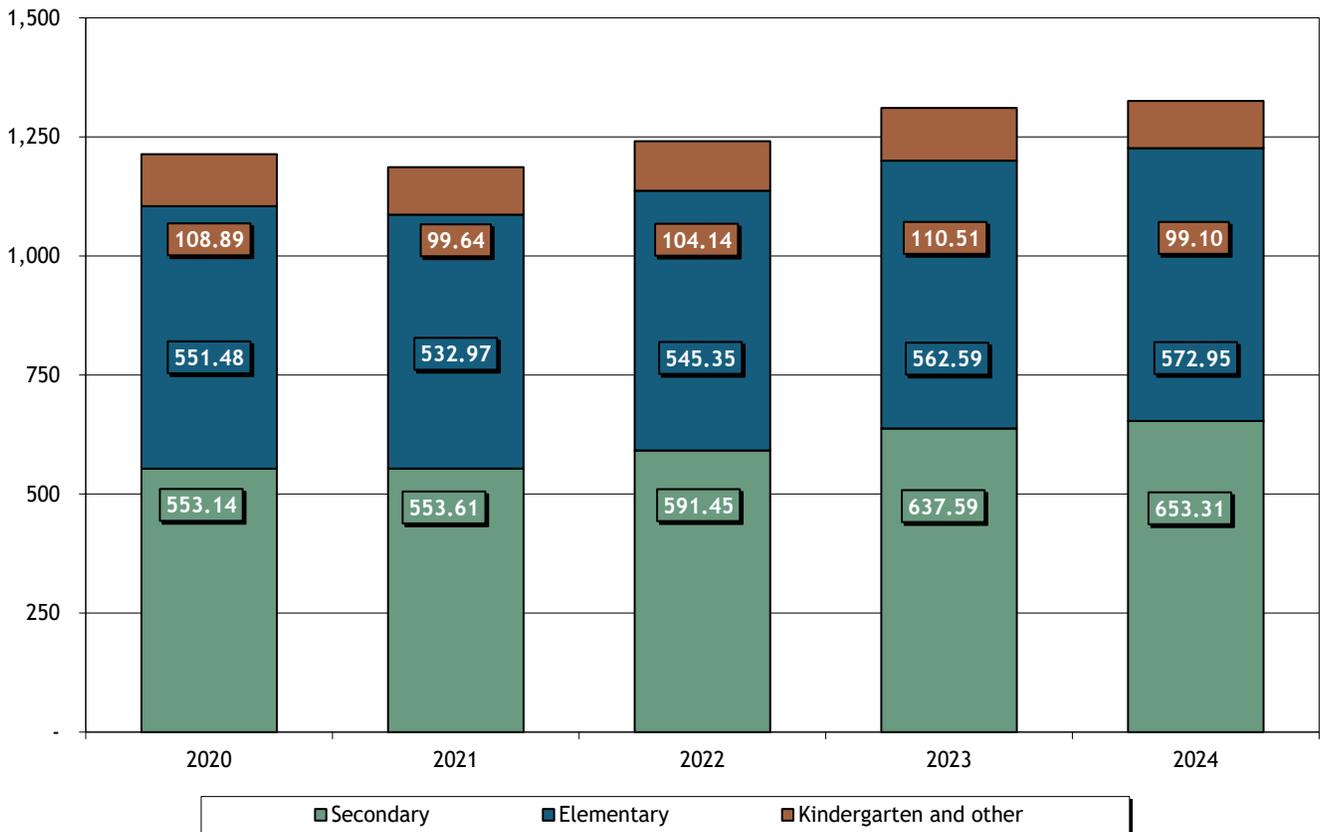
Independent School District No. 2753 Financial Analysis

Resident Average Daily Membership

Approximately 79% 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	2020	2021	2022	2023	2024
Kindergarten and other	108.89	99.64	104.14	110.51	99.10
Elementary	551.48	532.97	545.35	562.59	572.95
Secondary	553.14	553.61	591.45	637.59	653.31
Total Resident ADM	1,213.51	1,186.22	1,240.94	1,310.69	1,325.36

Students (Resident ADM)



* Estimate

Resident ADM increased slightly in 2024, to the highest level in the five years presented. During this time frame, the District has experienced an increase of approximately 112 ADM, or 9.2%. Resident ADM increased 15, or 1.1%, from 2023 to 2024.

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.

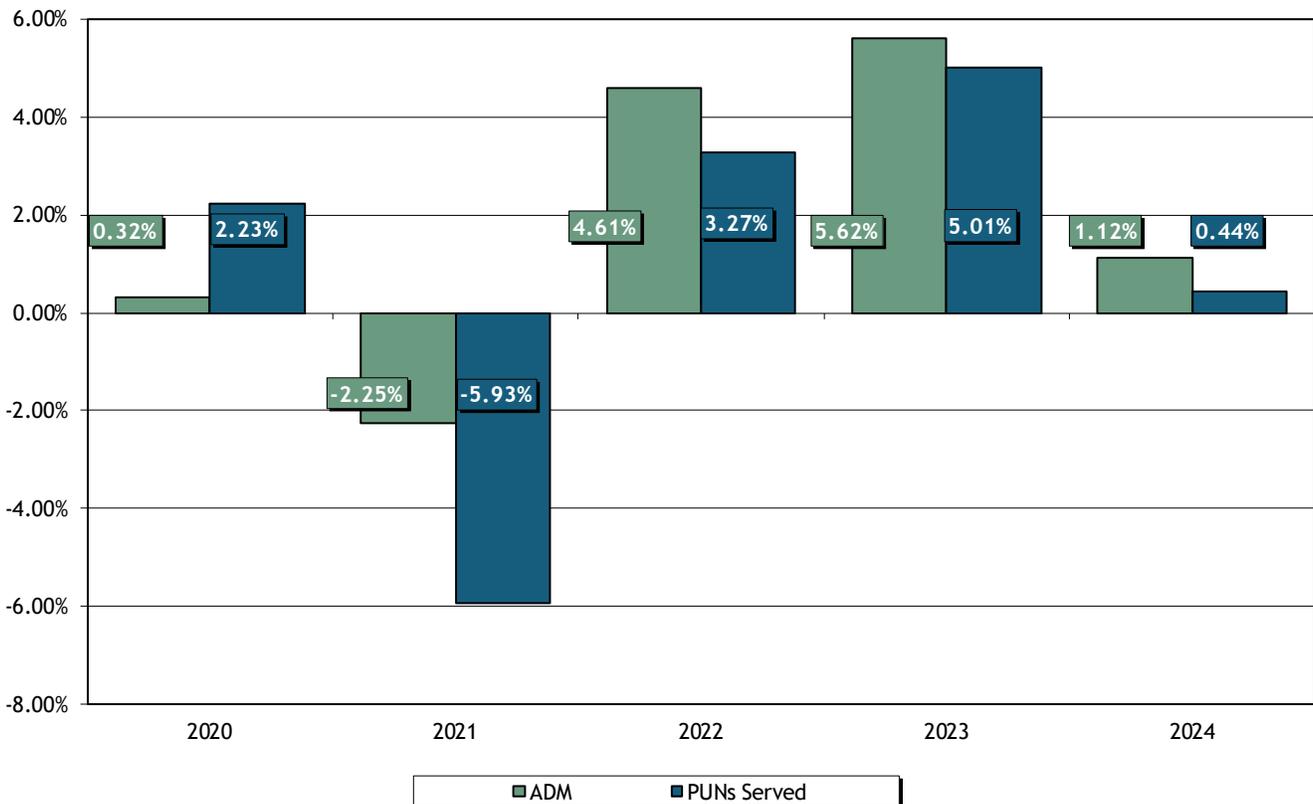
	Pre-Kindergarten	Kindergarten Disabled	Kindergarten	Elementary Grades 1-3	Elementary Grades 4-6	Secondary
2020-2024	1.000	1.000	1.000	1.000	1.000	1.200

The District's weighted student count increased 5 or approximately .4% in 2024, due to an increase in residents.

PUN	2020	2021	2022	2023	2024
Residents	1,324.14	1,296.50	1,359.24	1,438.19	1,456.04
Resident PUN going elsewhere	(388.37)	(417.14)	(435.81)	(455.55)	(470.45)
Nonresident PUN coming in	134.45	127.41	116.29	109.21	111.01
Total PUN	1,070.22	1,006.77	1,039.72	1,091.85	1,096.60

* Estimate

Change in Resident ADM and PUN Served

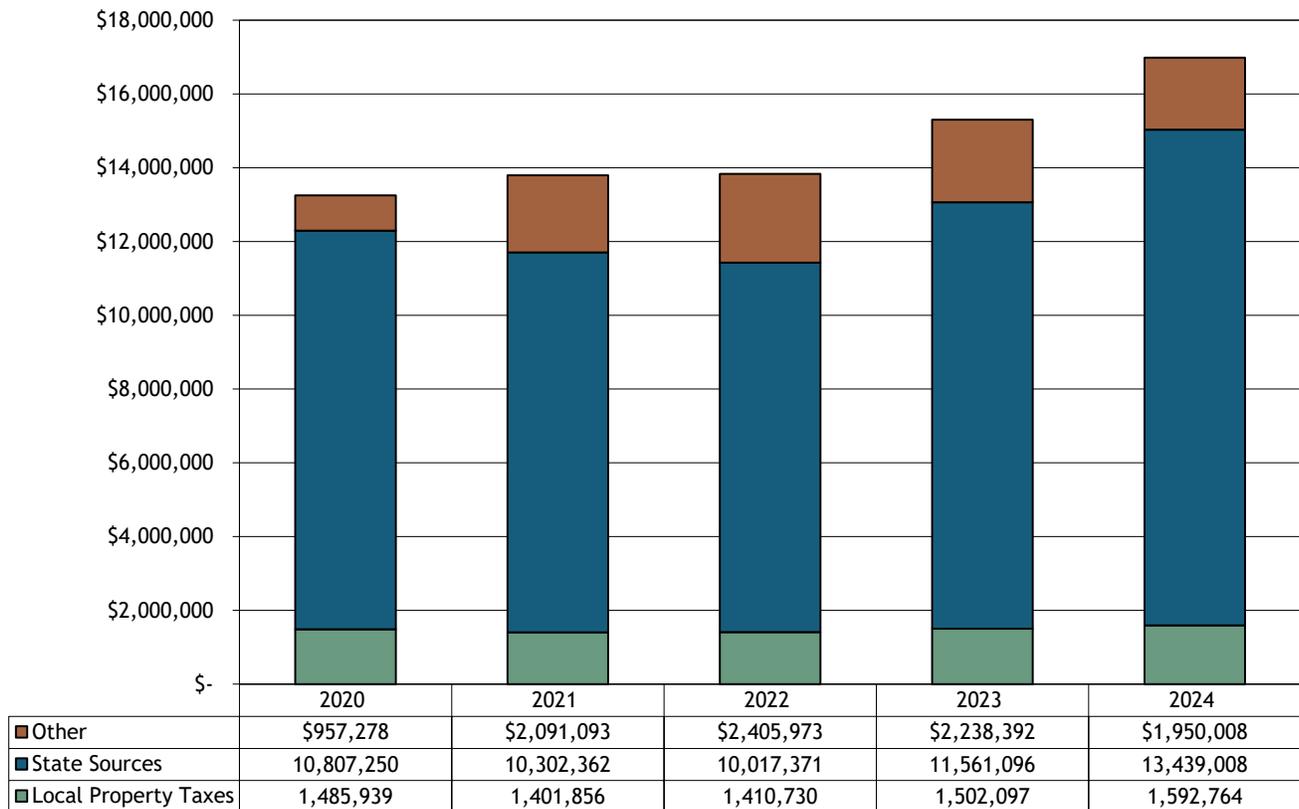


Independent School District No. 2753 Financial Analysis

General Fund Sources of Revenue

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

General Fund Sources of Revenue

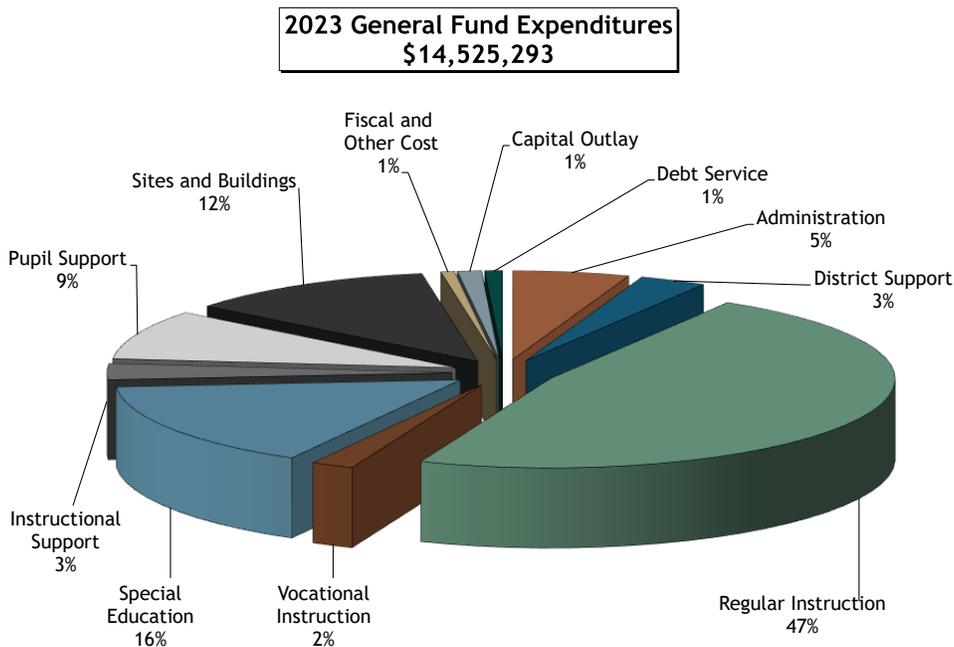
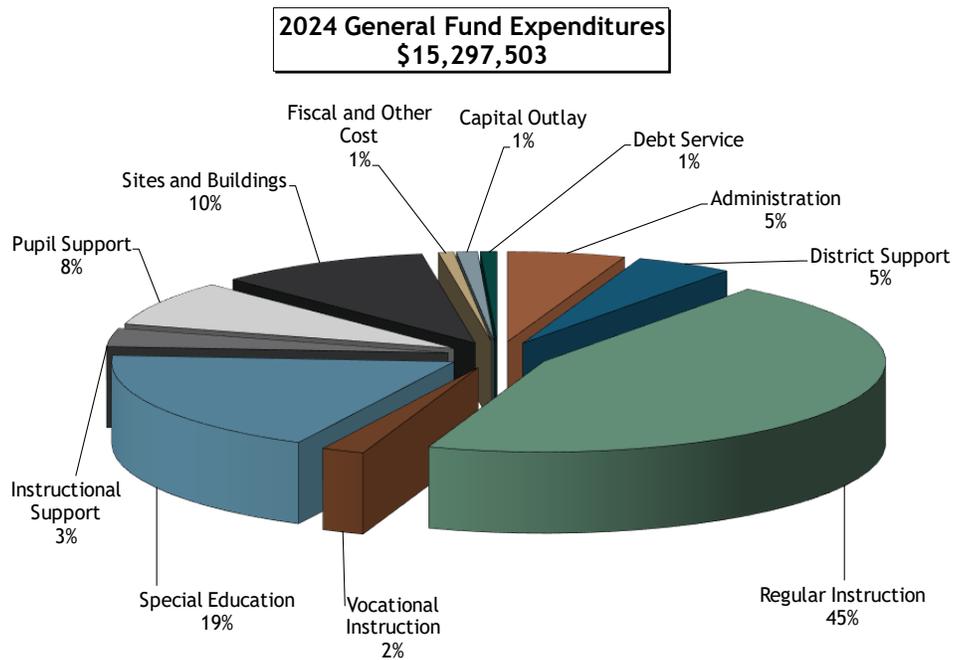


As noted above, the District's General Fund revenues increased over the prior year, increasing \$1,680,195, or 11.0%. Property taxes increased \$90,667 due to an increase in the levy. State aids increased \$1,877,912, or 16.2%, due to an increase in pupil units, an increase in the formula allowance, an increase in special education entitlement, and increased compensatory revenue. Included in other revenues are local, county, and federal revenues. Other revenues decreased \$288,384 from 2023 due to the District receiving less COVID-19 related funding in 2024.

Independent School District No. 2753 Financial Analysis

General Fund Expenditures

Overall, expenditures in the General Fund increased \$772,210, or 5.3%, from the prior year. Regular instruction expenditures increased due to an increase in benefit costs and instructional supply costs. Special education expenditures increased due to an increase in wages and benefits resulting from new contracts. Sites and buildings expenditures decreased due to a decrease in utility costs. District Support expenditures increased due to consultation fees.



The three instruction categories, regular, vocational, and special education comprised 66% and 65% of the total expenditures for 2024 and 2023, respectively.

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

General Fund Budget and Actual

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Revenues				
Local property taxes	\$ 1,217,683	\$ 1,227,684	\$ 1,592,764	\$ 365,080
State sources	12,845,564	13,128,560	13,439,008	310,448
Other sources	1,565,105	1,504,094	1,950,008	445,914
Total revenues	15,628,352	15,860,338	16,981,780	1,121,442
Expenditures				
Administration	832,251	843,439	852,785	9,346
District support services	479,404	498,040	706,834	208,794
Regular instruction	8,466,926	7,894,934	6,922,209	(972,725)
Vocational education instruction	232,673	310,745	310,800	55
Special education instruction	2,475,581	2,909,059	2,849,828	(59,231)
Instructional support services	246,120	252,845	496,523	243,678
Pupil support services	1,399,592	1,453,805	1,239,527	(214,278)
Sites and buildings	1,548,413	1,558,673	1,537,466	(21,207)
Fiscal and other fixed cost programs	85,000	85,000	110,082	25,082
Capital outlay	110,506	110,506	151,794	41,288
Debt service	99,517	99,517	119,655	20,138
Total expenditures	15,975,983	16,016,563	15,297,503	(719,060)
Excess of revenues over (under) expenditures	(347,631)	(156,225)	1,684,277	1,840,502
Other financing sources				
Proceeds from sale of capital assets	-	-	1,327	1,327
Net change in fund balances	\$ (347,631)	\$ (156,225)	\$ 1,685,604	\$ 1,841,829

Actual revenues were more than the final budget by \$1,121,442 or 7.1%. State sources revenues were over budget due to formula increases and compensatory changes. 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 under budget by \$719,060, or 4.5%. Regular instruction was under budget due to anticipating more salaries in the program than were actually used. District Support Services were over budget due to consulting fees being higher than anticipated. Instructional support services was over budget due to an increase in supplies and instructional supply costs. Pupil Support Services were under budget due to less salary expenditures than anticipated.

The District budgeted for a decrease in fund balance in the General Fund of \$156,225 for 2024. Actual results were better than budgeted, with an increase in fund balance from operations of \$1,685,604.

**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,	2020	2021	2022	2023	2024
Revenues	\$ 13,250,467	\$ 13,795,311	\$ 13,834,074	\$ 15,301,585	\$ 16,981,780
Expenditures	11,863,916	13,458,607	13,864,083	14,525,293	15,297,503
Excess of revenues over (under) expenditures	1,386,551	336,704	(30,009)	776,292	1,684,277
Sale of assets/financed purchase transaction	-	481,297	153,671	1,000	1,327
Change in accounting principle	148,802	-	-	479,427	-
Fund balance, July 1	2,963,379	4,498,732	5,316,733	5,440,395	6,697,114
Fund balance, June 30	4,498,732	5,316,733	5,440,395	6,697,114	8,382,718
Less nonspendable fund balances	(194,221)	(140,220)	(222,482)	(161,153)	(142,195)
Less restricted fund balances	(1,070,786)	(1,208,231)	(1,354,524)	(1,472,181)	(1,924,285)
Less committed fund balances	(460,936)	(488,656)	(395,225)	(358,658)	(414,580)
Less assigned fund balance	(6,533)	-	-	-	-
Unassigned fund balance, June 30	\$ 2,766,256	\$ 3,479,626	\$ 3,468,164	\$ 4,705,122	\$ 5,901,658

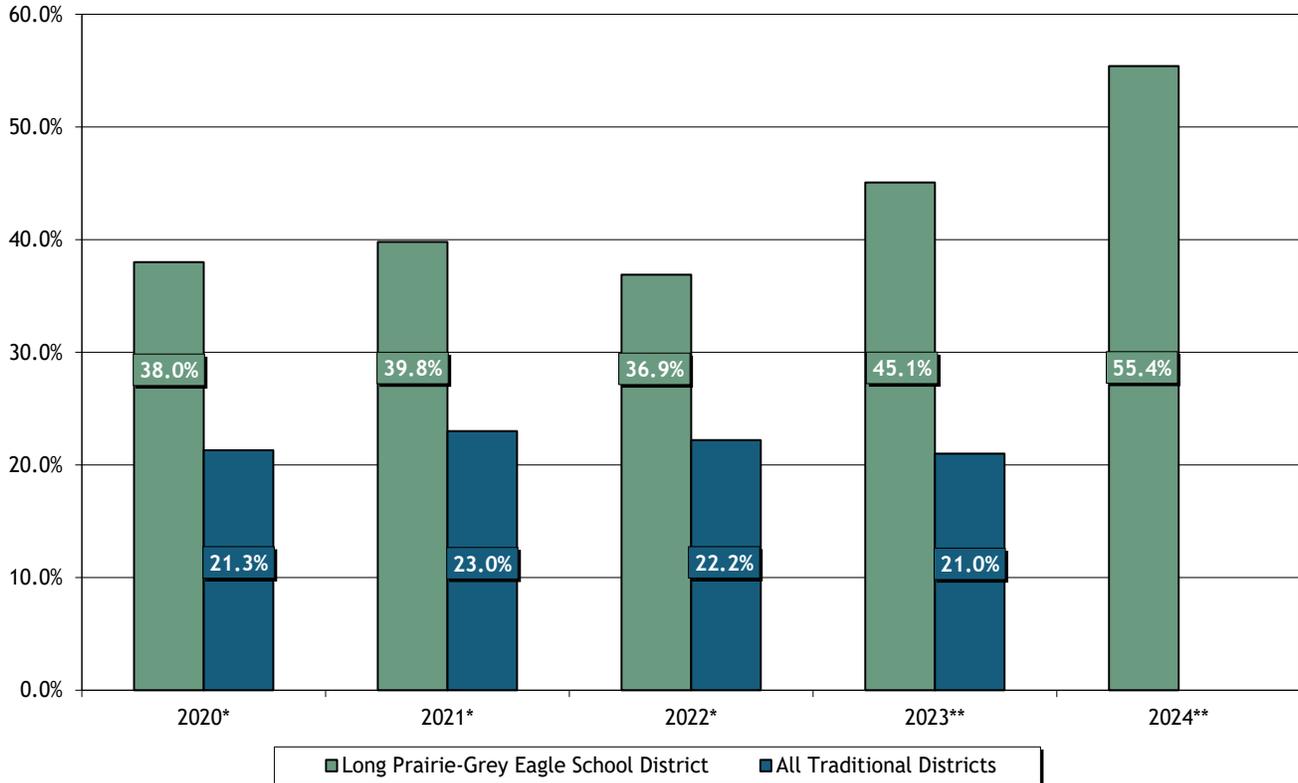
At June 30, 2024, the District had an unassigned fund balance of \$5,901,658, the highest point in the five years presented. The District has a fund balance policy to strive for an unassigned fund balance of 15% of the District's General Fund operating budget. The current balance represents 36.8% of 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 2013-2023 General Fund Unreserved Balance. 2024 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.

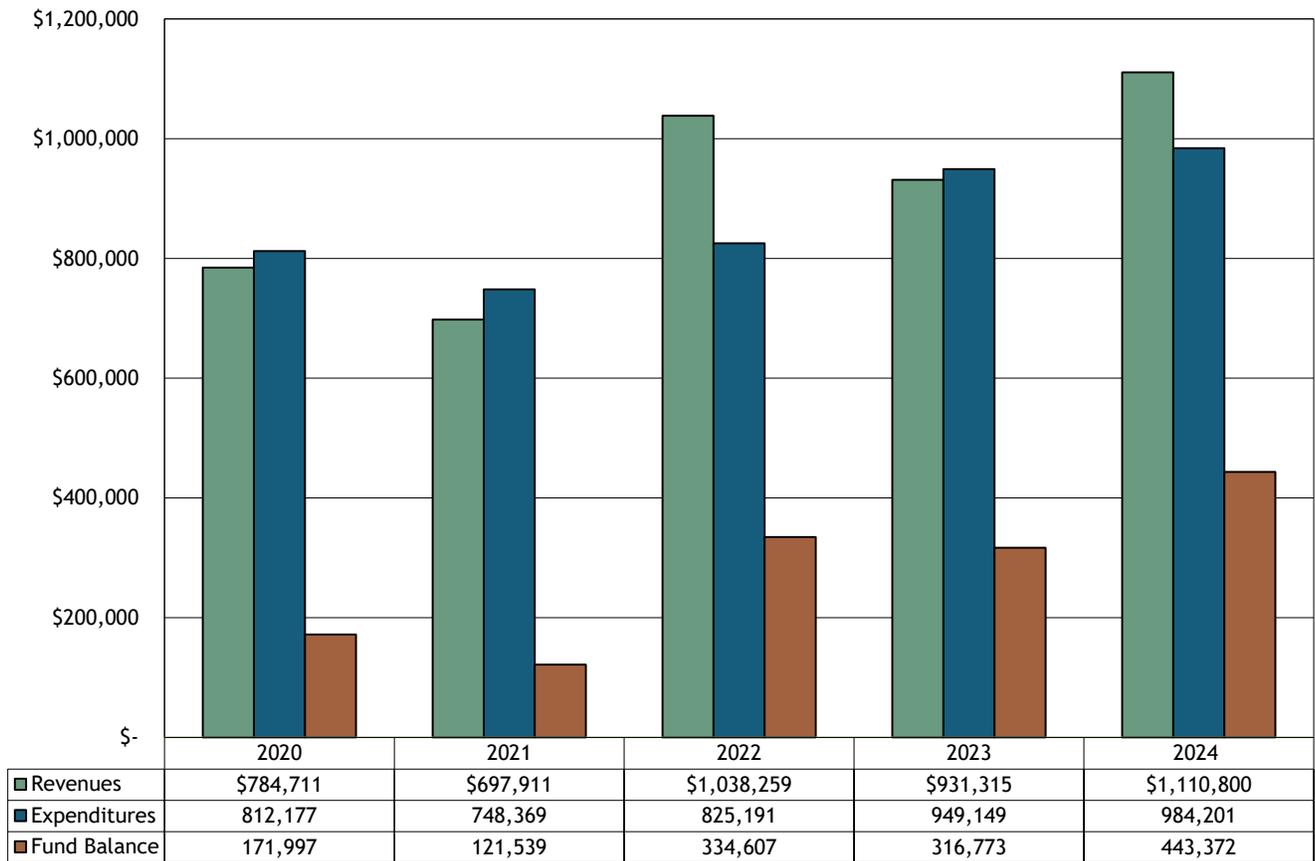
SOD occurs when a district's unrestricted fund balance ends the year below -2.5%. Since 2019, the District's SOD percentage has been higher than the state-wide average and has been increasing. In 2024, the fund balance as a percentage of relevant expenditures increased to 55.6%. The state-wide average 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, 2024, the Food Service Fund balance increased. Revenues increased in 2024 by \$179,485, or 19.3% from the prior year. Total expenditures in the fund increased \$35,052, or 3.7%. Revenues increased due to State program of free meals. 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,	2020	2021	2022	2023	2024
Revenues	\$ 689,199	\$ 615,754	\$ 741,383	\$ 808,009	\$ 823,063
Expenditures	671,804	653,849	769,132	855,074	860,650
Excess of revenues over (under) expenditures	17,395	(38,095)	(27,749)	(47,065)	(37,587)
Fund balance, July 1	157,301	174,696	136,601	108,852	61,787
Fund balance, June 30	\$ 174,696	\$ 136,601	\$ 108,852	\$ 61,787	\$ 24,200

Year Ended June 30,	2020	2021	2022	2023	2024
Nonspendable	\$ 1,265	\$ 1,249	\$ -	\$ 35	\$ 2,082
Restricted for					
ECFE	31,069	31,280	30,583	32,690	33,806
Community education	121,401	104,828	87,141	66,230	43,831
School readiness	20,961	(756)	(8,872)	(37,168)	(55,519)
Total	\$ 174,696	\$ 136,601	\$ 108,852	\$ 61,787	\$ 24,200

In 2024, expenditures exceeded revenues for the fourth year in the five years presented. This resulted in a decrease in fund balance of \$37,587.

Revenues increased from 2023 due to more utilization of Title IV and expenditures increased from 2023 due to increase in wages.

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

The period in which this aid can be carried over has been revised from six months to one year to be consistent with district financial reporting. Permanent School Fund Supplemental Aid is set at \$40,000 in 2025 for tribal contract schools.

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. School districts can apply for this new funding stream for 2024 and beyond. Allowable recipients for this aid have been modified to include cooperative units that provide their own transportation for ALCs.

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. Unspent "Q Comp" funds must be reserved in a restricted fund balance and used only for their intended purpose.

Basic General Education Aid

The formula allowance for 2024 was set at \$7,138 and for 2025, the formula allowance increases to \$7,281, which is a 2% increase over 2024. For fiscal years 2026 and beyond, the actual increase will be equal to the Consumer Price Index - Urban with a floor of 2% and a cap of 3%.

Basic Skills Revenue

School districts are permitted to execute a one-time transfer of restricted balance sheet funds into another restricted balance sheet that is in alignment with uses.

Charter School Lease Aid Review

The Commissioner may develop a system of analyzing charter school lease aid applications. The system will support consistency in applications and allow for the evaluation of the financial viability of multiple charter school leases.

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.

Independent School District No. 2753 Legislative Summary

English Learner Aid and Cross Subsidy

For 2024-2026, aid is \$1,228 times the greater of 20 or total English learner ADM and \$436 times English learner pupil units (concentration). For 2027, this increases to \$1,775 times the greater of 20 or total English learner ADM and \$4630 times English learner pupil units (concentration), and 25% Cross Subsidy Aid Reduction based on second prior year qualifying services.

Facilities

Districts subject to non-voter approved building projects that require a review and comment do not need to publish or hold a public hearing on the results of the review and comment except districts eligible for non-voter construction projects under *Minnesota Statutes* § 126C.40, subd. 6 must hold a public meeting within 45 days of a review and comment decision. The dates of publication of review and comment have been changed to at least 48 days and not more than 70 days before a referendum. Prior legislation was not more than 60 days before a referendum.

Food Service Fund

Lunchroom furniture, including tables and chairs used by pupils to eat, were added as an eligible expense in the food service fund if a surplus exists for three consecutive years.

Local Optional Revenue

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

Paraprofessionals

For the 2024-2025 school year, districts are required to provide 6 hours of training and may be reimbursed for up to 6 hours. A separate payment equal to 2 hours of the district average wage rate will be made. Consultation with the union representative must be made before planning required trainings.

Special education paraprofessionals employed and paid with special education funding during 2024 may continue to be paid with State special education fund (not federal) for 2025 if they meet competences 4 and 9 in the competency grid or are enrolled in a qualifying training and testing program.

MDE and the Professional Educator Licensing and Standards Board (PELSB) are required to review paraprofessional qualifications.

Pension Bill and Pension Adjustment Revenue

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.

Special Education Aid

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

Student Support Personnel Aid

Districts and charters may retain unspent aid in a restricted fund balance, limited to the amount of the prior year's aid allocation.

Independent School District No. 2753 Legislative Summary

Student Teacher Stipend Pilot Program

Funding of \$6,543,000 has been approved for 8 teacher preparation programs to provide student teachers placed in Minnesota schools during the 2024-2025 school year. Stipends should be awarded at approximately \$6,880 per student teacher.

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. This aid now required to be paid on a 90/10 basis.

Voluntary Prekindergarten (VPK)

VPK seats were increased to 12,360 in 2025 using a \$50 million set aside from 2023. Minneapolis and St. Paul districts are individual regions for purposes of seat allocations, so the allocations of other regions are not impacted by this change. Districts were notified of the new allocation by July 1, 2024.

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:

- ◆ **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.
- ◆ **Accounting Standard Update - GASB Statement No. 102 - *Certain Risk Disclosures***
GASB has issued GASB Statement No. 102 relating to risk disclosures. The disclosures will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact.
- ◆ **Accounting Standard Update - GASB Statement No. 103 - *Financial Reporting Model Improvements***
GASB has issued GASB Statement No. 103 relating to changes in financial reporting requirements. The changes provide clarity, enhance the relevance of information, provide more useful information for decision-making, and provide for greater comparability amongst government entities.

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.

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 fiscal years beginning after December 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. 102 - *Certain Risk Disclosures*

The objective of this Statement is to provide users of government financial statements with information about risks related to a government's vulnerabilities due to certain concentrations or constraints that is essential to their analyses for making decisions or assessing accountability.

This Statement provides definitions for concentration and constraint. A concentration is a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A constraint is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority.

This Statement requires a government to assess whether a concentration or constraint could present a risk of financial difficulty. The District will need to make a disclosure in the notes to the financial statements if all three of the following criteria are true:

- ◆ The District knows about the concentration or constraint prior to financial statement issuance.
- ◆ The concentration or constraint makes the District is vulnerable to risk of a substantial impact.
- ◆ An event or events associated with the concentration or constraint that could cause a substantial impact have either (1) happened; (2) started to happen; or (3) are more likely than not to start happening within 12 months of the financial statements being issued.

If a government determines the above criteria for disclosure have been met, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact. Disclosures are required for the government as a whole as well as any opinion unit in the financial statements that includes outstanding revenue debt. Disclosures can be combined to avoid unnecessary duplication (e.g., a subsequent event footnote).

GASB Statement No. 102 is effective for fiscal years beginning after June 15, 2024. 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. 103 - *Financial Reporting Model Improvements*

The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues.

This Statement addresses 5 areas of the financial statements (1) Management's Discussion and Analysis (MD&A), (2) Unusual or Infrequent Items, (3) Presentation of the Proprietary Fund Statement of Revenues, Expenses, and Changes in Fund Net Position, (4) Major Component Unit Information, and (5) Budgetary Comparison Information.

This Statement continues the requirement that the MD&A precede the basic financial statements as part of the Required Supplementary Information (RSI). This Statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. The Statement stresses that detailed analyses should explain why balances and results of operations changed, rather than stating amounts and "boilerplate" discussions.

This Statement describes unusual or infrequent items as transactions and other events that are either unusual in nature or infrequent in occurrence. Furthermore, governments are required to display the inflows and outflows related to each unusual or infrequent item separately as the last presented flow(s) of resources prior to the net change in resource flows in the government-wide, governmental fund, and proprietary fund statements of resource flows.

This Statement requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses. The Statement provides clarification regarding operating and nonoperating revenues and expenses. Also, this Statement requires that a subtotal for operating income (loss) and noncapital subsidies be presented before reporting other nonoperating revenues and expenses.

This Statement requires governments to present each major component unit separately in the reporting entity's statement of net position and statement of activities if it does not reduce the readability of the statements. If the readability of those statements would be reduced, combining statements of major component units should be presented after the fund financial statements.

This Statement requires governments to present budgetary comparison information using a single method of communication - RSI. Governments also are required to present (1) variances between original and final budget amounts and (2) variances between final budget and actual amounts. An explanation of significant variances is required to be presented in notes to RSI.

GASB Statement No. 103 is effective for fiscal years beginning after June 15, 2025. Earlier application is encouraged.

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

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

Basic Financial Statements

June 30, 2024

**Independent School District No. 2753
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**Independent School District No. 2753
Board of Education and Administration
June 30, 2024**

Board of Education	Position	Term Expires
Kelly Lemke	Chairperson	January 2025
Linda Gohman	Vice Chairperson	January 2025
Tanja Levin	Clerk	January 2027
Chuck Wolf	Treasurer	January 2025
Stacy Lux	Director	June 2024
Steven Hinson	Director	June 2024
Lisa Wright	Director	January 2027

Administration

Daniel Ludvigson	Superintendent (until August 2024)
Doug Froke	Interim Superintendent (beginning October 2024)
Barton Rud	7th-12th Grade Principal
Tammy Cebulla	Preschool-6th Grade Principal

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Independent Auditor's Report

To the School Board
Independent School District No. 2753
Long Prairie - Grey Eagle, Minnesota

Report on the Audit of the Financial Statements

We have audited the 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, 2024, and the related notes to the basic financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position 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 June 30, 2024, and the respective changes in financial position, and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Independent School District No. 2753, Long Prairie - Grey Eagle, Minnesota and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

The District has adopted new accounting guidance as required by the Governmental Accounting Standards Board (GASB) Implementation Guide No. 2021-1, Implementation Guidance Update - 2021. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

The management of Independent School District No. 2753 is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- ◆ Exercise professional judgment and maintain professional skepticism throughout the audit.
- ◆ Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- ◆ Obtain an understanding of internal control relevant to the audit in order to design 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. Accordingly, no such opinion is expressed.
- ◆ Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- ◆ Conclude whether, in our judgment, there are conditions or events considered in the aggregate, which raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, which follows this report letter, and Required Supplementary Information as listed in the Table of Contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Required Supplementary Information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying supplementary information identified in the Table of Contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and is also not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 26, 2024, on our consideration of the District's internal control over financial reporting, and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial report and compliance.



St. Cloud, Minnesota
November 26, 2024

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Independent School District No. 2753 Management's Discussion and Analysis

This section of Independent School District No. 2753's (the "District") annual financial report presents our discussion and analysis of the District's financial performance during the year that ended on June 30, 2024. Please read it in conjunction with the District's financial statements, which immediately follow this section.

The Management's Discussion and Analysis (MD&A) is an element of the reporting model that is required by the GASB Statement No. 34 - *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments* issued in June 1999. GASB Statement No. 34 establishes reporting requirements that include financial statements, expanded disclosure and supplemental information, including the MD&A (this section).

Certain comparative information between the current year and the prior year is required to be presented in the MD&A.

FINANCIAL HIGHLIGHTS

Key financial highlights for the 2023-2024 years include the following:

- ◆ Net position increased by \$1,650,191.
- ◆ Overall revenues were \$19,801,228 while overall expenses totaled \$18,151,037.
- ◆ General Fund balance increased by \$1,685,604.
- ◆ General Fund unassigned fund balance increased \$1,196,536.
- ◆ Our current bond amount outstanding is \$16,059,000.

OVERVIEW OF THE FINANCIAL STATEMENTS

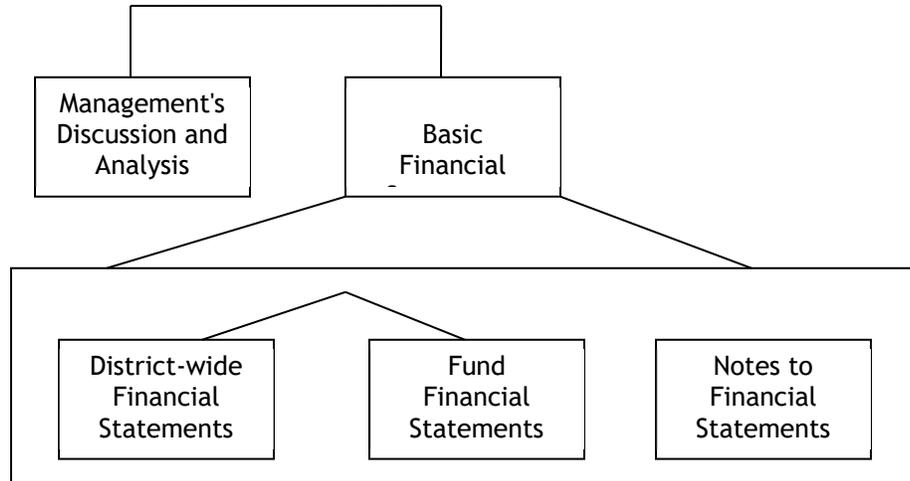
The financial section of the annual report consists of four parts - Independent Auditor's Report, Required Supplementary Information, which includes the MD&A, basic financial statements, and supplementary information. The basic financial statements include two kinds of statements that present different views of the District:

- ◆ The first two statements are district-wide financial statements that provide both short-term and long-term information about the District's overall financial status.
- ◆ The remaining statements are fund-financial statements that focus on individual parts of the District, reporting the District's operations in more detail than the district-wide statements.
- ◆ The governmental fund statements tell how basic services such as regular and special education were financed in the short-term as well as what remains for future spending.

**Independent School District No. 2753
Management's Discussion and Analysis**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The diagram below shows how the various parts of this annual report are arranged and related to one another:



Summary < ----- > Detail

The major features of the District's financial statements, including the portion of the District's activities they cover and the types of information they contain, are summarized on the following page. The remainder of the overview section of the MD&A highlights the structure and content of each of the statements.

**Independent School District No. 2753
Management's Discussion and Analysis**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

	District-Wide Statements	Governmental Funds
Scope	Entire District	The activity of the District that is not proprietary or fiduciary, such as special education and building maintenance.
Required financial statements	<ul style="list-style-type: none"> ◆ Statement of Net Position ◆ Statement of Activities 	<ul style="list-style-type: none"> ◆ Balance Sheet ◆ Statement of Revenues, Expenditures, and Changes in Fund Balances
Accounting basis and measurement focus	Accrual accounting and economic resources focus.	Modified accrual accounting and current financial focus.
Type of assets/liability information	All assets and liabilities, both financial and capital, short-term and long-term.	Generally, assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets or long-term liabilities included.
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid.	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and the related liability is due and payable.

District-Wide Statements

The district-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the Statement of Activities regardless of when cash is received or paid.

The two district-wide statements report the District's net position and how they have changed. Net position, the difference between the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, is one way to measure the District's financial health or position.

**Independent School District No. 2753
Management's Discussion and Analysis**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

District-Wide Statements (Continued)

- ◆ Over time, increases or decreases in the District's net position is an indicator of whether its financial position is improving or deteriorating, respectively.
- ◆ To assess the overall health of the District you need to consider additional non-financial factors such as changes in the District's property tax base and the condition of school buildings and other facilities.

In the district-wide financial statements the District's activities are shown in one category:

- ◆ **Governmental Activities** - Most of the District's basic services are included here, such as regular and special education, transportation, administration, food services, and community education. Property taxes and state aids finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's funds, focusing on its most significant or "major" funds, not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

- ◆ Some funds are required by state law and by bond covenants.
- ◆ The District establishes other funds to control and manage money for particular purposes (e.g., repaying its long-term debts) or to show that it is properly using certain revenues (e.g., federal grants).

The District has one kind of fund:

- ◆ **Governmental Funds** - Most of the District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the district-wide statements, we provide additional information following the governmental funds statements that explains the relationship (or differences) between them.

**Independent School District No. 2753
Management's Discussion and Analysis**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (DISTRICT-WIDE FINANCIAL STATEMENTS)

Net Position

The District's combined net position was \$5,354,078 on June 30, 2024, (see details in Table A-1). This was an increase of \$1,650,191 from \$3,703,887 restated June 30, 2023 balance. This increase was due to positive fund operations.

Table A-1

	Governmental Activities	
	2023	2024
Assets		
Total current assets	\$ 12,480,581	\$ 20,936,901
Total capital assets	12,099,696	14,549,719
Total assets	<u>24,580,277</u>	<u>35,486,620</u>
Deferred Outflows of Resources	<u>3,761,462</u>	<u>2,584,638</u>
Total assets and deferred outflows of resources	<u>\$ 28,341,739</u>	<u>\$ 38,071,258</u>
Liabilities		
Current liabilities	\$ 1,935,949	\$ 2,786,780
Long-term liabilities	19,061,774	26,369,834
Total liabilities	<u>20,997,723</u>	<u>29,156,614</u>
Deferred Inflows of Resources	<u>4,223,993</u>	<u>3,560,566</u>
Net Position		
Net investment in capital assets	5,156,681	5,154,946
Restricted amounts	1,909,538	2,449,147
Unrestricted amounts	(3,946,196)	(2,250,015)
Total net position	<u>3,120,023</u>	<u>5,354,078</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 28,341,739</u>	<u>\$ 38,071,258</u>

**Independent School District No. 2753
Management's Discussion and Analysis**

**FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (DISTRICT-WIDE FINANCIAL STATEMENTS)
(CONTINUED)**

Change in Net Position

The increase in net position occurred as a result of an increase in program revenues and total expenses in 2024, along with a restated beginning of year net position. A summary of the revenues and expenses is presented in Table A-2 below.

