

Regular Meeting

Monday, December 15, 2025 5:30 Regular Meeting - 6:00 Truth in Taxation
Board Room 209, 205 2nd Street South, Long Prairie, Minnesota 56347

A. **Truth in Taxation Public Meeting at 6:00 p.m.**

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

C. **Roll Call**

D. **Adoption of the Agenda**

E. **Audit Report - Caroline Stutsman - Creative
Planning/Bergan KDV**

F. **Consent Agenda**

F.1. Minutes

F.2. Bills

F.2.a. Regular Bills

F.2.b. Funds Transfers

F.2.c. Revolving Fund

F.2.d. P-Card Statement

F.3. Financial Report

F.4. Personnel

G. **Reports, Correspondence and Guests**

G.1. Student Representatives

G.2. Guests

G.3. Program Reports

G.3.a. Activities Report

G.3.b. Community Education

G.3.c. Technology

G.3.d. Business Manager

G.4. Principals

G.5. Board

G.6. Superintendent

G.6.a. Board Minute

H. **Board Highlight**

I. **Unfinished Business**

I.1. 26-27 School Calendar

I.2. PartnerEd Proposal

J. **New Business**

J.1. Donations

J.2. Certify Pay 2026 School Property Tax Levy

J.3. Approve Fiscal 2025 School District Audit

J.4. Discussion on Auctioning Items for Sale

J.5. Discussion of adding an MLL Position

J.6. Advertisement for Parcel 03-0008001 in
Birchdale Township

J.7. Superintendent Mid-Term Evaluation - Closed
session for the purpose of evaluation of the
Superintendent pursuant to Minnesota Statutes
§13D.05

K. **Adjourn**



Truth in Taxation Webinar

December 2025

*Data sourced from MDE, MN Dept of Revenue, MN House Research,
And Ehlers*



PUBLIC HEARING

**2025-26 Budget
& Proposed 2026
Property Taxes**

Long Prairie-Grey Eagle Public School

December 2025

Resources provided by



TODAY'S AGENDA

Factors Affecting Taxes

- Big Picture
- Your Property Classification and Value
- School District Factors Affecting Pay '26
- Putting it All Together and Questions



Big Picture



Why have a Truth in Taxation Meeting?

- **Truth in Taxation Law, passed in 1989 MS 275.065**
- **Two major requirements:**
 - 1. Tax Statements**

Counties must send out proposed property tax statements in November based on proposed tax levies set by all taxing jurisdictions (counties, cities, townships, school districts, etc.)
 - 2. Public Hearing**

Most taxing jurisdictions must hold a public hearing prior to certifying the final levy and discuss:

 - Payable 2026 levy
 - Fiscal year 2026 budget
 - Public comments

**This is the school district's
annual required hearing**



Who sets the School Levy?

Components of a District Tax Levy are either:

- **State Formula Set By Legislature**
 - General Education Formula, Operating Capital, Career & Technical, Reemployment, etc.
- **Voter Approved as Authorized by the State**
 - Operating Referendum or Building Bonds



How is my property tax determined?

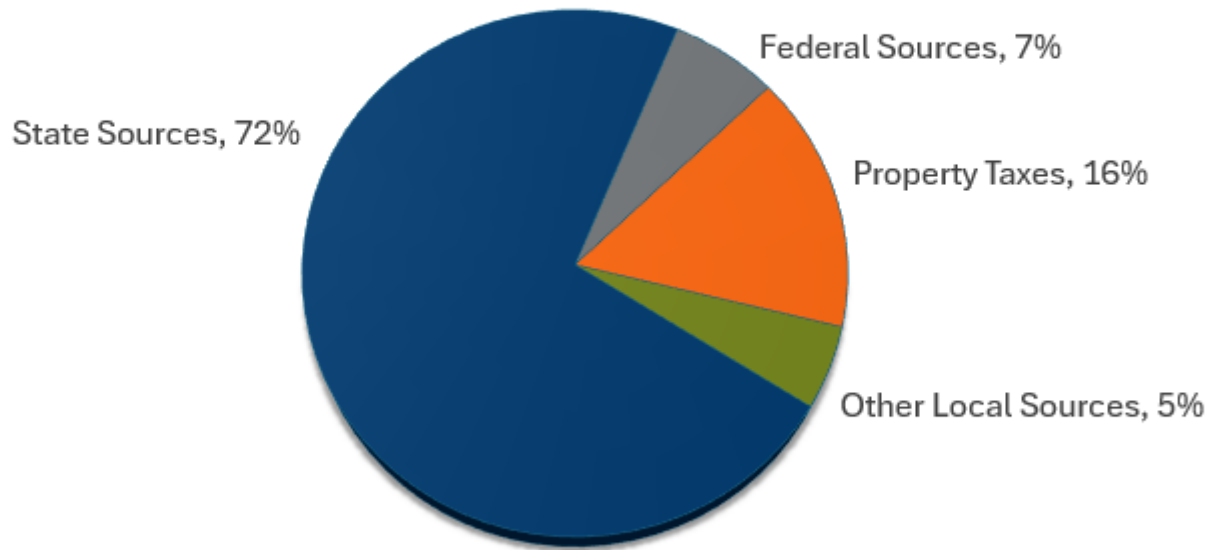
- County Assessor determines market value for each parcel of property.
- MN Legislature sets formulas for Tax Capacity. These formulas determine how the tax burden is split on different types of property (residential, commercial, ag, etc.).
- County Auditor calculates the tax capacity for each parcel based on the above.
- County Auditor divides the total levy by total tax capacity of the District to determine tax rate needed. Tax rate is multiplied by each property's tax capacity*.

*Certain levies are spread based on Market Value rather than tax capacity.



Sources of General Funds Across the State

Sources of Funds - Statewide
Fiscal Year 2023-24