Table A-2

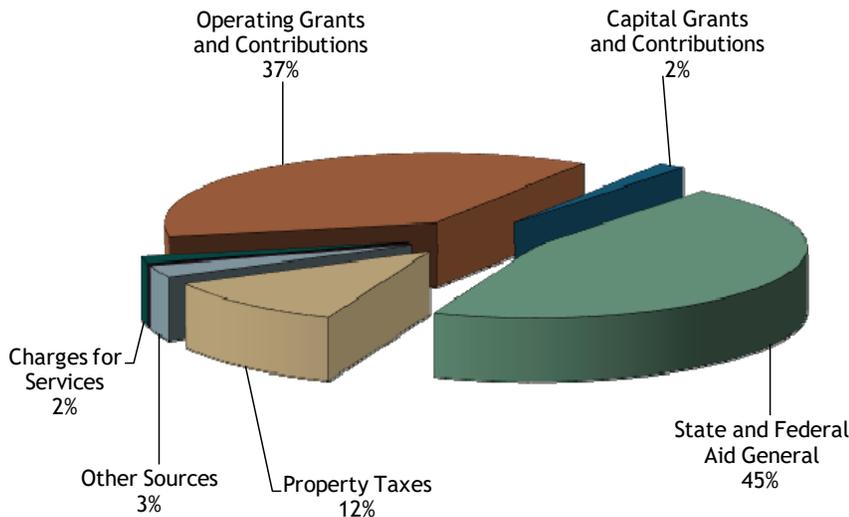
	Governmental Activities for the Year Ended June 30,	
	2023	2024
Revenues		
Program revenues		
Charges for services	\$ 473,021	\$ 324,514
Operating grants and contributions	5,407,967	7,352,258
Capital grants and contributions	318,728	307,756
General revenues		
Property taxes	2,124,372	2,279,216
State and federal aid-formula grants	8,995,931	8,989,311
Other sources	223,213	28,409
Investment Income	209,273	519,764
Total revenues	<u>17,752,505</u>	<u>19,801,228</u>
Expenses		
Administration	572,585	824,262
District Support Services	433,973	732,825
Elementary and Secondary Regular Education	5,507,458	6,699,326
Vocational Education Instruction	225,416	292,201
Special Education Instruction	2,079,105	2,793,756
Instructional Support Services	325,909	496,069
Pupil Support Services	1,231,567	1,245,779
Sites and Buildings	1,736,207	2,537,764
Fiscal and Other Fixed Cost Programs	93,046	110,082
Food Service	970,802	998,570
Community Service	809,639	853,194
Unallocated Depreciation	660,922	-
Interest and Fiscal Charges on Long-Term Debt	325,987	567,209
Total expenses	<u>14,972,616</u>	<u>18,151,037</u>
Change in net position	2,779,889	1,650,191
Beginning of year net position, restated	<u>340,134</u>	<u>3,703,887</u>
Ending of year net position	<u>\$ 3,120,023</u>	<u>\$ 5,354,078</u>

**Independent School District No. 2753
Management's Discussion and Analysis**

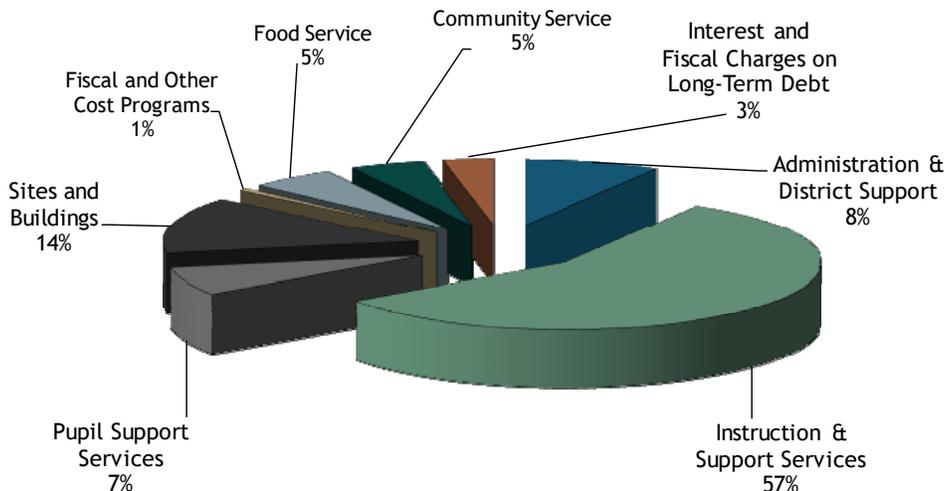
**FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (DISTRICT-WIDE FINANCIAL STATEMENTS)
(CONTINUED)**

The District's total revenue consisted of program revenues of \$7,984,528, property taxes of \$2,279,216, aid payments from the state and federal governments of \$8,989,311, \$27,082 from miscellaneous other sources, \$519,764 from investment income and \$1,327 from a gain of sale of assets. Expenses totaling \$18,151,037 consisted mainly of regular, vocational, special education and instructional costs of \$10,281,352. Other areas of cost included: support services (District, administrative and pupil) \$2,802,866, site, buildings, and equipment \$2,537,764, fiscal, and other fixed cost program \$110,082, food service \$998,570, community education and services \$853,194, and interest and fiscal charges on long-term debt \$567,209.

Revenues - Table A-3



Expenses - Table A-4



**Independent School District No. 2753
Management's Discussion and Analysis**

**FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (DISTRICT-WIDE FINANCIAL STATEMENTS)
(CONTINUED)**

The net cost of governmental activities is their total costs less program revenues applicable to each category. Table A-5 presents these costs.

Table A-5

	Total Cost of Services		Net Cost of Services	
	2023	2024	2023	2024
Administration	\$ 572,585	\$ 824,262	\$ 572,585	\$ 824,262
District Support Services	433,973	732,825	433,973	732,825
Elementary and Secondary Regular Education	5,507,458	6,699,326	2,910,281	3,106,851
Vocational Education Instruction	225,416	292,201	218,073	263,071
Special Education Instruction	2,079,105	2,793,756	712,121	943,024
Instructional Support Services	325,909	496,069	176,011	238,534
Pupil Support Services	1,231,567	1,245,779	1,141,251	1,156,620
Sites and Buildings	1,736,207	2,537,764	1,392,761	2,205,220
Fiscal and Other Fixed Cost Programs	93,046	110,082	93,046	110,082
Food Service	970,802	998,570	39,484	(111,577)
Community Service	809,639	853,194	96,405	130,388
Depreciation - Unallocated	660,922	-	660,922	-
Interest and Fiscal Charges on Long-Term Debt	325,987	567,209	325,987	567,209
Total	\$ 14,972,616	\$ 18,151,037	\$ 8,772,900	\$ 10,166,509

Fund Balance

The financial performance of the District as a whole is reflected in its governmental funds. As the District completed the year, the governmental funds reported a combined fund balance of \$16,882,292. This is up \$7,783,023 from the District's June 30, 2024, combined fund balance total of \$9,099,269. This large increase is mainly due to Capital Projects additional bond proceeds.

Revenue and Expenditures

Revenues of the District's governmental funds totaled \$19,761,286 while total expenditures were \$21,015,625. A summary of the revenues and expenditures reported on the governmental fund financial statements appears in Table A-6 below. Revenue increased due to food service revenue due to all students receiving free meals and expenditures increased due to the same.

Table A-6

	2023	2024	2023	2024	2023	2024	2023	2024
	Revenue	Revenue	Expenditures	Expenditures	Other	Other	Net Change in Fund Balance	Net Change in Fund Balance
General	\$ 15,301,585	\$ 16,981,780	\$ 14,525,293	\$ 15,297,503	\$ 1,000	\$ 1,327	\$ 777,292	\$ 1,685,604
Other funds	931,315	1,933,863	949,149	1,844,851	-	-	(17,834)	89,012
Community Service	808,009	-	855,074	-	-	-	(47,065)	-
Capital projects	13,846	120,987	295,457	3,050,434	1,988,970	8,992,128	1,707,359	6,062,681
Debt service	658,650	724,656	690,770	822,837	-	43,907	(32,120)	(54,274)
Totals	\$ 17,713,405	\$ 19,761,286	\$ 17,315,743	\$ 21,015,625	\$ 1,989,970	\$ 9,037,362	\$ 2,387,632	\$ 7,783,023

**Independent School District No. 2753
Management's Discussion and Analysis**

**FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (DISTRICT-WIDE FINANCIAL STATEMENTS)
(CONTINUED)**

General Fund Budgetary Highlights

During the year ended June 30, 2024, the District revised its operating budget. The revision is necessary because when the initial budget is prepared and adopted (a budget must be in place prior to the beginning of the year on July 1), details of student enrollment, staffing levels and other significant information items are estimates. When these items become known, the budget is then revised. A similar revision is made each year for the same reasons. The District follows program budgeting, which accounts for the majority of the differences between budgets to actual.

The District's final General Fund budget anticipated expenditures would exceed revenues by \$156,225. The actual result was \$1,685,604 revenues and other financing sources over expenditures. Revenues and other financing sources came in over budget due to conservative budgeting and expenditures came in under budget due to conservative budgeting.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The District's capital assets consist of items of value over \$5,000 when purchased. The assets are then depreciated over the life of the asset using the lifespan recommended by the GASB. Detailed information regarding the District's capital assets can be found in Note 3 of the financial statements.

Long-Term Debt

At year-end, the District had \$17,835,403 of long-term debt. This consisted of bonded indebtedness including unamortized premium of \$17,277,009, financed purchases payable of \$39,078 and separation and severance of \$519,316.

FACTORS BEARING ON THE DISTRICT'S FUTURE

- ◆ District enrollment has been maintaining in recent years.
- ◆ The political environment at the state level could have a significant effect on future finances. The State Legislature sets the amount of revenue from aids and levies that Minnesota school districts will receive.
- ◆ The District has settled agreements with all bargaining units.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This report is designed to provide the District's citizens, taxpayers, customers, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have any questions about this report or would like additional information, contact Doug Froke, Interim Superintendent, at the District Office 205 2nd Street South, Long Prairie, Minnesota 56347.

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BASIC FINANCIAL STATEMENTS

Independent School District No. 2753
Statement of Net Position
June 30, 2024

	Governmental Activities
Assets	
Cash and investments	\$ 16,927,355
Current property taxes receivable	1,250,227
Delinquent property taxes receivable	43,185
Accounts receivable	93,514
Due from Department of Education	1,401,655
Due from other Minnesota school districts	3,238
Due from Federal Government through Department of Education	1,038,165
Inventory	34,935
Prepaid items	144,627
Capital assets not depreciated	
Land	69,879
Construction in progress	2,449,354
Capital assets, net of accumulated depreciation	
Land improvements	255,476
Buildings	10,880,990
Furniture and equipment	894,020
	35,486,620
Total assets	35,486,620
Deferred Outflows of Resources	
Deferred outflows of resources related to pensions	2,388,908
Deferred outflows of resources related to other postemployment benefits (OPEB)	195,730
Total deferred outflows of resources	2,584,638
Total assets and deferred outflows of resources	\$ 38,071,258
Liabilities	
Accounts and contracts payable	\$ 1,029,565
Salaries and benefits payable	324,561
Interest payable	135,523
Due to other governmental units	26,361
Unearned revenue	397,537
Bonds principal payable (net of premium)	
Payable within one year	711,000
Payable after one year	16,566,009
Financed purchase payable	
Payable within one year	39,078
Severance payable	
Payable within one year	60,000
Payable after one year	459,316
Total OPEB liability	
Payable within one year	63,155
Payable after one year	242,229
Net pension liability	9,102,280
Total liabilities	29,156,614
Deferred Inflows of Resources	
Property taxes levied for subsequent year's expenditures	2,233,400
Deferred inflows of resources related to pensions	854,946
Deferred inflows of resources related to OPEB	386,226
Deferral on refunding	85,994
Total deferred inflows of resources	3,560,566
Net Position	
Net investment in capital assets	5,154,946
Restricted for	
Other purposes	2,449,147
Unrestricted	(2,250,015)
Total net position	5,354,078
Total liabilities, deferred inflows of resources, and net position	\$ 38,071,258

See notes to basic financial statements.

Independent School District No. 2753
Statement of Activities
Year ended June 30, 2024

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenues and Changes in Net Position
					Governmental Activities
Governmental activities					
Administration	\$ 824,262	\$ -	\$ -	\$ -	\$ (824,262)
District support services	732,825	-	-	-	(732,825)
Elementary and secondary regular instruction	6,699,326	74,882	3,517,593	-	(3,106,851)
Vocational education instruction	292,201	6,982	22,148	-	(263,071)
Special education instruction	2,793,756	60,230	1,790,502	-	(943,024)
Instructional support services	496,069	-	257,535	-	(238,534)
Pupil support services	1,245,779	1,627	87,532	-	(1,156,620)
Sites and buildings	2,537,764	24,788	-	307,756	(2,205,220)
Fiscal and other fixed cost programs	110,082	-	-	-	(110,082)
Food service	998,570	45,958	1,064,189	-	111,577
Community education and services	853,194	110,047	612,759	-	(130,388)
Interest and fiscal charges on long-term debt	567,209	-	-	-	(567,209)
Total governmental activities	\$ 18,151,037	\$ 324,514	\$ 7,352,258	\$ 307,756	(10,166,509)
General revenues					
Taxes					
					1,596,592
					89,758
					592,866
					8,989,311
					27,082
					519,764
					1,327
					<u>11,816,700</u>
Change in net position					1,650,191
Net position - beginning					<u>3,120,023</u>
Change in Accounting Principle (Note 10)					583,864
Net position - beginning, as restated					<u>3,703,887</u>
Net position - ending					<u>\$ 5,354,078</u>

See notes to basic financial statements.

Independent School District No. 2753
Balance Sheet - Governmental Funds
June 30, 2024

	General	Debt Service	Capital Projects	Other Nonmajor Funds	Total Governmental Funds
Assets					
Cash and investments	\$ 7,495,022	\$ 501,024	\$ 8,462,121	\$ 469,188	\$ 16,927,355
Current property taxes receivable	719,008	531,219	-	-	1,250,227
Delinquent property taxes receivable	29,754	11,660	-	1,771	43,185
Accounts receivable	66,471	-	-	27,043	93,514
Due from Department of Education	1,370,816	13,329	-	17,510	1,401,655
Due from Federal Government through Department of Education	750,293	-	-	287,872	1,038,165
Due from other Minnesota school districts	2,587	-	-	651	3,238
Inventory	-	-	-	34,935	34,935
Prepaid items	142,195	-	-	2,432	144,627
Total assets	\$ 10,576,146	\$ 1,057,232	\$ 8,462,121	\$ 841,402	\$ 20,936,901
Liabilities					
Accounts and contracts payable	\$ 510,382	\$ -	\$ 493,891	\$ 25,292	\$ 1,029,565
Salaries and benefits payable	275,449	-	-	49,112	324,561
Due to other governmental units	26,361	-	-	-	26,361
Unearned revenue	99,882	-	-	297,655	397,537
Total liabilities	912,074	-	493,891	372,059	1,778,024
Deferred Inflows of Resources					
Unavailable revenue - delinquent property taxes	29,754	11,660	-	1,771	43,185
Property taxes levied for subsequent year's expenditures	1,251,600	981,800	-	-	2,233,400
Total deferred inflows of resources	1,281,354	993,460	-	1,771	2,276,585
Fund Balances					
Nonspendable	142,195	-	-	37,367	179,562
Restricted	1,924,285	63,772	7,968,230	485,724	10,442,011
Committed	414,580	-	-	-	414,580
Unassigned	5,901,658	-	-	(55,519)	5,846,139
Total fund balances	8,382,718	63,772	7,968,230	467,572	16,882,292
Total liabilities, deferred inflows of resources, and fund balances	\$ 10,576,146	\$ 1,057,232	\$ 8,462,121	\$ 841,402	\$ 20,936,901

Independent School District No. 2753
Reconciliation of the Balance Sheet to
the Statement of Net Position - Governmental Funds
June 30, 2024

Total fund balances - governmental funds	\$ 16,882,292
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported as assets in governmental funds.	
Cost of capital assets	37,378,242
Less accumulated depreciation	(22,828,523)
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Long-term liabilities at year-end consist of:	
Bond principal payable	(16,059,000)
Financed purchase from direct borrowing	(39,078)
Premium on bonds payable	(1,218,009)
Deferral on refunding	(85,994)
Severance payable	(519,316)
OPEB liability	(305,384)
Net pension liability	(9,102,280)
Deferred outflows of resources and deferred inflows of resources are created as a result of various differences related to pensions that are not recognized in the governmental funds.	
Deferred outflows of resources related to pensions	2,388,908
Deferred inflows of resources related to pensions	(854,946)
Deferred outflows of resources and deferred inflows of resources are created as a result of various differences related to postemployment benefits that are not recognized in the governmental funds.	
Deferred outflows of resources related to postemployment benefits	195,730
Deferred inflows of resources related to postemployment benefits	(386,226)
Delinquent property taxes receivables will be collected in subsequent years, but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the funds.	43,185
Governmental funds do not report a liability for accrued interest on bonds and capital loans until due and payable.	(135,523)
	(135,523)
Total net position - governmental activities	\$ 5,354,078

Independent School District No. 2753
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds
Year Ended June 30, 2024

	Formerly Major Fund			
	General	Debt Service	Community Service	Capital Projects
Revenues				
Local property taxes	\$ 1,592,764	\$ 591,366	\$ -	\$ -
Other local and county revenues	872,880	-	-	120,987
Revenue from state sources	13,439,008	133,290	-	-
Revenue from federal sources	1,060,473	-	-	-
Sales and other conversion of assets	16,655	-	-	-
Total revenues	<u>16,981,780</u>	<u>724,656</u>	<u>-</u>	<u>120,987</u>
Expenditures				
Current				
Administration	852,785	-	-	-
District support services	706,834	-	-	-
Elementary and secondary regular instruction	6,922,209	-	-	-
Vocational education instruction	310,800	-	-	-
Special education instruction	2,849,828	-	-	-
Instructional support services	496,523	-	-	-
Pupil support services	1,239,527	-	-	-
Sites and buildings	1,537,466	-	-	1,110,343
Fiscal and other fixed cost programs	110,082	-	-	-
Food service	-	-	-	-
Community education and services	-	-	-	-
Capital outlay				
Elementary and secondary regular instruction	111,637	-	-	-
Instructional support services	2,571	-	-	-
Sites and buildings	37,586	-	-	1,703,796
Debt service				
Principal	113,566	481,000	-	-
Interest and fiscal charges	6,089	341,837	-	236,295
Total expenditures	<u>15,297,503</u>	<u>822,837</u>	<u>-</u>	<u>3,050,434</u>
Excess of revenues over (under) expenditures	1,684,277	(98,181)	-	(2,929,447)
Other Financing Sources (Uses)				
Proceeds from sale of capital assets	1,327	-	-	-
Bond issuance	-	5,530,599	-	8,529,401
Bond premium	-	563,308	-	462,727
Payment of refunded bonds	-	(6,050,000)	-	-
Total other financing sources (uses)	<u>1,327</u>	<u>43,907</u>	<u>-</u>	<u>8,992,128</u>
Net change in fund balances	1,685,604	(54,274)	-	6,062,681
Fund Balances				
Beginning of year	6,697,114	118,046	61,787	1,905,549
Accounting change (See Note 8)	-	-	(61,787)	-
Beginning of year, restated	<u>6,697,114</u>	<u>118,046</u>	<u>-</u>	<u>1,905,549</u>
End of Year	<u>\$ 8,382,718</u>	<u>\$ 63,772</u>	<u>\$ -</u>	<u>\$ 7,968,230</u>

See notes to basic financial statements.

Other Nonmajor Funds	Total Governmental Funds
\$ 89,530	\$ 2,273,660
109,417	1,103,284
500,166	14,072,464
1,188,159	2,248,632
46,591	63,246
<u>1,933,863</u>	<u>19,761,286</u>
-	852,785
-	706,834
-	6,922,209
-	310,800
-	2,849,828
-	496,523
-	1,239,527
-	2,647,809
-	110,082
984,201	984,201
860,650	860,650
-	111,637
-	2,571
-	1,741,382
-	594,566
-	584,221
<u>1,844,851</u>	<u>21,015,625</u>
89,012	(1,254,339)
-	1,327
-	14,060,000
-	1,026,035
-	(6,050,000)
<u>-</u>	<u>9,037,362</u>
89,012	7,783,023
316,773	9,099,269
61,787	-
<u>378,560</u>	<u>9,099,269</u>
<u>\$ 467,572</u>	<u>\$ 16,882,292</u>

**Independent School District No. 2753
Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances
of Activities - Governmental Funds
Year Ended June 30, 2024**

Net change in fund balances - total governmental funds \$ 7,783,023

Amounts reported for governmental activities in the Statement of Activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the the cost of those assets is allocated over the estimated useful lives as depreciation expense.

Capital outlays	2,646,437
Depreciation expense	(780,278)

Total OPEB are recognized as paid in the governmental funds but recognized as the expense is incurred in the Statement of Activities.	24,327
---	--------

Severance is recognized as paid in the governmental funds but recognized as the expense is incurred in the Statement of Activities.	(73,771)
---	----------

Governmental funds recognized pension contributions as expenditures at the time of payment whereas the Statement of Activities factors in items related to pensions on a full accrual perspective.	469,354
--	---------

Principal payments on long-term debt are recognized as expenditures in the governmental funds but as an increase in net position in the Statement of Activities.	594,566
--	---------

Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due and thus requires use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.	(23,584)
--	----------

Governmental funds report the effect of bond premiums when the debt is first issued, whereas these amounts are amortized in the Statement of Activities.	40,596
--	--------

Proceeds from the sale of bonds and financed purchases are recognized as other financing sources in funds increasing fund balance but having no effect on the governmental funds increasing fund balance but having no effect on net position in the Statement of Activities.

Bonds Payable	(14,060,000)
Payment of Refunding Bonds	6,050,000
Bond Premium Issued	(1,026,035)

Delinquent property taxes receivable will be collected in subsequent years, but are not available soon enough to pay for the current period's expenditures and, therefore, are deferred in the funds.	5,556
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Change in net position - governmental activities	\$ 1,650,191
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Independent School District No. 2753
Statement of Revenues, Expenditures, and
Changes in Fund Balances -
Budget and Actual - General Fund
Year Ended June 30, 2024

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Revenues				
Local property taxes	\$ 1,217,683	\$ 1,227,684	\$ 1,592,764	\$ 365,080
Other local and county revenues	361,900	366,200	872,880	506,680
Revenue from state sources	12,845,564	13,128,560	13,439,008	310,448
Revenue from federal sources	1,198,705	1,133,894	1,060,473	(73,421)
Sales and other conversion of assets	4,500	4,000	16,655	12,655
Total revenues	<u>15,628,352</u>	<u>15,860,338</u>	<u>16,981,780</u>	<u>1,121,442</u>
Expenditures				
Current				
Administration	832,251	843,439	852,785	9,346
District support services	479,404	498,040	706,834	208,794
Elementary and secondary regular instruction	8,466,926	7,894,934	6,922,209	(972,725)
Vocational education instruction	232,673	310,745	310,800	55
Special education instruction	2,475,581	2,909,059	2,849,828	(59,231)
Instructional support services	246,120	252,845	496,523	243,678
Pupil support services	1,399,592	1,453,805	1,239,527	(214,278)
Sites and buildings	1,548,413	1,558,673	1,537,466	(21,207)
Fiscal and other fixed cost programs	85,000	85,000	110,082	25,082
Capital outlay				
Elementary and secondary regular instruction	85,200	93,506	111,637	18,131
Instructional support services	5,000	5,000	2,571	(2,429)
Sites and buildings	20,306	12,000	37,586	25,586
Debt service				
Principal	99,517	99,517	113,566	14,049
Interest and fiscal charges	-	-	6,089	6,089
Total expenditures	<u>15,975,983</u>	<u>16,016,563</u>	<u>15,297,503</u>	<u>(719,060)</u>
Excess of revenues over (under) expenditures	(347,631)	(156,225)	1,684,277	1,840,502
Other financing sources				
Proceeds from sale of capital assets	-	-	1,327	1,327
Net change in fund balances	<u>\$ (347,631)</u>	<u>\$ (156,225)</u>	1,685,604	<u>\$ 1,841,829</u>
Fund Balances				
Beginning of year			<u>6,697,114</u>	
End of year			<u>\$ 8,382,718</u>	

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Independent School District No. 2753
Notes to Basic Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The District operates under a school board form of government for the purpose of providing educational services to individuals within the District areas. The governing body consists of a seven-member board elected by the voters of the District to serve four-year terms.

The accounting policies of the District conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The following is a summary of the more significant policies.

A. Reporting Entity

The basic financial statements present the District and its component units. The District includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate from such. Component units are legally separate organizations for which the elected officials of the District are financially accountable and are included within the basic financial statements of the District because of the significance of their operational or financial relationships with the District.

The District is considered financially accountable for a component unit if it appoints a voting majority of the organization's governing body and it is able to impose its will on the organization by significantly influencing the programs, projects, activities, or level of services performed or provided by the organization, or there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on, the District.

As a result of applying the component unit definition criteria above, it has been determined the District has no component units.

The student activity accounts of the District are under board control and are reported in the General Fund.

B. Basic Financial Statement Information

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) display information about the reporting government as a whole. These statements include all the financial activities of the District.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Depreciation expense that can be specifically identified by function is included in the direct expenses of that function. Depreciation expense relating to assets that serve multiple functions is presented as unallocated depreciation in the Statement of Activities. Interest on general long-term debt is considered an indirect expense and is reported separately in the Statement of Activities. The effect of interfund activity has been removed from these statements.

Major individual governmental funds are reported as separate columns in the fund financial statements.

**Independent School District No. 2753
Notes to Basic Financial Statements**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied is determined by its measurement focus and basis of accounting. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this basis of accounting, transactions are recorded in the following manner.

1. Revenue Recognition

Revenue is recognized when it becomes measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Property tax revenue is generally considered as available if collected within 60 days after year-end. State revenue is recognized in the year to which it applies according to *Minnesota Statutes* and accounting principles generally accepted in the United States of America. *Minnesota Statutes* include state aid funding formulas for specific years. Federal revenue is recorded in the year in which the related expenditure is made. Other revenue is considered available if collected within 60 days.

2. Recording of Expenditures

Expenditures are generally recorded when a liability is incurred. The exceptions to this general rule are that interest and principal expenditures in the Debt Service Fund, compensated absences, total OPEB obligations and claims and judgments are recognized when payment is due.

The District applies restricted resources first when an expenditure is incurred for a purpose for which both restricted and unrestricted fund balances are available. Further, the District applies unrestricted funds in this order if various levels of restricted fund balances exist: restricted, committed, assigned, and unassigned.

Description of Funds:

Major Funds:

General Fund - This fund is the basic operating fund of the District and is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund - This fund is used to account for the accumulation of resources for, and payment of general obligation (G.O.) bond principal, interest, and related costs.

Capital Projects Fund - This fund is used to account for financial resources used for the acquisition or construction of major capital facilities authorized by bond issue.

Nonmajor Funds:

Food Service Special Revenue Fund - This fund is used to record the financial activities of the District's Food Service Program.

**Independent School District No. 2753
Notes to Basic Financial Statements**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus and Basis of Accounting (Continued)

Description of Funds: (Continued)

Nonmajor Funds: (Continued)

Community Service Special Revenue Fund - This fund is used to account for services provided to residents in the areas of community education, school readiness, early childhood and family education and other similar services.

D. Deposits and Investments

Cash and investments include nonpooled investments related to bond proceeds and balances from all funds that are combined and invested to the extent available in various securities as authorized by state law. Earnings from the pooled investments are allocated to the individual funds based on the average of month-end cash and investment balances.

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The Hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments held by investment pools are measured at amortized cost.

Cash and investments at June 30, 2024, were comprised of deposits and investments as disclosed in Note 2.

Minnesota Statutes requires all deposits be protected by federal deposit insurance, corporate surety bonds, or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by Federal Deposit Insurance Corporation (FDIC) insurance or corporate surety bonds.

Minnesota Statutes authorizes the District to invest in obligations of the U.S. Treasury, agencies, and instrumentalities, shares of investment companies whose only investments are in the aforementioned securities, obligations of the State of Minnesota or its municipalities, bankers' acceptances, future contracts, repurchase and reverse repurchase agreements, and commercial paper of the highest quality with a maturity of no longer than 270 days.

In accordance with GASB Statement No. 79, the various MNTrust securities are valued at amortized cost, which approximates fair value. There are no restrictions or limitations on withdrawals from MNTrust.

E. Property Tax Receivable

Current property taxes receivable are recorded for taxes certified the previous December and collectible in the current calendar year, which have not been received by the District. Delinquent property taxes receivable represents uncollected taxes for the past six years and are deferred and included in the liability section of the fund financial statements as deferred revenue because they are not available to finance the operations of the District in the current year.

**Independent School District No. 2753
Notes to Basic Financial Statements**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. Property Taxes Levied for Subsequent Year's Expenditures

Property taxes levied for subsequent year's expenditures consist principally of property taxes levied in the current year which will be collected and recognized as revenue in the District's following year to properly match those revenues with the budgeted expenditures for which they were levied. This amount is equal to the amount levied by the School Board in December 2023, less various components, and their related adjustments as mandated by the state. These portions of that levy were recognized as revenue in fiscal year 2024. The remaining portion of the levy will be recognized when measurable and available.

G. Inventories

Inventories of commodities donated directly by the U.S. Department of Agriculture are recorded at market value. Other inventories are stated at cost as determined on a first-in, first-out (FIFO) basis. Inventories are recorded as expenditures when consumed rather than when purchased.

H. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. Prepaid items are recorded as an expenditure at the time of consumption.

I. Property Taxes

The District levies its property tax during the month of December. December 28 is the last day the District can certify a tax levy to the County Auditor. Such taxes become a lien on January 1. The property tax is recorded as revenue when it becomes measurable and available. Morrison, Stearns, and Todd County are the collecting agencies for the levy and remit the collections to the District three times a year. The Tax levy notice is mailed in March with the first half of the payment due on May 15 and the second half due on October 15. Delinquent collections for November and December are received the following January.

A portion of property taxes levied is paid by the State of Minnesota through various tax credits, which are included in revenue from state sources in the basic financial statements.

J. Capital Assets

Capital assets are recorded in the government-wide financial statements but are not reported in the fund financial statements.

Capital assets are defined by the District as assets with an initial individual cost of more than \$5,000. Such assets are capitalized at historical cost, or estimated historical cost for assets where actual historical cost is not available. Donated assets are recorded as capital assets at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend the assets lives are not capitalized.

Capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public school purpose by the District, no salvage value is taken into consideration for depreciation purpose. Useful lives vary from 20 to 50 years for land improvements and buildings and 5 to 15 years for furniture and equipment.

**Independent School District No. 2753
Notes to Basic Financial Statements**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Capital Assets (Continued)

Capital assets not being depreciated include land and construction in progress. The District does not possess any material amounts of infrastructure capital assets, such as sidewalks and parking lots. Such items are considered to be part of the cost of buildings or other improvable property.

K. Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Financial Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until that time. The District has two items that qualify for reporting in this category. Deferred outflows relating to pension and OPEB activity are reported in the government-wide Statement of Net Position. Deferred outflows of resources related to pensions is recorded for various estimate differences that will be amortized and recognized over future years. Deferred outflows of resources related to OPEB is recorded for various estimate differences that will be amortized and recognized over future years.

In addition to liabilities, the Statement of Financial Position and fund financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has five types of items which qualify for reporting in this category. The first item, unavailable revenue from property taxes, arises under a modified accrual basis of accounting and is reported only in the Governmental Funds Balance Sheet. Delinquent property taxes not collected within 60 days of year-end are deferred and recognized as an inflow of resources in the governmental funds in the period the amounts become available. The second item is property taxes levied for subsequent years, which represent property taxes received or reported as a receivable before the period for which the taxes are levied and is reported as a deferred inflow of resources in both the government-wide Statement of Net Position and the Governmental Funds Balance Sheet. Property taxes levied for subsequent years are deferred and recognized as an inflow of resources in the government-wide financial statements in the year for which they are levied and in the Governmental Fund financial statements during the year for which they are levied, if available. The third item is a deferred inflows of resources related to pensions and is recorded on the government-wide statements for various estimate differences that will be amortized and recognized over future years. Deferred inflows of resources related to OPEB is recorded on the government-wide statements for various estimate differences that will be amortized and recognized over future years. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

L. Long-Term Obligations

In the government-wide financial statements long-term debt and other long term obligations are reported as liabilities in the applicable governmental activities Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

**Independent School District No. 2753
Notes to Basic Financial Statements**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Long-Term Obligations (Continued)

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

M. Compensated Absences

The District compensates clerical, custodial, and noncertified employees upon termination of employment for unused vacation. An employee may not accumulate more than one year of vacation time.

District regular employees are entitled to sick leave at various rates. Employees are not compensated for unused sick leave upon termination of employment except for purposes of severance pay as described in Note 1.N.

Sick leave pay is shown as an expenditure in the year paid.

N. Severance Benefits

Teacher contracts provide for the accumulation of disability leave for each year of full-time teaching at the District. Upon resignation, teachers who have served at least five years of continuous service with the District shall be compensated for unused disability leave. For administrators, the amount of pay would not exceed 100 days times the current rate of pay. Other individual contracts specify variations of the above mentioned severance agreements.

O. Pensions

For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and Teachers Retirement Association (TRA) and additions to/deductions from PERA's and TRA's fiduciary net position have been determined on the same basis as they are reported by PERA and TRA. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

TRA has a special funding situation created by direct aid contributions made by the State of Minnesota, City of Minneapolis, and Minneapolis School District. The direct aid is a result of the merger of the Minneapolis Teachers Retirement Fund Association merger into TRA in 2006. A second direct aid source is from the State of Minnesota for the merger of the Duluth Teacher's Retirement Fund Association (DTRFA) in 2015.

P. Risk Management

The District is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and injuries to employees for which the District carries commercial insurance. Settled claims have not exceeded this commercial coverage in any of the past three years. There were no significant reductions in the District's insurance coverage during the year ending June 30, 2024.

**Independent School District No. 2753
Notes to Basic Financial Statements**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Q. Fund Equity

In the fund financial statements, governmental funds report various levels of spending constraints.

- ◆ **Nonspendable Fund Balances** - These are amounts that cannot be spent because they are not in spendable form as they are legally or contractually required to be maintained intact and include items that are inherently unspendable, such as, but not limited to, inventory and prepaid items.
- ◆ **Restricted Fund Balances** - These are subject to externally enforceable legal restrictions.
- ◆ **Committed Fund Balances** - These are comprised of unrestricted funds used for specific purposes pursuant to constraints imposed by formal action of the School Board and that remain binding unless removed by the School Board by subsequent formal action. The District's highest level of decision-making authority is the School Board. The formal action to establish or modify a commitment must be made by majority vote of the School Board.
- ◆ **Assigned Fund Balances** - These are comprised of unrestricted funds constrained by the District's intent that they be used for specific purposes but that do not meet the criteria to be classified as restricted or committed. The School Board is authorized to assign fund balances. The policy to establish that authorization is by a majority vote of the School Board. The School Board also delegates the power to assign fund balances to the Superintendent and/or designee. Assignments so made shall be reported to the School Board on a monthly basis, either separately or as part of ongoing reporting by the Superintendent.
- ◆ **Minimum Fund Balance Policy** - The District will strive to maintain a minimum unassigned General Fund balance of 15% of the annual budget.

R. Net Position

Net position represents the difference between assets and deferred outflows of resources; and liabilities and deferred inflows of resources in the government-wide financial statements. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets. Net position is reported as restricted in the government-wide financial statement when there are limitations on their use through external restrictions imposed by creditors, grantors, laws, or regulations of other governments.

S. Use of Estimates

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the basic financial statements. Estimates also affect the reported amounts of revenue and expenditures/expense during the reporting period. Actual results could differ from those estimates.

**Independent School District No. 2753
Notes to Basic Financial Statements**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

T. Budgetary Information

The District follows these procedures in establishing the budgetary data reflected in the basic financial statements:

1. Prior to July 1, the School Superintendent submits to the School Board, a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.
2. The Superintendent is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the School Board.
3. Formal budgetary integration is employed as management control device during the year for the General, Special Revenue, and Debt Service Funds.
4. Budgets for the General, Special Revenue, and Debt Service Funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America.
5. Budgets are as originally adopted or as amended by the School Board. Budgeted expenditure appropriations lapse at year-end.

NOTE 2 - DEPOSITS AND INVESTMENTS

A. Deposits

In accordance with applicable *Minnesota Statutes*, the District maintains deposits at depository banks authorized by the School Board.

As of June 30, 2024, the District had the following pooled deposits:

Checking	\$ 491,085
Savings	10,082
Certificates of deposit	<u>73,191</u>
Total	<u>\$ 574,358</u>

Custodial Credit Risk - Deposits: This is the risk that in the event of a bank failure, the District's deposits may not be returned. The District's policy states all deposits must be in compliance with *Minnesota Statutes* § 118A. As of June 30, 2024, the District's bank balance was not exposed to custodial credit risk because it was insured and fully collateralized with securities held by the pledging financial institution's trust department or agent and in the District's name.

**Independent School District No. 2753
Notes to Basic Financial Statements**

NOTE 2 - DEPOSITS AND INVESTMENTS

B. Investments

As of June 30, 2024, the District had the following pooled investments:

Investment	Maturities	Fair Value	S&P Rating
Pooled			
MN Trust Investment Shares Portfolio	Various	\$ 7,893,799	AAAm
Non Pooled			
Money Market	Various	5,699	N/A
United States Treasury	Various	<u>8,453,499</u>	N/A
Total		<u>\$ 16,352,997</u>	

Interest Rate Risk: This is the risk that market values of securities in a portfolio would decrease due to changes in market interest rates. The District's investment policy states the District shall manage investments in a manner to attain a market rate of return through various economic and budgetary cycles, while preserving and protecting the capital in the investment portfolio and taking into account constraints on risk and cash flow requirements.

Credit Risk: This is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. *Minnesota Statutes* §§ 118A.04 and 118A.05 limit investments to the top two ratings issued by nationally recognized statistical rating organizations. At June 30, 2024, the District's investments are rated as indicated above.

Concentration of Credit Risk: This is the risk of loss attributed to the magnitude of an investment in a single issuer. The District's investment policy states the District will attempt to diversify its investments according to type and maturity. The policy states investment maturities shall be scheduled to coincide with projected District cash flow needs. Portfolio maturities shall be staggered to avoid undue concentration of assets and a specific maturity sector. The policy does not state the maximum percentage of the District's investment portfolio that may be invested in a single type of investment instrument.

Custodial Credit Risk - Investments: This is the risk that in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investment policy states all investments shall be held in third-party safekeeping by an institution designated as custodial agent.

The District has recurring fair value measurements as of June 30, 2024:

- ◆ \$5,699 of nonpooled investments using Level 1 inputs
- ◆ \$8,453,499 of nonpooled investments using Level 2 inputs

Independent School District No. 2753
Notes to Basic Financial Statements

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

C. Deposits and Investments

Summary of total cash, deposits, and investments as of June 30, 2024:

Deposits - (Note 2. A.)	\$ 574,358
Investments - Pooled (Note 2. B.)	7,893,799
Investments - Not pooled (Note 2. B)	<u>8,459,198</u>
 Total deposits and investments	 <u><u>\$ 16,927,355</u></u>

Cash and investments are presented in the June 30, 2024, basic financial statements as follows:

Statement of Net Position	
Cash and investments	<u><u>\$ 16,927,355</u></u>

**Independent School District No. 2753
Notes to Basic Financial Statements**

NOTE 3 - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2024, was as follows:

	Beginning Balance	Accounting Change	Increases	Decreases	Ending Balance
Governmental activities					
Capital assets not being depreciated					
Land	\$ 69,879	\$ -	\$ -	\$ -	\$ 69,879
Construction in progress	-	\$ -	2,449,354	-	2,449,354
Total capital assets not being depreciated	<u>69,879</u>		<u>2,449,354</u>	<u>-</u>	<u>2,519,233</u>
Capital assets being depreciated					
Land improvements	2,317,395	-	-	-	2,317,395
Buildings	26,965,618	-	-	-	26,965,618
Furniture and equipment	4,806,341	735,717	197,083	163,145	5,575,996
Total capital assets being depreciated	<u>34,089,354</u>	<u>735,717</u>	<u>197,083</u>	<u>163,145</u>	<u>34,859,009</u>
Less accumulated depreciation for					
Land improvements	2,046,556	-	15,363	-	2,061,919
Buildings	15,490,012	-	594,616	-	16,084,628
Furniture and equipment	4,522,969	151,853	170,299	163,145	4,681,976
Total accumulated depreciation	<u>22,059,537</u>	<u>151,853</u>	<u>780,278</u>	<u>163,145</u>	<u>22,828,523</u>
Total capital assets being depreciated, net	<u>12,029,817</u>	<u>583,864</u>	<u>(583,195)</u>	<u>-</u>	<u>12,030,486</u>
Governmental activities, capital assets, net	<u>\$ 12,099,696</u>	<u>\$ 583,864</u>	<u>\$ 1,866,159</u>	<u>\$ -</u>	<u>\$ 14,549,719</u>

Depreciation expense for the year ended June 30, 2024, was charged to the following functions:

Elementary and secondary regular instruction	\$ 44,993
Vocational education	1,417
Food service	1,625
Sites and buildings	<u>732,243</u>
Total depreciation expense	<u>\$ 780,278</u>

**Independent School District No. 2753
Notes to Basic Financial Statements**

NOTE 4 - LONG-TERM DEBT

A. Components of Long-Term Liabilities

	Issue Date	Interest Rates	Original Issue	Final Maturity	Principal Outstanding	Due Within One Year
Long-term liabilities						
G.O. Bonds						
Capital Facilities Bonds, Series 2022A	05/19/22	3.1%	\$ 260,000	02/01/32	\$ 234,000	\$ 26,000
Tax Abatement and Capital Facilities Bonds, Series 2023A	05/11/23	5.0%	1,765,000	02/01/31	1,765,000	215,000
Maintenance and Refunding Bonds, Series 2024A	05/09/24	4.0%-5.0%	14,060,000	02/01/40	14,060,000	470,000
Unamortized Premium on Bonds					1,218,009	-
Total G.O. Bonds, net of premium					<u>17,277,009</u>	<u>711,000</u>
Financed purchase from direct borrowing payable					39,078	39,078
Severance payable					<u>519,316</u>	<u>60,000</u>
Total all long-term liabilities					<u>\$ 17,835,403</u>	<u>\$ 810,078</u>

The long-term bond liability and financed purchases listed above were issued to finance acquisition and construction of capital facilities.

The Debt Service Fund is responsible for the payment of bond interest and principal, and the General Fund is used to liquidate the severance liability and the Financed purchases.

B. Minimum Debt Payments

Minimum annual principal and interest payments required to retire the bond liability:

Year Ending June 30,	G.O. Bonds		
	Principal	Interest	Total
2025	\$ 711,000	\$ 566,980	\$ 1,277,980
2026	837,000	708,231	1,545,231
2027	903,000	666,883	1,569,883
2028	954,000	622,254	1,576,254
2029	1,015,000	575,094	1,590,094
2030-2034	5,134,000	2,098,185	7,232,185
2035-2039	5,305,000	904,950	6,209,950
2040	1,200,000	48,000	1,248,000
Total	<u>\$ 16,059,000</u>	<u>\$ 6,190,577</u>	<u>\$ 22,249,577</u>

On May 9, 2024, the District issued \$14,060,000 G.O. Facilities Maintenance and Refunding Bonds, Series 2024A, which included a refunding of the remaining maturities of the Series 2014 Bonds. Proceeds of the 2024A Bonds were placed in escrow to redeem the 2014A Bonds with maturities through 2035 considered defeased. The net present value savings was \$81,459 and the refunding lowered debt service payments by \$113,261.

**Independent School District No. 2753
Notes to Basic Financial Statements**

NOTE 4 - LONG-TERM DEBT (CONTINUED)

C. Changes in Long-Term Liabilities

	Beginning Balance	Additions	Reductions	Ending Balance
Long-Term Liabilities				
G.O. Bonds	\$ 8,530,000	\$ 14,060,000	\$ 6,531,000	\$ 16,059,000
Financed purchases from direct borrowing	152,644	-	113,566	39,078
Premium on bonds	318,564	1,026,035	126,590	1,218,009
Severance payable	445,544	571,524	497,752	519,316
Total	<u>\$ 9,446,752</u>	<u>\$ 15,657,559</u>	<u>\$ 7,268,908</u>	<u>\$ 17,835,403</u>

D. Financed Purchases from Direct Borrowing Obligations

On June 28, 2021, the District entered into a financed purchase agreement with Kinetic Leasing for the purchase of Chromebooks. The financed purchase obligations and corresponding equipment totaled \$153,671. The finance purchase obligations agreement includes annual principal and interest payments of \$40,700 for each of the four years of the agreement.

The future minimum annual principal and interest payments are as follows:

Year Ending June 30,	Financed Purchases from Direct Borrowing		
	Principal	Interest	Total
2025	\$ 39,078	\$ 1,531	\$ 40,609

The items purchased with these technology financed purchases are below the District's capital asset capitalization threshold and are therefore not included in capital assets.

NOTE 5 - FUND BALANCES/NET POSITION

Certain portions of fund balance are restricted based on state requirements to track special program funding, to provide for funding on certain long-term liabilities or as required by other outside parties.

**Independent School District No. 2753
Notes to Basic Financial Statements**

NOTE 5 - FUND BALANCES/NET POSITION (CONTINUED)

A. Fund Equity

Fund equity balances are classified as follows to reflect the limitations and restrictions of the respective funds.

	General Fund	Debt Service	Capital Projects	Nonmajor Funds	Total
Nonspendable for					
Inventory	\$ -	\$ -	\$ -	\$ 34,935	\$ 34,935
Prepaid Items	142,195	-	-	2,432	144,627
Total nonspendable	<u>142,195</u>	<u>-</u>	<u>-</u>	<u>37,367</u>	<u>179,562</u>
Restricted/Reserved for					
Student Activities	237,691	-	-	-	237,691
Operating Capital	215,701	-	-	-	215,701
Scholarships	137,205	-	-	-	137,205
Medical Assistance	152,023	-	-	-	152,023
Capital Projects Levy	16,597	-	-	-	16,597
Staff Development	4,038	-	-	-	4,038
Long-Term Facilities					
Maintenance	991,171	-	-	-	991,171
Literacy Incentive Aid	35,763	-	-	-	35,763
Learning and Development	6,639	-	-	-	6,639
Gifted and Talented	1,299	-	-	-	1,299
Basic Skills	83,165	-	-	-	83,165
School Library Aid	567	-	-	-	567
Safe School Crime	2,426	-	-	-	2,426
Student Support Personnel	40,000	-	-	-	40,000
Community Education	-	-	-	27,394	27,394
Early Childhood And Family					
Education	-	-	-	33,806	33,806
Debt Service	-	63,772	-	-	63,772
Capital Projects	-	-	7,968,230	-	7,968,230
Food Service	-	-	-	408,087	408,087
Community Service	-	-	-	16,437	16,437
Total restricted/reserved	<u>1,924,285</u>	<u>63,772</u>	<u>7,968,230</u>	<u>485,724</u>	<u>10,442,011</u>
Committed for					
Severance	414,580	-	-	-	414,580
Unassigned for					
General purposes	5,901,658	-	-	-	5,901,658
School Readiness	-	-	-	(55,519)	(55,519)
Total unassigned	<u>5,901,658</u>	<u>-</u>	<u>-</u>	<u>(55,519)</u>	<u>5,846,139</u>
Total fund balances	<u>\$ 8,382,718</u>	<u>\$ 63,772</u>	<u>\$ 7,968,230</u>	<u>\$ 467,572</u>	<u>\$ 16,882,292</u>

Nonspendable for Inventory - This balance represents a portion of the fund balance that cannot be spent since the amounts have already been spent on inventories.

Nonspendable for Prepaid Items - This balance represents a portion of the fund balance that cannot be spent since the amounts have already been spent by the District on expenses for the next year.

**Independent School District No. 2753
Notes to Basic Financial Statements**

NOTE 5 - FUND BALANCES/NET POSITION (CONTINUED)

A. Fund Equity (Continued)

Restricted/Reserved for Student Activities - This balance represents available resources to be used for the extracurricular activity funds raised by the students.

Restricted/Reserved for Operating Capital - This balance represents available resources in the General Fund to be used to purchase equipment and facilities.

Restricted/Reserved for Scholarships - This balance represents available resources for the scholarship funds.

Restricted/Reserved for Medical Assistance - This balance represents available resources to be used for medical assistance expenditures (*Minnesota Statutes* § 125A.21, subd. 3).

Restricted/Reserved for Capital Projects Levy - This balance represents available resources from the capital projects levy to be used for building construction and other projects under *Minnesota Statutes* § 126C.10, subd. 14. All interest income attributable to the capital projects levy must be credited to this account.

Restricted/Reserved for Staff Development - This balance represents unspent staff development revenues set aside from general education revenue that were restricted/reserved for staff development related to Finance Code 316. Expenditures for staff development must equal at least 2% of the basic general education revenue, unless legal stipulations are met (*Minnesota Statute* § 122A.61, subdivision 1).

Restricted/Reserved for Long-Term Facilities Maintenance (LTFM) - This balance represents available resources to be used for LTFM projects in accordance with the 10-year plan (*Minnesota Statutes* § 123B.595, subd. 12).

Restricted/Reserved for Literacy Incentive Aid - This balance represents the resources available to support implementation of evidence-based reading instruction.

Restricted/Reserved for Learning and Development - Learning and development is funded by general education revenue. This reserve represents available general education revenues for learning and development, which is mainly for reducing the pupil to staff ratio.

Restricted/Reserved for Gifted and Talented - The part of General Education Aid revenue for the gifted and talented program that is unspent at year end must be restricted in this Balance Sheet account.

Restricted/Reserved for Basic Skills Programs - This balance represents resources available for the basic skills uses listed in *Minnesota Statute* § 126C.15, subd. 1.

Restricted/Reserved for School Library Aid - This balance represents resources available for the school library aid uses listed in *Minnesota Statutes* § 134.356, subd. 1.

Restricted/Reserved for Safe Schools Revenue - The unspent resources available from the Safe Schools revenue must be restricted in this account for future use.

**Independent School District No. 2753
Notes to Basic Financial Statements**

NOTE 5 - FUND BALANCES/NET POSITION (CONTINUED)

A. Fund Equity (Continued)

Restricted/Reserved for Student Support Personnel Aid - This balance represents available resources to be used for student support personnel that are in addition to current staff levels.

Restricted/Reserved for Community Education - This balance represents the resources available to provide programming such as: nonvocational, recreational and leisure time activities, programs for adults with disabilities, noncredit summer programs, youth development and youth service programming, early childhood and family education and extended day programs.

Restricted/Reserved for Early Childhood and Family Education - This balance represents the resources available to provide for services for early childhood and family education programming.

Restricted/Reserved for Debt Service - This balance represents the resources available to provide for principal and interest payments on the District's outstanding debt.

Restricted/Reserved for Capital Projects - This balance represents the positive fund balance of the Capital Projects Fund.

Restricted for Food Service - This balance represents the positive fund balance of the Food Service Fund.

Restricted /Reserved for Community Service - This balance represents the positive fund balance of the Community Service Fund.

Committed for Severance - This balance represents resources segregated for retirement benefits, including compensated absences, pensions, and OPEB.

Unassigned amounts represent resources available to meet current and future year's expenditures.

Unassigned for School Readiness - This balance represents the resources available to provide for services for school readiness programs (*Minnesota Statutes* § 124D.16). The balance at June 30, 2024, was negative so it was classified as unassigned.

B. Net Position

Net Position restricted for other purposes on the Statement of Net Position is comprised of the total net position of the Food Service and Community Service Funds, and the total positive position of the restricted fund balance portion of the General Fund.

NOTE 6 - DEFINED BENEFIT PENSION PLANS - STATE-WIDE

The District participates in various pension plans. Total pension expense for the year ended June 30, 2024, was \$321,120. The components of pension expense are noted in the following plan summaries.

The General Fund typically liquidates the Liability related to the pensions.

**Independent School District No. 2753
Notes to Basic Financial Statements**

NOTE 6 - DEFINED BENEFIT PENSION PLANS - STATE-WIDE (CONTINUED)

Teachers' Retirement Association

A. Plan Description

The Teachers Retirement Association (TRA) is an administrator of a multiple employer, cost-sharing, defined benefit retirement fund. TRA administers a Basic Plan (without Social Security coverage) and a Coordinated Plan (with Social Security coverage) in accordance with *Minnesota Statutes* Chapters 354 and 356. TRA is a separate statutory entity and administered by a Board of Trustees. The Board consists of four active members, one retired member, and three statutory officials.

Educators employed in Minnesota's public elementary and secondary schools, charter schools, and certain other TRA-covered educational institutions maintained by the state are required to be TRA members (except those teachers employed by St. Paul Schools or Minnesota State Colleges and Universities). Educators first hired by Minnesota State may elect either TRA coverage or coverage through the Defined Contribution Plan (DCP) administered by Minnesota State.

B. Benefits Provided

TRA provides retirement benefits as well as disability benefits to members, and benefits to survivors upon death of eligible members. Benefits are established by *Minnesota Statute* and vest after three years of service credit. The defined retirement benefits are based on a member's highest average salary for any five consecutive years of allowable service, age, and a formula multiplier based on years of credit at termination of service.

Two methods are used to compute benefits for TRA's Coordinated and Basic Plan members. Members first employed before July 1, 1989, receive the greater of the Tier I or Tier II benefits as described.

Tier I Benefits

Tier I	Step Rate Formula	Percentage
Basic	First ten years of service	2.2% per year
	All years after	2.7% per year
Coordinated	First ten years if service years are up to July 1, 2006	1.2% per year
	First ten years if service years are July 1, 2006 or after	1.4% per year
	All other years of service if service years are up to July 1, 2006	1.7% per year
	All other years of service if service years are July 1, 2006 or after	1.9% per year

With these provisions:

- ◆ Normal retirement age is 65 with less than 30 years of allowable service and age 62 with 30 or more years of allowable service.
- ◆ 3% per year early retirement reduction factor for all years under normal retirement age.
- ◆ Unreduced benefits for early retirement under a Rule of 90 (age plus allowable service equals 90 or more).

**Independent School District No. 2753
Notes to Basic Financial Statements**

NOTE 6 - DEFINED BENEFIT PENSION PLANS - STATE-WIDE (CONTINUED)

Teachers' Retirement Association (Continued)

B. Benefits Provided (Continued)

Or

For years of service prior to July 1, 2006, a level formula of 1.7% per year for coordinated members and 2.7% per year for basic members is applied. For years of service July 1, 2006, and after, a level formula of 1.9% per year for Coordinated members and 2.7% for Basic members applies. Beginning July 1, 2015, the early retirement reduction factors are based on rates established under *Minnesota Statute*. Smaller reductions, more favorable to the member, will be applied to individuals who reach age 62 and have 30 years or more of service credit.

Tier II Benefits

Members first employed after June 30, 1989, receive only the Tier II calculation with a normal retirement age that is their retirement age for full Social Security retirement benefits, but not to exceed age 66.

Six different types of annuities are available to members upon retirement. The No Refund Life Plan is a lifetime annuity that ceases upon the death of the retiree - no survivor annuity is payable. A retiring member may also choose to provide survivor benefits to a designated beneficiary(ies) by selecting one of the five plans that have survivorship features. Vested members may also leave their contributions in the TRA Fund upon termination of service in order to qualify for a deferred annuity at retirement age. Any member terminating service is eligible for a refund of their employee contributions plus interest.

The benefit provisions stated apply to active plan participants. Vested, terminated employees who are entitled to benefits but not yet receiving them are bound by the plan provisions in effect at the time they last terminated their public service.

C. Contribution Rate

Per *Minnesota Statutes* Chapter 354 sets the contribution rates for employees and employers. Rates for each fiscal year ended June 30, 2022, June 30, 2023, and June 30, 2024, were:

	June 30, 2022		June 30, 2023		June 30, 2024	
	Employee	Employer	Employee	Employer	Employee	Employer
Basic	11.0 %	12.34 %	11.0 %	12.55 %	11.3 %	12.75 %
Coordinated	7.5	8.34	7.5	8.55	7.8	8.75

Independent School District No. 2753
Notes to Basic Financial Statements

NOTE 6 - DEFINED BENEFIT PENSION PLANS - STATE-WIDE (CONTINUED)

Teachers' Retirement Association (Continued)

C. Contribution Rate (Continued)

The following is a reconciliation of employer contributions in TRA's fiscal year 2023 ACFR "Statement of Changes in Fiduciary Net Position" to the employer contributions used in *Schedule of Employer and Non-Employer Pension Allocations*. Amounts are reported in thousands.

Employer contributions reported in TRA's ACFR Statement of Changes in Fiduciary Net Position	\$ 508,764
Deduct employer contributions not related to future contribution efforts	(87)
Deduct TRA's contributions not included in allocation	<u>(643)</u>
Total employer contributions	508,034
Total non-employer contributions	<u>35,587</u>
Total contributions reported in <i>Schedule of Employer and Non-Employer Allocations</i>	<u><u>\$ 543,621</u></u>

Amounts reported in the allocation schedules may not precisely agree with basic financial statement amounts or actuarial valuations due to the number of decimal places used in the allocations. TRA has rounded percentage amounts to the nearest ten thousandths.

**Independent School District No. 2753
Notes to Basic Financial Statements**

NOTE 6 - DEFINED BENEFIT PENSION PLANS - STATE-WIDE (CONTINUED)

Teachers' Retirement Association (Continued)

D. Actuarial Assumptions

The total pension liability in the June 30, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

Key Methods and Assumptions Used in Valuation of Total Pension Liability

Actuarial Information

Valuation date	July 1, 2023
Measurement date	June 30, 2023
Experience study	June 28, 2019 (demographic and economic assumptions)
Actuarial cost method	Entry Age Normal
Actuarial assumptions	
Investment rate of return	7.00%
Price inflation	2.50%
Wage growth rate	2.85% before July 1, 2028, and 3.25% after June 30, 2028.
Projected salary increase	2.85% to 8.85% before July 1, 2028, and 3.25% to 9.25%
Cost of living adjustment	1.0% for January 2019 through January 2023, then increasing by 0.1% each year up to 1.5% annually.

Mortality Assumptions

Pre-retirement	RP 2014 white collar employee table, male rates set back five years and female rates set back seven years. Generational projection uses the MP 2015 scale.
Post-retirement	RP 2014 white collar annuitant table, male rates set back three years and female rates set back three years, with further adjustments of the rates. Generational projections uses the MP 2015 scale.
Post-disability	RP 2014 disabled retiree mortality table, without adjustment.

**Independent School District No. 2753
Notes to Basic Financial Statements**

NOTE 6 - DEFINED BENEFIT PENSION PLANS - STATE-WIDE (CONTINUED)

Teachers' Retirement Association (Continued)

D. Actuarial Assumptions (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equity	33.5 %	5.10 %
International stocks	16.5	5.30
Private markets	25.0	5.90
Fixed income	25.0	0.75
Total	100.0 %	

The TRA actuary has determined the average of the expected remaining service lives of all members for fiscal year 2023 is six years. The "Difference Between Expected and Actual Experience," "Changes of Assumptions," and "Changes in Proportion" use the amortization period of six years in the schedule presented. The amortization period for "Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments" is five years as required by GASB 68.

Changes in actuarial assumptions since the 2022 valuation:

The 2023 Tax Finance and Policy Bill, effective July 1, 2025:

- ◆ The employer contribution rate will increase from 8.75% to 9.5% on July 1, 2025.
- ◆ The employee contribution rate will increase from 7.75% to 8.0% on July 1, 2025.
- ◆ The pension adjustment rate for school districts and the base budgets for Minnesota State, Perpich Center for Arts Education, and Minnesota Academies will increase to reflect the 0.75% employer contribution rate increase.

The 2024 Omnibus Pensions and Retirement Bill:

- ◆ The Normal Retirement Age (NRA) for active and eligible deferred Tier II members will be 65 effective July 1, 2024.
- ◆ TRA's amortization date will remain the same at 2048.

**Independent School District No. 2753
Notes to Basic Financial Statements**

NOTE 6 - DEFINED BENEFIT PENSION PLANS - STATE-WIDE (CONTINUED)

Teachers' Retirement Association (Continued)

E. Discount Rate

The discount rate used to measure the total pension liability was 7.0%. There was no change in the discount rate since the prior measurement date. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal year 2023 contribution rate, contributions from school districts will be made at contractually required rates (actuarially determined), and contributions from the state will be made at current statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was not projected to be depleted and, as a result, the Municipal Bond Index Rate was not used in the determination of the Single Equivalent Interest Rate (SEIR).

F. Net Pension Liability

On June 30, 2024, the District reported a liability of \$7,273,733 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's contributions to TRA in relation to total system contributions including direct aid from the State of Minnesota, City of Minneapolis, and Minneapolis School District. District proportionate share was 0.0881% at the end of the measurement period and 0.0905% for the beginning of the year.

The pension liability amount reflected a reduction due to direct aid provided to TRA. The amount recognized by the District as its proportionate share of the net pension liability, the direct aid and total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of net pension liability	\$ 7,273,733
State's proportionate share of the net pension liability associated with the District	509,670

For the year ended June 30, 2024, the District recognized pension expense of (\$25,328). Included in this amount, the District recognized \$71,766 as pension expense for the support provided by direct aid.

Independent School District No. 2753
Notes to Basic Financial Statements

NOTE 6 - DEFINED BENEFIT PENSION PLANS - STATE-WIDE (CONTINUED)

Teachers' Retirement Association (Continued)

F. Net Pension Liability (Continued)

On June 30, 2024, the District had deferred resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 70,162	\$ 103,937
Net collective difference between projected and actual earnings on plan investment	77,741	-
Changes of assumptions	819,429	-
Changes in proportion	298,263	200,976
District's contribution to TRA subsequent to measurement date	505,961	-
Total	\$ 1,771,556	\$ 304,913

The \$505,961 reported as deferred outflows of resources related to pensions resulting from District contributions to TRA subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025.

Other amounts reported as deferred outflows of resources and (deferred inflows of resources) will be recognized in pension expense as follows:

Year Ended June 30,	Pension Expense Amount
2025	\$ 151,254
2026	77,875
2027	859,254
2028	(82,362)
2029	(45,339)
Total	\$ 960,682

**Independent School District No. 2753
Notes to Basic Financial Statements**

NOTE 6 - DEFINED BENEFIT PENSION PLANS - STATE-WIDE (CONTINUED)

Teachers' Retirement Association (Continued)

G. Pension Liability Sensitivity

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.0% as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percent lower (6.0%) and 1 percent higher (8.0%) than the current rate.

	District Proportionate Share of NPL		
	1% Decrease in Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase in Discount Rate (8.00%)
District's proportionate share of the TRA net pension liability	\$ 11,601,070	\$ 7,273,733	\$ 3,731,282

The District's proportion of the net pension liability was based on the employer contributions to TRA in relation to TRA's total employer contributions including direct aid contributions from the State of Minnesota, City of Minneapolis, and Minneapolis School District.

H. Pension Plan Fiduciary Net Position

Detailed information about the plan's fiduciary net position is available in a separately issued TRA financial report. That can be obtained at www.MinnesotaTRA.org, or by writing to TRA at 60 Empire Drive, Suite 400, St. Paul, MN, 55103-4000, or by calling (651) 296-2409 or (800) 657-3669.

Public Employees' Retirement Association

A. Plan Description

The District participates in the following cost-sharing multiple-employer defined benefit pension plan administered by PERA. PERA's defined benefit pension plan is established and administered in accordance with *Minnesota Statutes* Chapters 353 and 356. PERA's defined benefit pension plan is a tax qualified plan under Section 401(a) of the Internal Revenue Code.

General Employees Retirement Plan

The General Employees Retirement Plan covers certain full time and part time employees of the District. General Employees Plan members belong to the Coordinated Plan. Coordinated Plan members are covered by Social Security.

B. Benefits Provided

PERA provides retirement, disability, and death benefits. Benefit provisions are established by state statute and can only be modified by the state Legislature. Vested, terminated employees who are entitled to benefits but are not receiving them yet are bound by the provisions in effect at the time they last terminated their public service.

**Independent School District No. 2753
Notes to Basic Financial Statements**

NOTE 6 - DEFINED BENEFIT PENSION PLANS - STATE-WIDE (CONTINUED)

Public Employees' Retirement Association (Continued)

B. Benefits Provided (Continued)

General Employees Plan benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for PERA's Coordinated Plan members. Members hired prior to July 1, 1989, receive the higher of Method 1 or Method 2 formulas. Only Method 2 is used for members hired after June 30, 1989. Under Method 1 the annuity accrual rate for a Coordinated Plan member is 1.2% for each of the first 10 years of service and 1.7% for each additional year. Under Method 2, the accrual rate for Coordinated members is 1.7% for all years of service. For members hired prior to July 1, 1989, a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at 66.

Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50% of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1.0% and a maximum of 1.5%. Recipients that have been receiving the annuity or benefit for at least a full year as of June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least one month but less than a full year as of June 30 before the effective date of the increase will receive a reduced prorated increase. In 2023, legislation repealed the statute delaying increases for members retiring before full retirement age.

C. Contributions

Minnesota Statutes Chapter 353 set the rates for employer and employee contributions. Contribution rates can only be modified by the state Legislature.

General Employees Fund Contributions

Coordinated Plan members were required to contribute 6.5% of their annual covered salary in fiscal year 2024 and the District was required to contribute 7.5% for Coordinated Plan members. The District's contributions to the General Employees Fund for the year ended June 30, 2024, were \$212,521. The District's contributions were equal to the required contributions as set by state statute.

D. Pension Costs

General Employees Fund Pension Costs

At June 30, 2024, the District reported a liability of \$1,828,547 for its proportionate share of the General Employees Fund's net pension liability. The District's net pension liability reflected a reduction due to the State of Minnesota's contribution of \$16 million. The State of Minnesota is considered a non-employer contributing entity and the State's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the District totaled \$50,405.

Independent School District No. 2753
Notes to Basic Financial Statements

NOTE 6 - DEFINED BENEFIT PENSION PLANS - STATE-WIDE (CONTINUED)

Public Employees' Retirement Association (Continued)

D. Pension Costs (Continued)

General Employees Fund Pension Costs (Continued)

The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportionate share of the net pension liability was based on the District's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2022, through June 30, 2023, relative to the total employer contributions received from all of PERA's participating employers. The District's proportionate share was 0.0327% at the end of the measurement period and 0.0326% for the beginning of the period.

District's proportionate share of net pension liability	\$ 1,828,547
State of Minnesota's proportionate share of the net pension liability associated with the School	50,405
Total	\$ 1,878,952

For the year ended June 30, 2024, the District recognized pension expense of \$346,448 for its proportionate share of the General Employees Plan's pension expense. Included in this amount, the District recognized \$227 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$16 million to the General Employees Fund.

At June 30, 2024, the District reported its proportionate share of deferred outflows of resources and deferred inflows of resources, and its contributions subsequent to the measurement date, from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 60,006	\$ 11,864
Changes in actuarial assumptions	279,467	501,189
Net difference between projected and actual investments earnings	-	36,980
Changes in proportion and differences between contributions made and district's proportion share of contributions	65,358	-
District's contributions to PERA subsequent to the measurement date	212,521	-
Total	\$ 617,352	\$ 550,033

Independent School District No. 2753
Notes to Basic Financial Statements

NOTE 6 - DEFINED BENEFIT PENSION PLANS - STATE-WIDE (CONTINUED)

Public Employees' Retirement Association (Continued)

D. Pension Costs (Continued)

The \$212,521 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended</u> <u>June 30,</u>	<u>Pension Expense</u> <u>Amount</u>
2025	\$ 84,957
2026	(234,447)
2027	43,957
2028	(39,669)
Total	<u>\$ (145,202)</u>

**Independent School District No. 2753
Notes to Basic Financial Statements**

NOTE 6 - DEFINED BENEFIT PENSION PLANS - STATE-WIDE (CONTINUED)

Public Employees' Retirement Association (Continued)

E. Long-Term Expected Return on Investment

The State Board of Investment, which manages the investments of PERA, prepares an analysis of the reasonableness on a regular basis of the long-term expected rate of return using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce an expected long-term rate of return by weighting the expected future rates of return by the target asset allocation percentages. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	33.5 %	5.10 %
International stocks	16.5	5.30
Fixed income	25.0	0.75
Private markets	25.0	5.90
	<hr/>	
Total	<u>100.0 %</u>	

F. Actuarial Assumptions

The total pension liability in the June 30, 2023, actuarial valuation was determined using an individual entry-age normal actuarial cost method. The long-term rate of return on pension plan investments used in the determination of the total liability is 7.5%. This assumption is based on a review of inflation and investments return assumptions from a number of national investment consulting firms. The review provided a range of return investment return rates deemed to be reasonable by the actuary. An investment return of 7.5% was deemed to be within that range of reasonableness for financial reporting purposes.

Inflation is assumed to be 2.25% for the General Employees Plan. Benefit increases after retirement are assumed to be 1.25% for the General Employees.

Salary growth assumptions in the General Employees Plan range in annual increments from 10.25% after one year of service to 3.0% after 27 years of service.

Mortality rates for the General Employees Plan are based on the Pub-2010 General Employee Mortality Table. The table is adjusted slightly to fit PERA's experience.

Actuarial assumptions for the General Employees Plan are reviewed every four years. The most recent four-year experience study for the General Employees Plan was completed in 2022. The assumption changes were adopted by the Board and became effective with the July 1, 2023, actuarial valuation.

**Independent School District No. 2753
Notes to Basic Financial Statements**

NOTE 6 - DEFINED BENEFIT PENSION PLANS - STATE-WIDE (CONTINUED)

Public Employees' Retirement Association (Continued)

F. Actuarial Assumptions (Continued)

The following changes in actuarial assumptions and plan provisions occurred in 2023:

Changes in Actuarial Assumptions

- ◆ The investment return assumption and single discount rate were changed from 6.5% to 7.0%.

Changes in Plan Provisions

- ◆ An additional one-time direct state aid contribution of \$ 170.1 million will be contributed to the Plan on October 1, 2023.
- ◆ The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service.
- ◆ The benefit increase delay for early retirements on or after January 1, 2024, was eliminated.
- ◆ A one-time, non-compounding benefit increase of 2.5% minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

G. Discount Rates

The discount rate used to measure the total pension liability in 2023 was 7.0%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in *Minnesota Statutes*. Based on these assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

H. Pension Liability Sensitivity

The following table presents the District's proportionate share of the net pension liability for all plans it participates in, calculated using the discount rate disclosed in the preceding paragraph, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate 1 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease in Discount Rate (6.0%)	Current Discount Rate (7.0%)	1% Increase in Discount Rate (8.0%)
District's proportionate share of the PERA net pension liability	\$ 3,234,847	\$ 1,828,547	\$ 671,812

I. Pension Plan Fiduciary Net Position

Detailed information about the General Employees Fund's fiduciary net position is available in a separately issued PERA financial report that includes the basic financial statements and required supplementary information. That report may be obtained on the Internet at www.mnpera.org.

**Independent School District No. 2753
Notes to Basic Financial Statements**

NOTE 7 - POST EMPLOYMENT HEALTH CARE PLAN

A. Plan Description

The District provides a single employer defined benefit health care plan to eligible retirees. The plan offers medical coverage administered by HealthPartners. It is the District's policy to periodically review its medical coverage and to obtain requests for proposals in order to provide the most favorable benefits and premiums for District employees and retirees. The General Fund, Food Service Fund and Community Service Fund typically liquidate the Liability related to OPEB.

B. Benefits Provided

At retirement, employees of the District receiving a retirement or disability benefit, or eligible to receive a benefit, from a Minnesota public pension plan may continue to participate in the District's group health insurance plan. Participants in several employee groups receive a direct subsidy toward the premium as outlined in the contract.

C. Members

As of June 30, 2022, the following were covered by the benefit terms:

Active employees electing coverage	119
Active employees waiving coverage	19
Retirees electing coverage	<u>12</u>
 Total	 <u><u>150</u></u>

D. Contributions

Retirees and their spouses contribute to the health care plan at the same rate as District employees. This results in retirees receiving an implicit rate subsidy. Contribution requirements are established by the District, based on the contract terms with health insurance providers. The required contributions are based on projected pay-as-you-go financing requirements. For the year 2024, the District contributed \$63,155 to the plan.

**Independent School District No. 2753
Notes to Basic Financial Statements**

NOTE 7 - POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)

E. Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of June 30, 2022, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Key Methods and Assumptions Used in Valuation of Total OPEB Liability

Discount Rate	3.86%
Inflation	2.50%
Healthcare cost trend increases	6.8% for FY2023, decreasing over several decades to an ultimate rate of 3.9% in 2076 and later years.
Mortality Assumption	RP-2014 mortality tables with projected mortality improvements based on MP-2015, and other adjustments.
Teachers	
Non- teachers	Pub 2010 general mortality tables with projected mortality improvements based on scale MP-2021 and other adjustments.

The actuarial assumptions used in the June 30, 2022, valuation and was measured as of June 30, 2023.

F. Discount Rate

The discount rate used to measure the total OPEB liability of 3.86% was based on the index rate for 20-year tax exempt municipal bonds.

**Independent School District No. 2753
Notes to Basic Financial Statements**

NOTE 7 - POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)

G. Changes in Net OPEB Liability

Changes in the total OPEB liability are as follows:

	Total OPEB Liability
Balances at July 1, 2022	\$ 440,836
Changes for the year	
Service cost	7,826
Interest	14,357
Difference between expected and actual experience	(36,334)
Changes of assumptions	(2,124)
Employer contributions	(119,177)
Net changes	(135,452)
Balances at June 30, 2023	\$ 305,384

Changes of assumptions and other inputs reflect a change in the discount rate from 3.69% in 2022 to 3.86% in 2023 as well as a change in inflation rates from 2.50% in 2022 to 2.50% in 2023.

H. OPEB Liability Sensitivity

The following presents the District's net OPEB liability calculated using the discount rate of 3.86% as well as the liability measured using 1% lower and 1% higher than the current discount rate.

	1% Decrease in Discount Rate (2.86%)	Current Discount Rate (3.86%)	1% Increase in Discount Rate (4.86%)
Net OPEB liability (asset)	\$ 318,064	\$ 305,384	\$ 293,182

**Independent School District No. 2753
Notes to Basic Financial Statements**

NOTE 7 - POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)

**I. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources
Related to OPEB**

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower and 1% higher than the current healthcare cost trend rates.

	1% Decrease in Trend Rate (6.8%)	Current Trend Rate (6.8%)	1% Increase in Trend Rate (7.8%)
Total OPEB liability (asset)	\$ 290,662	\$ 305,384	\$ 321,957

For the year ended June 30, 2024, the District recognized OPEB expense of (\$24,327). At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual liability	\$ 89,612	\$ 288,285
Changes of assumptions	42,963	97,941
Contributions made subsequent to the measurement date	63,155	-
Total	\$ 195,730	\$ 386,226

The \$63,155 reported as deferred outflows of resources related to OPEB resulting from District contributions made subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025.

**Independent School District No. 2753
Notes to Basic Financial Statements**

NOTE 7 - POST EMPLOYMENT HEALTH CARE PLAN (CONTINUED)

**I. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources
Related to OPEB (Continued)**

Other amounts reported as deferred outflows of resources and (deferred inflows of resources) will be recognized in OPEB expense as follows:

Year Ending June 30,	Total
2025	\$ (13,267)
2026	(34,114)
2027	(60,224)
2028	(61,610)
2029	(38,655)
Thereafter	(45,781)
Total	\$ (253,651)

NOTE 8 - ACCOUNTING CHANGE

During the year ended June 30, 2024, the District's Community Service Fund was changed from a major governmental fund to a nonmajor governmental fund, resulting in a reduction of beginning fund balance for the Community Service major fund of \$61,787.

	Reporting Unit Affected by Restatements of Beginning Balances	
	Funds	
	Community Service	Nonmajor Funds
6/30/2023 as previously reported	\$ 61,787	\$ 316,773
Change from major to nonmajor fund	(61,787)	61,787
6/30/2023 as restated	\$ -	\$ 378,560

NOTE 9 - COMMITMENTS

The District entered into contracts with several contractors for improvements at the elementary school and high school. As of June 30, 2024 the District's remaining commitment for the projects was \$934,537.

**Independent School District No. 2753
Notes to Basic Financial Statements**

NOTE 10 - CHANGE IN ACCOUNTING PRINCIPLE

The Governmental Accounting Standards Board (GASB) has issued implementation Guide No. 2021-1, Implementation Guidance Update - 2021. The implementation guide contains new questions and answers that address the application of GASB standards. The guide also amends certain questions and answers issued in previous implementation guides. The answer to Question 5.1 in Implementation Guide 2021-1 has been amended to state 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.

The District has an adjustment to capital assets of \$583,864 to account for the standard required to capitalize grouped assets from prior periods.

	Reporting Unit Affected by Restatements of Beginning Balances Government-Wide Governmental Activities
6/30/2023 as previously reported	\$ 3,120,023
Change in accounting principle	583,864
6/30/2023 as restated	\$ 3,703,887

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REQUIRED SUPPLEMENTARY INFORMATION

Independent School District No. 2753
Schedule of Changes in Total OPEB Liability
and Related Ratios

	<u>June 30, 2017</u>	<u>June 30, 2018</u>	<u>June 30, 2019</u>
Total OPEB Liability			
Service cost	\$ 69,913	\$ 66,765	\$ 59,885
Interest	40,758	46,284	57,716
Differences between expected and actual experience	-	438,758	-
Changes of assumptions	(40,836)	(96,122)	25,857
Changes of benefit terms	-	18,757	-
Benefit payments	(186,574)	(184,690)	(183,987)
Net change in total OPEB liability	<u>(116,739)</u>	<u>289,752</u>	<u>(40,529)</u>
Beginning of year	<u>1,453,470</u>	<u>1,336,731</u>	<u>1,626,483</u>
End of year	<u>\$ 1,336,731</u>	<u>\$ 1,626,483</u>	<u>\$ 1,585,954</u>
Covered payroll	\$ 6,404,288	\$ 5,348,896	\$ 6,496,423
Total OPEB liability as a percentage of covered-employee payroll	20.87%	30.41%	24.41%

Note: Schedule is intended to show ten year trend. Additional years will be reported as they become available.

<u>June 30, 2020</u>	<u>June 30, 2021</u>	<u>June 30, 2022</u>	<u>June 30, 2023</u>
\$ 66,175	\$ 68,299	\$ 76,003	\$ 7,826
48,786	32,373	25,232	14,357
(217,737)	(8,434)	(190,276)	(36,334)
30,373	30,610	(101,933)	(2,124)
-	-	(542,228)	-
(186,920)	(147,153)	(128,288)	(119,177)
<u>(259,323)</u>	<u>(24,305)</u>	<u>(861,490)</u>	<u>(135,452)</u>
<u>1,585,954</u>	<u>1,326,631</u>	<u>1,302,326</u>	<u>440,836</u>
<u>\$ 1,326,631</u>	<u>\$ 1,302,326</u>	<u>\$ 440,836</u>	<u>\$ 305,384</u>
\$ 7,061,699	\$ 7,247,919	\$ 7,887,112	\$ 8,017,843
18.79%	17.97%	5.59%	3.81%

**Independent School District No. 2753
Schedule of District's and Non-employer
Proportionate Share of Net Pension Liability
General Employees Retirement Fund
Last Ten Years**

For Plan's Fiscal Year Ended June 30,	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	District's Proportionate Share of State of Minnesota's Proportionate Share of the Net Pension Liability	District's Proportionate Share of the State of Minnesota's Share of the Net Pension of Liability	District's Covered Employee Payroll	District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2014	0.0351%	\$ 1,648,822	\$ -	\$ 1,648,822	\$ 1,843,655	89.43%	78.75%
2015	0.0321%	1,663,589	-	1,663,589	1,860,093	89.44%	78.19%
2016	0.0320%	2,598,241	33,915	2,632,156	1,984,467	130.93%	68.91%
2017	0.0307%	1,959,868	24,607	1,984,475	1,974,813	99.24%	75.90%
2018	0.0295%	1,636,539	53,738	1,690,277	1,983,880	82.49%	79.53%
2019	0.0271%	1,498,298	46,665	1,544,963	1,921,173	77.99%	80.23%
2020	0.0294%	1,762,664	54,342	1,817,006	2,098,453	84.00%	79.06%
2021	0.0308%	1,315,298	40,115	1,355,413	2,214,080	59.41%	87.00%
2022	0.0326%	2,581,931	75,569	2,657,500	2,439,880	105.82%	76.67%
2023	0.0327%	1,828,547	50,405	1,878,952	2,598,773	70.36%	83.10%

**Schedule of District's and Non-employer
Proportionate Share of Net Pension Liability
TRA Retirement Fund
Last Ten Years**

For Plan's Fiscal Year Ended June 30,	District's Proportion of the Net Pension Liability (Asset)	District's Proportionate Share of the Net Pension Liability (Asset)	District's Proportionate Share of State of Minnesota's Proportionate Share of the Net Pension Liability	District's Proportionate Share of the State of Minnesota's Share of the Net Pension Liability	District's Covered Employee Payroll	District's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2014	0.0955%	\$ 4,400,571	\$ 309,519	\$ 4,710,090	\$ 4,360,736	100.9%	81.50%
2015	0.0872%	5,394,182	661,676	6,055,858	4,428,813	121.8%	76.77%
2016	0.0838%	19,988,299	2,006,057	21,994,356	4,360,413	458.4%	44.88%
2017	0.0841%	16,787,886	1,622,309	18,410,195	4,529,640	370.6%	51.57%
2018	0.0833%	5,232,020	491,422	5,723,442	4,604,320	113.6%	78.07%
2019	0.0794%	5,060,973	447,743	5,508,716	4,505,019	112.3%	78.21%
2020	0.0839%	6,198,644	519,287	6,717,931	4,874,912	127.2%	75.48%
2021	0.0852%	3,728,607	314,515	4,043,122	5,095,793	73.2%	86.63%
2022	0.0905%	7,246,761	537,243	7,784,004	5,592,314	129.6%	76.17%
2023	0.0881%	7,273,733	509,670	7,783,403	5,603,205	129.8%	76.42%

**Independent School District No. 2753
Schedule of District Contributions
General Employees Retirement Fund
Last Ten Years**

Fiscal Year Ending June 30,	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	District's Covered Employee Payroll	Contributions as a Percentage of Covered Employee Payroll
2015	\$ 139,507	\$ 139,507	\$ -	\$ 1,860,093	7.50%
2016	148,835	148,835	-	1,984,467	7.50%
2017	148,111	148,111	-	1,974,813	7.50%
2018	148,791	148,791	-	1,983,880	7.50%
2019	144,088	144,088	-	1,921,173	7.50%
2020	157,384	157,384	-	2,098,453	7.50%
2021	166,056	166,056	-	2,214,080	7.50%
2022	182,991	182,991	-	2,439,880	7.50%
2023	194,908	194,908	-	2,598,773	7.50%
2024	212,521	212,521	-	2,833,613	7.50%

**Schedule of District Contributions
TRA Retirement Fund
Last Ten Years**

Fiscal Year Ending June 30,	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contributions	Contribution Deficiency (Excess)	District's Covered Employee Payroll	Contributions as a Percentage of Covered Employee Payroll
2015	\$ 332,161	\$ 332,161	\$ -	\$ 4,428,813	7.50%
2016	327,031	327,031	-	4,360,413	7.50%
2017	339,723	339,723	-	4,529,640	7.50%
2018	345,324	345,324	-	4,604,320	7.50%
2019	347,337	347,337	-	4,505,019	7.71%
2020	386,093	386,093	-	4,874,912	7.92%
2021	414,288	414,288	-	5,095,793	8.13%
2022	466,399	466,399	-	5,592,314	8.34%
2023	479,074	479,074	-	5,603,205	8.55%
2024	505,961	505,961	-	5,782,411	8.75%

Independent School District No. 2753
Notes to the Required Supplementary Information

TRA Retirement Fund

2023 Changes

Changes in Benefit Terms

The 2023 Tax Finance and Policy Bill, effective July 1, 2025:

- ◆ The employer contribution rate will increase from 8.75% to 9.5% on July 1, 2025.
- ◆ The employee contribution rate will increase from 7.75% to 8.0% on July 1, 2025.
- ◆ The pension adjustment rate for school districts and the base budgets for Minnesota State, Perpich Center for Arts Education, and Minnesota Academies will increase to reflect the 0.75% employer contribution rate increase.

The 2024 Omnibus Pensions and Retirement Bill:

- ◆ The Normal Retirement Age (NRA) for active and eligible deferred Tier II members will be 65 effective July 1, 2024.
- ◆ TRA's amortization date will remain the same at 2048.

2022 Changes

Changes in Actuarial Assumptions

- ◆ None

2021 Changes

Changes in Actuarial Assumptions

- ◆ The investment return assumption was changed from 7.5% to 7.0%.

2020 Changes

Changes in Actuarial Assumptions

- ◆ Assumed termination rates were changed to more closely reflect actual experience.
- ◆ The pre-retirement mortality assumption was changed to the RP 2014 white collar employee table, male rates set back five years and female rates set back seven years. Generational projection uses the MP 2015 scale.
- ◆ Assumed form of annuity election proportions were changed to more closely reflect actual experience for female retirees.

2019 Changes

Changes in Actuarial Assumptions

- ◆ None

2018 Changes

Changes in Actuarial Assumptions

- ◆ The discount rate was increased to 7.5% from 5.12%.
- ◆ The cost-of-living adjustment (COLA) was reduced from 2.0% each January 1 to 1.0%, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.1% each year until reaching the ultimate rate of 1.5% on January 1, 2028.
- ◆ Beginning July 1, 2024, eligibility for the first COLA changes to normal retirement age (age 65 to 66, depending on date of birth). However, members who retire under Rule of 90 and members who are at least age 62 with 30 years of service credit are exempt.
- ◆ The COLA trigger provision, which would have increased the COLA to 2.5% if the funded ratio was at least 90% for two consecutive years, was eliminated.

Independent School District No. 2753
Notes to the Required Supplementary Information

TRA Retirement Fund (Continued)

2018 Changes (Continued)

Changes in Actuarial Assumptions (Continued)

- ◆ Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019, and ending July 1, 2024 (this reduces early retirement benefits). Members who retire and are at least age 62 with 30 years of service are exempt.
- ◆ Augmentation on deferred benefits will be reduced to 0.0% beginning July 1, 2019. Interest payable on refunds to members was reduced from 4.0% to 3.0%, effective July 1, 2018. Interest due on payments and purchases from members, employers was reduced from 8.5% to 7.5%, effective July 1, 2018.
- ◆ The employer contribution rate is increased each July 1 over the next six years (7.71% in 2018, 7.92% in 2019, 8.13% in 2020, 8.34% in 2021, 8.55% in 2022, and 8.75% in 2023). In addition, the employee contribution rate will increase from 7.50% to 7.75% on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.

2017 Changes

Changes in Actuarial Assumptions

- ◆ The discount rate was increased to 5.12% from 4.66%.
- ◆ The cost-of-living adjustment (COLA) was assumed to increase from 2.0% annually to 2.5% annually on July 1, 2045.
- ◆ The COLA was not assumed to increase to 2.5% but remain at 2.0% for all future years.
- ◆ Adjustments were made to the combined service annuity loads. The active load was reduced from 1.4% to 0.0%, the vested inactive load increased from 4.0% to 7.0% and the non-vested inactive load increased from 4.0% to 9.0%.
- ◆ The investment return assumption was changed from 8.0% to 7.5%.
- ◆ The price inflation assumption was lowered from 2.75% to 2.5%.
- ◆ The payroll growth assumption was lowered from 2.5% to 3.0%.
- ◆ The general wage growth assumption was lowered from 3.5% to 2.85% for ten years followed by 3.25% thereafter.
- ◆ The salary increase assumption was adjusted to reflect the changes in the general wage growth assumption.

2016 Changes

Changes in Actuarial Assumptions

- ◆ The discount rate was decreased to 4.66% from 8.0%.
- ◆ The COLA was not assumed to increase for funding or the GASB calculation. It remained at 2% for all future years.
- ◆ The price inflation assumption was lowered from 3% to 2.75%.
- ◆ The general wage growth and payroll growth assumptions were lowered from 3.75% to 3.5%.
- ◆ Minor changes as some durations for the merit scale of the salary increase assumption.
- ◆ The pre-retirement mortality assumption was changed to the RP 2014 white collar employee table, male rates set back six years and female rates set back five years. Generational projection uses the MP 2015 scale.
- ◆ The post-retirement mortality assumption was changed to the RP 2014 white collar annuitant table, male rates set back three years and female rates set back three years, with further adjustments of the rates. Generational projection uses the MP 2015 scale.
- ◆ The post-disability mortality assumption was changed to the RP 2014 disabled retiree mortality table, without adjustment.

Independent School District No. 2753
Notes to the Required Supplementary Information

TRA Retirement Fund (Continued)

2016 Changes(Continued)

Changes in Actuarial Assumptions (Continued)

- ◆ Separate retirement assumptions for members hired before or after July 1, 1989, were created to better reflect each group's behavior in light of different requirements for retirement eligibility.
- ◆ Assumed termination rates were changed to be based solely on years of service in order to better fit the observed experience.
- ◆ A minor adjustment and simplification of the assumption regarding the election of optional form of annuity payment at retirement were made.

2015 Changes

Changes of Benefit Terms

- ◆ The DTRFA was merged into TRA on June 30, 2015.

Changes in Actuarial Assumptions

- ◆ The annual COLA for the June 30, 2015, valuation assumed 2%. The prior year valuation used 2% with an increase to 2.5% commencing in 2034. The discount rate used to measure the total pension liability was 8.0%. This is a decrease from the discount rate at the prior measurement date of 8.25%.

Independent School District No. 2753
Notes to the Required Supplementary Information

General Employees Fund

2023 Changes (Continued)

Changes in Actuarial Assumption (Continued)

- ◆ The investment return assumption and single discount rate were changed from 6.5% to 7.0%.

Changes in Plan Provisions

- ◆ An additional one-time direct state aid contribution of \$ 170.1 million will be contributed to the Plan on October 1, 2023.
- ◆ The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service.
- ◆ The benefit increase delay for early retirements on or after January 1, 2024, was eliminated.
- ◆ A one-time, non-compounding benefit increase of 2.5% minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

2022 Changes

Changes in Actuarial Assumptions

- ◆ The mortality improvement scale was changed from scale MP-2020 to scale MP-2021.

Changes in Plan Provisions

- ◆ There were no changes in plan provisions since the previous valuation.

2021 Changes

Changes in Actuarial Assumptions

- ◆ The investment return and single discount rates were changed from 7.5% to 6.5% for financial reporting purposes.
- ◆ The mortality improvement scale was changed from scale MP-2019 to scale MP-2020.

Changes in Plan Provisions

- ◆ There have been no changes since the prior valuation.

2020 Changes

Changes in Actuarial Assumptions

- ◆ The price inflation assumption was decreased from 2.5% to 2.25%.
- ◆ The payroll growth assumption was decreased from 3.25% to 3.0%.
- ◆ Assumed salary increase rates were changed as recommended in the June 30, 2019, experience study. The net effect is assumed rates that average 0.25% less than previous rates.
- ◆ Assumed rates of retirement were changed as recommended in the June 30, 2019, experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- ◆ Assumed rates of termination were changed as recommended in the June 30, 2019, experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter.
- ◆ Assumed rates of disability were changed as recommended in the June 30, 2019, experience study. The change results in fewer predicted disability retirements for males and females.
- ◆ The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the Pub-2010 General/Teacher disabled annuitant mortality table, with adjustments.
- ◆ The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.
- ◆ The assumed spouse age difference was changed from two years older for females to one year older.

Independent School District No. 2753
Notes to the Required Supplementary Information

General Employees Fund

2020 Changes(Continued)

Changes in Actuarial Assumptions (Continued)

- ◆ The assumed number of married male new retirees electing the 100% Joint and Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint and Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

Changes in Plan Provisions

- ◆ Augmentation for current privatized members was reduced to 2.0% for the period July 1, 2020 through December 31, 2023, and 0.0% thereafter. Augmentation was eliminated for privatizations occurring after June 30, 2020.

2019 Changes

Changes in Actuarial Assumptions

- ◆ The mortality projection scale was changed from MP-2017 to MP-2018.

Changes in Plan Provisions

- ◆ The employer supplemental contribution was changed prospectively, decreasing from \$31 million to \$21 million per year. The State's special funding contribution was changed prospectively, requiring \$16 million due per year through 2031.

2018 Changes

Changes in Actuarial Assumptions

- ◆ The mortality projection scale was changed from MP-2015 to MP-2017.
- ◆ The assumed benefit increase was changed from 1.0% per year through 2044 and 2.5% per year thereafter to 1.25% per year.

Changes in Plan Provisions:

- ◆ The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- ◆ Interest credited on member contributions decreased from 4.0% to 3.0%, beginning July 1, 2018.
- ◆ Deferred augmentation was changed to 0.0%, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- ◆ Contribution stabilizer provisions were repealed.
- ◆ Post-retirement benefit increases were changed from 1.0% per year with a provision to increase to 2.5% upon attainment of 90% funding ratio to 50% of the Social Security Cost of Living Adjustment, not less than 1.0% and not more than 1.5%, beginning January 1, 2019.
- ◆ For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches Normal Retirement Age. This does not apply to Rule of 90 retirees, disability benefit recipients, or survivors.
- ◆ Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017 Changes

Changes in Actuarial Assumptions

- ◆ The CSA loads were changed from 0.8% for active members and 60% for vested and non-vested deferred members. The revised CSA loads are now 0.0% for active member liability, 15% for vested deferred member liability and 3% for non-vested deferred member liability.
- ◆ The assumed post-retirement benefit increase rate was changed from 1.0% per year for all years to 1.0% per year through 2044 and 2.5% per year thereafter.

Independent School District No. 2753
Notes to the Required Supplementary Information

General Employees Fund (Continued)

2017 Changes (Continued)

Changes in Plan Provisions

- ◆ The State's contribution for the Minneapolis Employees Retirement Fund equals \$16,000,000 in 2017 and 2018, and \$6,000,000 thereafter.
- ◆ The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from \$21,000,000 to \$31,000,000 in calendar years 2019 to 2031. The State's contribution changed from \$16,000,000 to \$6,000,000 in calendar years 2019 to 2031.

2016 Changes

Changes in Actuarial Assumptions

- ◆ The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2035 and 2.5% per year thereafter to 1.0% per year for all future years.
- ◆ The assumed investment return was changed from 7.9% to 7.5%. The single discount rate was changed from 7.9% to 7.5%.
- ◆ Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth, the inflation was decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

Changes in Plan Provisions

- ◆ There have been no changes since the prior valuation.

2015 Changes

Changes in Plan Provisions

- ◆ On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Fund, which increased the total pension liability by \$1.1 billion and increased the fiduciary plan net position by \$892 million. Upon consolidation, state and employer contributions were revised; the State's contribution of \$6.0 million, which meets the special funding situation definition, was due September 2015.

Changes in Actuarial Assumptions

- ◆ The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2030 and 2.5% per year thereafter to 1.0% per year through 2035 and 2.5% per year thereafter.

Independent School District No. 2753
Notes to the Required Supplementary Information

Post - Employment Benefits

Changes in Plan Provisions and Actuarial Assumptions

2023 Changes

- ◆ The discount rate increased from 3.69 to 3.86.

2022 Changes

- ◆ The discount rate increased from 1.92% to 3.69%.
- ◆ Mortality rates were updated.
- ◆ The inflations assumption increased from 2.25% to 2.50%.

2021 Changes

- ◆ The discount rate decreased from 2.45% to 1.92%.

2020 Changes

- ◆ The discount rate decreased from 3.13% to 2.45%.

2019 Changes

- ◆ The discount rate decreased from 3.62% to 3.13%.

SUPPLEMENTARY INFORMATION

**Independent School District No. 2753
Combining Balance Sheet -
Nonmajor Governmental Funds
June 30, 2024**

	Special Revenue Funds		Total Nonmajor Funds
	Food Service	Community Service	
Assets			
Cash and investments	\$ 397,780	\$ 71,408	\$ 469,188
Delinquent property taxes receivable	-	1,771	1,771
Accounts receivable	27,043	-	27,043
Due from Department of Education	-	17,510	17,510
Due from Federal Government through Department of Education	-	287,872	287,872
Due from other Minnesota school districts	-	651	651
Inventory	34,935	-	34,935
Prepaid items	350	2,082	2,432
Total assets	\$ 460,108	\$ 381,294	\$ 841,402
Liabilities			
Accounts payable	\$ 394	\$ 24,898	\$ 25,292
Salaries and benefits payable	6,744	42,368	49,112
Unearned revenue	9,598	288,057	297,655
Total liabilities	16,736	355,323	372,059
Deferred Inflows of Resources			
Unavailable revenue - delinquent property taxes	-	1,771	1,771
Total deferred inflows of resources	-	1,771	1,771
Fund Balances			
Nonspendable	35,285	2,082	37,367
Restricted	408,087	77,637	485,724
Unassigned	-	(55,519)	(55,519)
Total fund balances	443,372	24,200	467,572
Total liabilities, deferred inflows of resources, and fund balances	\$ 460,108	\$ 381,294	\$ 841,402

Independent School District No. 2753
Combining Statement of Revenues, Expenditures, and Changes
in Fund Balances - Nonmajor Governmental Funds
Year Ended June 30, 2024

	Special Revenue Funds		Total Nonmajor Funds
	Food Service	Community Service	
Revenues			
Local property taxes	\$ -	\$ 89,530	\$ 89,530
Other local and county revenues	792	108,625	109,417
Revenue from state sources	285,294	214,872	500,166
Revenue from federal sources	779,548	408,611	1,188,159
Sales and other conversion of assets	45,166	1,425	46,591
Total revenues	1,110,800	823,063	1,933,863
Expenditures			
Current			
Food service	984,201	-	984,201
Community education and services	-	860,650	860,650
Total expenditures	984,201	860,650	1,844,851
Net Change in Fund Balances	126,599	(37,587)	89,012
Fund Balances			
Beginning of year	316,773	-	316,773
Prior period adjustment (See Note 8)	-	61,787	61,787
Beginning of year, restated	316,773	61,787	378,560
End of year	\$ 443,372	\$ 24,200	\$ 467,572

Independent School District No. 2753
Uniform Financial Accounting and Reporting Standards
Compliance Table
Year Ended June 30, 2024

	Audit	UFARS	Audit-UFARS		Audit	UFARS	Audit-UFARS
01 GENERAL FUND				06 BUILDING CONSTRUCTION FUND			
Total revenue	\$ 16,981,780	\$ 16,981,776	\$ 4	Total revenue	\$ 120,987	\$ 120,987	\$ -
Total expenditures	15,297,503	15,297,499	4	Total expenditures	3,050,434	3,050,434	-
<i>Nonspendable:</i>				<i>Nonspendable:</i>			
4.60 Nonspendable fund balance	142,195	142,195	-	4.60 Nonspendable fund balance	-	-	-
<i>Restricted/reserved:</i>				<i>Restricted/reserved:</i>			
4.01 Student Activities	237,691	237,691	-	4.07 Capital Projects Levy	-	-	-
4.02 Scholarships	137,205	137,205	-	4.09 Alternative Facility Program	-	-	-
4.03 Staff Development	4,038	4,038	-	4.13 Building Projects Funded by COP	-	-	-
4.07 Capital Projects Levy	16,597	16,597	-	4.67 Long-term Facilities Maintenance	-	-	-
4.08 Cooperative Revenue	-	-	-	<i>Restricted:</i>			
4.12 Literacy Incentive Aid	35,763	35,763	-	4.64 Restricted fund balance	7,968,230	7,968,230	-
4.13 Building Projects Funded by COP/LP	-	-	-	<i>Unassigned:</i>			
4.14 Operating Debt	-	-	-	4.63 Unassigned fund balance	-	-	-
4.16 Levy Reduction	-	-	-	4.33 Maximum effort loan aid	-	-	-
4.17 Taconite Building Maintenance	-	-	-	07 DEBT SERVICE FUND			
4.24 Operating Capital	215,701	215,701	-	Total revenue	\$ 724,656	\$ 724,654	\$ 2
4.26 \$ 25 Taconite	-	-	-	Total expenditures	822,837	822,837	-
4.27 Disabled Accessibility	-	-	-	<i>Nonspendable:</i>			
4.28 Learning and Development	6,639	6,639	-	4.60 Nonspendable fund balance	-	-	-
4.34 Area Learning Center	-	-	-	<i>Restricted/reserved:</i>			
4.35 Contracted Alternative Programs	-	-	-	4.25 Bond Refunding	-	-	-
4.36 State Approved Alternative Program	-	-	-	4.33 Maximum effort load aid	-	-	-
4.38 Gifted and Talented	1,299	1,299	-	4.51 QZAB Payments	-	-	-
4.40 Teacher Development and Evaluation	-	-	-	4.67 LTFM	-	-	-
4.41 Basic Skills Programs	83,165	83,165	-	<i>Restricted:</i>			
4.43 School Library Aid	567	567	-	4.64 Restricted fund balance	63,772	63,772	-
4.46 First Grade Preparedness	-	-	-	<i>Unassigned:</i>			
4.48 Achievement and Integration	-	-	-	4.63 Unassigned fund balance	-	-	-
4.49 Safe School Crime	2,426	2,426	-	08 TRUST FUND			
4.51 QZAB Payments	-	-	-	Total revenue	\$ -	\$ -	\$ -
4.52 OPEB Liabilities not Held in Trust	-	-	-	Total expenditures	-	-	-
4.53 Unfunded Severance and Retirement Levy	-	-	-	<i>Unassigned:</i>			
4.59 Basic Skills Extended Time	-	-	-	4.01 Student Activities	\$ -	\$ -	\$ -
4.67 Long Term Facilities Maintenance	991,171	991,171	-	4.02 Scholarships	-	-	-
4.71 Student Support Personnel	40,000	40,000	-	4.22 Net position	-	-	-
<i>Restricted:</i>				18 CUSTODIAL			
4.72 Medical Assistance	152,023	152,023	-	Total revenue	\$ -	\$ -	\$ -
4.64 Restricted fund balance	-	-	-	Total expenditures	-	-	-
4.75 Title VII - Impact Aid	-	-	-	<i>Restricted/Reserved</i>			
4.76 Payments in Lieu of Taxes	-	-	-	4.01 Student Activities	\$ -	\$ -	\$ -
<i>Committed:</i>				4.02 Scholarships	-	-	-
4.18 Committed for separation	414,580	414,580	-	4.48 Achievement and Integration	-	-	-
4.61 Committed	-	-	-	4.64 Restricted	-	-	-
<i>Assigned:</i>				20 INTERNAL SERVICE FUND			
4.62 Assigned fund balance	-	-	-	Total revenue	\$ -	\$ -	\$ -
<i>Unassigned:</i>				Total expenditures	-	-	-
4.22 Unassigned fund balance	5,901,658	5,901,660	(2)	<i>Unassigned:</i>			
02 FOOD SERVICES FUND				4.22 Net position	-	-	-
Total revenue				25 OPEB REVOCABLE TRUST			
Total expenditures	\$ 1,110,800	\$ 1,110,800	\$ -	Total revenue	\$ -	\$ -	\$ -
<i>Nonspendable:</i>				Total expenditures	-	-	-
4.60 Nonspendable fund balance	984,201	984,200	1	<i>Unassigned:</i>			
<i>Restricted/reserved:</i>				4.22 Net position	-	-	-
4.52 OPEB Liabilities not Held in Trust	-	-	-	45 OPEB IRREVOCABLE TRUST			
<i>Restricted:</i>				Total revenue	\$ -	\$ -	\$ -
4.64 Restricted fund balance	408,087	408,090	(3)	Total expenditures	-	-	-
<i>Unassigned:</i>				<i>Unassigned:</i>			
4.63 Unassigned fund balance	-	-	-	4.22 Net position	-	-	-
04 COMMUNITY SERVICES FUND				47 OPEB DEBT SERVICE			
Total revenue				Total revenue	\$ -	\$ -	\$ -
Total expenditures	\$ 823,063	\$ 823,059	\$ 4	Total expenditures	-	-	-
<i>Nonspendable:</i>				<i>Nonspendable:</i>			
4.60 Nonspendable fund balance	860,650	860,649	1	4.60 Nonspendable fund balance	-	-	-
<i>Restricted/reserved:</i>				<i>Restricted:</i>			
4.26 \$ 25 Taconite	2,082	2,082	-	4.64 Restricted fund balance	-	-	-
4.31 Community Education	-	-	-	<i>Unassigned:</i>			
4.32 ECFE	27,394	27,394	-	4.63 Unassigned fund balance	-	-	-
4.40 Teacher Development and Evaluation	33,806	33,806	-				
4.44 School Readiness	-	-	-				
4.47 Adult Basic Education	(55,519)	(55,519)	-				
4.52 OPEB Liabilities not Held in Trust	-	-	-				
<i>Restricted:</i>							
4.64 Restricted fund balance	16,437	16,436	1				
<i>Unassigned:</i>							
4.63 Unassigned fund balance	-	-	-				

Independent School District No. 2753
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2024

Federal Agency/Pass Through Agency/Program Title	Federal Assistance Listing Number	Expenditures
U.S. Department of Agriculture		
Through Minnesota Department of Education		
Child Nutrition Cluster		
School Breakfast	10.553	\$ 239,512
Type A Lunch	10.555	462,600
Special Milk	10.556	1,578
Commodities (Non-Cash)	10.555	<u>75,858</u>
Total Child Nutrition Cluster and U.S. Department of Agriculture		<u>779,548</u>
U.S. Department of Education		
Through Minnesota Department of Education		
Title I, Part A	84.010	330,242
Title IV, Part B - 21st Century Learning	84.287	408,502
Title III, Part A - Language Enhancement	84.365	41,891
Title II, Part A - Improving Teacher Quality	84.367	36,562
Education Stabilization Fund		
COVID-19 Elementary and Secondary School Emergency Relief III	84.425U	510,085
COVID-19 ARP - Homeless II	84.425W	<u>24,504</u>
Total Education Stabilization Fund Cluster		534,589
Special Education	84.027	95,040
Carl Perkins	84.048A	<u>11,821</u>
Total U.S. Department of Education		<u>1,458,647</u>
Total Federal Expenditures		<u>\$ 2,238,195</u>

Independent School District No. 2753
Notes to the Schedule of Expenditures of Federal Awards

NOTE 1 - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the District under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes of net assets, or cash flows of the District.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 - PASS-THROUGH GRANT NUMBERS

All pass-through entities listed above use the same Assistance Listing numbers as the federal grantors to identify these grants and have not assigned any additional identifying numbers.

NOTE 4 - INVENTORY

Inventories of commodities donated by the U.S. Department of Agriculture are recorded at market value in the Food Service Fund as inventory. Revenue and expenditures are recorded when commodities are used.

NOTE 5 - INDIRECT COST RATE

The District did not elect to use the 10 percent de minimis indirect cost rate, as allowed under the Uniform Guidance.



**Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Based on an
Audit of Basic Financial Statements Performed in Accordance
with *Government Auditing Standards***

Independent Auditor's Report

To the School Board
Independent School District No. 2753
Long Prairie - Grey Eagle, Minnesota

We have audited, 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 (*Government Auditing Standards*), 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 ending June 30, 2024, and the related notes to basic financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 26, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the basic financial statements, 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.

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 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 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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 were not identified. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs in Accordance with the Uniform Guidance as item Audit Finding 2024-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's basic financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the basic financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

District's Response to the Finding

Government Auditing Standards requires the auditor to perform limited procedures on the District's responses to the finding identified in our audit and described in the accompanying Schedule of Fundings and Questioned Costs. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



St. Cloud, Minnesota
November 26, 2024



**Report on Compliance for Each Major Federal Program
and Report on Internal Control over Compliance in Accordance with
the Uniform Guidance**

Independent Auditor's Report

To the School Board
Independent School District No. 2753
Long Prairie - Grey Eagle, Minnesota

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the compliance of Independent School District No. 2753, Long Prairie - Grey Eagle, Minnesota with the types of compliance requirements identified as subject to audit in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2024. The District's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs in Accordance with the Uniform Guidance.

In our opinion, Independent School District No. 2753 complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- ◆ Exercise professional judgment and maintain professional skepticism throughout the audit.
- ◆ Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- ◆ Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Report on Internal Control over Compliance (Continued)

Our consideration of internal control over compliance was for the limited purpose described in Auditor's Responsibilities for the Audit of Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

BerganKDV, Ltd.

St. Cloud, Minnesota
November 26, 2024

**Independent School District No. 2753
Schedule of Findings and Questioned Costs
in Accordance with the Uniform Guidance**

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Type of auditor's report issued: We issued an unmodified opinion on the fair presentation of the basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information in accordance with accounting principles generally accepted in the United States of America (GAAP).

Internal control over financial reporting:
 ◆ Material weakness(es) identified? Yes, Audit Finding 2024-001
 ◆ Significant deficiency(ies) identified? None reported

Noncompliance material to basic financial statements noted? No

Federal Awards

Type of auditor's report issued on compliance for major programs: Unmodified

Internal control over major programs:
 ◆ Material weakness(es) identified? No
 ◆ Significant deficiency(ies) identified? None reported

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516? No

Identification of Major Programs

Assistance Listing No.: 10.553/10.555/10.556
 Name of Federal Program or Cluster: Child Nutrition

Assistance Listing No.: 84.287
 Name of Federal Program or Cluster: 21st Century Community Learning Center

Auditee qualified as low risk auditee? No

**Independent School District No. 2753
Schedule of Findings and Questioned Costs in
Accordance with the Uniform Guidance**

SECTION II - BASIC FINANCIAL STATEMENT FINDINGS

Audit Finding 2024-001

Criteria:

Internal control that supports the District's ability to initiate, record, process, and report financial data consistent with the assertions of management in the basic financial statements requires adequate segregation of accounting duties.

Condition:

During the year ended June 30, 2024, 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 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 Business Manager and Personnel employees have access to all areas of the accounting system.
- ◆ The Business Manager records and maintains capital asset records.
- ◆ The Business Manager 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 small accounting staff needed to handle 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.

Context:

This finding impacts the internal control for all significant accounting functions.

Effect:

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.

Cause:

There are a limited number of office employees.

Recommendation:

Continue to review the accounting system, including changes that may occur. Implement segregation whenever practical.

**Independent School District No. 2753
Schedule of Findings and Questioned Costs in
Accordance with the Uniform Guidance**

SECTION II - BASIC FINANCIAL STATEMENT FINDINGS (CONTINUED)

Audit Finding 2024-001 (Continued)

CORRECTIVE ACTION PLAN (CAP):

Views of the Responsible Officials and Planned Corrective Actions:

1. Explanation of Disagreement with Audit Finding
There is no disagreement with the audit finding.
2. Actions Planned in Response to Finding
The Superintendent or Business Manager that has not performed the procedure will review all processes and place his/her signature on the documentation to indicate he/she has looked at the work.
3. Official Responsible for Ensuring CAP
Sherri Evenson, Business Manager, is the official responsible for ensuring corrective action of the deficiency.
4. Planned Completion Date for CAP
The planned completion date for the CAP is June 30, 2025.
5. Plan to Monitor Completion of CAP
Doug Froke, Interim Superintendent, will be monitoring this CAP.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONABLE COSTS

There were no questioned costs.

SECTION IV - PRIOR YEAR FINDINGS AND QUESTIONED COSTS

None



Minnesota Legal Compliance

Independent Auditor's Report

To the School Board
Independent School District No. 2753
Long Prairie - Grey Eagle, Minnesota

We have audited, 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, 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, 2024, and the related notes to basic financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 26, 2024.

In connection with our audit, we noted that the District failed to comply with the provisions of the claims and disbursements section of the *Minnesota Legal Compliance Audit Guide for School Districts* promulgated by the State Auditor pursuant to *Minnesota Statute* § 6.65, insofar as they relate to accounting matters as described in the Schedule of Findings and Corrective Action Plans on Legal Compliance as audit finding 2024-002. Also, in connection with our audit, nothing came to our attention that caused us to believe that the District failed to comply with the provisions of the contracting - bid laws, depositories of public funds and public investments, conflicts of interest, public indebtedness, miscellaneous provisions, charter schools, and uniform financial accounting and reporting standards for school districts sections of the *Minnesota Legal Compliance Audit Guide for School Districts*, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

The purpose of this report is solely to describe the scope of our testing of compliance and the result of that testing, and not to provide an opinion on compliance. Accordingly, this communication is not suitable for any other purpose.

BerganKDV, Ltd.

St. Cloud, Minnesota
November 26, 2024

**Independent School District No. 2753
Schedule of Findings and Corrective Action Plans
on Legal Compliance**

CURRENT YEAR LEGAL COMPLIANCE FINDING

Audit Finding 2024-002

Prompt Payment of Bills

Minnesota Statutes 471.425, subd. 2 requires that bills are to be paid within the time period set by the terms of the contract or within the standard payment period. The standard payment period is 45 days from receipt of goods or services or invoice, whichever is later, for governing boards that do not meet at least once a month. During our audit, we noted that several late payments during the year ended June 30, 2024.

CORRECTIVE ACTION PLAN (CAP):

1. Explanation of Disagreement with Audit Finding
There is no disagreement with the audit finding.
2. Actions Planned in Response to Finding
Administration will review invoice processing procedures to prevent future late payments.
3. Official Responsible for Ensuring CAP
Sherri Evenson, Business Manager, is the official responsible for ensuring corrective action of the deficiency.
4. Planned Completion Date for CAP
The planned completion date for the CAP is June 30, 2025.
5. Plan to Monitor Completion of CAP
The School Board will be monitoring this CAP

Consent Agenda Notes December 16, 2024

G.1 – G.3 – see attachments

G.4 –Personnel –

- a. Hires – Samantha Wojtowicz (Part-time Paraprofessional)
- b. Coaching –
- c. Resignations – Heather Luebesmier (JH Baseball Coach)
- d. Conferences & Trainings

G.5 – MOU - Trapshooting Stipend

3. Thomas Zastrow, Chuck Wolf, Linda Gohman, and Lori (Leyk) Hollenkamp, having received the highest number of votes, are elected to four (4) year terms beginning on the first Monday in January, 2025.

4. Jeremiah Zahnow, having received the highest number of votes, is elected to fill the vacancy in the term of a School Board member expiring January 4, 2027. **Said individual shall take office as soon as he qualifies.**

6. The Clerk is hereby directed to certify the results of the election to the County Auditor of each county in which the School District is located in whole or in part.

The motion for the adoption of the foregoing resolution was duly seconded by Member

Wolf and upon vote being taken thereon, the following voted in favor thereof: Gohman, Jager, Lemke, Levin, Tonder, Wolf and Wright.

and the following voted against the same: None

whereupon said resolution was declared duly passed and adopted.

STATE OF MINNESOTA)

) ss.

COUNTY OF TODD)

I, the undersigned, being the duly qualified and acting Clerk of Independent School District No. 2753 (Long Prairie-Grey Eagle Public Schools), State of Minnesota, hereby certify that the attached and foregoing is a full, true and correct transcript of the minutes of a meeting of the school board of said school district duly called and held on the date therein indicated, so far as such minutes relate to canvassing the results of the general and special election of said school district, and that the resolution included therein is a full, true and correct copy of the original thereof.

WITNESS MY HAND officially as such Clerk this 13th day of November, 2024.

School District Clerk

**RESOLUTION AUTHORIZING ISSUANCE OF CERTIFICATES
OF ELECTION AND DIRECTING THE SCHOOL DISTRICT CLERK
TO PERFORM OTHER ELECTION RELATED DUTIES**

WHEREAS, the School Board canvassed the general and special election for School Board members held in conjunction with the State General Election on November 5, 2024.

NOW THEREFORE, BE IT RESOLVED by the School Board of Independent School District No. 2753, State of Minnesota, as follows:

1. The Board Chair and Clerk are hereby authorized to execute Certificates of Election on behalf of the School Board of Independent School District No. 2753 to the following candidates:

- a. Thomas Zastrow
- b. Chuck Wolf
- c. Linda Gohman
- d. Lori (Leyk) Hollenkamp

who have received a sufficiently large number of votes to be elected to fill vacancies on the School Board caused by expiration of term on the first Monday in January next following the election, based on the results of the canvass.

2. The Board Chair and Clerk are hereby authorized to execute the Certificate of Election on behalf of the School Board of Independent School District No. 2753 to Jeramiah Zahnow who has received a sufficiently large number of votes to fill the vacancy in the term of School Board member expiring January 4, 2027. Such individuals shall take office as soon as he qualifies.

3. The Certificate of Election shall be in substantially the form attached hereto.

4. After the time for contesting the election has passed and the candidate has filed all campaign financial reports required by Minnesota Statutes, Chapter 211A, the Clerk of the School Board is hereby directed to deliver a certificate to each person entitled thereto personally or by certified mail.

5. The Clerk is hereby directed to enclose with the certificate a form of acceptance of office and oath of office in substantially the form attached hereto.

The motion for the adoption of the foregoing resolution was duly seconded by

Wolf and upon vote being taken thereon the following voted in favor thereof: Gohman, Jager, Lemke, Levin, Tonder, Wolf and Wright.

School Board Minutes
 Regular Meeting
 Monday, November 18, 2024

The Meeting of the Board of Education was called to order by Chairman Lemke at 6:00 pm, Monday, August 19, 2024 in the District Board Room 209. Board members present: Gohman, Lemke, Levin, Jager, Tonder, Wolf and Wright. Other members present were Barton, Rud, Tammy Cebulla, Superintendent Doug Froke, Mitchell Ganske, Jenny Thelen, Claire Wolters, Lisa Day, Carissa Bitz, Sam DuDash, Thomas Zastrow, Lori Hollenkamp, Sherri Evenson, Bonnie Middendorf, Jody Bebault, Renee Kreemer, Patti Larson, Kelsey Paurus, Ashley Pesta, Brad Evenson, Missy Becker, Abbey Becker, Jessica Rosenow, Andy Otremba and Jeremiah Zahnnow.

The Pledge of Allegiance was recited by all present.

It was moved by Wolf and seconded by Levin to adopt the agenda with the addition of Patti Larson as a Guest Speaker and the addition of D5 - Assurance of Compliance under Consent Agenda. Motion unanimously carried.

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

CA-1. Regular meeting minutes October 15 and October 21, 2024

CA-2. Bills

CA-2a. Prewrite checks numbered to and including 22212-22237=\$86,933.32

Checks numbered to and including 22238-22331=\$521,116.87

CA-2b. Fund Transfers:

Date	Pmt Type	Vendor	Amount
10/15/24	WX	COMMISSIONER OF REVENUE	27644.43
10/15/24	WX	ELECTRONIC FED TAX PAY SYSTEM	156139.45
10/15/24	WX	AVIBEN	1716.64
10/15/24	WX	AVIBEN	1984.17
10/15/24	WX	AVIBEN	15.4
10/15/24	WX	AVIBEN	3333.38
10/15/24	WX	AVIBEN	150
10/15/24	WX	AVIBEN	5487.14
10/15/24	WX	AVIBEN	3376.73
10/15/24	WX	AVIBEN	420.01
10/15/24	WX	AVIBEN	425
10/15/24	WX	AVIBEN	333.34

10/15/24	WX	AVIBEN	3317.04
10/15/24	WX	AVIBEN	333.34
10/15/24	WX	AVIBEN	9248.58
10/15/24	WX	PUBLIC EMPLOYEES RETIREMT ASSN	30007.86
10/15/24	WX	TEACHERS RETIREMENT ACCOUNT	84090.63
10/15/24	WX	EYE MED VISION CARE, LLC	302.09
10/14/24	WX	TEACHERS RETIREMENT ACCOUNT	1298.57
10/15/24	WX	HEALTH PARTNERS	114513.25
10/15/24	WX	DELTA DENTAL OF MN	3631.08
10/7/24	WX	BMO	4955.04

CA-2c. Revolving checks numbered to and including – 5835-5836=\$200.00

CA-2d. P-Card Statement.

CA-3. Financial Report

CA-4 Personnel

A. New Hires: None

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) Taylor Lanoue – Volunteer Gymnastics Coach
- 2) Darrel “Woody” Weston – Volunteer JHGBB
- 3) Angela Eldred – Student Council 7-12
- 4) Audrey Morrill – Assistant Student Council 7-12

B. Accept the following resignations:

- 1) Brett Sterriker - JH Baseball Coach
- 2) Matt Mills - Lead Night Custodian

CA-5 Approve Assurance of Compliance for submission to the Minnesota Department of Education

Motion unanimously carried.

Student Representative Abbey Becker, president of the Student Council, talked about upcoming projects, door decorating, holiday decorating at the nursing home and helping the 2nd graders build gingerbread houses.

Community Member Jody Bebault addressed the board regarding the student walkout on October 15, 2024.

Patti Larson - ESL Teacher - She presented to the board about LIEP (Language Instruction Educational Plan) and some of the new requirements this year. She also reported on the number of students who currently qualify and receive EL services.

Kelsey Paurus touched on the number of students out for winter sports and that we pair with several different schools for multiple sports. She also talked about the Leadership Conference and the kids that she has that are participating in that. They are learning how to be leaders and creating inclusive spaces.

Mr. Evenson talked about Federal Programs and some of the new mandates for those programs. This is a busy time of year for Federal Programs. He also talked about the A&I report required every year and the program goals. A program called "Sponsoring a Pre-School Child" to help pay for enrollment and monthly fees has been created to help families in need. No child will be turned away from our school.

Mr. Ganske commented on the help desk software and that it is all going very smoothly.

Tammy Cebulla and Barton Rud both touched on the Veterans Day program and the effects it may have had by switching the date. Mr. Rud felt the attendance was down at the High School and Mrs. Cebulla believed the attendance at the elementary was up. The Junie B. Jones Play performance will take place on November 22-24. The High School front door project was presented with the "Thunder" logo and everyone is excited about this.

The board shared that a few of the members had just gotten back from the MREA Conference. The keynote speaker and conference was very good. A seminar was held on finances. Overall a very good networking event. It was also brought up that the new board members will be attending the MSBA Conference in January.

Superintendent Froke gave his enrollment report. He also touched a little on the HVAC project at the High School that was going to be happening this next summer, bids for this will be awarded on 12/16/2024. The audit report will be at the December board meeting. The tax levy certification will be at the December meeting. Mr. Froke also gave information on the statewide November election.

Board Highlight – The board recognized the wonderful Veteran's Day programs. Ms. Hanson was also recognized for the many things she does and the opportunities she goes after for the kids and the school. Mr. Gjerstad and his Ag class were recognized for their good behavior on a recent trip to Little Falls. Mr. Gjerstad also had some students present a fundraising idea to the Grey Eagle Lions Club in which they were awarded \$1000.00 towards an upcoming project. Huge Thank you for that generous donation.

Josiah Tonder, member of the Track and Turf Committee, presented information regarding the resurfacing of the track and options for the existing football field to be redone or to be replaced with turf to accommodate all the sports going to be utilizing the field. A lot of information was received and the board will be acting on the proposal at the December meeting.

The donation resolution was moved by Wolf and seconded by Wright:

RESOLUTION ACCEPTING DONATIONS for November 2024

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 device 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)
CentraCare Health System	\$100	3rd Grade Service Learning Project
Arc Electric	\$100	3rd Grade Service Learning Project
Long Prairie Packing Co.	\$100	3rd Grade Service Learning Project
Advantage 1 Insurance Agency	\$75	Float Prize – 12th Grade
Anonymous Donor	\$75	Float Prize – 12th Grade
Daybreak Foods	1 CASE of Eggs	Culinary Program
Coborn's	\$100	Culinary Program
Dans Prize	Pulled Pork	Culinary Program
Grey Eagle Burtrum Lions	1000.00	FFA towards Ice Cream Machine
Midwest Machinery Co.	\$50	3rd Grade Service Learning Project

The vote on adoption of the Resolution was as follows:

Aye: Gohman, Jager, Lemke, Levin, Tonder, Wolf and Wright

Nay: 0

Absent: 0

Whereupon, said Resolution was declared duly adopted.

Mr. Froke and Mr. Rud gave information on the Comprehensive Achievement and Civic Readiness Plan. Member Levin moved to accept the Comprehensive Achievement and Civic Readiness Plan and member Jager seconded the motion. Upon roll call vote the following voted yes: Gohman, Jager, Lemke, Levin, Tonder, Wolf and Wright. Motion carried unanimously.

Discussion was held regarding the amendment of the 24-25 School Calendar to have December 23, 2024 as a Professional Development day instead of a student contact day. There will be a presenter scheduled for this day on Artificial Intelligence. It was moved by Levin and seconded by Jager for December 23, 2024 to be a ½ day for staff and a no student contact day. Motion unanimously carried.

It was moved by Tonder and seconded by Wolf to adjourn the meeting. Motion unanimously carried

The meeting was adjourned at 7:57 pm by Chairman Lemke.

Tanja Levin, Clerk

Long Prairie-Grey Eagle Check Register by Bank and Check

Batch	Co	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Currency	Pmt/Void Date	Amount
2753		AHNB	3822	10107	Check	1	3210		AFSCME COUNCIL 65	Yes	Yes	No	USD	11/15/2024	2,210.35
			3819	10108	Check	1	3246		American General Life	Yes	No	No	USD	11/15/2024	260.00
			3821	10109	Check	1	2109		LOCAL 70 IUOE	Yes	Yes	No	USD	11/15/2024	569.50
			3820	10110	Check	1	2147		LPGE EDUCATION ASSOCIATION	Yes	No	No	USD	11/15/2024	9,280.00
			3818	10112	Check	1	2413		NCPERS GROUP LIFE INS	Yes	No	No	USD	11/15/2024	16.00
			3825	10113	Check	1	2169		MADISON NATIONAL LIFE INS CO	Yes	Yes	No	USD	11/15/2024	2,797.19
			3826	10114	Check	1	3320		NORTH AMERICAN BENEFITS COMPAN	Yes	Yes	No	USD	11/15/2024	512.60
			3881	10115	Check	1	3271		Trustmark Voluntary Benefit Solutions,	Yes	No	No	USD	11/22/2024	227.79
			3886	10116	Check	1	2308		MINNESOTA CHILD SUPPORT	Yes	No	No	USD	11/15/2024	43.20
Bank Total: AHNB														\$15,916.63	
Report Total:														\$15,916.63	

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2753	MNBK	22416	1027		ACCURATE HOME CARE		Check		
				E 01	101 412 000 740 394	NURSING SERVICES		\$3,829.50	
PO#:	Voucher #:	6772		Invoice	Invoice No: 16479-05	12/16/2024		Paid Amt:	\$3,829.50
				E 01	101 412 000 740 394	NURSING SERVICES - OCTOBER 2024		\$6,308.50	
PO#:	Voucher #:	6802		Invoice	Invoice No: 16621-15	12/16/2024		Paid Amt:	\$6,308.50
								Check Amount:	\$10,138.00
2753	MNBK	22417	1049		AKSAMIT TRANSPORTATION OF LONG PRAI		Check		
				E 01	400 298 465 301 401	FIELD TRIP TO LITTLE FALLS TO EXPLORE AF		\$255.08	
PO#: 1925	Voucher #:	6648		Invoice	Invoice No: 381	12/16/2024		Paid Amt:	\$255.08
								Check Amount:	\$255.08
2753	MNBK	22418	1054		ALEX GLASS AND GLAZING		Check		
				E 01	005 810 000 000 401	REPLACE PANEL FOR WINDOW AIR CONDITIC		\$956.69	
PO#:	Voucher #:	6643		Invoice	Invoice No: I039502	12/16/2024		Paid Amt:	\$956.69
								Check Amount:	\$956.69
2753	MNBK	22419	1064		ALL STAR TROPHY & AWARDS INC		Check		
				E 01	400 298 461 301 401	SPORTS PLAQUES		\$245.00	
PO#:	Voucher #:	6662		Invoice	Invoice No: 9944	12/16/2024		Paid Amt:	\$245.00
								Check Amount:	\$245.00
2753	MNBK	22420	3126		AMAZON CAPITAL SERVICES		Check		
				E 01	400 298 461 301 401	B09HTCW36D Dell Latitude 5420 14" Noteboc		\$245.89	
				E 01	400 298 461 301 401	Freight		\$3.11	
PO#: 1953	Voucher #:	6634		Invoice	Invoice No: 1M9M-7XMR-QN33	12/16/2024		Paid Amt:	\$249.00
				E 04	005 505 464 321 401	CREDIT MEMO 16YL-QNY4-7H77		\$44.37	
PO#:	Voucher #:	6640		Credit	Invoice No: 1TLF-M3XK-39RD	12/16/2024		Paid Amt:	(\$44.37)
				E 01	303 241 000 000 430	B0C8HSN8DL Teffim Electric Ball Pump with 4		\$44.42	
				E 01	303 241 000 000 430	Amazon Shipping Charge		\$0.00	
PO#: 2000	Voucher #:	6560		Invoice	Invoice No: 1Y1R-XT3C-CYCF	12/16/2024		Paid Amt:	\$44.42
				E 01	101 216 000 401 433	B0034IX82M Learning Resources Goodie Ga		\$52.18	
				E 01	101 216 000 401 433	Amazon Shipping Charge		\$6.99	
PO#: 1993	Voucher #:	6561		Invoice	Invoice No: 1XTY-LGNT-9KVD	12/16/2024		Paid Amt:	\$59.17
				E 01	102 203 031 000 430	B0B8TVSF6Y BONITOTO Kids Toys STEM B		\$16.96	
				E 01	102 203 031 000 430	Amazon Shipping Charge		\$6.99	
PO#: 2022	Voucher #:	6733		Invoice	Invoice No: 1GF1-HX1P-NX3C	12/16/2024		Paid Amt:	\$23.95
				E 01	400 298 457 301 401	B09JQ5NHLB IRIS USA 6 Qt. Plastic Storage		\$174.93	
				E 01	400 298 457 301 401	Amazon Shipping Charge		\$0.00	
PO#: 2016	Voucher #:	6735		Invoice	Invoice No: 1QDY-GTH6-VCL7	12/16/2024		Paid Amt:	\$174.93
				E 01	303 212 000 000 430	B0CY56S2GG ESRICH Canvas Boards for Pa		\$64.59	

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	Check	
2753	MNBK	22420	3126		AMAZON CAPITAL SERVICES				
				E 01	303 212 000 000 430	Amazon Shipping Charge		\$0.00	
		PO#: 2015	Voucher #:	6736	Invoice	Invoice No: 1GWQ-46K9-NP7D	12/16/2024	Paid Amt:	\$64.59
				E 01	102 203 000 302 530	B072S9Z5JQ Energizer AA/AAA 1 Hour Cha		\$29.00	
				E 01	102 203 000 302 530	B09LLWTMXQ Micro Center Superspeed 10 P		\$33.98	
				E 01	102 203 000 302 530	Amazon Shipping Charge		\$6.99	
		PO#: 1987	Voucher #:	6562	Invoice	Invoice No: 1P1T-7QCH-1C71	12/16/2024	Paid Amt:	\$69.97
				E 01	101 403 000 740 433	B001GXM68Y Casio HS-8VA, Solar Powered		\$14.36	
				E 01	101 403 000 740 433	B07RPT4LFN Classroom Timers for Teachers		\$5.99	
				E 01	101 403 000 740 433	B083JXDS1X FINITEX Blue Disposable Nitrile		\$44.97	
				E 01	101 403 000 740 433	B08PC8JT3J Inspire Adult Wet Wipes Adult W		\$30.59	
				E 01	101 403 000 740 433	B09NKMGN1D Value Pack 11lbs of 5 Colored		\$32.99	
				E 01	101 403 000 740 433	B09NNBBY8F Uliptz Wireless Bluetooth Head		\$19.94	
				E 01	101 403 000 740 433	B0BG611YR7 MelonArt Kids Ear Protection E		\$28.99	
				E 01	101 403 000 740 433	B0BPX21ZNW hand2mind Learn My Letters F		\$12.90	
				E 01	101 403 000 740 433	B0BS88XH6C hand2mind Grab That Monster		\$14.79	
				E 01	101 403 000 740 433	B0BY1T9FNH Montessori Wooden Beads Ser		\$17.98	
				E 01	101 403 000 740 433	B0CQYRZ3FF Aizweb Counting and Color Sc		\$23.99	
				E 01	101 403 000 740 433	B0D22FCTM2 Quilinz CVC Word Games,Frid		\$14.99	
				E 01	101 403 000 740 433	B0D2YYDHHF CHEFAN CVC Word Spelling C		\$16.99	
				E 01	101 403 000 740 433	B0D5H6XXZP AtMini Sensory Bin Sand Tray		\$55.98	
				E 01	101 403 000 740 433	Amazon Shipping Charge		\$30.86	
		PO#: 2012	Voucher #:	6737	Invoice	Invoice No: 1P46-TGTR-JKK9	12/16/2024	Paid Amt:	\$366.31
				E 01	101 403 000 740 433	B0CBPY3HT2 Hedgehog Game Montessori Tc		\$16.99	
				E 01	101 403 000 740 433	Freight		\$1.15	
		PO#: 2012	Voucher #:	6738	Invoice	Invoice No: 1GWQ-46K9-NQ6F	12/16/2024	Paid Amt:	\$18.14
				E 01	200 257 088 302 555	B01EF5DBZ6 AILIHEN C8 Headphones Wirec		\$13.98	
				E 01	200 257 088 302 555	B09491FT41 2 Pack Anker USB C Charger wit		\$12.79	
				E 01	200 257 088 302 555	B0CGNK4LTT LISEN USB C Cable, 60W C to		\$9.99	
				E 01	200 257 088 302 555	B0D6ZC1Z8K USB C Cable 15FT/5M, Extra L		\$9.99	
				E 01	200 257 088 302 555	Amazon Shipping Charge		\$0.00	
		PO#: 2018	Voucher #:	6739	Invoice	Invoice No: 1XK4-3VX1-V4XK	12/16/2024	Paid Amt:	\$46.75
				E 01	400 298 457 301 401	B0041PW9TU Arctix Kids Insulated Snow Bib		\$125.88	
				E 01	400 298 457 301 401	B004D9BQWA Arctix Kids Insulated Snow Bit		\$117.92	
				E 01	400 298 457 301 401	B004I09LWQ Arctix Kids Insulated Snow Bib C		\$111.08	
				E 01	400 298 457 301 401	B004SPRO7A Arctix Kids Insulated Snow Bib		\$28.56	
				E 01	400 298 457 301 401	B0737CZC14 DREAM PAIRS Boys & Girls Mir		\$59.96	
				E 01	400 298 457 301 401	B0737DTM9K DREAM PAIRS Boys & Girls Mi		\$59.98	
				E 01	400 298 457 301 401	B07P176VXK DREAM PAIRS Boys & Girls Mi		\$57.98	

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
2753	MNBK	22420	3126		AMAZON CAPITAL SERVICES		Check	
				E 01	400 298 457 301 401	B08595W3QG DREAM PAIRS Boys & Girls M	\$86.97	
				E 01	400 298 457 301 401	B08VD6PWNK DREAM PAIRS Boys & Girls M	\$59.98	
				E 01	400 298 457 301 401	B09NLJSK6F Jeere 2 Pairs Mens Snow Glove	\$63.96	
				E 01	400 298 457 301 401	B0CBS11ZCV Snow Ski Gloves Men, Waterp	\$64.95	
				E 01	400 298 457 301 401	B0CCDSY8DK Pleneal Winter Ski Gloves Wo	\$62.45	
				E 01	400 298 457 301 401	B0DJ8SS6DS Vabean 6 Pairs Winter Gloves	\$37.99	
				E 01	400 298 457 301 401	Amazon Shipping Charge	\$0.00	
PO#: 2023	Voucher #:	6740	Invoice		Invoice No: 1N4M-7XGT-PDFK	12/16/2024	Paid Amt:	\$937.66
				E 04	005 505 000 321 401	B08K7CYWT5 CHRORINE 30 Pcs Christmas	\$39.50	
				E 04	005 505 000 321 401	B0DDGZG5N4 Aweyka 128 Pieces Christmas	\$29.99	
				E 04	005 505 000 321 401	Amazon Shipping Charge	\$6.99	
PO#: 1989	Voucher #:	6564	Invoice		Invoice No: 1G46-CRJM-M1MC	12/16/2024	Paid Amt:	\$76.48
				E 01	103 203 000 000 401	B0BDG8DB71 Dyhayaer 100Pcs Christmas M	\$32.99	
				E 01	103 203 000 000 401	B0C9WDXLX CCINEE 80 Pcs Christmas Pe	\$111.93	
				E 01	103 203 000 000 401	B0D7MD5C8D Pickmesh 15 Pcs Employee A	\$23.99	
				E 01	103 203 000 000 401	B0DGSWXT41 Pickmesh 30 Pcs Employee A	\$119.97	
				E 01	103 203 000 000 401	Amazon Shipping Charge	\$0.00	
PO#: 2003	Voucher #:	6663	Invoice		Invoice No: 1YTJ-YV3X-PXRF	12/16/2024	Paid Amt:	\$288.88
				E 01	102 203 035 000 430	B002JFX02Y EXPO Dry Erase Whiteboard Cl	\$8.38	
				E 01	102 203 035 000 430	B085RXHTNR Duufin 25 Pairs Toddler Ankle	\$14.99	
				E 01	102 203 035 000 430	B088T419ZW Bostitch Office Personal Electri	\$17.46	
				E 01	102 203 035 000 430	B09ZK3TCN2 Sieral Cups with Straws and Li	\$35.99	
				E 01	102 203 035 000 430	B0B596874X MGparty 48 PCS Christmas Squ	\$9.99	
				E 01	102 203 035 000 430	B0CJ59R56Y BenLouis Christmas Mini Colori	\$9.99	
				E 01	102 203 035 000 430	Amazon Shipping Charge	\$0.00	
PO#: 2002	Voucher #:	6664	Invoice		Invoice No: 1FMD-YXVW-VLP4	12/16/2024	Paid Amt:	\$96.80
				E 01	303 256 000 000 430	B00OQQ05RW EXPO Low Odor Dry Erase M	\$24.59	
				E 01	303 256 000 000 430	B09WY8PGWR LOCONHA Dry Erase Erasers	\$12.99	
				E 01	303 256 000 000 430	Amazon Shipping Charge	\$6.99	
PO#: 2009	Voucher #:	6665	Invoice		Invoice No: 1C1X-GYRP-RVHQ	12/16/2024	Paid Amt:	\$44.57
				E 01	005 810 000 000 401	Rubbermaid Commercial Products Feminine H	\$31.70	
				E 01	005 810 000 000 401	SHIPPING	\$6.99	
PO#: 2010	Voucher #:	6666	Invoice		Invoice No: 1NHX-PR3Y-WY4L	12/16/2024	Paid Amt:	\$38.69
				E 04	005 505 078 499 401	B0CGDM9XQX 5Pcs Christmas Outdoor Dec	\$15.98	
				E 04	005 505 078 499 401	B0CL5YK9JL Sunwer Welcome to Whoville Di	\$9.90	
				E 04	005 505 078 499 401	B0DDJ4YNHK IMISHM Cute Christmas Door C	\$7.99	
				E 04	005 505 078 499 401	Amazon Shipping Charge	\$4.51	
PO#: 2004	Voucher #:	6734	Invoice		Invoice No: 1YK7-PNV3-V3XJ	12/16/2024	Paid Amt:	\$38.38

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2753	MNBK	22420	3126		AMAZON CAPITAL SERVICES		Check		
				E 01	005 110 000 000 401	PRINTER TONER		\$58.99	
		PO#: 2025	Voucher #:	6834	Invoice	Invoice No: 1LCJ-PCD1-7PM4	12/16/2024	Paid Amt:	\$58.99
				E 01	103 620 000 000 470	0593301633 Purrmaids #9: Kitten Campout		\$6.99	
				E 01	103 620 000 000 470	059343305X Purrmaids #11: A Purr-fect Pump		\$6.50	
				E 01	103 620 000 000 470	152470167X Purrmaids #3: Seasick Sea Hors		\$5.99	
				E 01	103 620 000 000 470	152470170X Purrmaids #4: Search for the Me		\$5.99	
				E 01	103 620 000 000 470	1534486879 The Pug Who Wanted to Be a Me		\$6.70	
				E 01	103 620 000 000 470	1534486909 The Pug Who Wanted to Be a Pu		\$5.80	
				E 01	103 620 000 000 470	1610671236 The Winning Goal (Hey Jack!)		\$4.99	
				E 01	103 620 000 000 470	1684641349 The Star of the Week (Hey Jack!		\$4.99	
				E 01	103 620 000 000 470	1684641357 The Book Buddies (Billie B. Brow		\$4.99	
				E 01	103 620 000 000 470	1684646677 The Special Guest (Hey Jack!)		\$4.99	
				E 01	103 620 000 000 470	1984896105 Purrmaids #8: Merry Fish-mas		\$6.99	
				E 01	103 620 000 000 470	B0BMJJXB71 Saturday: Dash Candoo and the		\$9.90	
				E 01	103 620 000 000 470	Amazon Shipping Charge		\$0.00	
		PO#: 2021	Voucher #:	6833	Invoice	Invoice No: 1PXW-63TY-MFCP	12/16/2024	Paid Amt:	\$74.82
				E 01	102 203 036 000 430	1338896458 Dog Man: Big Jim Begins: A Gra		\$10.49	
		PO#: 1949	Voucher #:	6835	Invoice	Invoice No: 19K9-JXKG-4LC4	12/16/2024	Paid Amt:	\$10.49
				E 04	005 505 464 321 401	CREDIT MEMO 16GN-RJ33-71NR		\$41.34	
		PO#:	Voucher #:	6641	Credit	Invoice No: 1TLF-M3XK-39RD	12/16/2024	Paid Amt:	(\$41.34)
				E 01	103 203 000 000 401	B01K85YZZW TIC TAC Box with 60 Mini Boxe		\$21.00	
				E 01	103 203 000 000 401	B0DB4SMD7P IWOLOMI 75 Pcs Veterans De		\$59.97	
				E 01	103 203 000 000 401	Amazon Shipping Charge		\$0.00	
		PO#: 1951	Voucher #:	6837	Invoice	Invoice No: 17JM-WGTV-KJXF	12/16/2024	Paid Amt:	\$80.97
				E 01	103 203 000 000 401	CREDIT FOR INVOICE 17JM-WFTV-KJXF		\$59.97	
		PO#:	Voucher #:	6838	Credit	Invoice No: 17JM-WFTV-KJXF	12/16/2024	Paid Amt:	(\$59.97)
				E 01	304 361 000 830 433	B0CJCY3RHV Pégas Skip Tooth 5" Pack of 1		\$96.50	
		PO#: 1973	Voucher #:	6532	Invoice	Invoice No: 13VY-DFT4-6YXM	12/16/2024	Paid Amt:	\$96.50
								Check Amount:	\$2,814.78
2753	MNBK	22421	3259		AMELIA HARREN		Check		
				E 01	102 203 032 000 430	2ND GRADE SUPPLIES		\$120.22	
		PO#:	Voucher #:	6719	Invoice	Invoice No: 11272024	12/16/2024	Paid Amt:	\$120.22
								Check Amount:	\$120.22
2753	MNBK	22422	1091		AMY TOLIFSON		Check		
				E 04	005 505 078 499 303	Bolt Banner Photo Nov 26		\$250.00	
		PO#: 2005	Voucher #:	6836	Invoice	Invoice No: 12092024	12/16/2024	Paid Amt:	\$250.00
								Check Amount:	\$250.00

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
2753	MNBK	22423	1123		ARC ELECTRICAL SERVICE INC		Check	
				E 01	005 865 000 370 350	FIX OUTLETS & LOOK AT LIGHTS - ELEM		\$90.00
PO#:	Voucher #:	6711	Invoice		Invoice No: AR17966	12/16/2024	Paid Amt:	\$90.00
				E 01	005 865 000 370 350	MINI SPLIT IN ROOM 106		\$876.65
PO#:	Voucher #:	6713	Invoice		Invoice No: AR17924	12/16/2024	Paid Amt:	\$876.65
				E 01	005 865 000 370 350	SHOP ROOM DROPS & ICE CREAM MACHINE		\$2,823.43
PO#:	Voucher #:	6714	Invoice		Invoice No: AR17917	12/16/2024	Paid Amt:	\$2,823.43
				E 01	005 865 000 370 350	REPLACE LED DRIVER - ALC		\$1,309.50
PO#:	Voucher #:	6712	Invoice		Invoice No: AR17965	12/16/2024	Paid Amt:	\$1,309.50
				E 01	005 865 000 370 350	ELECTRICAL SERVICES - HS - ADD AN OUTLE		\$514.30
PO#:	Voucher #:	6767	Invoice		Invoice No: AR18043	12/16/2024	Paid Amt:	\$514.30
				E 01	005 865 000 370 350	ELECTRICAL SERVICES - HS - REMOVE LIGH		\$125.00
PO#:	Voucher #:	6768	Invoice		Invoice No: AR18006	12/16/2024	Paid Amt:	\$125.00
							Check Amount:	\$5,738.88
2753	MNBK	22424	1128		ARNOLD'S OF ST MARTIN		Check	
				E 01	005 810 103 000 401	LAWN MOWER PARTS - HS		\$548.13
PO#:	Voucher #:	6668	Invoice		Invoice No: P37305	12/16/2024	Paid Amt:	\$548.13
							Check Amount:	\$548.13
2753	MNBK	22425	1136		ASL INTERPRETING SERVICES INC		Check	
				E 01	103 203 000 000 401	INTERPRETING SERVICES - CONFERENCES		\$143.00
				E 01	103 203 000 000 401	MILEAGE		\$35.00
PO#:	Voucher #:	6618	Invoice		Invoice No: 24.15513	12/16/2024	Paid Amt:	\$178.00
				E 01	302 211 000 000 401	INTERPRETING SERVICES - HS		\$178.00
PO#:	Voucher #:	6717	Invoice		Invoice No: 24.15979	12/16/2024	Paid Amt:	\$178.00
							Check Amount:	\$356.00
2753	MNBK	22426	1145		AUDREY MORRILL		Check	
				E 01	200 211 000 313 401	CASEY'S PIZZA FOR A&I MEETING		\$28.97
PO#:	Voucher #:	6657	Invoice		Invoice No: 11202024	12/16/2024	Paid Amt:	\$28.97
				E 01	302 211 000 000 401	OFFICE SUPPLIES		\$38.92
PO#:	Voucher #:	6816	Invoice		Invoice No: 12062024	12/16/2024	Paid Amt:	\$38.92
							Check Amount:	\$67.89
2753	MNBK	22427	3228		BARB GRAVES		Check	
				E 04	005 505 078 499 366	MILEAGE TO ST CLOUD FOR IGNITE MEETING		\$85.76
PO#:	Voucher #:	6563	Invoice		Invoice No: 11142024	12/16/2024	Paid Amt:	\$85.76
							Check Amount:	\$85.76

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
2753	MNBK	22428	3140		BARTON RUD		Check	
				E 01	302 640 000 316 366	MASSP LAW SEMINAR MILEAGE		\$167.50
	PO#:	Voucher #:		6672	Invoice	Invoice No: 11162024	12/16/2024	
							Paid Amt:	\$167.50
							Check Amount:	\$167.50
2753	MNBK	22429	1178		BENNING PRINTING & PUBLISHING		Check	
				E 01	005 010 000 000 401	HELP WANTED AD - PARA & CUSTODIAN		\$45.80
	PO#:	Voucher #:		6728	Invoice	Invoice No: 11132024	12/16/2024	
							Paid Amt:	\$45.80
							Check Amount:	\$45.80
2753	MNBK	22430	1180		BERGANKDV		Check	
				E 01	005 110 000 000 312	FY24 INTERIM BILLING ON AUDIT		\$25,000.00
	PO#:	Voucher #:		6726	Invoice	Invoice No: 1242175	12/16/2024	
							Paid Amt:	\$25,000.00
							Check Amount:	\$25,000.00
2753	MNBK	22431	3529		BORCH'S SPORTING GOODS, INC		Check	
				E 01	400 298 461 301 401	BASKETBALLS		\$276.00
				E 01	400 298 461 301 401	FREIGHT		\$16.00
	PO#:	Voucher #:		6745	Invoice	Invoice No: AAU005624-AU01	12/16/2024	
							Paid Amt:	\$292.00
							Check Amount:	\$292.00
2753	MNBK	22432	1209		BRADLEY EVENSON		Check	
				E 04	005 505 078 499 366	MILEAGE & MEALS - 21ST CENTURY & CE		\$172.46
	PO#:	Voucher #:		6720	Invoice	Invoice No: 11192024	12/16/2024	
							Paid Amt:	\$172.46
							Check Amount:	\$172.46
2753	MNBK	22433	3219		BRUCE SPEER		Check	
				E 01	400 298 460 301 401	MILEAGE & SUPPLIES FOR HOAGIES		\$110.74
	PO#:	Voucher #:		6623	Invoice	Invoice No: 11112024	12/16/2024	
							Paid Amt:	\$110.74
							Check Amount:	\$110.74
2753	MNBK	22434	1247		BSN SPORTS INC		Check	
				E 01	400 298 461 301 401	BASEBALL JERSEYS		\$1,940.00
				E 01	400 298 461 301 401	FREIGHT		\$97.00
	PO#:	Voucher #:		6661	Invoice	Invoice No: 927778628	12/16/2024	
							Paid Amt:	\$2,037.00
							Check Amount:	\$2,037.00
2753	MNBK	22435	3512		CAMERA READY COSMETICS		Check	
				E 01	400 291 405 000 401	Ben Nye Matte HD Foundation Palette (HDFP)-		\$78.00
				E 01	400 291 405 000 401	Ben Nye Theatrical Creme Makeup Kit TK-3 C		\$78.00
				E 01	400 291 405 000 401	Freight		\$11.34
	PO#: 1976	Voucher #:		6615	Invoice	Invoice No: 1835078	12/16/2024	
							Paid Amt:	\$167.34
							Check Amount:	\$167.34
2753	MNBK	22436	1269		CARD SERVICES		Check	
				E 04	005 505 078 499 401	LINK/WEB CREW		\$30.59

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2753	MNBK	22436	1269		CARD SERVICES		Check
				E 01	301 403 000 740 433	HS DCD - COFFEE CART	\$304.64
				B 01	230 050	PROSTART	\$32.95
				E 01	302 211 000 000 401	SECONDARY (CONFERENCES)	\$97.01
				E 01	303 250 000 000 430	FCS CLASS	\$22.32
				E 01	302 640 000 316 366	SECONDARY INSERVICE	\$33.18
				E 01	103 640 066 316 366	PROFESSIONAL DEVELOPMENT	\$188.91
				E 04	005 505 078 499 430	21ST CENTURY	\$148.75
				E 04	005 505 000 321 401	COMMUNITY ED	\$94.55
				E 01	103 203 000 000 401	ELEMENTARY (CONFERENCES)	\$42.95
				E 02	005 770 000 701 401	FOOD SERVICE	\$55.40
PO#:	Voucher #:	6803	Invoice	Invoice No:	12092024	12/16/2024	Paid Amt: \$1,051.25
							Check Amount: \$1,051.25
2753	MNBK	22437	1306		CENTRAL MCGOWAN, INC		Check
				E 01	304 361 893 830 433	CYLINDER RENTAL	\$39.95
PO#:	Voucher #:	6811	Invoice	Invoice No:	0000341623	12/16/2024	Paid Amt: \$39.95
							Check Amount: \$39.95
2753	MNBK	22438	3405		CHANTEL PANEK		Check
				E 01	302 640 000 316 366	MELED CONFEREENCE MILEAGE, PARKING &	\$220.60
PO#:	Voucher #:	6671	Invoice	Invoice No:	11252024	12/16/2024	Paid Amt: \$220.60
							Check Amount: \$220.60
2753	MNBK	22439	3145		CHARLES F WOLF		Check
				E 01	005 010 000 000 366	MILEAGE FOR MREA CONFERENCE	\$72.36
PO#:	Voucher #:	6625	Invoice	Invoice No:	11192024	12/16/2024	Paid Amt: \$72.36
							Check Amount: \$72.36
2753	MNBK	22440	3530		CINTHYA LAWAL		Check
				E 01	302 211 000 000 305	INTERPRETING PT CONFERENCES	\$77.22
PO#:	Voucher #:	6782	Invoice	Invoice No:	11142024	12/16/2024	Paid Amt: \$77.22
							Check Amount: \$77.22
2753	MNBK	22441	1348		CITY OF LP		Check
				E 01	005 810 103 000 330	SEWER/WATER - CONCESSION STAND - TENI	\$0.04
PO#:	Voucher #:	6806	Invoice	Invoice No:	0100465500-00-5	12/16/2024	Paid Amt: \$0.04
				E 01	005 810 000 000 330	SEWER/WATER - EARLY CHILDHOOD CENTE	\$67.97
PO#:	Voucher #:	6808	Invoice	Invoice No:	01-00313800-00-4	12/16/2024	Paid Amt: \$67.97
				E 01	005 810 000 000 330	SEWER/WATER - ELEMENTARY	\$109.09
PO#:	Voucher #:	6809	Invoice	Invoice No:	01-00313500-00-3	12/16/2024	Paid Amt: \$109.09

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2753	MNBK	22441	1348		CITY OF LP		Check
				E 01	005 810 103 000 330	SEWER/WATER - HIGH SCHOOL	\$456.39
PO#:	Voucher #:	6807		Invoice	Invoice No: 01-00465900-00-3	12/16/2024	Paid Amt: \$456.39
							Check Amount: \$633.49
2753	MNBK	22442	3524		COOPER GOERDT		Check
				E 01	102 241 000 000 430	PHY-ED SUPPLIES	\$49.84
PO#:	Voucher #:	6624		Invoice	Invoice No: 11182024	12/16/2024	Paid Amt: \$49.84
							Check Amount: \$49.84
2753	MNBK	22443	1388		COUNTRYSIDE PLUMBING & HTG		Check
				E 01	005 810 000 000 350	CLEANED BOILER IN ELEM SCHOOL	\$156.25
PO#:	Voucher #:	6725		Invoice	Invoice No: 23862	12/16/2024	Paid Amt: \$156.25
							Check Amount: \$156.25
2753	MNBK	22444	3154		CURT GJERSTAD		Check
				E 01	400 298 412 301 401	ICE CREAM MACHINE	\$3,800.00
PO#:	Voucher #:	6637		Invoice	Invoice No: 11212024	12/16/2024	Paid Amt: \$3,800.00
							Check Amount: \$3,800.00
2753	MNBK	22445	3473		DELANEY QUALITY CONSULTANTS		Check
				E 01	200 211 000 000 455	Fluentalk T1 Mini Translator Device	\$809.95
				E 01	200 211 000 000 455	SHIPPING	\$0.00
PO#: 1792	Voucher #:	6749		Invoice	Invoice No: INV-0010322	12/16/2024	Paid Amt: \$809.95
							Check Amount: \$809.95
2753	MNBK	22446	1469		DEMCO INC		Check
				E 01	103 620 000 000 366	W13003350 Peppermint scented bookmark 1C	\$8.54
				E 01	103 620 000 000 366	W13617390 Cinnamon Scented Bk marks 100	\$8.54
				E 01	103 620 000 000 366	W13617350 Root Beer Scented Bk marks 10C	\$8.54
				E 01	103 620 000 000 366	W13003320 Watermelon scented Bk marks 10C	\$8.54
				E 01	103 620 000 000 366	W12439340 Gingerbread Scented Bookmark	\$8.54
				E 01	103 620 000 000 366	W12439170 Popcorn Scented Bk mark 100 ct	\$8.54
				E 01	103 620 000 000 366	W13845260 Little Blue Truck Seasonal Bkmks	\$9.49
				E 01	103 620 000 000 366	W13797830 Take time for others Bk marks 20	\$9.49
				E 01	103 620 000 000 366	W13718890 Color Craze Winter Bk Marks 20C	\$9.49
				E 01	103 620 000 000 366	W13833770 Wild about book care bk marks 2	\$9.49
PO#: 1997	Voucher #:	6626		Invoice	Invoice No: 7568574	12/16/2024	Paid Amt: \$89.20
							Check Amount: \$89.20
2753	MNBK	22447	3526		DIANA HEGSETH		Check
				E 01	400 296 051 000 401	BACKGROUND CHECK - DARREL WESTON	\$12.00
PO#:	Voucher #:	6667		Invoice	Invoice No: 11212024	12/16/2024	Paid Amt: \$12.00
							Check Amount: \$12.00

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2753	MNBK	22448	3412		EAGLE CONSTRUCTION CO, INC		Check
				E 06	005 867 000 366 305 HS VENTILATION IMPROVEMENTS (5-FINAL)	\$63,054.50	
PO#:	Voucher #:	6750		Invoice	Invoice No: BP-LPGE-SS-24	12/16/2024	Paid Amt: \$63,054.50
							Check Amount: \$63,054.50
2753	MNBK	22449	1520		ECKROTH MUSIC CO		Check
				E 01	303 258 000 000 433 Clarinet Bb Soprano	\$132.00	
PO#: 1996	Voucher #:	6558		Invoice	Invoice No: 5448089	12/16/2024	Paid Amt: \$132.00
				E 01	102 258 000 000 450 YAMAHA BASS CLARINET MOUTHPIECE 4C	\$53.29	
				E 01	102 258 000 000 450 BASS CLARINET LIGATURE	\$8.97	
PO#:	Voucher #:	6565		Invoice	Invoice No: 5479882	12/16/2024	Paid Amt: \$62.26
				E 01	303 258 000 000 433 BAND SUPPLIES - VALVE OIL	\$15.72	
PO#:	Voucher #:	6829		Invoice	Invoice No: 5497896	12/16/2024	Paid Amt: \$15.72
				E 01	303 258 000 000 433 Bundy Alto Sax	\$116.00	
PO#: 1996	Voucher #:	6559		Invoice	Invoice No: 5481699	12/16/2024	Paid Amt: \$116.00
							Check Amount: \$325.98
2753	MNBK	22450	3504		ECM PUBLISHERS, INC		Check
				E 01	005 010 000 000 401 ADVERTSING - PARAS & CUSTODIAN	\$121.10	
PO#:	Voucher #:	6793		Invoice	Invoice No: 1433510/1024568	12/16/2024	Paid Amt: \$121.10
				E 01	005 010 000 000 401 ADVERTISING - OPEN POSITIONS	\$121.10	
PO#:	Voucher #:	6627		Invoice	Invoice No: 1024568	12/16/2024	Paid Amt: \$121.10
							Check Amount: \$242.20
2753	MNBK	22451	1536		EDUCATOR BENEFIT CONSULTANTS, LLC		Check
				E 01	005 110 000 000 305 403(B) ADMIN & COMPLIANCE SERVICE MON	\$138.40	
PO#:	Voucher #:	6716		Invoice	Invoice No: 35271	12/16/2024	Paid Amt: \$138.40
							Check Amount: \$138.40
2753	MNBK	22452	3256		EMMA JOHNSON		Check
				E 01	400 298 457 301 401 TURTLE FOOD	\$16.14	
PO#:	Voucher #:	6622		Invoice	Invoice No: 11182024	12/16/2024	Paid Amt: \$16.14
							Check Amount: \$16.14
2753	MNBK	22453	1620		FRESHWATER EDUCATION DISTRICT		Check
				E 01	200 420 000 310 390 DECEMBER 2024 MEMBERSHIP COST	\$4,008.58	
				E 01	005 850 000 302 570 DECEMBER 2024 LEASE LEVY	\$293.16	
				E 01	005 110 000 000 305 DECEMBER 2024 PAYROLL SERVICES	\$1,650.00	
				E 01	005 110 000 000 366 DECEMBER 2024 BUSINESS PROFESSIONAL I	\$5.00	
				E 01	200 420 000 000 390 DECEMBER 2024 PT, OT, PSYCH, VISION, PI, I	\$13,203.17	
				E 01	101 400 000 000 390 DECEMBER 2024 NON-SPED ELIGIBLE COSTS	\$493.05	
				E 01	101 412 000 740 391 DECEMBER 2024 ECSE PURCHASED STAFF	\$17,635.41	
				E 01	101 400 000 372 396 DECEMBER 2024 MA SUPPORT	\$465.08	

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2753	MNBK	22453	1620		FRESHWATER EDUCATION DISTRICT		Check		
				E 01	200 740 000 374 316	DECEMBER 2024 STUDENT SUPPORT PERSONNEL		\$1,455.96	
				E 01	200 710 000 374 316	DECEMBER 2024 STUDENT SUPPORT PERSONNEL		\$398.77	
				E 01	005 810 000 000 320	DECEMBER 2024 WIDE AREA NETWORK		\$608.74	
				E 01	005 810 000 000 320	DECEMBER 2024 INTERNET ACCESS		\$15.92	
				E 04	005 580 000 325 390	DECEMBER 2024 ECFE		\$8,345.16	
				E 04	005 580 000 328 391	DECEMBER 2024 HOME VISIT		\$149.50	
				E 04	005 582 000 344 390	DECEMBER 2024 SCHOOL READINESS		\$13,625.00	
				E 04	005 510 000 326 390	DECEMBER 2024 ADULT ED - PROJECT TOGETHER		\$250.00	
PO#:	Voucher #:	6763		Invoice	Invoice No: 20359	12/16/2024		Paid Amt:	\$62,602.50
				E 01	005 110 000 000 305	NOVEMBER 2024 BUSINESS MANAGER SERVICES		\$698.75	
PO#:	Voucher #:	6762		Invoice	Invoice No: 20368	12/16/2024		Paid Amt:	\$698.75
								Check Amount:	\$63,301.25
2753	MNBK	22454	1672		GRANITE CITY JOBBING CO		Check		
				E 01	400 298 461 301 401	CONCESSION SUPPLIES		\$258.74	
PO#:	Voucher #:	6754		Invoice	Invoice No: 419860	12/16/2024		Paid Amt:	\$258.74
								Check Amount:	\$258.74
2753	MNBK	22455	1686		GRIFFS PIZZA		Check		
				E 01	103 203 000 000 401	TACO BUFFET FOR ELEM CONFERENCES		\$1,039.20	
PO#:	Voucher #:	6669		Invoice	Invoice No: 11262024	12/16/2024		Paid Amt:	\$1,039.20
								Check Amount:	\$1,039.20
2753	MNBK	22456	3532		H&B SPECIALIZED PRODUCTS, INC		Check		
				E 01	005 810 103 000 401	BASKETBALL SAFE STRAPS		\$1,990.00	
PO#:	Voucher #:	6789		Invoice	Invoice No: 34338	12/16/2024		Paid Amt:	\$1,990.00
								Check Amount:	\$1,990.00
2753	MNBK	22457	1702		HANDYMANS INC		Check		
				E 01	005 810 103 000 401	3-GANG BLANK BOX		\$239.94	
				E 01	005 810 103 000 401	HUBBELL RECESSED RECEPTACLE		\$69.99	
PO#:	Voucher #:	6617		Invoice	Invoice No: 466935	12/16/2024		Paid Amt:	\$309.93
				E 01	005 810 000 000 401	DIAPER CHANGING STATION - ELEM		\$299.99	
PO#:	Voucher #:	6616		Invoice	Invoice No: 466937	12/16/2024		Paid Amt:	\$299.99
								Check Amount:	\$609.92
2753	MNBK	22458	1712		HARRYS FROZEN FOOD		Check		
				E 01	400 298 461 301 401	CONCESSION SUPPLIES		\$115.50	
PO#:	Voucher #:	6753		Invoice	Invoice No: 78628	12/16/2024		Paid Amt:	\$115.50
								Check Amount:	\$115.50

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2753	MNBK	22459	1739		HILLYARD/HUTCHINSON		Check		
				E 01	005 810 103 000 401	ICE MELT - HS		\$801.00	
PO#:	Voucher #:	6709	Invoice	Invoice No:	605670459	12/16/2024	Paid Amt:	\$801.00	
				E 01	005 810 000 000 401	ELEM SUPPLIES		\$1,538.28	
PO#:	Voucher #:	6646	Invoice	Invoice No:	605664773	12/16/2024	Paid Amt:	\$1,538.28	
				E 01	005 810 000 000 401	ELEM MAINTENANCE - GASKET TANK SEAL		\$34.19	
PO#:	Voucher #:	6810	Invoice	Invoice No:	605680015	12/16/2024	Paid Amt:	\$34.19	
							Check Amount:	\$2,373.47	
2753	MNBK	22460	1783		INTEGRATED SYSTEMS CORPORATION		Check		
				E 01	005 110 000 000 305	SKYWARD HOSTING SERVICES FOR JANUA		\$324.00	
PO#:	Voucher #:	6706	Invoice	Invoice No:	0743607	12/16/2024	Paid Amt:	\$324.00	
							Check Amount:	\$324.00	
2753	MNBK	22461	1785		INTERQUEST DETECTION CANINES		Check		
				E 01	200 715 000 342 311	REGULAR CANINE SEARCH		\$300.00	
				E 01	200 715 000 342 311	TRAVEL FEE		\$40.00	
PO#:	Voucher #:	6629	Invoice	Invoice No:	Nov NM 2024	12/16/2024	Paid Amt:	\$340.00	
							Check Amount:	\$340.00	
2753	MNBK	22462	3352		ISD 846		Check		
				E 01	998 420 000 000 390	DD CARE & TREATMENT 23-24		\$4,634.77	
				E 01	998 420 000 000 390	JR CARE & TREATMENT		\$5,777.59	
PO#:	Voucher #:	6636	Invoice	Invoice No:	1475	12/16/2024	Paid Amt:	\$10,412.36	
							Check Amount:	\$10,412.36	
2753	MNBK	22463	3143		JILL HANSON		Check		
				E 01	304 365 000 628 433	MILEAGE REIMBURSEMENT - PERKINS		\$73.16	
PO#:	Voucher #:	6639	Invoice	Invoice No:	11132024	12/16/2024	Paid Amt:	\$73.16	
				B 01	230 050	SUPPLIES FOR FOOD STAND AT CRAFT FAIF		\$316.06	
PO#:	Voucher #:	6746	Invoice	Invoice No:	12022024	12/16/2024	Paid Amt:	\$316.06	
				B 01	230 050	SUPPLIES FOR FOOD STAND		\$37.06	
PO#:	Voucher #:	6805	Invoice	Invoice No:	12062024	12/16/2024	Paid Amt:	\$37.06	
				E 01	303 250 000 000 430	SUPPLIES FOR FCS		\$51.83	
PO#:	Voucher #:	6815	Invoice	Invoice No:	12062024	12/16/2024	Paid Amt:	\$51.83	
							Check Amount:	\$478.11	
2753	MNBK	22464	1985		JW PEPPER OF MINNEAPOLIS		Check		
				E 01	303 258 000 000 433	Above And Beyond		\$49.00	
PO#: 1888	Voucher #:	6649	Invoice	Invoice No:	366755512	12/16/2024	Paid Amt:	\$49.00	
							Check Amount:	\$49.00	

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
2753	MNBK	22465	2002		KATIE LIESER		Check	
				E 01	102 203 032 000 430		\$142.24	
					2ND GRADE SUPPLIES			
		PO#:	Voucher #:	6812	Invoice	Invoice No: 12092024	12/16/2024	Paid Amt: \$142.24
							Check Amount: \$142.24	
2753	MNBK	22466	2013		KEMPS		Check	
				E 02	005 770 000 701 495	milK	\$127.45	
		PO#:	Voucher #:	6704	Invoice	Invoice No: 5464753	12/16/2024	Paid Amt: \$127.45
				E 02	005 770 000 701 495	milK	\$419.00	
		PO#:	Voucher #:	6489	Invoice	Invoice No: 5456895	12/16/2024	Paid Amt: \$419.00
				E 02	005 770 000 701 495	milK	\$674.20	
		PO#:	Voucher #:	6486	Invoice	Invoice No: 5469067	12/16/2024	Paid Amt: \$674.20
				E 02	005 770 000 701 495	milK	\$716.50	
		PO#:	Voucher #:	6823	Invoice	Invoice No: 5510410	12/16/2024	Paid Amt: \$716.50
				E 02	005 770 000 701 495	milK	\$17.80	
		PO#:	Voucher #:	6822	Invoice	Invoice No: 5511530	12/16/2024	Paid Amt: \$17.80
				E 02	005 770 000 701 495	milK	\$600.45	
		PO#:	Voucher #:	6490	Invoice	Invoice No: 5462682	12/16/2024	Paid Amt: \$600.45
				E 02	005 770 000 701 495	milK	\$273.00	
		PO#:	Voucher #:	6699	Invoice	Invoice No: 5480703	12/16/2024	Paid Amt: \$273.00
				E 02	005 770 000 701 495	milK	\$255.20	
		PO#:	Voucher #:	6700	Invoice	Invoice No: 5487279	12/16/2024	Paid Amt: \$255.20
				E 02	005 770 000 701 495	milK	\$692.30	
		PO#:	Voucher #:	6705	Invoice	Invoice No: 5476071	12/16/2024	Paid Amt: \$692.30
				E 02	005 770 000 701 495	milK	\$680.90	
		PO#:	Voucher #:	6826	Invoice	Invoice No: 5496666	12/16/2024	Paid Amt: \$680.90
				E 02	005 770 000 701 495	milK	\$374.85	
		PO#:	Voucher #:	6487	Invoice	Invoice No: 6444091	12/16/2024	Paid Amt: \$374.85
				E 02	005 770 000 701 495	milK	\$692.30	
		PO#:	Voucher #:	6702	Invoice	Invoice No: 5480736	12/16/2024	Paid Amt: \$692.30
				E 02	005 770 000 701 495	milK	\$127.30	
		PO#:	Voucher #:	6703	Invoice	Invoice No: 5477150	12/16/2024	Paid Amt: \$127.30
				E 02	005 770 000 701 495	milK	\$89.30	
		PO#:	Voucher #:	6825	Invoice	Invoice No: 5497677	12/16/2024	Paid Amt: \$89.30
				E 02	005 770 000 701 495	milK	\$291.10	
		PO#:	Voucher #:	6698	Invoice	Invoice No: 5475707	12/16/2024	Paid Amt: \$291.10
				E 02	005 770 000 701 495	milK	\$254.75	
		PO#:	Voucher #:	6488	Invoice	Invoice No: 5451952	12/16/2024	Paid Amt: \$254.75
				E 02	005 770 000 701 495	milK	\$90.65	
		PO#:	Voucher #:	6707	Invoice	Invoice No: 5489248	12/16/2024	Paid Amt: \$90.65

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	Check
2753	MNBK	22466	2013		KEMPS			
				E 02	005 770 000 701 495			milk \$601.05
PO#:	Voucher #:	6701		Invoice	Invoice No: 5486802	12/16/2024	Paid Amt:	\$601.05
				E 02	005 770 000 701 495			milk \$728.65
PO#:	Voucher #:	6708		Invoice	Invoice No: 5489269	12/16/2024	Paid Amt:	\$728.65
				E 02	005 770 000 701 495			milk \$473.60
PO#:	Voucher #:	6491		Invoice	Invoice No: 5463760	12/16/2024	Paid Amt:	\$473.60
				E 02	005 770 000 701 495			milk \$53.85
PO#:	Voucher #:	6824		Invoice	Invoice No: 5511543	12/16/2024	Paid Amt:	\$53.85
								Check Amount: \$8,234.20
2753	MNBK	22467	3467		KEVIN TRIERWEILER			Check
				E 02	005 770 000 701 366			MILEAGE TO SNIP CONFERENCE - NISSWA \$140.70
PO#:	Voucher #:	6566		Invoice	Invoice No: 11122024	12/16/2024	Paid Amt:	\$140.70
								Check Amount: \$140.70
2753	MNBK	22468	3533		LANGUAGERS, INC			Check
				E 01	103 203 000 000 401			PHONE INTREPRETING SERVICES - NEW FAM \$84.48
PO#:	Voucher #:	6792		Invoice	Invoice No: INV-06183-A	12/16/2024	Paid Amt:	\$84.48
								Check Amount: \$84.48
2753	MNBK	22469	2121		LONG PRAIRIE FLEET SUPPLY			Check
				E 01	005 810 103 000 401			HS MAINTENANCE SUPPLIES \$584.58
				E 01	005 810 000 000 401			ELEM MAINTENANCE SUPPLIES \$437.82
PO#:	Voucher #:	6791		Invoice	Invoice No: 2194	12/16/2024	Paid Amt:	\$1,022.40
								Check Amount: \$1,022.40
2753	MNBK	22470	2124		LONG PRAIRIE LEADER			Check
				E 01	005 010 000 000 401			SB MEETING MINUTES \$1,161.00
PO#:	Voucher #:	6727		Invoice	Invoice No: 16609	12/16/2024	Paid Amt:	\$1,161.00
				E 01	005 010 000 000 401			ADVERTISING SPECIAL BOARD MEETING - C \$45.00
PO#:	Voucher #:	6619		Invoice	Invoice No: 16544	12/16/2024	Paid Amt:	\$45.00
				E 01	005 010 000 000 401			ADVERTISING - SPANISH MINUTES \$571.05
PO#:	Voucher #:	6630		Invoice	Invoice No: 16593	12/16/2024	Paid Amt:	\$571.05
								Check Amount: \$1,777.05
2753	MNBK	22471	2128		LONG PRAIRIE OIL			Check
				E 01	005 810 000 000 353			FUEL FOR VEHICLES \$192.24
PO#:	Voucher #:	6790		Invoice	Invoice No: LPGESCHOOL	12/16/2024	Paid Amt:	\$192.24
								Check Amount: \$192.24

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2753	MNBK	22472	2129		LONG PRAIRIE PLUMBING & HEATING		Check		
				E 01	005 865 000 381 350	URINAL & PLUMBING REPAIR - ELEM		\$2,132.66	
PO#:	Voucher #:	6776	Invoice		Invoice No: 49004	12/16/2024	Paid Amt:	\$2,132.66	
							Check Amount:	\$2,132.66	
2753	MNBK	22473	2131		LONG PRAIRIE SANITARY SERVICE		Check		
				E 01	005 810 103 000 330	GARBAGE SERVICES		\$1,744.35	
				E 01	005 810 000 000 330	GARBAGE SERVICES		\$1,744.35	
PO#:	Voucher #:	6724	Invoice		Invoice No: 8544	12/16/2024	Paid Amt:	\$3,488.70	
							Check Amount:	\$3,488.70	
2753	MNBK	22474	3531		LORENA L. LUNA		Check		
				E 01	302 211 000 000 305	INTERPRETING PT CONFERENCES		\$120.12	
PO#:	Voucher #:	6783	Invoice		Invoice No: 11212024	12/16/2024	Paid Amt:	\$120.12	
							Check Amount:	\$120.12	
2753	MNBK	22475	2146		LPGE BOYS BASKETBALL CLUB		Check		
				R 04	005 505 000 321 040	REGISTRATION FEES REIMBURSEMENT		\$1,552.48	
PO#:	Voucher #:	6642	Invoice		Invoice No: 11212024	12/16/2024	Paid Amt:	\$1,552.48	
							Check Amount:	\$1,552.48	
2753	MNBK	22476	3404		MARCO		Check		
				E 01	005 810 000 000 320	FAX ISSUES		\$87.50	
PO#:	Voucher #:	6788	Invoice		Invoice No: INV13215400	12/16/2024	Paid Amt:	\$87.50	
							Check Amount:	\$87.50	
2753	MNBK	22477	2247		MEI TOTAL ELEVATOR SOLUTIONS		Check		
				E 01	005 865 000 347 350	DEC-JAN BI-MONTHLY SERVICE		\$779.47	
PO#:	Voucher #:	6715	Invoice		Invoice No: 1103979	12/16/2024	Paid Amt:	\$779.47	
							Check Amount:	\$779.47	
2753	MNBK	22478	3255		MELISSA MEAGHER		Check		
				R 01	000 000 000 000 099	WELLNESS CHALLENGE GIFT CARDS		\$30.00	
PO#:	Voucher #:	6632	Invoice		Invoice No: 11142024	12/16/2024	Paid Amt:	\$30.00	
							Check Amount:	\$30.00	
2753	MNBK	22479	3204		MINNESOTA FFA ASSOCIATION		Check		
				E 01	400 298 412 301 401	REGIONAL MEMBERSHIP DUES		\$136.00	
				E 01	400 298 412 301 401	STATE & NATIONAL FFA MEMBERSHIP DUES		\$442.00	
PO#:	Voucher #:	6628	Invoice		Invoice No: 6759	12/16/2024	Paid Amt:	\$578.00	
							Check Amount:	\$578.00	
2753	MNBK	22480	3485		MIRIAM S. MONTANEZ PARAMO DE OROZCO		Check		
				E 01	302 280 000 000 185	P-T CONFERENCES		\$77.22	
PO#:	Voucher #:	6635	Invoice		Invoice No: 11142024	12/16/2024	Paid Amt:	\$77.22	

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2753	MNBK	22480	3485		MIRIAM S. MONTANEZ PARAMO DE OROZCO		Check		
				E 01	302 211 000 000 305	INTERPRETING PT CONFERENCE		\$77.22	
	PO#:	Voucher #:		6780	Invoice	Invoice No: 11212024		12/16/2024	
								Paid Amt:	\$77.22
								Check Amount:	\$154.44
2753	MNBK	22481	2361		MORRISON COUNTY TREASURER		Check		
				E 01	005 010 000 000 401	ELECTION COSTS		\$60.00	
	PO#:	Voucher #:		6730	Invoice	Invoice No: 11272024		12/16/2024	
								Paid Amt:	\$60.00
								Check Amount:	\$60.00
2753	MNBK	22482	2364		MRI SOFTWARE		Check		
				E 01	005 760 000 720 401	BACKGROUND CHECKS & APPLICANT FEE		\$20.00	
	PO#:	Voucher #:		6765	Invoice	Invoice No: MRIUS2195208		12/16/2024	
								Paid Amt:	\$20.00
								Check Amount:	\$20.00
2753	MNBK	22483	2389		NAPA CENTRAL		Check		
				E 01	005 810 103 000 401	HS MAINTENANCE - OIL		\$71.96	
	PO#:	Voucher #:		6814	Invoice	Invoice No: 887496		12/16/2024	
								Paid Amt:	\$71.96
								Check Amount:	\$71.96
2753	MNBK	22484	2448		NORTHERN PINES MENTAL HEALTH CENTER		Check		
				E 01	301 420 000 740 394	DEC 2024 SOCIAL WORKER		\$1,944.45	
				E 01	101 420 000 740 394	DEC 2024 SOCIAL WORKER		\$1,944.44	
	PO#:	Voucher #:		6721	Invoice	Invoice No: INV340		12/16/2024	
								Paid Amt:	\$3,888.89
	PO#:	Voucher #:		6722	Invoice	Invoice No: INV323		12/16/2024	
				E 01	200 715 000 342 311	CTSS - 2024 - NOV		\$1,111.11	
								Paid Amt:	\$1,111.11
								Check Amount:	\$5,000.00
2753	MNBK	22485	2451		NORTHSTAR PLUMBING, HEATING AND A/C		Check		
				E 01	005 810 000 000 353	FUEL		\$36.63	
	PO#:	Voucher #:		6813	Invoice	Invoice No: 534484		12/16/2024	
								Paid Amt:	\$36.63
								Check Amount:	\$36.63
2753	MNBK	22486	2472		PAN-O-GOLD BAKING		Check		
				E 02	005 770 000 701 490	bread		\$225.20	
	PO#:	Voucher #:		6820	Invoice	Invoice No: 10008524337004		12/16/2024	
								Paid Amt:	\$225.20
	PO#:	Voucher #:		6696	Invoice	Invoice No: 10008524316003		12/16/2024	
				E 02	005 770 000 701 490	bread		\$145.20	
								Paid Amt:	\$145.20
	PO#:	Voucher #:		6483	Invoice	Invoice No: 10008524316004		12/16/2024	
				E 02	005 770 000 701 490	bread		\$261.60	
								Paid Amt:	\$261.60
	PO#:	Voucher #:		6484	Invoice	Invoice No: 10008524309003		12/16/2024	
				E 02	005 770 000 701 490	bread		\$155.40	
								Paid Amt:	\$155.40
	PO#:	Voucher #:		6694	Invoice	Invoice No: 10008524323003		12/16/2024	
				E 02	005 770 000 701 490	bread		\$330.40	
								Paid Amt:	\$330.40

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
2753	MNBK	22486	2472		PAN-O-GOLD BAKING		Check	
				E 02	005 770 000 701 490 bread			\$93.10
PO#:	Voucher #:	6695	Invoice	Invoice No:	10008524330007	12/16/2024	Paid Amt:	\$93.10
				E 02	005 770 000 701 490 bread			\$317.50
PO#:	Voucher #:	6485	Invoice	Invoice No:	10008524302012	12/16/2024	Paid Amt:	\$317.50
				E 02	005 770 000 701 490 bread			\$242.90
PO#:	Voucher #:	6697	Invoice	Invoice No:	10008524323004	12/16/2024	Paid Amt:	\$242.90
				E 02	005 770 000 701 490 bread			\$88.00
PO#:	Voucher #:	6821	Invoice	Invoice No:	10008524344001	12/16/2024	Paid Amt:	\$88.00
							Check Amount:	\$1,859.30
2753	MNBK	22487	3189		PATRICIA LARSON		Check	
				E 01	201 205 000 417 366 MDE EL CONFERENCE - MILEAGE, REG & PAR			\$305.90
PO#:	Voucher #:	6645	Invoice	Invoice No:	11222024	12/16/2024	Paid Amt:	\$305.90
							Check Amount:	\$305.90
2753	MNBK	22488	3358		PEARSON CLINICAL ASSESSMENT		Check	
				E 01	101 401 000 372 433 CELF-5 Record Forms Ages 5-8 Qty 25 (Print			\$208.00
				E 01	101 401 000 372 433 CELF-4 Spanish Level 2 Folleto de Registro/			\$225.20
				E 01	101 401 000 372 433 SHIPPING			\$26.00
PO#:	Voucher #:	6633	Invoice	Invoice No:	27173658	12/16/2024	Paid Amt:	\$459.20
							Check Amount:	\$459.20
2753	MNBK	22489	3254		PINE RIVER-BACKUS PUBLIC SCHOOL		Check	
				E 01	400 296 063 000 401 WRESTLING TOURNAMENT FEE			\$100.00
				E 01	400 294 063 000 401 WRESTLING TOURNAMENT FEE			\$250.00
PO#:	Voucher #:	6828	Invoice	Invoice No:	12062024	12/16/2024	Paid Amt:	\$350.00
							Check Amount:	\$350.00
2753	MNBK	22490	2554		PREMIUM WATERS INC		Check	
				E 01	005 110 000 000 401 SUPPLIES - DO			\$31.75
				E 01	302 211 000 000 401 SUPPLIES - HS			\$136.25
				E 01	103 203 000 000 401 SUPPLIES - ELEM			\$299.00
PO#:	Voucher #:	6764	Invoice	Invoice No:	840047-11-24	12/16/2024	Paid Amt:	\$467.00
							Check Amount:	\$467.00
2753	MNBK	22491	2571		QUADIENT FINANCE USA INC		Check	
				E 01	005 105 000 000 329 POSTAGE			\$2,000.00
PO#:	Voucher #:	6538	Invoice	Invoice No:	7900044080991569	12/16/2024	Paid Amt:	\$2,000.00
							Check Amount:	\$2,000.00
2753	MNBK	22492	2586		RAINBOW RESOURCE CENTER INC		Check	
				E 04	703 590 000 351 460 Plaid Phonics Student Level A (2011 Edition)			\$14.95

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2753	MNBK	22492	2586		RAINBOW RESOURCE CENTER INC		Check		
				E 04	703 590 000 351 460 Shipping			\$7.50	
		PO#: 1986	Voucher #:	6530	Invoice	Invoice No: 4733522	12/16/2024	Paid Amt:	\$22.45
								Check Amount:	\$22.45
2753	MNBK	22493	2607		REGENTS OF THE UNIVERSITY OF MINNESOTA		Check		
				E 04	005 505 078 499 303 LONG PRAIRIE 4-H			\$150.30	
		PO#:	Voucher #:	6535	Invoice	Invoice No: 2010997279	12/16/2024	Paid Amt:	\$150.30
								Check Amount:	\$150.30
2753	MNBK	22494	3212		ROBOTICS EDUCATION & COMPETITION FOUNDATION		Check		
				E 04	005 505 078 499 369 Robotics Competition- Sauk Rapids (Storm)- F			\$880.00	
		PO#: 2037	Voucher #:	6839	Invoice	Invoice No: 62299275	12/16/2024	Paid Amt:	\$880.00
								Check Amount:	\$880.00
2753	MNBK	22495	2667		ROSIBEL AMBRIZ OROZCO		Check		
				E 01	302 211 000 000 305 INTERPRETING PT CONFERENCES			\$77.22	
		PO#:	Voucher #:	6781	Invoice	Invoice No: 11212024	12/16/2024	Paid Amt:	\$77.22
								Check Amount:	\$77.22
2753	MNBK	22496	2721		SCHMITT MUSIC		Check		
				E 01	303 258 000 000 433 VANDOREN REED TENOR SAX TRADITIONAL			\$24.30	
		PO#:	Voucher #:	6769	Invoice	Invoice No: 6219216	12/16/2024	Paid Amt:	\$24.30
				E 01	303 258 000 000 433 VANDOREN REED TENOR SAX TRADITIONAL			\$24.30	
		PO#:	Voucher #:	6770	Invoice	Invoice No: 6228056	12/16/2024	Paid Amt:	\$24.30
								Check Amount:	\$48.60
2753	MNBK	22497	2726		SCHOLASTIC BOOK FAIRS INC		Check		
				E 01	400 298 441 301 401 ELEM BOOK FAIR			\$2,702.73	
		PO#:	Voucher #:	6670	Invoice	Invoice No: FAIR ID: 5658680	12/16/2024	Paid Amt:	\$2,702.73
								Check Amount:	\$2,702.73
2753	MNBK	22498	2736		SCHOOL NURSES SUPPLY INC		Check		
				E 01	200 720 000 302 530 NARCOTIC BOX - SINGLE DOOR/DOUBLE LO			\$1,238.00	
		PO#: 1969	Voucher #:	6614	Invoice	Invoice No: 1028797-IN	12/16/2024	Paid Amt:	\$1,238.00
								Check Amount:	\$1,238.00
2753	MNBK	22499	2782		SHERRI EVENSON		Check		
				E 01	103 640 066 316 366 MILEAGE FOR CONFERENCES - STAPLES, B			\$358.45	
				E 01	103 640 066 316 366 MEALS & HSEM PER DIEM X2			\$112.00	
		PO#:	Voucher #:	6620	Invoice	Invoice No: 11182024	12/16/2024	Paid Amt:	\$470.45
								Check Amount:	\$470.45
2753	MNBK	22500	2790		SHRED-N-GO INC		Check		
				E 04	005 505 078 499 401 SHREDDING FEE			\$30.98	
				E 01	005 110 000 000 401 SHREDDING FEE			\$30.98	

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2753	MNBK	22500	2790		SHRED-N-GO INC		Check		
				E 01	103 203 000 000 401	SHREDDING FEE		\$61.97	
				E 01	302 211 000 000 401	SHREDDING FEE		\$93.93	
PO#:	Voucher #:	6771	Invoice	Invoice No:	175661	12/16/2024	Paid Amt:	\$217.86	
							Check Amount:	\$217.86	
2753	MNBK	22501	3442		SITELOGIQ INC - ACCOUNTS RECEIVABLES MIDWEST		Check		
				E 06	005 867 000 366 305	PROJECT # PUBMID-006145 FOR PERIOD ENI		\$7,713.00	
PO#:	Voucher #:	6656	Invoice	Invoice No:	13806	12/16/2024	Paid Amt:	\$7,713.00	
							Check Amount:	\$7,713.00	
2753	MNBK	22502	2814		SOURCEWELL		Check		
				E 01	103 640 066 316 366	ANNUAL COMPREHENSIVE SUPPORT PACKA		\$6,000.00	
PO#:	Voucher #:	6621	Invoice	Invoice No:	INV00003692	12/16/2024	Paid Amt:	\$6,000.00	
							Check Amount:	\$6,000.00	
2753	MNBK	22503	3536		SQUIRES, WALDSPURGER, & MACE P.A.		Check		
				E 01	005 150 000 000 305	LEGAL SERVICES		\$13,464.50	
PO#:	Voucher #:	6804	Invoice	Invoice No:	00436	12/16/2024	Paid Amt:	\$13,464.50	
							Check Amount:	\$13,464.50	
2753	MNBK	22504	2894		SYSCO WESTERN MINNESOTA		Check		
				E 02	005 770 000 701 401	breakfast & lunch		\$29.19	
				E 02	005 770 000 705 490	breakfast & lunch		\$25.05	
PO#:	Voucher #:	6476	Invoice	Invoice No:	253767838	12/16/2024	Paid Amt:	\$54.24	
				E 02	005 770 000 701 401	supplies		\$86.89	
PO#:	Voucher #:	6477	Invoice	Invoice No:	253767841	12/16/2024	Paid Amt:	\$86.89	
				E 02	005 770 000 701 490	breakfast & lunch		\$1,069.41	
				E 02	005 770 000 705 490	breakfast & lunch		\$257.68	
PO#:	Voucher #:	6474	Invoice	Invoice No:	253766176	12/16/2024	Paid Amt:	\$1,327.09	
				E 02	005 770 000 701 490	lunch		\$265.87	
PO#:	Voucher #:	6481	Invoice	Invoice No:	253759077	12/16/2024	Paid Amt:	\$265.87	
				E 02	005 770 000 701 490	lunch		\$428.62	
PO#:	Voucher #:	6479	Invoice	Invoice No:	253766177	12/16/2024	Paid Amt:	\$428.62	
				E 02	005 770 000 701 490	lunch		\$29.10	
PO#:	Voucher #:	6482	Invoice	Invoice No:	253760947	12/16/2024	Paid Amt:	\$29.10	
				E 02	005 770 000 701 490	lunch		\$14.64	
PO#:	Voucher #:	6819	Invoice	Invoice No:	253787544	12/16/2024	Paid Amt:	\$14.64	
				E 02	005 770 000 705 490	lunch & breakfast		\$25.05	
				E 02	005 770 000 701 490	lunch & breakfast		\$29.19	
PO#:	Voucher #:	6478	Invoice	Invoice No:	253767840	12/16/2024	Paid Amt:	\$54.24	
				E 02	005 770 000 701 490	breakfast & lunch		\$790.02	

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	Check
2753	MNBK	22504	2894		SYSCO WESTERN MINNESOTA			
				E 02 005 770 000 705 490	breakfast & lunch		\$937.40	
PO#:	Voucher #:	6473	Invoice	Invoice No: 253771423		12/16/2024	Paid Amt:	\$1,727.42
				E 02 005 770 000 705 490	breakfast		\$36.48	
PO#:	Voucher #:	6683	Invoice	Invoice No: 253776750		12/16/2024	Paid Amt:	\$36.48
				E 02 005 770 000 701 490	lunch		\$36.02	
PO#:	Voucher #:	6684	Invoice	Invoice No: 253778350		12/16/2024	Paid Amt:	\$36.02
				E 02 005 770 000 705 490	breakfast		\$50.16	
PO#:	Voucher #:	6685	Invoice	Invoice No: 253776748		12/16/2024	Paid Amt:	\$50.16
				E 02 005 770 000 701 490	breakfast & lunch		\$989.69	
				E 02 005 770 000 705 490	breakfast & lunch		\$771.38	
PO#:	Voucher #:	6818	Invoice	Invoice No: 253787545		12/16/2024	Paid Amt:	\$1,761.07
				E 02 005 770 000 701 490	lunch		\$66.40	
PO#:	Voucher #:	6686	Invoice	Invoice No: 253778347		12/16/2024	Paid Amt:	\$66.40
				E 02 005 770 000 705 490	breakfast		\$1,114.40	
PO#:	Voucher #:	6687	Invoice	Invoice No: 253773275		12/16/2024	Paid Amt:	\$1,114.40
				E 02 005 770 000 701 490	lunch		\$117.30	
PO#:	Voucher #:	6475	Invoice	Invoice No: 253771424		12/16/2024	Paid Amt:	\$117.30
				E 02 005 770 000 701 490	breakfast & lunch		\$9.76	
				E 02 005 770 000 705 490	breakfast & lunch		\$68.82	
PO#:	Voucher #:	6691	Invoice	Invoice No: 253778349		12/16/2024	Paid Amt:	\$78.58
				E 02 005 770 000 701 490	breakfast & lunch		\$213.45	
				E 02 005 770 000 705 490	breakfast & lunch		\$1,534.11	
PO#:	Voucher #:	6688	Invoice	Invoice No: 253776747		12/16/2024	Paid Amt:	\$1,747.56
				E 02 005 770 000 701 490	breakfast & lunch		\$23.80	
				E 02 005 770 000 705 490	breakfast & lunch		\$64.64	
PO#:	Voucher #:	6689	Invoice	Invoice No: 253778346		12/16/2024	Paid Amt:	\$88.44
				E 02 005 770 000 701 401	lunch & supplies		\$108.15	
				E 02 005 770 000 701 490	lunch & supplies		\$288.86	
PO#:	Voucher #:	6690	Invoice	Invoice No: 253771425		12/16/2024	Paid Amt:	\$397.01
				E 02 005 770 000 701 490	lunch		\$1,496.18	
PO#:	Voucher #:	6480	Invoice	Invoice No: 253759076		12/16/2024	Paid Amt:	\$1,496.18
				E 02 005 770 000 701 401	breakfast, lunch & supplies		\$208.94	
				E 02 005 770 000 701 490	breakfast, lunch & supplies		\$1,077.01	
				E 02 005 770 000 705 490	breakfast, lunch & supplies		\$170.59	
PO#:	Voucher #:	6692	Invoice	Invoice No: 253776749		12/16/2024	Paid Amt:	\$1,456.54
				E 02 005 770 000 701 490	breakfast & lunch		\$9.74	
				E 02 005 770 000 705 490	breakfast & lunch		\$50.40	
PO#:	Voucher #:	6817	Invoice	Invoice No: 253789294		12/16/2024	Paid Amt:	\$60.14

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2753	MNBK	22504	2894		SYSCO WESTERN MINNESOTA		Check		
				E 02	005 770 000 701 401	breakfast, lunch & supplies		\$180.60	
				E 02	005 770 000 701 490	breakfast, lunch & supplies		\$968.68	
				E 02	005 770 000 705 490	breakfast, lunch & supplies		\$19.04	
PO#:	Voucher #:	6693		Invoice	Invoice No: 253782090	12/16/2024	Paid Amt:	\$1,168.32	
							Check Amount:	\$13,662.71	
2753	MNBK	22505	2897		TAMMY CEBULLA		Check		
				E 01	005 640 000 312 366	MILEAGE & MEALS FOR LITERACY TRAINING		\$49.18	
PO#:	Voucher #:	6784		Invoice	Invoice No: 11192024	12/16/2024	Paid Amt:	\$49.18	
				E 01	103 640 000 316 366	MILEAGE TO FRESHWATER PRINCIPAL MEETI		\$46.90	
PO#:	Voucher #:	6801		Invoice	Invoice No: 12052024	12/16/2024	Paid Amt:	\$46.90	
							Check Amount:	\$96.08	
2753	MNBK	22506	2922		TEAM LABORATORY CHEMICAL LLC		Check		
				E 01	005 810 000 000 401	BED BUG LICE AND DUST MITE SPRAY		\$852.00	
				E 01	005 810 000 000 401	FREIGHT		\$85.00	
PO#:	Voucher #:	6729		Invoice	Invoice No: INV0044336	12/16/2024	Paid Amt:	\$937.00	
				E 01	005 810 000 000 401	Can Liners		\$52.00	
PO#:	Voucher #:	6588		Invoice	Invoice No: INV0044143	12/16/2024	Paid Amt:	\$52.00	
				E 01	005 810 000 000 401	HARD ROLL TOWEL - WHITE		\$427.44	
				E 01	005 810 000 000 401	FREIGHT		\$90.00	
PO#:	Voucher #:	6631		Invoice	Invoice No: INV0044193	12/16/2024	Paid Amt:	\$517.44	
							Check Amount:	\$1,506.44	
2753	MNBK	22507	2924		TECH CHECK		Check		
				E 01	005 810 000 302 530	CAMERA'S		\$8,398.00	
PO#:	Voucher #:	6786		Invoice	Invoice No: 61535	12/16/2024	Paid Amt:	\$8,398.00	
				E 01	200 257 088 302 555	FIREWALL UPGRADE		\$925.00	
PO#:	Voucher #:	6785		Invoice	Invoice No: 60538	12/16/2024	Paid Amt:	\$925.00	
				E 01	303 211 000 302 530	INTERCOM SYSTEM HARDWARE AT HIGH SC		\$2,220.80	
PO#:	Voucher #:	6787		Invoice	Invoice No: 61598	12/16/2024	Paid Amt:	\$2,220.80	
				E 01	200 257 088 302 555	3CX SUBSCRIPTION		\$695.00	
PO#:	Voucher #:	6533		Invoice	Invoice No: 61427	12/16/2024	Paid Amt:	\$695.00	
							Check Amount:	\$12,238.80	
2753	MNBK	22508	3527		TIN'S TAILOR		Check		
				E 01	400 298 459 301 401	COMPETITION LEOTARDS - GYMNASTICS		\$3,375.00	
PO#:	Voucher #:	6731		Invoice	Invoice No: 11302024	12/16/2024	Paid Amt:	\$3,375.00	
							Check Amount:	\$3,375.00	
2753	MNBK	22509	2969		T-MOBILE		Check		
				B 01	215 082	HOT SPOTS		\$80.00	

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2753	MNBK	22509	2969		T-MOBILE		Check
				E 04	005 505 078 499 320	HOT SPOTS	\$40.00
PO#:	Voucher #:	6723	Invoice	Invoice No:	958084262	12/16/2024	Paid Amt: \$120.00
							Check Amount: \$120.00
2753	MNBK	22510	2994		TRANE US INC		Check
				E 01	005 865 000 380 350	MECHANICAL REPAIRS - HEATING (ELEM)	\$837.00
PO#:	Voucher #:	6778	Invoice	Invoice No:	314998038	12/16/2024	Paid Amt: \$837.00
			E 01	005 865 000 380 350	HVAC MAINTENANCE - ELEM	\$328.00	
PO#:	Voucher #:	6534	Invoice	Invoice No:	314937237	12/16/2024	Paid Amt: \$328.00
							Check Amount: \$1,165.00
2753	MNBK	22511	3516		TURNITIN		Check
				E 01	200 211 000 302 405	TURNITIN FEEDBACK STUDIO	\$1,421.89
				E 01	200 211 000 302 405	TURNITIN ORIGINALITY	\$295.20
				E 01	103 640 000 316 366	IMPLEMENTATION/KICKOFF & VIRTUAL TRAIN	\$375.00
				E 01	302 640 000 316 366	IMPLEMENTATION/KICKOFF & VIRTUAL TRAIN	\$375.00
PO#: 1998	Voucher #:	6742	Invoice	Invoice No:	IN-TII-51944	12/16/2024	Paid Amt: \$2,467.09
							Check Amount: \$2,467.09
2753	MNBK	22512	3026		UPPER LAKES FOODS INC		Check
				E 02	005 770 000 701 401	breakfast, lunch & supplies	\$7.95
				E 02	005 770 000 701 490	breakfast, lunch & supplies	\$1,547.80
				E 02	005 770 000 705 490	breakfast, lunch & supplies	\$351.55
PO#:	Voucher #:	6492	Invoice	Invoice No:	532173-00	12/16/2024	Paid Amt: \$1,907.30
			E 02	005 770 000 701 490	breakfast & lunch	\$1,894.69	
			E 02	005 770 000 705 490	breakfast & lunch	\$2,385.20	
PO#:	Voucher #:	6493	Invoice	Invoice No:	541738-00	12/16/2024	Paid Amt: \$4,279.89
			E 02	005 770 000 701 401	lunch & supplies	\$7.95	
			E 02	005 770 000 701 490	lunch & supplies	\$43.78	
PO#:	Voucher #:	6494	Invoice	Invoice No:	539103-00	12/16/2024	Paid Amt: \$51.73
			E 02	005 770 000 701 401	supplies	\$30.84	
PO#:	Voucher #:	6674	Invoice	Invoice No:	549267-00	12/16/2024	Paid Amt: \$30.84
			E 02	005 770 000 701 401	breakfast, lunch & supplies	\$7.95	
			E 02	005 770 000 701 490	breakfast, lunch & supplies	\$1,919.78	
			E 02	005 770 000 705 490	breakfast, lunch & supplies	\$2,610.61	
PO#:	Voucher #:	6495	Invoice	Invoice No:	539257-00	12/16/2024	Paid Amt: \$4,538.34
			E 02	005 770 000 701 401	breakfast, lunch & supplies	\$76.53	
			E 02	005 770 000 701 490	breakfast, lunch & supplies	\$1,618.65	
			E 02	005 770 000 705 490	breakfast, lunch & supplies	\$676.94	
PO#:	Voucher #:	6676	Invoice	Invoice No:	549367-00	12/16/2024	Paid Amt: \$2,372.12
			E 02	005 770 000 701 401	breakfast, lunch & supplies	\$86.86	

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
2753	MNBK	22512	3026		UPPER LAKES FOODS INC		Check	
				E 02 005 770 000 701 490	breakfast, lunch & supplies			\$1,514.95
				E 02 005 770 000 705 490	breakfast, lunch & supplies			\$2,475.95
PO#:	Voucher #:	6677	Invoice	Invoice No: 545915-00		12/16/2024	Paid Amt:	\$4,077.76
				E 02 005 770 000 701 401	lunch & supplies			\$7.95
				E 02 005 770 000 701 490	lunch & supplies			\$108.25
PO#:	Voucher #:	6678	Invoice	Invoice No: 539431-00		12/16/2024	Paid Amt:	\$116.20
				E 02 005 770 000 701 401	supplies			\$63.79
PO#:	Voucher #:	6679	Invoice	Invoice No: 544680-00		12/16/2024	Paid Amt:	\$63.79
				E 02 005 770 000 701 401	supplies-blades			\$107.00
PO#:	Voucher #:	6526	Invoice	Invoice No: 524426-00		12/16/2024	Paid Amt:	\$107.00
				E 02 005 770 000 701 401	breakfast, lunch & supplies			\$54.55
				E 02 005 770 000 701 490	breakfast, lunch & supplies			\$1,572.06
				E 02 005 770 000 705 490	breakfast, lunch & supplies			\$1,409.73
PO#:	Voucher #:	6680	Invoice	Invoice No: 546066-00		12/16/2024	Paid Amt:	\$3,036.34
				E 02 005 770 000 701 401	lunch & supplies			\$7.95
				E 02 005 770 000 701 490	lunch & supplies			\$22.29
PO#:	Voucher #:	6681	Invoice	Invoice No: 541714-00		12/16/2024	Paid Amt:	\$30.24
				E 02 005 770 000 701 401	supplies			\$27.92
PO#:	Voucher #:	6675	Invoice	Invoice No: 549544-00		12/16/2024	Paid Amt:	\$27.92
				E 02 005 770 000 701 401	supplies			\$55.84
PO#:	Voucher #:	6682	Invoice	Invoice No: 544679-00		12/16/2024	Paid Amt:	\$55.84
				E 02 005 770 000 701 401	supplies - blades			\$107.00
PO#:	Voucher #:	6527	Invoice	Invoice No: 524432-00		12/16/2024	Paid Amt:	\$107.00
				E 02 005 770 000 701 401	FOOD PROCESSOR, BENCHTOP/COUNTERTO			\$925.75
				E 02 005 770 000 701 401	Freight			\$48.88
PO#: 1843	Voucher #:	6528	Invoice	Invoice No: 516311-00		12/16/2024	Paid Amt:	\$974.63
				E 01 400 298 412 301 401	2/2.5 GAL ICE CREAM MIX - VANILLA			\$45.30
				E 01 400 298 412 301 401	2/2.5 GAL ICE CREAM MIX - CHOCOLATE			\$47.06
PO#:	Voucher #:	6751	Invoice	Invoice No: 552139-00		12/16/2024	Paid Amt:	\$92.36
				E 02 005 770 000 701 401	FOOD PROCESSOR, BENCHTOP/COUNTERTO			\$925.75
				E 02 005 770 000 701 401	Freight			\$48.88
PO#: 1843	Voucher #:	6529	Invoice	Invoice No: 516315-00		12/16/2024	Paid Amt:	\$974.63
				E 02 005 770 000 701 401	breakfast, lunch & supplies			\$81.72
				E 02 005 770 000 701 490	breakfast, lunch & supplies			\$470.94
				E 02 005 770 000 705 490	breakfast, lunch & supplies			\$1,753.98
PO#:	Voucher #:	6827	Invoice	Invoice No: 551855-00		12/16/2024	Paid Amt:	\$2,306.64
							Check Amount:	\$25,150.57

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2753	MNBK	22513	3048		VIKING COCA COLA BOTTLING INC		Check
				E 01	400 298 461 301 401 CONCESSION SUPPLIES	\$183.80	
PO#:	Voucher #:	6752	Invoice	Invoice No:	3545899	12/16/2024	Paid Amt: \$183.80
			E 01	400 298 461 301 401	CREDIT ON ORDER 3353487 FROM 1/19/24	\$30.75	
PO#:	Voucher #:	6779	Credit	Invoice No:	ORDER 3353487	12/16/2024	Paid Amt: (\$30.75)
Check Amount:							\$153.05
2753	MNBK	22514	3080		WEST CENTRAL LIGHTING SUPPLY		Check
				E 01	005 865 000 370 350 BULBS - ELEM	\$3,680.00	
				E 01	005 865 000 370 350 SHIPPING	\$98.79	
PO#:	Voucher #:	6777	Invoice	Invoice No:	00028986	12/16/2024	Paid Amt: \$3,778.79
Check Amount:							\$3,778.79
2753	MNBK	22515	3118		ZARNOTH BRUSH WORKS INC		Check
				E 01	005 810 000 000 401 JD 60 CABLEWRAP BROOM REFILL	\$492.00	
PO#:	Voucher #:	6647	Invoice	Invoice No:	0200174-IN	12/16/2024	Paid Amt: \$492.00
Check Amount:							\$492.00
Report Total:							\$329,987.46

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2753	MNBK	22351	1064		ALL STAR TROPHY & AWARDS INC		Check		
				E 01	400 298 461 301 401	SHIPPING FOOTBALL PLAQUES		\$15.00	
PO#:		Voucher #:		6567	Invoice	Invoice No: 9812	11/18/2024	Paid Amt:	\$15.00
								Check Amount:	\$15.00
2753	MNBK	22352	3126		AMAZON CAPITAL SERVICES		Check		
				E 01	102 203 035 000 430	1416971718 Out of My Mind (The Out of My M		\$21.99	
				E 01	102 203 035 000 430	1665902175 Out of My Heart (The Out of My I		\$7.49	
				E 01	102 203 035 000 430	B004YGQK5K JOLLY RANCHER Assorted Fri		\$14.99	
				E 01	102 203 035 000 430	B009NKWY34 Oxford Composition Notebook		\$22.17	
				E 01	102 203 035 000 430	B01D8F5FKS Post-it Super Sticky Notes, 3x3		\$19.99	
				E 01	102 203 035 000 430	B0767K2DLW Tronex SMS100Y -Pediatric Isr		\$35.80	
				E 01	102 203 035 000 430	B07ZGD1SL3 Madisi Wood-Cased #2 HB Per		\$29.98	
				E 01	102 203 035 000 430	B08CXMLQX5 LIFESOFT Disposable Isolatio		\$18.97	
				E 01	102 203 035 000 430	B08HMYZX6V LIFESOFT Disposable Scrub C		\$12.99	
				E 01	102 203 035 000 430	B0B69G62PX Jolly Rancher Blue Raspberry F		\$17.65	
				E 01	102 203 035 000 430	B0CNCV8CHW Weliu Sticky Notes 3x3 Inche		\$19.99	
				E 01	102 203 035 000 430	Amazon Shipping Charge		\$0.00	
PO#: 1992		Voucher #:		6582	Invoice	Invoice No: 1JVN-D3JW-6M11	11/18/2024	Paid Amt:	\$222.01
				E 01	400 298 457 301 401	B0007WNTPE Trend Enterprises: Fun-to-Kno		\$12.88	
				E 01	400 298 457 301 401	B0911WKT2Q Noun Vocabulary Builder Flash		\$63.95	
				E 01	400 298 457 301 401	B094Z6MN5Z Menique, Flags of The World, M		\$20.00	
				E 01	400 298 457 301 401	B09RY9WKDZ The Learning Journey: Match		\$11.82	
				E 01	400 298 457 301 401	B0BN2W7ZVW BenBen Go Fish Card Game f		\$9.99	
				E 01	400 298 457 301 401	B0CKMDC4NM DIGOBAY United States Puzz		\$23.99	
				E 01	400 298 457 301 401	B0CRB3TYHK My First 120 Animals, 60PCS F		\$9.89	
				E 01	400 298 457 301 401	Amazon Shipping Charge		\$0.00	
PO#: 1984		Voucher #:		6581	Invoice	Invoice No: 1YFQ-6PGF-6QF3	11/18/2024	Paid Amt:	\$152.52
				E 01	101 219 000 317 433	B002OB49JQ Oxford 31EE Ruled Index Card		\$24.86	
				E 01	101 219 000 317 433	B00GLQX3CO IRIS USA 4" x 6" Photo Stora		\$77.84	
				E 01	101 219 000 317 433	B013RQP5C Crayola Ultra Clean Washable		\$17.80	
				E 01	101 219 000 317 433	B071CP6X88 Crayola Super Tips Marker Set		\$15.97	
				E 01	101 219 000 317 433	Amazon Shipping Charge		\$0.00	
PO#: 1994		Voucher #:		6576	Invoice	Invoice No: 1631-V7M3-3G6Y	11/18/2024	Paid Amt:	\$136.47
				E 01	400 291 405 000 401	GOLD GRILLZ TEETH		\$19.16	
				E 01	400 291 405 000 401	WOAHEE SPANDEX BODY SUITE		\$49.56	
				E 01	400 291 405 000 401	WOAHEE SPANDEX BODY SUITE		\$49.56	
				E 01	400 291 405 000 401	WIRELESS HEADSET BLUETOOTH EARPIECE		\$99.95	
PO#:		Voucher #:		6578	Invoice	Invoice No: 1JMQ-YVFW-4NVT	11/18/2024	Paid Amt:	\$218.23
				E 01	200 257 088 302 555	B00004Z8BC APC UPS Battery Replacement,		\$359.98	

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2753	MNBK	22352	3126		AMAZON CAPITAL SERVICES		Check		
				E 01	200 257 088 302 555	B0002E1USU Shure C50J 50' Hi-Flex Chrome		\$19.00	
				E 01	200 257 088 302 555	B0CXS6T85Z Heams Professional 6 Pack 25F		\$49.87	
				E 01	200 257 088 302 555	Amazon Shipping Charge		\$0.00	
PO#:	1983	Voucher #:	6579	Invoice	Invoice No:	1GWP-NRLM-KT7C	11/18/2024	Paid Amt:	\$428.85
				E 01	400 298 457 301 401	B07FSCGNL Categories Flash Cards 40 La		\$15.95	
				E 01	400 298 457 301 401	B09RY3MG7L Learning Journey International		\$12.99	
				E 01	400 298 457 301 401	B0D95DHC92 CHEFAN Sequence Cards, Ser		\$12.99	
PO#:	1984	Voucher #:	6580	Invoice	Invoice No:	1XG9-3HLK-CYR1	11/18/2024	Paid Amt:	\$41.93
				E 01	302 211 000 000 401	1223080439 Melissa & Doug Play Money Set		\$15.39	
				E 01	302 211 000 000 401	B09YL8TX5K Puffs Ultra Soft Non-Lotion Fac		\$13.49	
				E 01	302 211 000 000 401	B0D337KRQQ Hapikalor 360-Pack Sharpene		\$25.49	
				E 01	302 211 000 000 401	Amazon Shipping Charge		\$15.94	
PO#:	1999	Voucher #:	6583	Invoice	Invoice No:	1L6C-X67F-DJM3	11/18/2024	Paid Amt:	\$70.31
				E 01	400 296 063 000 401	B0064I68SK Befour PS-6600 ST (PS6600-ST		\$1,490.94	
				E 01	400 296 063 000 401	Amazon Shipping Charge		\$0.00	
PO#:	1966	Voucher #:	6573	Invoice	Invoice No:	1CRG-LV3P-G7GJ	11/18/2024	Paid Amt:	\$1,490.94
								Check Amount:	\$2,761.26
2753	MNBK	22353	1265		CANON USA C/O CANON FIN SERV		Check		
				E 01	005 170 000 000 401	CONTRACT CHARGE 11-1-24 TO 11-31-24		\$359.65	
PO#:		Voucher #:	6572	Invoice	Invoice No:	36190172	11/18/2024	Paid Amt:	\$359.65
								Check Amount:	\$359.65
2753	MNBK	22354	1298		CENTERPOINT ENERGY		Check		
				E 01	005 810 103 000 440	FUEL FOR BUILDINGS		\$281.05	
				E 01	005 810 000 000 440	FUEL FOR BUILDINGS		\$2,721.24	
PO#:		Voucher #:	6570	Invoice	Invoice No:	8000017092-0	11/18/2024	Paid Amt:	\$3,002.29
								Check Amount:	\$3,002.29
2753	MNBK	22355	3123		CINDY ROOS		Check		
				E 01	102 259 000 000 430	CONCERT MUSIC		\$42.90	
PO#:		Voucher #:	6574	Invoice	Invoice No:	10312024	11/18/2024	Paid Amt:	\$42.90
								Check Amount:	\$42.90
2753	MNBK	22356	2124		LONG PRAIRIE LEADER		Check		
				E 01	005 010 000 000 401	WINTER 2024 SPORTS SEASON PHOTO ACC		\$500.00	
PO#:		Voucher #:	6575	Invoice	Invoice No:	16563	11/18/2024	Paid Amt:	\$500.00
								Check Amount:	\$500.00

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2753	MNBK	22357	2389		NAPA CENTRAL		Check
				E 01	005 810 000 000 401	ELEM MAINTENANCE - V BELT	\$11.86
PO#:	Voucher #:	6571	Invoice	Invoice No:	885759	11/18/2024	Paid Amt: \$11.86
							Check Amount: \$11.86
2753	MNBK	22358	3495		NORTH CENTRAL MEDICAL SUPPLY & EQUIPMENT		Check
				E 01	102 203 000 302 530	PATIENT LIFT	\$1,000.00
				E 01	101 416 000 372 530	SEAT, SMALL HI-LOW	\$7,000.00
				E 01	102 203 000 302 530	HIGH LOW CHANGING TABLE	\$2,000.00
PO#: 1879	Voucher #:	6569	Invoice	Invoice No:	37443	11/18/2024	Paid Amt: \$10,000.00
							Check Amount: \$10,000.00
2753	MNBK	22359	2586		RAINBOW RESOURCE CENTER INC		Check
				E 04	703 590 000 351 460	Intro to Composition - Student	\$10.25
				E 04	703 590 000 351 460	Intro to Composition - Teacher	\$10.25
				E 04	703 590 000 351 460	Exploring Government	\$85.00
				E 04	703 590 000 351 460	Shipping	\$10.55
PO#: 1823	Voucher #:	6568	Invoice	Invoice No:	4637879	11/18/2024	Paid Amt: \$116.05
							Check Amount: \$116.05
2753	MNBK	22360	3520		BERTHA HEWITT GIRLS BASKETBALL		Check
				E 04	005 505 000 321 401	ENTRY FEES FOR BASKETBALL TOURNAMEI	\$300.00
PO#:	Voucher #:	6589	Invoice	Invoice No:	11202024	11/20/2024	Paid Amt: \$300.00
							Check Amount: \$300.00
2753	MNBK	22361	3521		BRONSON SHEPERD		Check
				E 01	400 296 062 000 305	GIRLS HOCKEY OFFICIAL	\$232.00
PO#:	Voucher #:	6590	Invoice	Invoice No:	11142024	11/20/2024	Paid Amt: \$232.00
							Check Amount: \$232.00
2753	MNBK	22362	3291		CORRY LUND		Check
				E 01	400 296 062 000 305	GIRLS HOCKEY OFFICIAL	\$100.00
PO#:	Voucher #:	6591	Invoice	Invoice No:	11142024	11/20/2024	Paid Amt: \$100.00
							Check Amount: \$100.00
2753	MNBK	22363	1404		CTC		Check
				E 01	005 810 000 000 320	MONTHLY CHARGE - INTERNET	\$2,401.71
PO#:	Voucher #:	6592	Invoice	Invoice No:	21474362	11/20/2024	Paid Amt: \$2,401.71
							Check Amount: \$2,401.71
2753	MNBK	22364	1802		ISD 213		Check
				E 04	005 505 000 321 401	ENTRY FEES FOR BASKETBALL TOURNAMEI	\$375.00
PO#:	Voucher #:	6593	Invoice	Invoice No:	11202024	11/20/2024	Paid Amt: \$375.00
							Check Amount: \$375.00

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor		Pmt/Void Date		Pmt Type
2753	MNBK	22365	1819		ISD 487				Check
				E 04	005 505 000 321 401	ENTRY FEES FOR BASKETBALL TOURNAMEI		\$300.00	
	PO#:	Voucher #:		6594	Invoice	Invoice No: 11202024			Paid Amt: \$300.00
									Check Amount: \$300.00
2753	MNBK	22366	3268		JEREMY LOMBARDI				Check
				E 01	400 296 062 000 305	GIRLS HOCKEY OFFICIAL		\$222.00	
	PO#:	Voucher #:		6595	Invoice	Invoice No: 11142024			Paid Amt: \$222.00
									Check Amount: \$222.00
2753	MNBK	22367	3227		LUNA'S COUNTRY FOODS				Check
				E 01	400 298 460 301 401	HOAGIE MEAT & CHEESE & SUPPLIES		\$5,001.00	
	PO#:	Voucher #:		6596	Invoice	Invoice No: 0033731			Paid Amt: \$5,001.00
									Check Amount: \$5,001.00
2753	MNBK	22368	3404		MARCO				Check
				E 01	005 170 000 000 401	COPIER MONTHLY CHARGE		\$2,427.92	
	PO#:	Voucher #:		6597	Invoice	Invoice No: 37784450			Paid Amt: \$2,427.92
									Check Amount: \$2,427.92
2753	MNBK	22369	3517		MINNEWASKA GIRLS BASKETBALL BOOSTERS				Check
				E 04	005 505 000 321 401	ENTRY FEES FOR BASKETBALL TOURNAMEI		\$125.00	
	PO#:	Voucher #:		6598	Invoice	Invoice No: 11202024			Paid Amt: \$125.00
									Check Amount: \$125.00
2753	MNBK	22370	2502		PERFORMANCE FOODSERVICE - TWIN CITI				Check
				E 01	400 298 460 301 401	TOMATOES FOR HOAGIES		\$1,326.52	
	PO#:	Voucher #:		6599	Invoice	Invoice No: 334762			Paid Amt: \$1,326.52
									Check Amount: \$1,326.52
2753	MNBK	22371	3523		PERHAM HIGH SCHOOL				Check
				E 01	400 294 052 000 401	ENTRY FEE FOR YELLOWJACKETS HARRIER		\$100.00	
				E 01	400 294 052 000 401	ENTRY FEE FOR YELLOWJACKETS HARRIER		\$100.00	
	PO#:	Voucher #:		6612	Invoice	Invoice No: 11202024			Paid Amt: \$200.00
									Check Amount: \$200.00
2753	MNBK	22372	3499		ROBERT BYERS				Check
				E 01	400 296 061 000 305	BASKETBALL OFFICIAL GAMES 11/12, 11/15		\$375.00	
	PO#:	Voucher #:		6611	Invoice	Invoice No: 11202024			Paid Amt: \$375.00
									Check Amount: \$375.00
2753	MNBK	22373	2654		ROERS FAMILY BAKERY				Check
				E 01	400 298 460 301 401	HOAGIE BUNS & BAGS		\$1,544.96	
	PO#:	Voucher #:		6600	Invoice	Invoice No: 11132024			Paid Amt: \$1,544.96
									Check Amount: \$1,544.96

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2753	MNBK	22374	2741	REM1	SCHOOL SPECIALTY		Check
				E 01	303 260 000 000 430	FROM PO 1956	\$157.46
PO#:	Voucher #:	6601	Invoice	Invoice No:	208135099194	11/20/2024	Paid Amt: \$157.46
							Check Amount: \$157.46
2753	MNBK	22375	2802		SKYWARD ACCOUNTING DEPT		Check
				E 01	005 110 000 000 305	UPDATES - FROM PO 1981	\$882.50
PO#:	Voucher #:	6603	Invoice	Invoice No:	0000234802	11/20/2024	Paid Amt: \$882.50
			E 01	005 110 000 000 305	WEBEX TRAINING/CONSULTING	\$1,050.00	
PO#:	Voucher #:	6602	Invoice	Invoice No:	0000234675	11/20/2024	Paid Amt: \$1,050.00
							Check Amount: \$1,932.50
2753	MNBK	22376	3519		STAPLES-MOTLEY COMMUNITY EDUCATION		Check
				E 04	005 505 000 321 401	ENTRY FEES FOR BASKETBALL TOURNAMEI	\$375.00
PO#:	Voucher #:	6604	Invoice	Invoice No:	11202024	11/20/2024	Paid Amt: \$375.00
							Check Amount: \$375.00
2753	MNBK	22377	2917		TEACHERS ON CALL		Check
				E 01	302 640 000 316 145	SUBS	\$334.05
				E 01	302 211 000 000 145	SUBS	\$222.70
				E 01	400 291 051 000 145	SUBS	\$222.70
				E 01	103 203 000 000 141	SUBS	\$83.16
				E 01	103 640 000 316 145	SUBS	\$334.05
				E 01	103 203 000 000 145	SUBS	\$1,057.14
				E 01	101 411 000 740 307	SUBS	\$1,285.82
PO#:	Voucher #:	6605	Invoice	Invoice No:	161435	11/20/2024	Paid Amt: \$3,539.62
			E 01	302 211 000 000 145	SUBS	\$445.40	
			E 01	301 411 000 740 307	SUBS	\$334.05	
			E 01	400 291 051 000 145	SUBS	\$334.05	
			E 01	103 203 000 000 141	SUBS	\$779.63	
			E 01	103 203 000 000 145	SUBS	\$668.10	
			E 01	101 411 000 740 307	SUBS	\$862.81	
PO#:	Voucher #:	6606	Invoice	Invoice No:	161692	11/20/2024	Paid Amt: \$3,424.04
							Check Amount: \$6,963.66
2753	MNBK	22378	2973		TODD COUNTY HEALTH & HUMAN SERVICE		Check
				E 02	005 770 000 701 401	24-25 ELEM LICENSE RENEWAL	\$700.00
PO#:	Voucher #:	6607	Invoice	Invoice No:	STATEMENT 730	11/20/2024	Paid Amt: \$700.00
			E 02	005 770 000 701 401	HS LICENSE RENEWAL	\$700.00	
PO#:	Voucher #:	6608	Invoice	Invoice No:	STATEMENT 636	11/20/2024	Paid Amt: \$700.00
							Check Amount: \$1,400.00

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2753	MNBK	22379	3041		VERIZON WIRELESS		Check
				E 01	200 257 088 302 555	MONTHLY INVOICE	\$15.02
PO#:	Voucher #:	6609	Invoice	Invoice No:	9977732342	11/20/2024	Paid Amt: \$15.02
							Check Amount: \$15.02
2753	MNBK	22380	3518		WDC BACKCOURT CLUB		Check
				E 04	005 505 000 321 401	ENTRY FEES FOR BASKETBALL TOURNAMEI	\$125.00
PO#:	Voucher #:	6610	Invoice	Invoice No:	11202024	11/20/2024	Paid Amt: \$125.00
							Check Amount: \$125.00
2753	MNBK	22381	3257		BBE SCHOOLS		Check
				E 01	400 294 063 000 401	WRESTLING TOURNAMENT FEE	\$50.00
PO#:	Voucher #:	6659	Invoice	Invoice No:	11262024	12/3/2024	Paid Amt: \$50.00
							Check Amount: \$50.00
2753	MNBK	22382	3298		BRADY JOHNSRUD		Check
				E 01	400 296 061 000 305	GIRLS BASKETBALL OFFICIAL	\$204.94
PO#:	Voucher #:	6652	Invoice	Invoice No:	11222024	12/3/2024	Paid Amt: \$204.94
							Check Amount: \$204.94
2753	MNBK	22383	1620		FRESHWATER EDUCATION DISTRICT		Check
				R 01	000 000 000 000 099	PARA EDUCATOR TESTING & LICENSE - M. V	\$42.00
PO#:	Voucher #:	6744	Invoice	Invoice No:	20290	12/3/2024	Paid Amt: \$42.00
							Check Amount: \$42.00
2753	MNBK	22384	3500		GRANT HARDING		Check
				E 01	400 296 061 000 305	GIRLS BASKETBALL OFFICIAL	\$204.94
PO#:	Voucher #:	6651	Invoice	Invoice No:	11222024	12/3/2024	Paid Amt: \$204.94
							Check Amount: \$204.94
2753	MNBK	22385	3528		HEALY SPORTSWEAR		Check
				E 01	400 298 461 301 401	JH BASEBALL JERSEYS	\$2,025.00
PO#:	Voucher #:	6743	Invoice	Invoice No:	145995	12/3/2024	Paid Amt: \$2,025.00
							Check Amount: \$2,025.00
2753	MNBK	22386	1739		HILLYARD/HUTCHINSON		Check
				E 01	005 810 103 000 401	HS MAINTENANCE - MAT GC CHARCOAL	\$2,058.02
PO#:	Voucher #:	6748	Invoice	Invoice No:	605620656	12/3/2024	Paid Amt: \$2,058.02
							Check Amount: \$2,058.02
2753	MNBK	22387	1828		ISD 740		Check
				E 01	400 296 063 000 401	DEFENDER INVITE 2024 WRESTLING REG	\$50.00
				E 01	400 294 063 000 401	DEFENDER INVITE 2024 WRESTLING REG	\$150.00
PO#:	Voucher #:	6660	Invoice	Invoice No:	11252024	12/3/2024	Paid Amt: \$200.00
							Check Amount: \$200.00

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2753	MNBK	22388	3441		IXL LEARNING		Check		
				E 04	701 590 000 351 460	SITE LICENSE RENEWAL - ST. MARY'S 2024		\$2,300.00	
	PO#: 1771	Voucher #:	6732	Invoice	Invoice No: S507347	12/3/2024		Paid Amt: \$2,300.00	
								Check Amount: \$2,300.00	
2753	MNBK	22389	2036		KOLBY RODNEY THALMANN		Check		
				E 01	400 296 061 000 305	GIRLS BASKETBALL OFFICIAL		\$150.00	
	PO#:	Voucher #:	6650	Invoice	Invoice No: 11222024	12/3/2024		Paid Amt: \$150.00	
								Check Amount: \$150.00	
2753	MNBK	22390	3525		LOGAN SCHAUER		Check		
				E 01	400 296 062 000 305	GIRLS HOCKEY OFFICIAL		\$100.00	
	PO#:	Voucher #:	6655	Invoice	Invoice No: 11222024	12/3/2024		Paid Amt: \$100.00	
								Check Amount: \$100.00	
2753	MNBK	22391	2163		MACKENZIE NELSON		Check		
				E 01	400 296 062 000 305	GIRLS HOCKEY OFFICIAL - HEAD REF		\$132.00	
	PO#:	Voucher #:	6653	Invoice	Invoice No: 11222024	12/3/2024		Paid Amt: \$132.00	
								Check Amount: \$132.00	
2753	MNBK	22392	3513		PRIMERA		Check		
				E 01	304 365 000 628 433	EDDIE - EDIBLE INK PRINTER		\$2,995.00	
				E 01	304 365 000 628 433	EDIBLE INK CARTRIDGE - MAGENTA + (05350		\$414.00	
				E 01	304 365 000 628 433	FILTER MAINTENANCE KIT		\$7.99	
				E 01	304 365 000 628 433	EDDIE - EDIBLE INK PRINTER MACARON ADAF		\$199.99	
	PO#: 1945	Voucher #:	6747	Invoice	Invoice No: 21000983854	12/3/2024		Paid Amt: \$3,616.98	
								Check Amount: \$3,616.98	
2753	MNBK	22393	2615		REGION II MAAE		Check		
				E 01	400 298 412 301 401	PARTICIPATION FEE FOR ALL REGIONAL FFA		\$225.00	
	PO#:	Voucher #:	6638	Invoice	Invoice No: 1016204	12/3/2024		Paid Amt: \$225.00	
								Check Amount: \$225.00	
2753	MNBK	22394	2917		TEACHERS ON CALL		Check		
				E 01	302 211 000 000 141	SUBS		\$452.19	
				E 01	302 211 000 000 145	SUBS		\$890.80	
				E 01	301 411 000 740 307	SUBS		\$334.05	
				E 01	400 291 051 000 145	SUBS		\$222.70	
				E 01	103 203 000 000 141	SUBS		\$654.90	
				E 01	103 203 000 000 145	SUBS		\$445.40	
				E 01	101 411 000 740 307	SUBS		\$490.77	
	PO#:	Voucher #:	6644	Invoice	Invoice No: 161947	12/3/2024		Paid Amt: \$3,490.81	
								Check Amount: \$3,490.81	

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2753	MNBK	22395	3335		TeamBuildr		Check
				E 01	302 211 000 000 401 PLATINUM (RENEWAL)	\$1,500.00	
PO#:	Voucher #:	6673		Invoice	Invoice No: INV-074216	12/3/2024	Paid Amt: \$1,500.00
							Check Amount: \$1,500.00
2753	MNBK	22396	3260		WHPETON PUBLIC SCHOOLS		Check
				E 01	400 296 063 000 401 DAN UNRUH MEMORIAL WRESTLING TOURN/	\$100.00	
				E 01	400 294 063 000 401 DAN UNRUH MEMORIAL WRESTLING TOURN/	\$100.00	
PO#:	Voucher #:	6658		Invoice	Invoice No: 11262024	12/3/2024	Paid Amt: \$200.00
							Check Amount: \$200.00
2753	MNBK	22397	3070		WAYNE MARTIN CARSTENSEN		Check
				E 01	005 810 103 000 350 PLOWING AND SALTING - HS	\$4,100.00	
PO#:	Voucher #:	6710		Invoice	Invoice No: 1218	12/3/2024	Paid Amt: \$4,100.00
				E 01	005 810 000 000 350 PLOWING & SALTING - ELEM	\$2,075.00	
PO#:	Voucher #:	6718		Invoice	Invoice No: 1217	12/3/2024	Paid Amt: \$2,075.00
							Check Amount: \$6,175.00
2753	MNBK	22398	3242		WYATT JOSEPH MURRAY		Check
				E 01	400 296 062 000 305 GIRLS HOCKEY OFFICIAL	\$132.00	
PO#:	Voucher #:	6654		Invoice	Invoice No: 11222024	12/3/2024	Paid Amt: \$132.00
							Check Amount: \$132.00
2753	MNBK	22399	1186		BETTY HAUKEBO		Check
				E 01	400 296 065 000 305 GYMNASTICS OFFICIAL	\$247.82	
PO#:	Voucher #:	6755		Invoice	Invoice No: 12032024	12/5/2024	Paid Amt: \$247.82
							Check Amount: \$247.82
2753	MNBK	22400	1327		CHERRY ENTERPRISES INC		Check
				B 01	230 050 COFFEE - GOLF FUNDRAISER	\$925.30	
PO#:	Voucher #:	6766		Invoice	Invoice No: 22071	12/5/2024	Paid Amt: \$925.30
							Check Amount: \$925.30
2753	MNBK	22401	1851		JACK L OLSON		Check
				E 01	400 296 061 000 305 GIRLS BASKETBALL OFFICIAL	\$170.00	
PO#:	Voucher #:	6759		Invoice	Invoice No: 12032024	12/5/2024	Paid Amt: \$170.00
							Check Amount: \$170.00
2753	MNBK	22402	3337		JASON WAASDORP		Check
				E 01	400 296 061 000 305 GIRLS BASKETBALL OFFICIAL	\$170.00	
PO#:	Voucher #:	6760		Invoice	Invoice No: 12032024	12/5/2024	Paid Amt: \$170.00
							Check Amount: \$170.00

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
2753	MNBK	22403	2098		LINDA KOLLES		Check		
				E 01	400 296 065 000 305	GYMNASTICS OFFICIAL		\$150.00	
PO#:	Voucher #:	6756	Invoice	Invoice No:	12032024	12/5/2024	Paid Amt:	\$150.00	
							Check Amount:	\$150.00	
2753	MNBK	22404	2388		NANCY RICE		Check		
				E 01	400 296 065 000 305	GYMNASTICS OFFICIAL		\$191.54	
PO#:	Voucher #:	6757	Invoice	Invoice No:	12032024	12/5/2024	Paid Amt:	\$191.54	
							Check Amount:	\$191.54	
2753	MNBK	22405	2454		NWMBDA		Check		
				E 01	400 298 460 301 401	STUDENT HONOR BAND FEES		\$420.00	
PO#:	Voucher #:	6773	Invoice	Invoice No:	12052024	12/5/2024	Paid Amt:	\$420.00	
							Check Amount:	\$420.00	
2753	MNBK	22406	2759		SCOTT LUTTIO		Check		
				E 01	400 296 061 000 305	GIRLS BASKETBALL OFFICIAL		\$170.00	
PO#:	Voucher #:	6758	Invoice	Invoice No:	12032024	12/5/2024	Paid Amt:	\$170.00	
							Check Amount:	\$170.00	
2753	MNBK	22407	2917		TEACHERS ON CALL		Check		
				E 01	302 640 000 316 145	SUBS		\$890.80	
				E 01	302 211 000 000 145	SUBS		\$890.80	
				E 01	301 411 000 740 307	SUBS		\$602.92	
				E 01	400 291 051 000 145	SUBS		\$222.70	
				E 01	103 203 000 000 141	SUBS		\$1,200.65	
				E 01	102 201 000 000 145	SUBS		\$1,336.20	
				E 01	103 203 000 000 145	SUBS		\$1,224.85	
				E 01	101 411 000 740 307	SUBS		\$317.05	
PO#:	Voucher #:	6774	Invoice	Invoice No:	162192	12/5/2024	Paid Amt:	\$6,685.97	
				E 01	302 211 000 000 145	SUBS		\$668.10	
				E 01	103 203 000 000 141	SUBS		\$478.18	
				E 01	103 640 000 316 145	SUBS		\$445.40	
				E 01	102 201 000 000 145	SUBS		\$445.40	
				E 01	103 203 000 000 145	SUBS		\$1,081.24	
PO#:	Voucher #:	6775	Invoice	Invoice No:	162425	12/5/2024	Paid Amt:	\$3,118.32	
							Check Amount:	\$9,804.29	
2753	MNBK	22408	1093		AMY WINTER		Check		
				E 01	400 296 065 000 305	GYMNASTICS OFFICIAL		\$257.20	
PO#:	Voucher #:	6795	Invoice	Invoice No:	12052024	12/10/2024	Paid Amt:	\$257.20	
							Check Amount:	\$257.20	

Long Prairie-Grey Eagle Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
2753	MNBK	22409	1186		BETTY HAUKEBO		Check
				E 01	400 296 065 000 305	GYMNASTICS OFFICIAL	\$247.82
PO#:	Voucher #:	6794	Invoice	Invoice No:	12052024	12/10/2024	Paid Amt: \$247.82
							Check Amount: \$247.82
2753	MNBK	22410	1392		COWING-ROBARDS, INC.		Check
				E 01	400 294 061 000 401	BOYS BASKETBALL JERSEYS	\$340.00
PO#:	Voucher #:	6830	Invoice	Invoice No:	12092024	12/10/2024	Paid Amt: \$340.00
							Check Amount: \$340.00
2753	MNBK	22411	3322		DARRIN WIBSTAD		Check
				E 01	400 294 061 000 305	BOYS BASKETBALL OFFICIAL	\$150.00
PO#:	Voucher #:	6799	Invoice	Invoice No:	12052024	12/10/2024	Paid Amt: \$150.00
							Check Amount: \$150.00
2753	MNBK	22412	1505		DONALD PESCHEL		Check
				E 01	400 294 061 000 305	BOYS BASKETBALL OFFICIAL	\$150.00
PO#:	Voucher #:	6800	Invoice	Invoice No:	12052024	12/10/2024	Paid Amt: \$150.00
							Check Amount: \$150.00
2753	MNBK	22413	3325		EMMA RASMUSSON		Check
				E 01	400 296 065 000 305	GYMNASTICS OFFICIAL	\$150.00
PO#:	Voucher #:	6797	Invoice	Invoice No:	12052024	12/10/2024	Paid Amt: \$150.00
							Check Amount: \$150.00
2753	MNBK	22414	3534		JACKIE GLUCK		Check
				E 01	400 296 065 000 305	GYMNASTICS OFFICIAL	\$223.70
PO#:	Voucher #:	6796	Invoice	Invoice No:	12052024	12/10/2024	Paid Amt: \$223.70
							Check Amount: \$223.70
2753	MNBK	22415	3507		KEAGAN SCHIELE		Check
				E 01	400 294 061 000 305	BOYS BASKETBALL OFFICIAL	\$150.00
PO#:	Voucher #:	6798	Invoice	Invoice No:	12052024	12/10/2024	Paid Amt: \$150.00
							Check Amount: \$150.00
Report Total:							\$79,433.12

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		3810		Wire	1	2565		PUBLIC EMPLOYEES RETIREMT ASSN		No	Yes	No	11/15/2024	43,460.14
AHNB		3811		Wire	1	2918		TEACHERS RETIREMENT ACCOUNT		No	Yes	No	11/15/2024	88,393.39
AHNB		3812		Wire	1	1543		ELECTRONIC FED TAX PAY SYSTEM		No	Yes	No	11/15/2024	194,180.43
AHNB		3813		Wire	1	1372		COMMISSIONER OF REVENUE		No	Yes	No	11/15/2024	35,787.34
AHNB		3814		Wire	1	1155		AVIBEN		No	Yes	No	11/15/2024	1,716.64
AHNB		3815		Wire	1	1155		AVIBEN		No	Yes	No	11/15/2024	9,122.52
AHNB		3816		Wire	1	1155		AVIBEN		No	Yes	No	11/15/2024	17,241.38
AHNB		3823		Wire	1	3279		AVIBEN		No	No	No	11/15/2024	1,984.17
AHNB		3824		Wire	1	1467		DELTA DENTAL OF MN		No	Yes	No	11/15/2024	3,682.03
AHNB		3882		Wire	1	1580		EYE MED VISION CARE, LLC		No	Yes	No	11/22/2024	307.30
AHNB		3883		Wire	1	1717		HEALTH PARTNERS		No	Yes	No	11/25/2024	108,437.98
AHNB		3884		Wire	1	3180		EMPOWER		No	No	No	11/26/2024	50.00
AHNB		3885		Wire	1	3180		EMPOWER		No	No	No	11/26/2024	50.00
AHNB		3916		Wire	1	1080		AMERICAN HERITAGE NATL BANK		No	Yes	No	11/30/2024	29.00
AHNB		3917		Wire	1	2625		REVTRAK INC		No	Yes	No	11/30/2024	390.90
Bank Total:													\$504,833.22	
MNBK		3914		Wire	1	1197		BMO		No	No	No	11/30/2024	4,237.28
Bank Total:													\$4,237.28	
Report Total:													\$509,070.50	

REVOLVING FUND

DATE	CHECK #	VENDOR	MEMO	AMOUNT
11/18/2024	5837	Tracy Schultz	Reimbursed by checks-3 rd grade Food Shelf	\$ 50.00

Statement Manager

MO, Statement Period 10/28/2024 to 11/27/2024

Statement New	Card Account	Previous	Current	Tax Notes
Billing Account 027692	XXXX-XXXX-XXXX-7692	4,237.28	6,632.19	<i>i</i>
Lud Barton	XXXX-XXXX-XXXX-6780	0.00	1,979.47	<i>i</i>
Venson Bradley	XXXX-XXXX-XXXX-3534	0.00	947.65	<i>i</i>
AURUS KELSEY	XXXX-XXXX-XXXX-4098	0.00	1,760.16	<i>i</i>
Janske Mitchell	XXXX-XXXX-XXXX-8325	0.00	577.10	<i>i</i>
Venson Sherrilynn	XXXX-XXXX-XXXX-9873	0.00	1,093.10	<i>i</i>
Debulla Tammy	XXXX-XXXX-XXXX-4387	0.00	274.71	<i>i</i>

Statement Report

MO - U.S. Dollar

10/28/2024 to 11/27/2024

Aud Barton - Statement Report		Tax Receipt	Source Amount	Amount Tax	Amount Incl	Tax Notes
10/31/2024	Afp Minnetesol	.	.	.	215.00	? 0 15 /
10/31/2024	Afp Minnetesol	.	.	.	215.00	? 0 15 /
1/07/2024	Menards Alexandria Mn	.	.	36.87	536.86	? 0 15 /
1/07/2024	Wal-Mart #1632	.	.	2.87	41.80	? 0 15 /
1/14/2024	Sq Chavez Mexican Res	.	.	46.61	579.83	? 0 15 /
1/19/2024	Acuity Scheduling, Inc	.	.	.	252.00	? 0 15 /
1/20/2024	Amazon Mark 2g6o35e33	.	.	13.04	138.98	? 0 15 /

Statement Report

MO - U.S. Dollar

10/28/2024 to 11/27/2024

verson Bradley - Statement Report		Tax Receipt	Source Amount	Amount Tax	Amount Incl	Tax Notes	
0/24/2024	Duluth Holiday Inn	.	.	.	170.42	?	0 13 /
0/25/2024	Duluth Holiday Inn	.	.	.	511.26	?	0 13 /
0/31/2024	Wm Supercenter #4253	.	.	4.50	67.59	?	0 13 /
1/01/2024	Coborns	.	.	0.80	11.66	?	0 13 /
1/07/2024	Caseys #1795	.	.	5.83	84.82	?	0 13 /
1/07/2024	Coborns	.	.	1.89	27.54	?	0 13 /
1/14/2024	Long Prairie Fleet	.	.	5.11	74.36	?	0 13 /

Statement Report

MO - U.S. Dollar

10/28/2024 to 11/27/2024

AURUS KELSEY - Statement Report		Tax Receipt	Source Amount	Amount Tax	Amount Incl	Tax Notes		
10/23/2024	Jones School Supply Co	.	.	.	516.18	?		
1/01/2024	Sp Reds Team Sports	.	.	18.49	265.00	?		
1/07/2024	Americangym	.	.	4.62	120.00	?		
1/18/2024	Sq Little Rose Custom	.	.	10.85	135.00	?		
1/19/2024	Scheels All Sports Inc	.	.	37.74	723.98	?		

Statement Report

MO - U.S. Dollar

10/28/2024 to 11/27/2024

verson Sherrilynn - Statement Report		Tax Receipt	Source Amount	Amount Tax	Amount Incl	Tax Notes
10/25/2024	Marriott Minneapolis N	.	.	.	343.50	? @ [] /
11/13/2024	Fsp Cragun Lodge And R	.	.	.	108.45	? @ [] /
11/14/2024	Double Tree By Hilton	.	.	.	333.36	? @ [] /
11/15/2024	Gannett Media Co	.	.	.	16.99	? @ [] /
11/21/2024	Caseys #1795	.	.	11.80	171.80	? @ [] /
11/26/2024	Fsp Cpr Certified Trai	.	.	9.68	119.00	? @ [] /

Statement Report

MO - U.S. Dollar

10/28/2024 to 11/27/2024

Debutella Tammy - Statement Report		Tax Receipt	Source Amount	Amount Tax	Amount Incl	Tax Notes	
10/25/2024	Sq Little Rose Custom	.	.	4.82	60.00	?	Ⓜ Ⓜ Ⓜ /
11/05/2024	Petco 0604	.	.	1.80	25.43	?	Ⓜ Ⓜ Ⓜ /
11/08/2024	Coborns	.	.	3.73	54.33	?	Ⓜ Ⓜ Ⓜ /
11/11/2024	Caseys #1795	.	.	5.36	78.00	?	Ⓜ Ⓜ Ⓜ /
11/26/2024	Wal-Mart #1634	.	.	3.91	56.95	?	Ⓜ Ⓜ Ⓜ /

Long Prairie-Grey Eagle Exp/Rev Detail - Fd, Crs Total S Period Ending December 31, 2024

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

											25AB			% YTD	Remaining											
L	Fd	Org	Pro	Crs	Fin	O/S	Class	Sub	Description	Annual Budget	Period 202506	Year To Date	% YTD	Encumbrances	+ Enc	Balance										
01	General																									
	408	SPECIAL OLYMPIC																								
R	01	400	298	408	301	099	401	408	Misc Revenue - SPECIAL OL	(100.00)	0.00	0.00	0%	0.00	0%	(100.00)										
E	01	400	298	408	301	401	401	408	Supplies - SPECIAL OLYMPI	100.00	0.00	0.00	0%	300.00	300%	(200.00)										
B	01	401	408														400	408	SPECIAL OLYMPIC	0.00	0.00	(482.80)	0%	0.00	0%	482.80
	408	SPECIAL OLYMPIC															0.00	0.00	(482.80)	0%	300.00	0%	182.80			
	410	ELEM DCD																								
R	01	400	298	410	301	099	401	410	Misc Revenue - ELEM DCD	(2,000.00)	0.00	0.00	0%	0.00	0%	(2,000.00)										
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															0.00	0.00	(903.43)	0%	0.00	0%	903.43			
	412	FFA																								
R	01	400	298	412	301	099	401	412	Misc Revenue - FFA	(37,500.00)	(9,452.00)	(13,310.52)	35%	0.00	35%	(24,189.48)										
E	01	400	298	412	301	401	401	412	Supplies - FFA	37,500.00	92.36	3,987.76	11%	4,953.00	24%	28,559.24										
B	01	401	412														400	412	FFA	0.00	0.00	1,747.93	0%	0.00	0%	(1,747.93)
	412	FFA															0.00	(9,359.64)	(7,574.83)	0%	4,953.00	0%	2,621.83			
	413	TRAPSHOOTING																								
R	01	400	298	413	301	099	401	413	Misc Revenue - TRAPSHOOT	(8,000.00)	0.00	(3,276.56)	41%	0.00	41%	(4,723.44)										
E	01	400	298	413	301	401	401	413	Supplies - TRAPSHOOTING	8,000.00	0.00	2,866.50	36%	0.00	36%	5,133.50										
B	01	401	413														400	413	TRAPSHOOTING	0.00	0.00	(9,426.51)	0%	0.00	0%	9,426.51
	413	TRAPSHOOTING															0.00	0.00	(9,836.57)	0%	0.00	0%	9,836.57			
	415	VOLLEYBALL																								
R	01	400	298	415	301	099	401	415	Misc Revenue - VOLLEYBA	(7,000.00)	0.00	0.00	0%	0.00	0%	(7,000.00)										
E	01	400	298	415	301	401	401	415	Supplies -VOLLEYBALL	7,000.00	0.00	2,671.04	38%	0.00	38%	4,328.96										
B	01	401	415														400	415	VOLLEYBALL	0.00	0.00	(5,055.96)	0%	0.00	0%	5,055.96
	415	VOLLEYBALL															0.00	0.00	(2,384.92)	0%	0.00	0%	2,384.92			
	416	GIRLS BASKETBAL																								
R	01	400	298	416	301	099	401	416	Misc Revenue - GIRLS BASK	(100.00)	0.00	0.00	0%	0.00	0%	(100.00)										
E	01	400	298	416	301	401	401	416	Supplies - GIRLS BASKETB	100.00	0.00	481.96	482%	0.00	482%	(381.96)										
B	01	401	416														400	416	GIRLS BASKETBAL	0.00	0.00	(2,456.98)	0%	0.00	0%	2,456.98
	416	GIRLS BASKETBAL															0.00	0.00	(1,975.02)	0%	0.00	0%	1,975.02			
	417	SECONDARY LIBRA																								
R	01	400	298	417	301	099	401	417	Misc Revenue - SECONDAR	(100.00)	0.00	(500.00)	500%	0.00	500%	400.00										
E	01	400	298	417	301	401	401	417	Supplies - SECONDARY LIBI	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, 2024

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

										25AB			% YTD	Remaining		
L	Fd	Org	Pro	Crs	Fin	O/S	Class	Sub	Description	Annual Budget	Period 202506	Year To Date	% YTD	Encumbrances	+ Enc	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													
		418	BOYS BASKETBALL													
R	01	400	298	418	301	099	401	418	Misc Revenue - BOYS BASK	0.00	0.00	(367.52)	0%	0.00	0%	367.52
E	01	400	298	418	301	401	401	418	Supplies - BOYS BASKETB/	0.00	0.00	805.96	0%	0.00	0%	(805.96)
B	01	401	418				400	418	BOYS BASKETBALL	0.00	0.00	(438.44)	0%	0.00	0%	438.44
		418	BOYS BASKETBALL													
		429	TRACK													
R	01	400	298	429	301	099	401	429	Misc Revenue - TRACK	(5,200.00)	0.00	0.00	0%	0.00	0%	(5,200.00)
E	01	400	298	429	301	401	401	429	Supplies - TRACK	5,200.00	0.00	0.00	0%	0.00	0%	5,200.00
B	01	401	429				400	429	TRACK	0.00	0.00	(916.28)	0%	0.00	0%	916.28
		429	TRACK													
		441	ELEMENTARY LIBR													
R	01	400	298	441	301	099	401	441	Misc Revenue - ELEMENTAF	(2,000.00)	0.00	(3,407.74)	170%	0.00	170%	1,407.74
E	01	400	298	441	301	401	401	441	Supplies - ELEMENTARY LIB	2,000.00	0.00	205.00	10%	2,702.73	145%	(907.73)
B	01	401	441				400	441	ELEMENTARY LIBR	0.00	0.00	(813.01)	0%	0.00	0%	813.01
		441	ELEMENTARY LIBR													
		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	(932.14)	0%	0.00	0%	932.14
		446	WEB/LINK CREW													
		451	CROSS COUNTRY													
R	01	400	298	451	301	099	401	451	Misc Revenue - CROSS COL	0.00	0.00	0.00	0%	0.00	0%	0.00
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	(70.92)	0%	0.00	0%	70.92
		451	CROSS COUNTRY													
		452	ELEMENTARY BAND													
R	01	400	298	452	301	099	401	452	Misc Revenue - ELEMENTAF	(200.00)	0.00	(1,240.00)	620%	0.00	620%	1,040.00
E	01	400	298	452	301	401	401	452	Supplies - ELEMENTARY BA	200.00	0.00	0.00	0%	0.00	0%	200.00
B	01	401	452				400	452	ELEMENTARY BAND	0.00	0.00	(5,683.17)	0%	0.00	0%	5,683.17
		452	ELEMENTARY BAND													
		454	CHOIR													
R	01	400	298	454	301	099	401	454	Misc Revenue - CHOIR	(4,500.00)	0.00	(250.00)	6%	0.00	6%	(4,250.00)

Long Prairie-Grey Eagle Exp/Rev Detail - Fd, Crs Total S Period Ending December 31, 2024

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

										25AB				% YTD	Remaining							
L	Fd	Org	Pro	Crs	Fin	O/S	Class	Sub	Description	Annual Budget	Period 202506	Year To Date	% YTD	Encumbrances	+ Enc	Balance						
01	General																					
	454	CHOIR																				
E	01	400	298	454	301	401	401	454	Supplies - CHOIR	4,500.00	0.00	0.00	0%	0.00	0%	4,500.00						
B	01	401	454				400	454	CHOIR	0.00	0.00	250.00	0%	0.00	0%	(250.00)						
	454	CHOIR														0.00	0.00	0.00	0%	0.00	0%	0.00
	457	ELEMENTARY ACTI																				
R	01	400	298	457	301	099	401	457	Misc Revenue - ELEMENTAF	(50,000.00)	0.00	(3,502.68)	7%	0.00	7%	(46,497.32)						
E	01	400	298	457	301	401	401	457	Supplies - ELEMENTARY AC	45,000.00	1,322.04	20,828.55	46%	723.53	48%	23,447.92						
B	01	401	457				400	457	ELEMENTARY ACTI	0.00	0.00	(89,652.25)	0%	0.00	0%	89,652.25						
	457	ELEMENTARY ACTI														(5,000.00)	1,322.04	(72,326.38)	1447%	723.53	1432%	66,602.85
	458	GIRLS HOCKEY																				
R	01	400	298	458	301	099	401	458	Misc Local Revenue	0.00	0.00	(2,147.85)	0%	0.00	0%	2,147.85						
E	01	400	298	458	301	401	401	458	Sup/Mat Non-Instr.	0.00	0.00	0.00	0%	0.00	0%	0.00						
	458	GIRLS HOCKEY														0.00	0.00	(2,147.85)	0%	0.00	0%	2,147.85
	459	GYMNASTICS																				
R	01	400	298	459	301	099	401	459	Misc Revenue - GYMNASTIC	(1,000.00)	0.00	0.00	0%	0.00	0%	(1,000.00)						
E	01	400	298	459	301	401	401	459	Supplies - GYMNASTICS	1,000.00	3,375.00	3,412.58	341%	0.00	341%	(2,412.58)						
B	01	401	459				400	459	GYMNASTICS	0.00	0.00	(14,010.36)	0%	0.00	0%	14,010.36						
	459	GYMNASTICS														0.00	3,375.00	(10,597.78)	0%	0.00	0%	10,597.78
	460	MARCHING BAND																				
R	01	400	298	460	301	099	401	460	Misc Revenue - MARCHING	(25,000.00)	0.00	(17,474.45)	70%	0.00	70%	(7,525.55)						
E	01	400	298	460	301	401	401	460	Supplies - MARCHING BAND	25,000.00	420.00	8,367.48	33%	335.74	35%	16,296.78						
B	01	401	460				400	460	MARCHING BAND	0.00	0.00	(40,860.87)	0%	0.00	0%	40,860.87						
	460	MARCHING BAND														0.00	420.00	(49,967.84)	0%	335.74	0%	49,632.10
	461	LETTERCLUB																				
R	01	400	298	461	301	099	401	461	Misc Revenue - LETTERCLU	(28,000.00)	(927.50)	(25,065.50)	90%	0.00	90%	(2,934.50)						
E	01	400	298	461	301	401	401	461	Supplies - LETTERCLUB	28,000.00	2,844.29	11,890.12	42%	2,531.00	52%	13,578.88						
B	01	401	461				400	461	LETTERCLUB	0.00	0.00	(14,523.01)	0%	0.00	0%	14,523.01						
	461	LETTERCLUB														0.00	1,916.79	(27,698.39)	0%	2,531.00	0%	25,167.39
	462	MINNESOTA HONOR																				
R	01	400	298	462	301	099	401	462	Misc Revenue - MINNESOTA	0.00	0.00	0.00	0%	0.00	0%	0.00						
E	01	400	298	462	301	401	401	462	Supplies - MINNESOTA HON	0.00	0.00	54.18	0%	107.00	0%	(161.18)						
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	(296.85)	0%	107.00	0%	189.85

Long Prairie-Grey Eagle Exp/Rev Detail - Fd, Crs Total S Period Ending December 31, 2024

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

										25AB			% YTD	Remaining		
L	Fd	Org	Pro	Crs	Fin	O/S	Class	Sub	Description	Annual Budget	Period 202506	Year To Date	% YTD	Encumbrances	+ Enc	Balance
01	General															
	465	SECONDARY ACTIV														
R	01	400	298	465	301	099	401	465	Misc Revenue - SECONDAR	(8,000.00)	(1,555.85)	(1,916.98)	24%	0.00	24%	(6,083.02)
E	01	400	298	465	301	401	401	465	Supplies - SECONDARY AC	8,000.00	0.00	927.65	12%	330.08	16%	6,742.27
B	01	401	465				400	465	SECONDARY ACTIV	0.00	0.00	(14,818.56)	0%	0.00	0%	14,818.56
	465	SECONDARY ACTIV														
										0.00	(1,555.85)	(15,807.89)	0%	330.08	0%	15,477.81
	467	YEARBOOK														
R	01	400	298	467	301	099	401	467	Misc Revenue - YEARBOOK	(10,000.00)	0.00	(1,756.17)	18%	0.00	18%	(8,243.83)
E	01	400	298	467	301	401	401	467	Supplies - YEARBOOK	10,000.00	0.00	0.00	0%	0.00	0%	10,000.00
B	01	401	467				400	467	YEARBOOK	0.00	0.00	7,737.34	0%	0.00	0%	(7,737.34)
	467	YEARBOOK														
										0.00	0.00	5,981.17	0%	0.00	0%	(5,981.17)
	469	GIRLS TENNIS														
R	01	400	298	469	301	099	401	469	Misc Revenue - GIRLS TENN	(2,000.00)	0.00	(305.00)	15%	0.00	15%	(1,695.00)
E	01	400	298	469	301	401	401	469	Supplies - GIRLS TENNIS	2,000.00	0.00	0.00	0%	0.00	0%	2,000.00
B	01	401	469				400	469	GIRLS TENNIS	0.00	0.00	(2,597.28)	0%	0.00	0%	2,597.28
	469	GIRLS TENNIS														
										0.00	0.00	(2,902.28)	0%	0.00	0%	2,902.28
	470	SECONDARY STUDE														
R	01	400	298	470	301	099	401	470	Misc Revenue - SECONDAR	(7,500.00)	0.00	(1,689.40)	23%	0.00	23%	(5,810.60)
E	01	400	298	470	301	401	401	470	Supplies - SECONDARY STL	7,500.00	0.00	380.43	5%	0.00	5%	7,119.57
B	01	401	470				400	470	SECONDARY STUDE	0.00	0.00	(12,158.49)	0%	0.00	0%	12,158.49
	470	SECONDARY STUDE														
										0.00	0.00	(13,467.46)	0%	0.00	0%	13,467.46
	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				400	472	INTEREST	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	(305.00)	0%	0.00	0%	305.00
E	01	400	298	473	301	401	401	473	Supplies - SOFTBALL	0.00	0.00	200.00	0%	0.00	0%	(200.00)
B	01	401	473				400	473	SOFTBALL	0.00	0.00	(2,074.27)	0%	0.00	0%	2,074.27
	473	SOFTBALL														
										0.00	0.00	(2,179.27)	0%	0.00	0%	2,179.27
	474	BASEBALL														
R	01	400	298	474	301	099	401	474	Misc Revenue - BASEBALL	(800.00)	0.00	0.00	0%	0.00	0%	(800.00)
E	01	400	298	474	301	401	401	474	Supplies - BASEBALL	800.00	0.00	0.00	0%	0.00	0%	800.00
B	01	401	474				400	474	BASEBALL	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

Long Prairie-Grey Eagle Exp/Rev Detail - Fd, Crs Total S Period Ending December 31, 2024

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

										25AB			% YTD													
L	Fd	Org	Pro	Crs	Fin	O/S	Class	Sub	Description	Annual Budget	Period 202506	Year To Date	% YTD	Encumbrances	+ Enc	Remaining Balance										
01	General																									
	475	FOOTBALL																								
R	01	400	298	475	301	099	401	475	Misc Revenue - FOOTBALL	(10,000.00)	0.00	(7,199.70)	72%	0.00	72%	(2,800.30)										
E	01	400	298	475	301	401	401	475	Supplies - FOOTBALL	10,000.00	0.00	7,540.59	75%	0.00	75%	2,459.41										
B	01	401	475														400	475	FOOTBALL	0.00	0.00	(9,625.18)	0%	0.00	0%	9,625.18
	475	FOOTBALL															0.00	0.00	(9,284.29)	0%	0.00	0%	9,284.29			
	490	CLASS OF 2020																								
R	01	400	298	490	301	099	401	490	Misc Revenue - CLASS OF 2020	(5,700.00)	0.00	0.00	0%	0.00	0%	(5,700.00)										
E	01	400	298	490	301	401	401	490	Supplies - CLASS OF 2020	5,700.00	0.00	0.00	0%	0.00	0%	5,700.00										
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	(10,000.00)	0.00	0.00	0%	0.00	0%	(10,000.00)										
E	01	400	298	491	301	401	401	491	Supplies - CLASS OF 2021	10,000.00	0.00	0.00	0%	0.00	0%	10,000.00										
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	(100.00)	0.00	0.00	0%	0.00	0%	(100.00)										
E	01	400	298	492	301	401	401	492	Supplies - CLASS OF 2022	100.00	0.00	0.00	0%	0.00	0%	100.00										
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	(100.00)	0.00	0.00	0%	0.00	0%	(100.00)										
E	01	400	298	493	301	401	401	493	Supplies - CLASS OF 2023	100.00	0.00	0.00	0%	0.00	0%	100.00										
B	01	401	493														400	493	CLASS OF 2023	0.00	0.00	0.00	0%	0.00	0%	0.00
	493	CLASS OF 2023															0.00	0.00	0.00	0%	0.00	0%	0.00			
	494	CLASS OF 2024																								
R	01	400	298	494	301	099	401	494	Misc Revenue - CLASS OF 2024	(100.00)	0.00	0.00	0%	0.00	0%	(100.00)										
E	01	400	298	494	301	401	401	494	Supplies - CLASS OF 2024	100.00	0.00	0.00	0%	0.00	0%	100.00										
B	01	401	494														400	494	CLASS OF 2024	0.00	0.00	0.00	0%	0.00	0%	0.00
	494	CLASS OF 2024															0.00	0.00	0.00	0%	0.00	0%	0.00			
	495	CLASS OF 2025																								
R	01	400	298	495	301	099	401	495	Misc Revenue - CLASS OF 2025	(5,000.00)	0.00	(150.00)	3%	0.00	3%	(4,850.00)										
E	01	400	298	495	301	401	401	495	Supplies - CLASS OF 2025	5,000.00	0.00	0.00	0%	0.00	0%	5,000.00										

Long Prairie-Grey Eagle Exp/Rev Detail - Fd, Crs Total S Period Ending December 31, 2024

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

										25AB				% YTD	Remaining	
L	Fd	Org	Pro	Crs	Fin	O/S	Class	Sub	Description	Annual Budget	Period 202506	Year To Date	% YTD	Encumbrances	+ Enc	Balance
01	General															
		495	CLASS OF 2025													
B	01	401	495				400	495	CLASS OF 2025	0.00	0.00	(2,658.83)	0%	0.00	0%	2,658.83
		495	CLASS OF 2025													
										0.00	0.00	(2,808.83)	0%	0.00	0%	2,808.83
		496	CLASS OF 2026													
R	01	400	298	496	301	099	401	496	Misc Revenue - CLASS OF 2026	0.00	0.00	(400.00)	0%	0.00	0%	400.00
E	01	400	298	496	301	401	401	496	Supplies - CLASS OF 2026	0.00	0.00	32.97	0%	0.00	0%	(32.97)
B	01	401	496				400	496	CLASS OF 2026	0.00	0.00	(4,631.48)	0%	0.00	0%	4,631.48
		496	CLASS OF 2026													
										0.00	0.00	(4,998.51)	0%	0.00	0%	4,998.51
		497	CLASS OF 2027													
R	01	400	298	497	301	099	401	497	Misc Revenue - CLASS OF 2027	0.00	0.00	(200.00)	0%	0.00	0%	200.00
E	01	400	298	497	301	401	401	497	Supplies - CLASS OF 2027	0.00	0.00	0.00	0%	0.00	0%	0.00
B	01	401	497				400	497	CLASS OF 2027	0.00	0.00	(7,847.53)	0%	0.00	0%	7,847.53
		497	CLASS OF 2027													
										0.00	0.00	(8,047.53)	0%	0.00	0%	8,047.53
		498	CLASS OF 2028													
R	01	400	298	498	301	099	401	498	Misc Revenue - CLASS OF 2028	0.00	0.00	0.00	0%	0.00	0%	0.00
E	01	400	298	498	301	401	401	498	Supplies - CLASS OF 2028	0.00	0.00	0.00	0%	0.00	0%	0.00
B	01	401	498				400	498	CLASS OF 2028	0.00	0.00	(3,025.15)	0%	0.00	0%	3,025.15
		498	CLASS OF 2028													
										0.00	0.00	(3,025.15)	0%	0.00	0%	3,025.15
		499	CLASS OF 2029													
R	01	400	298	499	301	099	401	499	Misc Revenue - CLASS OF 2029	0.00	0.00	0.00	0%	0.00	0%	0.00
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	(27.50)	0%	0.00	0%	27.50
		499	CLASS OF 2029													
										0.00	0.00	(27.50)	0%	0.00	0%	27.50
01	General									(5,000.00)	(3,881.66)	(257,503.03)	5150%	11,983.08	4910%	240,519.95
Report Totals:										(5,000.00)	(3,881.66)	(257,503.03)	5150%	11,983.08	4910%	240,519.95

MEMORANDUM OF UNDERSTANDING

THIS AGREEMENT is entered into between Independent School District No. 2753 (the "District") and the Long Prairie Grey Eagle Education Association (the "Association"), collectively referred to as "the Parties."

WHEREAS, the Association and the District are parties to a Collective Bargaining Agreement covering the member's terms and conditions of employment dated July 1, 2023 through June 30, 2025; and

WHEREAS, Schedule C of the Collective Bargaining Agreement between the Parties identifies compensation rates for coaches and activity advisers of extra curricular activities: and

WHEREAS, the District has offered Trap Shooting as an extracurricular activity for some time: and

WHEREAS, a rate of compensation for the Trap Shooting Coach has not been included in Schedule C of the Collective Bargaining Agreement;

THEREFORE, in consideration of the mutual promises and benefits contained in this Memorandum of Understanding, the Parties agree as follows:

1. The Trap Shooting Coach position will be compensated at 1.5% of the base (BA, Step 1) of the teacher's salary for the fall season and 3.0% for the spring trap season for a total of 4.5% of the base teachers salary. This amounts to \$2,031 for the two trap shooting seasons.
2. This Agreement (MOU) will be of full force and effect for the 2024-2025 school year.
3. The Trap Shooting Coach position and it's negotiated rate of pay will be added to Schedule C of the 2025-2027 Collective Bargaining Agreement.

The undersigned, by execution hereof, states that this Memorandum of Understanding has been read by them and that they understand and fully agree to each, all, and every provision of this Memorandum and hereby acknowledge receipt of a copy of this Agreement.

Steve Christians, President
Education Minnesota/LPGE

LPGE School Board Chair

Date

Date

Chet Hudalla, Vice-President
Education Minnesota/LPGE

Date

LPGE School Board Clerk

Date

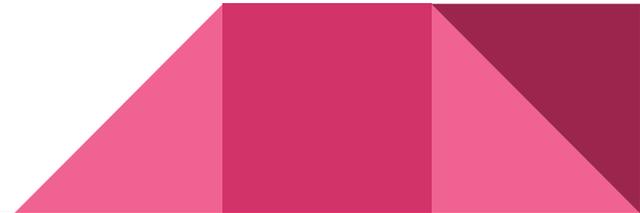
Unified Special Olympics: Empowering LPGE Students

Introduction to Unified Special Olympics



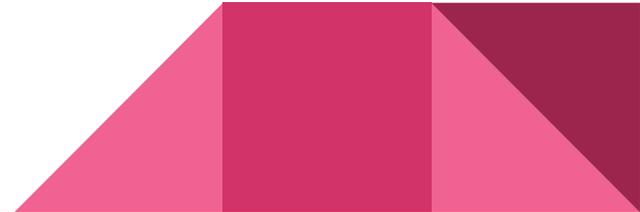
Introduction to Unified Special Olympics

- Unified Special Olympics: A less competitive version of Special Olympics
- LPGE School District's Unified Club established 3 years ago
- No sports physicals required for student athletes
- Promotes inclusion and teamwork among students with and without disabilities



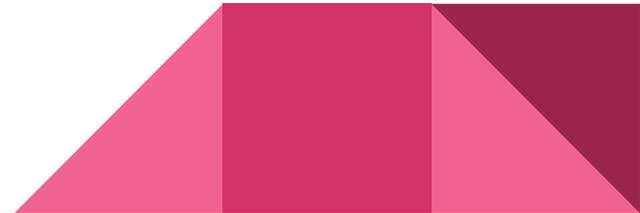
Leadership Team

- Kaylie Waldvogel: New head coach, managing paperwork and logistics
 - Responsibilities include event registration, permissions, fundraising, and promoting unity
- Michelle Halonen & Jenny Ramos: Leading High School Unified Athletes
- Jessica Rosenow: Leading Elementary Unified Athletes



Current Participation

- Elementary: 10 Unified Special Olympics athletes, 5 Unified Partners
- High School: 13 Unified Special Olympics athletes, 5 Unified Partners
- Highest participation since becoming a Unified Club!
- Growing interest and engagement across all grade levels



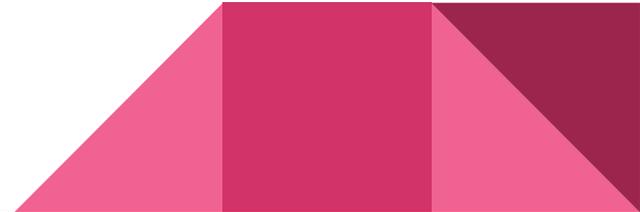
Financial Overview

- Centralized account balance (start of year): (\$1,608.78)
- Uniform T-shirts purchase: (\$1,050)
- Current balance before fundraiser: (\$558.76)
- Student Activity account: (\$182.80)
- Upcoming concession stand fundraiser: February 4, 2025



Fundraising Success

- Special Olympics MN Raffle Ticket fundraiser
- Goal: (\$500) | Achieved: (\$915)
- (\$5) per ticket, 100% profit for the team
- Potential for annual fundraising opportunity



Team Uniforms and Apparel

- Purchased from Little Rose Custom Creations
- Athlete T-shirts with numbers on the back
- Unified Partner T-shirts without numbers
- Promotes team unity and identity
- Available at:



littlerosecreations.com/onlinestores/2024-lpge-unified-special-olympics

Recent Events: Bowling

- November event at Garden Center Lanes, Alexandria
- Competed against 4 other school districts
- Participation ribbon event
- Many students achieved personal best scores
- Fostered teamwork and sportsmanship



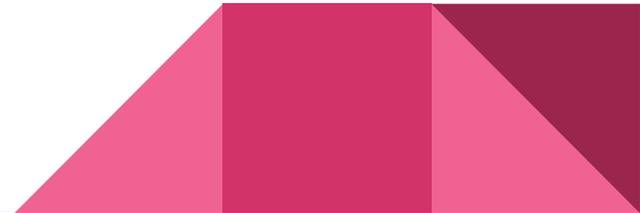
Upcoming Events

- February 2025: Basketball skills and game at Staples-Motley High School
 - Currently gauging interest for participation
- Winter Carnival (unable to attend due to school calendar)
- May 2025: Track and Field at Pillager High School
 - Relay races, long jump, shot put variations



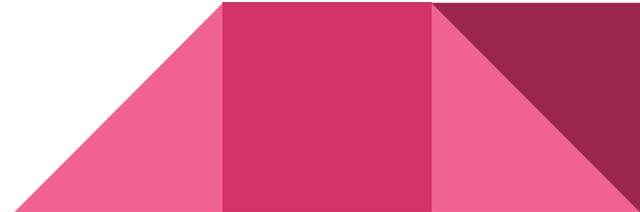
Long-Term Planning: Unified Physical Education

- Proposal for Unified PE class at high school level
 - Special Olympics MN curriculum
 - Benefits for students with Adaptive Physical Education in IEPs
 - Semester or year-long course option
 - Counts towards graduation PE requirements



Long-Term Planning: Lunch Buddies Program

- In development for future school years
- Aims to create a more unified school culture
- Curriculum/program facilitated by Special Olympics MN
- Promotes social interaction and inclusivity



Long-Term Planning: Unified Student Group

- Proposed for fall 2025 at high school level
- Student-led initiatives for inclusion
- Recruit Unified Partners
- Plan fundraisers and awareness events
- Integrate with school activities (homecoming, snow week, etc.)



Future Fundraising: Cool School Polar Plunge

- Proposed for 2025-26 school year
- Special Olympics MN provides portable large water tank
- Minimum (\$50) fundraising per participant
- School pep rally and community involvement
- Potential for significant fundraising and awareness

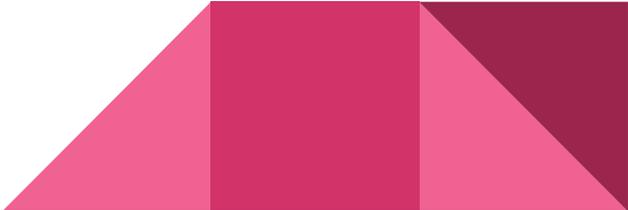


Impact and Growth

- Increased participation in Unified programs
- Greater awareness of inclusivity in school community
- Development of leadership skills for all students
- Opportunities for students with disabilities to showcase abilities



Conclusion and Next Steps

- Continue to grow participation in Unified Special Olympics
 - Implement long-term plans for Unified PE and student groups
 - Explore new fundraising opportunities
 - Foster a more inclusive and supportive school environment
 - Seek ongoing support from school board and community
- 



***November 18, 2024
Activities Board Report***

Thank You:

- Coca-Cola: PowerAde for Our Schools:
 - \$1,000

imPACT Concussion Baseline Testing Dates:

- Winter:
 - Junior High Girls Basketball: Wednesday, November 13, 2024 @ 3:30pm
 - Grades 9-11: Wednesday, November 20, 2024 @ 3:30pm.
 - Junior High Boys Basketball: Wednesday, January 8, 2024 @ 3:30pm
- Spring:
 - Grades 7/9/11: Tuesday March 18 @ 3:30pm

Dissolving Co-Ops

- Girls Tennis
 - Swanville has asked to be removed from the Tennis Co-Op.
 - We will dissolve the current co-op with LPGE, Swanville, and Upsala and remake a co-op with Upsala and LPGE
- Boys Soccer
 - The board has approved LPGE to start their own Soccer Team. We will no longer be co-op'd with Little Falls
- There needs to be approval to dissolve both of these current co-ops.

Winter Transportation:

- Please be aware that this will be touch and go due to Staff Shortages.

Fall Participation Numbers:

Grade	Boys	Girls	Total
7	14	17	31/82
8	13	10	23/81
9	17	18	35/91
10	19	13	32/77
11	13	7	20/66
12	14	6	20/64
TOTAL:	161 / 464.1 = 34%		

Winter Participation Numbers:

- JHGBB: Total: 22
 - 7th Grade: 12
 - 8th Grade: 10
- 9-12 GBB: 20
- 9-12 BBB: 32
- JHBBB: Total: 19
 - 7th Grade: 11
 - 8th Grade: 8
- 9-12 Boys Hockey: 8
- 7-12: Girls Hockey: 7
- 7-12 Wrestling: Total: 16
 - Girls: 3
 - Boys: 13
- 7-12 Gymnastics: 11

Resignations:

- Heather Luebesmier □ JH Baseball

MSHSL Opportunity:

- Have been asked to be on the selection committee for the ExCEL Award which is sponsored by MSHSL.

The ExCEL Award recognizes Minnesota high school juniors who excel in school activities, leadership, and community service. The application process is open, and key dates are as follows:

- **Applications Due: December 11, 2024**
- **Review Begins: December 20, 2024**
- **Committee Meeting: January 16, 2025 @ MSHSL Office in Brooklyn Center**

Open Coaching Positions:

- Varsity Soccer
- JV Soccer
- JH Baseball x2
- JH Volleyball
 - Will open in January



Community Education

- It is hard to believe that the 2025 Edition of the Winter/Spring Brochure is being printed this week. The brochure will be available in the Leader B the first full week of January. We are very excited to have some new classes and opportunities offered in this edition. If you are looking for a learning opportunity during the long winter months please check it out.
- I would like to take time this month to say thank you to all of our instructors and coaches who have taken the time to share their talents with our learning community this year. Our programs would not be possible without their willingness to give of their time. Once again thank you on behalf of our entire community.
- We still have two openings for our February trip to Chanhassen Dinner Theater for the production of Greece. The price includes a coach bus ride to and from the play, dinner, and the award-winning production of the classic musical.

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 Erin Gillie and Heather Luebesmier.
- A new offering for our students this year is the ACT Prep class that we are offering for any junior or senior who is planning to take the ACT test this year. The class meets every Wednesday in December, January, February and March. The class concentrates on the four core subjects of English, Math, Reading, and Science. It also highlights test-taking strategies such as time management, critical thinking, and question elimination. Thank you to Christopher Johnson for offering this class. If you know of students who would benefit from this class, there are still openings.

Federal Programs

- The Federal Programs mandatory Fall Amendment has been submitted to the Minnesota Department of Education and has been approved. This amendment is part of the new process that has been created by the Minnesota Department of Education to comply with Federal

Brad Evenson



December 2024

Standards. During this Amendment updates must be completed on all financial budgeting, program compliance, and non-public consultations.

- I have included in the packet a copy of the District-Level and Community Engagement Plan. This is a new mandate that must be in place and made public on your website. Its purpose is to highlight the intended community engagement activities in each school district.

LPGE Technology Board Report

December 16th, 2024

Update for December:

We are moving forward with our new digital sign upgrades. Mostly, this will be using a software called Yodeck and buying some hardware. We are also upgrading the display in the Secondary Commons to a 100 in TV. This will make it more visible. We will take the current one and relocate it into the halls. In the Elementary, we will be upgrading the display hardware. The new system will allow us to push out more content and also make it more fluid with weather updates and other animations.

We have been evaluating and gathering information on upgrading all the staff laptops for next year. I have been in contact with Mr. Froke and Ms. Evenson on the possibility of buying the new laptops sooner than later.

I'm working with TechCheck to install a new door intercom system at the Secondary school. Being that it's 10 years old and showing its age, we have decided to replace the Secondary system. The Elementary system will follow this summer.

David Nelson has been working on Turnitin for the Secondary. This allows teachers and students to check for plagiarism on any writing assignments they turn in, as well as for AI generation. Turnitin also provides consistency in evaluations with built-in rubrics.

Skyler Rosenow has been helping with putting together more Wizer training for this month. With the results of last month's training, we opted to send out a phishing drill this time to help refresh staff on the reporting process. We hope to continue making consistent phishing campaigns for staff in the coming months so we can stay ahead of any threat actors who may target our systems.

We are also preparing for our AI training on December 23rd. This will be a fun and exciting time for our staff to learn about AI.

In addition to the above, things are running smoothly in the tech department. It's never a quiet moment.

Mitchell Ganske
LPGE Technology Director

Long Prairie-Grey Eagle Principals' Report

December 2024

One District

1. Winter Concerts and Programs

- a. Gr. 6-12 Band Concert - December 2 at 7:00
- b. K-2 Winter Concert - December 12 at 1:30
- c. 3-5 Winter Concert - December 13 at 1:30
- d. Gr. 6-12 Choir Concert - December 16 at 7:00

2. We wish to acknowledge and thank our entire staff. Working in a school in December has and takes its own special magic! Our staff works around schedule changes, differently motivated students and stressors that the holiday season brings to some of our families. Our staff takes all of these factors into consideration and supports our students and each other as we continue to move forward into the new year. Thank you staff!

Elementary School

1. Annual Gingerbread House Building

The second grade students will be building Gingerbread Houses on December 20th with the help of our Secondary Student Council. This is a fun day for all.



2. Staff Morale Builders

The Elementary staff has been participating in morale builders this month if they choose. These include:

- i. Team Potluck - Each team signs up to bring food for the staff on a particular day. The variety has been amazing and delicious.
- ii. Dress Up Calendar - The staff (and students) have been invited to dress up on various days this month. There have been a few undercover dress up days that only the staff know about. The students have had fun trying to guess the dress up day!
- iii. Secret Santa - This optional annual event involves staff gifting their Secret Santa with a small item each day during the last 2 weeks of December.
- iv. Door Decorating - Each teacher and/or classroom had the opportunity to decorate their door for the month of December! We have some very artistic and creative staff!

3. Backpack Attack

For the last 2 weeks in December, we will distribute pre-packaged meal bags. We are experiencing high needs but have low inventory so Leah Wolkow from United Way secured pre-packaged meal bags for us to use until our next packing event.

We will be having a packing event in January. Watch Facebook and ParentSquare messaging for dates, times and more information.

Secondary School

1. FACS

Ms. Hanson has acquired an edible ink printer for her culinary program through the Perkins grant monies available for our CTE programming. With the printer she is able to make customary printed cookies. This will provide a number of opportunities for the students and will be well utilized. Case in point, the students produced some cookies for the craft and bake sale at the Senior Center this past Saturday.



2. Student Council and Minnesota Honor Society

The Student Council and Minnesota Honor Society participated in their annual trip to the Long Prairie Nursing Home to decorate for Christmas. Along with decorating, some of the students also caroled through the hallways at the nursing home as well as at Meadow Place assisted living. This is always a day the students look forward to and the smiles on the resident's faces is what it's all about!



3. CTE - Welding

- a. Mr. Gjerstad has been working on getting new and updated machinery in the welding shop along with a generous donation by the Merl and Kathy Felling foundation, to the tune of 3 new MIG welders for our shop. That donation alone is valued at \$25,000.
- b. The Perkins allocation will include the following:
 - i. Timesaver single head 37" surface sander
 - ii. Edwards 55 ton Ironworker for bending and punching metal

- iii. Both of these total \$28,000 in cost
- c. These allocations and donation will substantially increase the abilities for our students in terms of learning and training.

Superintendent's Report

Monday, December 16, 2024

1. October enrollment spreadsheet
2. Food Service participation counts
3. State's November forecast
4. MREA/MASA/MSBA
Legislative Platforms

Sept/Oct. Meal Counts

	<u>23-24</u>			<u>24-25</u>		
	<u>B</u>	<u>L</u>	<u>T</u>	<u>B</u>	<u>L</u>	<u>T</u>
Oct.	14,628	17,004	31,632	16,502	18,308	34,810
Nov.	13,772	16,287	30,059	13,134	14,484	27,618

Total Meals served for 24-25 - 94,962

Total Meals served for 23-24 - 91,249

Long Prairie Grey Eagle ISD #2753
 Enrollment Report
 2-Dec-24

	December 2nd	December, 2024 ADM	December, 2023	December, 2023 ADM
Kindergarten	70	66.11	63	61.38
1	60	60.08	68	67.78
2	72	71.78	70	68.64
3	71	70.59	68	66.84
1-3 Total	201	202.45	206	203.26
4	71	68.32	75	74.41
5	74	73.28	82	80.52
6	78	77.79	72	72
4-6 Total	223	219.39	229	226.93
Elem Total	494	487.85	498	491.57
7	81	81.4	79	80
8	84	82.2	91	90
9	95	93	80	78
10	78	77	74	76
11	72	70	75	78
12	63	64	77	75
7-12 Total	473	467.6	476	477
Total K-12	970	958.72	962	962.52
ECSE	35		36	

Enrollment Report
 Long Prairie Grey Eagle ISD #2753
 2024-2025 School Year
 December over November

	<u>December 2nd</u>	<u>December, 2024 ADM</u>	<u>November 1st</u>	<u>Novembe</u>
Kindergarten	70	66.11	71	68.69
1	60	60.08	60	60.08
2	72	71.78	72	70.95
3	71	70.59	71	70.59
1-3 Total	201	202.45	203	201.62
4	71	68.32	71	69.51
5	74	73.28	73	72.6
6	78	77.79	79	78.7
4-6 Total	223	219.39	223	220.81
Elem Total	494	487.85	497	491.12
7	82	81	81	81.4
8	84	83	84	82.2
9	95	93	95	93
10	79	78	78	77
11	68	70	72	70
12	64	64	63	64
7-12 Total	472	469	473	467.6
Total K-12	966	956.85	970	958.72
ECSE	35		33	

r, 2024 ADM

MREA

Voice For Greater Minnesota Education

2025 LEGISLATIVE PLATFORM

MREA advocates on behalf of about 237 school districts, 30 education cooperatives and over 100 associate members across Greater Minnesota to provide educational opportunities and close achievement gaps in Minnesota.



Minnesota's Public Schools are struggling to attract and retain staff. Funding a system of schools is a primary duty of the State legislature and Governor. MREA is calling on state officials to improve educator compensation, making the profession more attractive, through several legislative actions.

KEY ACTIONS NEEDED

IMPROVE TEACHER COMPENSATION

- Establish a Teacher Compensation Adjustment Revenue program aimed at improving teacher salaries.
- Improve TRA by either lowering the combination of the normal retirement age and total years of service OR minimizing the reduction in retirement benefits paid before normal retirement age
- Make QComp an open and standing appropriation so all schools qualify
- Amending the Grow Your Own application requirements so more rural districts can qualify
- Providing direct underwriting to state colleges for teacher preparation programs so those credits are free to undergraduates seeking teaching degrees

FUND WHAT HAS BEEN MANDATED

- Increase the Basic Formula allowance by "3&3" over the forecast base for FY 26-27
- Shore up Compensatory Aid as Direct Certification is used solely to calculate this revenue stream
- On-going state funding for Unemployment Insurance
- Additional funding for the Read Act

CLOSE FUNDING GAPS

- Increase LTFM revenue and allow roofs & pavements to qualify for levies above \$100,000
- Increase Local Optional Revenue to \$974/pupil
- Create Seasonal & Recreational Property Tax Base Replacement Aid to reduce the cost of voter approved operating levies where the state is collecting Seasonal & Recreational property taxes
- Improve all equalization formulas to 125% of the tax base used/pupil
- Expand VPK to provide service for all low-income 4-year-olds
- Ensure minimum revenue guarantees for small schools & educational cooperatives when categorical funding streams are used to promote programs

POLICY FLEXIBILITY, NOT MANDATES

- Create flexible pathways to licensure, in addition to broader licensure categories
- Oppose unfunded mandates and "one-size-fits-all" education policy
- Oppose additional course requirements for graduation

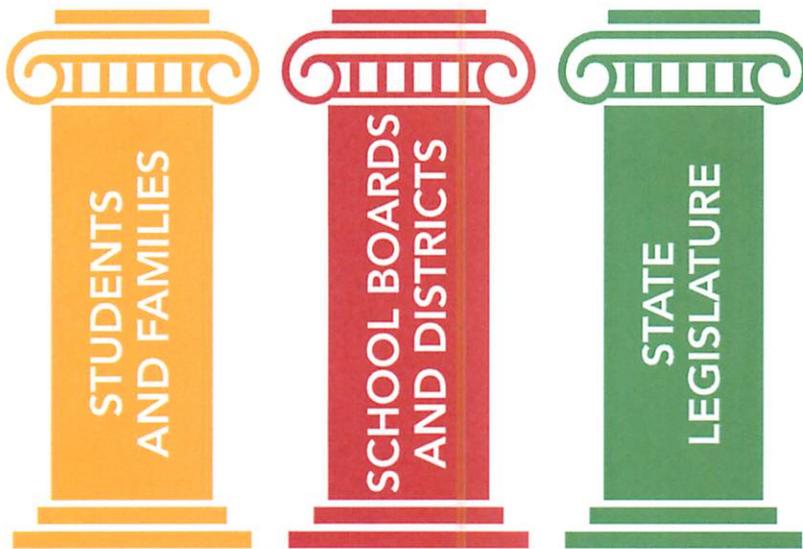


LEGISLATIVE PLATFORM FOR 2025

Pillars to Strong Minnesota Public Schools

Public education is one of the fundamental pillars of a thriving community and state. Every day, our schools open their doors to a diverse body of students with unique dreams, goals and aspirations. In these classrooms, students develop essential skills in - reading, math, writing, critical thinking and civic engagement – tools that prepare them for success in an increasingly complex world whether their path leads to college, careers or community service.

Public education is an important investment in our students and in the future of our state. It is our school districts' duty to prepare students for a multi-cultural world and workplace.



The difficult reality is our Minnesota public schools are underfunded. Despite recent funding, districts continue to experience budget shortfalls that lead them to go to the taxpayers for operating levies, tap into budget reserves, and unfortunately, make cuts that negatively impact student learning. Now is the time to build on the past progress and address funding gaps worsened by inflation, new requirements, declining enrollment and the expiration of federal funds.

The Minnesota School Boards Association (MSBA) is a statewide advocate for public education, representing 331 school districts and over 2,450 elected school board members. Our school boards serve a diverse body of nearly 870,000 students in districts ranging in size from fewer than 100 students to over 38,000.

38.6%
students of color

42.4%
low-income

1.2%
homeless

9.7%
English learners

18.5%
special education



MSBA Funding Priorities for 2025

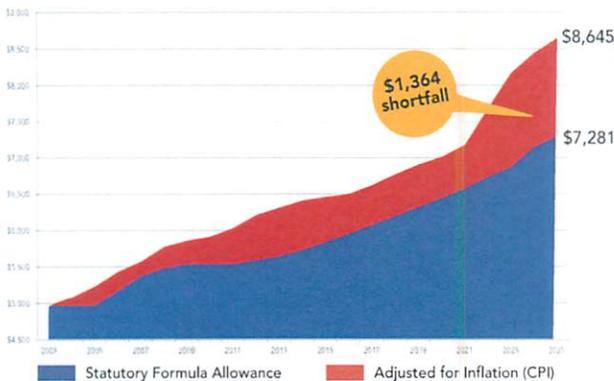
Increase the General Education Formula

An increase in the general education formula benefits all districts, including other formulas – English learner (EL), compensatory, declining enrollment, sparsity, and transportation sparsity.

Our school districts require an additional 3 percent (approximately \$673 million for the biennium) to address the rising costs of basic school operations (energy, transportation, insurance, curriculum, food, wages and benefits).

Without inflationary dollars since 2003, districts have lost the buying power of the formula, creating a shortfall of \$1,364 per pupil. Increased dollars on the general education formula would provide all schools with approximately \$223/\$227 per pupil FY26/FY27.

Inflationary Shortfall of the General Education Formula Allowance, 2003-2025



Compensatory Funding Formula

Ensure school districts are held harmless in compensatory funding allocations while expanding the criteria beyond direct certification and free and reduced-price lunch forms. Incorporate additional measures to better identify and address students' needs for services.

Long-term Facilities Maintenance Revenue (LTFM)

Remove the cap on LTFM, allowing all districts, not just a handful, to access funding for essential facilities maintenance based on a 10-year plan, approved by the school board and the Commissioner. If the cap is not lifted, we ask that roofs, pavement and security be added as allowable expenditures. This will provide fair and adequate resources for all schools to maintain safe and functional school facilities – a fundamental expectation of the public.

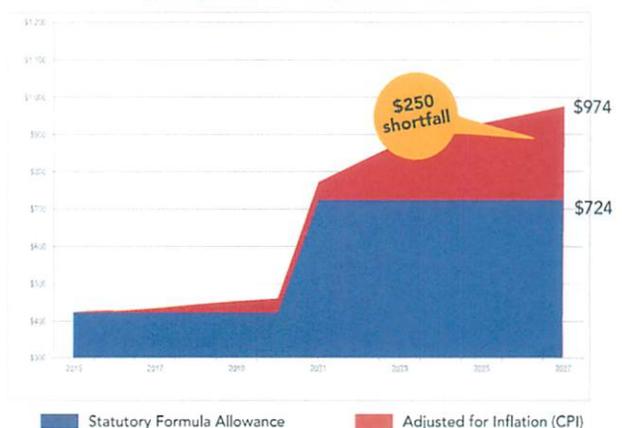
Funding for New Benefits

Fully fund the new Paid Leave statewide initiative. Fully fund summer unemployment insurance for non-licensed staff or repeal the law. Maintain ESST as a separate benefit to uphold its intended purpose while allowing for reasonable employer safeguards.

Local Optional Revenue Levy Adjustment (LOR)

Increase the LOR school board levy authority from \$724 per student to \$974 per student to adjust for inflation beginning with its inception. The additional \$250 per pupil would significantly reduce financial burdens for districts.

Inflationary Shortfall of the Local Optional Revenue (LOR) Allowance, 2015-2027





MSBA Policy Priorities for 2025

Local School Board Authority

Maintain local decision-making. Review, modify, or repeal existing unfunded mandates where possible. Resist any new mandates. Allow school boards greater flexibility to: transfer fund balances, expand uses of Fund 2 dollars, continue the substitute teacher pilot program but eliminate the \$200 minimum pay, modify the qualifications for student support personnel aid, and/or broaden the classification of Type III vehicles.

Restore Managerial Rights

Repeal the requirement that local school boards negotiate "adult to student ratios" in classrooms, "student testing" and "student to personnel ratios" as terms and conditions in collective bargaining. Reinstate the "number of personnel" in matters of inherent managerial policy.

Capital Projects Levy

Grant school boards the authority to renew a capital projects levy one time, enabling stability in funding for equipment, facilities, supplies and technology related initiatives. This request is modeled after the 2023 operating referendum renewal.

Data Requests

Amend Minnesota Government Data Practices Act to authorize school districts to assess and recover actual costs of searching and retrieving government data if the requesting individual abandons or fails to inspect the data once it has been prepared.

Open Meeting Law

Eliminate the three-day notice requirement for remote meetings to allow board members to participate in meetings remotely in case someone is sick or can't attend in person after the three-day posting.

School Attendance Initiatives

Launch a statewide campaign to promote and engage families and students in the benefits of consistent school attendance. Extend the enrollment drop period for student absences from 15 days to at least 20 days, facilitating continued support for students facing barriers to attendance.

Standardized Testing for High School Students

Minnesota should transition from the high school Minnesota Comprehensive Assessment (MCA) to the widely accepted, nationally recognized ACT, aligning assessments more closely with career and college readiness. The ACT not only helps students see the direct connection between their efforts in high school and future career paths, but it opens doors to those who may not have considered post-secondary education a path forward.

Broaden Definition of Instructional Hours

To better prepare students for future careers and post-secondary options, we must broaden the definition of instructional hours. This change would allow students to access more electives and courses that aligns with students' interests and career goals.

Recent legislative changes in credit requirements for graduation limit the valuable career pathways to meaningful coursework. By offering more flexibility in instructional hours, we can provide a wider range of electives and hands-on learning experiences that support students' individual paths, whether toward college or vocational careers. This approach ensures students earn credit for their efforts and schools receive funding for offering meaningful educational opportunities.

Voluntary Pilot Program for Extended School Year

Allow school districts to voluntarily explore extending the school year, aimed at improving student achievement and addressing workforce challenges.

Stabilize Workforce

Support policies to address the shortage of staff by reducing barriers to licensing and hiring.



Minnesota Association of School Administrators 2025 Legislative Priorities

Ensuring Ongoing Support for Public Education

In 2023, the legislature made strides in addressing the financial challenges faced by school districts. However, school districts continue to struggle due to years of underfunding, persistent staff shortages, and the introduction of new mandates.

For the 2025 legislative session, MASA urges the legislature to build on that progress by continuing to close the remaining funding gaps, fully funding the new mandates passed over the past two years, and granting schools the flexibility they need to effectively support students and expand the educator workforce.

Local Control and Flexibility

- Renew capital levies locally
- Promote effective discipline policies
- Allow for flexible learning environments

Adequate Funding

- Increase the basic formula
- Fund unemployment insurance
- Eliminate cross-subsidies
- Fix compensatory funding

Expand Educator Workforce

- Broaden licensure & alternative pathways
- Improve educator pension benefits
- Require teacher preparation programs to train teacher candidates in the science of reading

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✓ Adequate Funding

- Provide a 3% basic formula increase over current law.
- Permanently fund summer term unemployment insurance.
- Establish a district-level hold harmless for compensatory funding and direct a study group to recommend a long-term solution.
- Eliminate the cross-subsidies for English learner programming and special education.
- Increase local optional revenue to \$974 per pupil.
- Increase long-term facilities maintenance revenue and provide additional flexibility in its uses.
- Expand access to voluntary pre-kindergarten.
- Provide funding for staff training for non-exclusionary discipline and restorative practices.
- Increase Safe Schools funding to provide resources for addressing cybersecurity concerns.

✓ Educator Workforce

- Improve pension benefits including establishing a career 60 and 30 rule, reducing the early retirement penalty from 7% to 5%, and removing the TIER II retiree cost of living adjustment delay.
- Increase funding for programs that expand the educator workforce and broaden pathways for hard-to-fill subject areas such as science, special education, and career and technical education.
- Expand alternative pathways to teacher licensure, including movement between tiers and paraprofessional-to-teacher training programs.
- Remove caps on out-of-field permissions and remove posting deadlines.
- Support restorative practices and student discipline through locally determined policies.
- Require teacher preparation programs to train teacher candidates in the science of reading.

✓ Local Control and Flexibility

- Allow districts to design school calendars aligned with community needs.
- Focus on learning outcomes instead of seat time.
- Permit school boards to renew existing capital project levies after a public hearing.
- Enable school districts to recover expenses for staffing and legal fees tied to data requests.
- Refine earned safe and sick time (ESST) and Paid Leave (PL) to ensure alignment with locally negotiated contracts.
- Support non-exclusionary discipline and restorative practices through locally determined policies.
- Establish a study group to review and recommend updates to state laws concerning homeschooling and the Post-Secondary Enrollment Options (PSEO) program.

About MASA

As advocates of a world-class education for Minnesota's learners, MASA's members serve as the leading voice for public education, shape and influence the state and national education agenda, and empower leaders through high-quality professional learning, services, and support. MASA members include more than 600 superintendents, directors of special education, curriculum and technology leaders, other central office administrators, service providers, business partners, and retirees.

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

RESOLUTION ACCEPTING DONATIONS for December 2024

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)
Grey Eagle/Burtrum Lions Club	\$1000.00	FFA
Viking Coca-Cola	\$1000.00	Letterclub
Budget Inn	\$1001.00	Elementary
St. Cloud Technical & Community College	\$1000.00	Robotics
Janelle Terhaar	Soccer Goal	Soccer
River of Life Church/Josiah Tonder	Soccer Goal	Soccer
Anonymous	Clothing / Winter Jackets	Secondary
Aksamit Transportation	Use of a Trailer	Pick up backpack attack food packs

The vote on adoption of the Resolution was as follows:

Aye:

Nay: ____

Absent: ____

Whereupon, said Resolution was declared duly adopted.

By: _____
Chair

By: _____
Clerk

I. COMPUTATION OF 2024 PAYABLE 2025 LEVY LIMITATION BY FUND (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TAC/MAX EFF ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP	482,711.77	57,409.78-	N/A			425,301.99
GEN-RMV OTHER-EXEMP	762,309.05	86,134.25-	N/A			676,174.80
GEN-NTC VOTER-EXEMP			N/A			
GEN-NTC OTHER-GENED	N/A	N/A	N/A	N/A	N/A	N/A
GEN-NTC OTHER-EXEMP	719,604.66	19,627.99-				699,976.67
TOTAL GENERAL	1,964,625.48	163,172.02-				1,801,453.46
COM SERV-EXEMP	78,434.65	35.97-				78,398.68
DEBT-VOTER-NONEXEMP	711,113.00					711,113.00
DEBT-OTHER-NONEXEMP	754,622.99	1.15				754,624.14
TOTAL DEBT SERV	1,465,735.99	1.15				1,465,737.14
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	3,508,796.12	163,206.84-				3,345,589.28

II. COMPARISON OF 2023 PAYABLE 2024 LEVY LIMITATION WITH 2024 PAYABLE 2025 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2023 PAY 2024 LIMITATION	2024 PAY 2025 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,397,098.53	1,801,453.46	404,354.93	28.94
COMMUNITY SERVICE		78,398.68	78,398.68	
GENERAL DEBT SERVICE	981,800.48	1,465,737.14	483,936.66	49.29
OPEB DEBT SERVICE				
TOTAL	2,378,899.01	3,345,589.28	966,690.27	40.64

III. COMPARISON OF 2023 PAYABLE 2024 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS WITH 2024 PAYABLE 2025 CERTIFIED LEVY PLUS COUNTY AUDITOR ADJUSTMENTS:

FUND	2023 PAY 2024 CERTIFIED LEVY + ADJUSTMENTS	2024 PAY 2025 CERTIFIED LEVY + ADJUSTMENTS	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	1,397,098.53			
COMMUNITY SERVICE				
GENERAL DEBT SERVICE	981,800.48			
OPEB DEBT SERVICE				
TOTAL AFTER ADJUSTMENTS	2,378,899.01			

Long Prairie-Grey Eagle School District #2753

District-Level Family and Community Engagement Plan

Vision Statement:

The Long Prairie-Grey Eagle School District believes strong family and community engagement is essential to student success. Long Prairie-Grey Eagle is committed to fostering meaningful partnerships that enhance learning, strengthen communities, and support the social, emotional, and academic needs of every student.

Goals of the Family and Community Engagement Plan

- 1. Strengthen high trust, reciprocal relationships**
 - Build trusting relationships between families, schools, and community partners by inviting all stakeholders to be a meaningful part of each student's learning experience.
 - 2. Improve Communication**
 - Provide clear, accessible, and culturally relevant communication to families and community members.
 - 3. Enhance Family and Community Empowerment**
 - Offer families the knowledge, skills, and resources to actively participate in their children's education through advocacy.
 - 4. Increase Community Resources and Partnerships**
 - Leverage community resources to support schools and families and ensure all students have equitable opportunities.
 - 5. Promote Continuous Improvement**
 - Use data to continuously assess and improve family and community engagement strategies.
-

Strategies and Actions

1. Strengthening Relationships

- **Action 1:** Hold an annual LPGE District-Wide Open House to build positive relationships with families.
- **Action 2:** Train all LPGE staff in cultural competence, empathy, and relationship-building skills.
- **Action 3:** LPGE provides Family Liaisons in all schools to aid in relationship-building.

2. Improving Communication

- **Action 1:** LPGE will provide multilingual communications plan that includes timely updates, newsletters, social media, and a district website.
- **Action 2:** LPGE will host information sessions for families on understanding district policies, school programs, and student progress.
- **Action 3:** LPGE will sustain a feedback system where families and community members can ask questions, raise concerns, or offer suggestions.

3. Enhancing Family and Community Empowerment

- **Action 1:** LPGE will continue to host workshops on topics such as academic support at home, social-emotional learning, and college readiness.
- **Action 2:** LPGE will continue to expand partnerships with community organizations to provide support for families, such as financial literacy, language courses, and parenting skills.
- **Action 3:** Create opportunities for families to participate in school governance through advisory councils and focus groups.

4. Increasing Community Resources and Partnerships

- **Action 1:** LPGE will expand partnerships with local businesses, libraries, and cultural organizations to expand student resources and learning opportunities.
- **Action 2:** Collaborate with Todd County Social Services, Centra Care, and other outside health organizations to provide on-campus support for health, mental health, and nutrition.
- **Action 3:** Create a district-wide volunteer program where community members can support schools in various capacities.

5. Promoting Continuous Improvement

- **Action 1:** LPGE will continue to conduct regular surveys, needs assessments, and focus groups to assess family satisfaction and engagement.
 - **Action 2:** LPGE will continue to analyze data from parent participation rates, feedback, and student outcomes to guide improvements.
 - **Action 3:** Established an annual review process to evaluate and refine the Family and Community Engagement Plan.
-

Expected Outcome and Metrics

Goal	Strategies	Expected Outcome	Evidence	Responsibility	Timeline
Strengthen Relationships	Quarterly Stakeholder Meetings	Increased trust and positive relationships	Family Satisfaction Survey	Administration	2024-2025 School Year
Improve Communication	Implementation of weekly Parent Square in multiple languages.	Families feel informed and connected	Frequency and effectiveness of feedback	Staff and Administration	2024-2025 School Year
Enhance Empowerment	Parent Potpourri quarterly	Family participate actively in educational processes	Attendance at conferences and events	Strategic Planning Committee	2024-2025 School Year
Increase Resources	Increase use of Centracare, Principal days at LP Packing, and Dan's Prize. Increase afterschool resources ACT Prep, BOLT, TAP	Broadened resources and support for families and students	Increase in Partnerships and services	Staff and Administration	2024-2025 School Year
Continuous Improvement	Needs Assessment at Parent/Teacher Conferences and Online	An evolving, effective engagement strategy	Yearly Needs Assessment review and increase in proficiency	Administration	March 2025-July 2025

Roles and Responsibilities

- **LPGE District Leadership:** Oversee the implementation of the Family and Community Engagement Plan.
- **LPGE School Administrators:** Implement engagement strategies and report on effectiveness.
- **LPGE Teachers and Staff:** Build relationships with families and foster engagement in the classroom.
- **LPGE Family Liaisons:** Serve as a bridge between schools and families, helping them navigate district resources.
- **LPGE Community Partners:** Collaborate with the district to provide services and support to families.

Conclusion

The Long Prairie-Grey Eagle Family and Community Engagement Plan underscores the District's commitment to building meaningful partnerships with families and communities, fostering environments where students thrive. By working together, we can empower families, support students, and build a stronger, more connected community.

LONG PRAIRIE-GREY EAGLE PUBLIC SCHOOL BOARD

2025 MEETING DATES & TIME

Mondays

January 6	6:00 (Reorganization Meeting)	Long Prairie
January 27	6:00	Long Prairie
February 24	6:00	Long Prairie
March 17	6:00	Long Prairie
April 21	6:00	Long Prairie
May 19	6:00	Long Prairie
June 16	6:00	Long Prairie
July 21	6:00	Long Prairie
August 18	6:00	Long Prairie
September 15	6:00	Long Prairie
October 20	6:00	Long Prairie
November 17	6:00	Long Prairie
December 15	6:00	Long Prairie
January 5, 2026	6:00 (Reorganization Meeting)	Long Prairie

LONG PRAIRIE-GREY EAGLE PUBLIC SCHOOL BOARD

2025 MEETING DATES & TIME

Wednesdays

January 6 (Monday)	6:00 (Reorganization Meeting)	Long Prairie
January 15	6:00	Long Prairie
February 19	6:00	Long Prairie
March 19	6:00	Long Prairie
April 16	6:00	Long Prairie
May 21	6:00	Long Prairie
June 18	6:00	Long Prairie
July 16	6:00	Long Prairie
August 20	6:00	Long Prairie
September 17	6:00	Long Prairie
October 15	6:00	Long Prairie
November 19	6:00	Long Prairie
December 17	6:00	Long Prairie
January 5, 2026	6:00 (Reorganization Meeting)	Long Prairie



WACONIA DISTRICT OFFICE 2025 VENTILATION IMPROVEMENTS

Doug Froke
Superintendent
205 2nd St. S
Long Prairie, MN 56347

December 9, 2024

Re: Long-Prairie-Grey Eagle Secondary School 2025 Ventilation Improvements Phase 2

Mr. Froke,

SiteLogIQ would like to thank you, your facilities group and the administration involved during the months of design for this project. The following represents the bidding results of the bids received on December 5th, 2024, for the above referenced project.

In review of the bids received, the following represents the lowest base bid of each Prime bid:

<u>Contractor Company</u>	<u>Base Bid</u>	<u>Area of Responsibility</u>
E & H Enterprises of Alexandria	\$3,128,173	Mechanical Bid Package
BCI Construction, Inc.	\$ 700,000	General Trades Bid Package
Melrose Electric, Inc.	\$ 200,300	Electrical Bid Package
UHL	\$ 329,785	Temperature Controls Bid Package
Premier Tab	\$ 44,700	Testing and Balancing

TOTAL BIDS RECEIVED	\$4,402,658
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In addition to acceptance of the bids listed above, we recommend accepting the following Alternate Bid, which is not included in the price above:

Alternate 1 – Kiln Exhaust System	\$ 9,437
Alternate 2 –Destratification Fans/Zoo Fans	\$18,134
Alternate 3 – Low Voltage Fire Dampers	\$85,713
Alternate 4 – Isolation Valve Replacement	\$73,481

The Base Bid with Alternates is within the bid budget for this scope of work. We have interviewed all the above companies and we believe they are capable and qualified for this project.

SiteLogIQ is requesting permission for award of the work to the above contractors. We also would like permission to issue the “Notice to Proceed” letters for immediate mobilization, submittals and ordering of long-lead time equipment.

Should you have any questions or comments, please contact me to discuss.

Sincerely,
SiteLogIQ, Inc.

Joshua Evenson
Senior Project Manager
joshua.evenson@sitelogiq.com
320-296-4264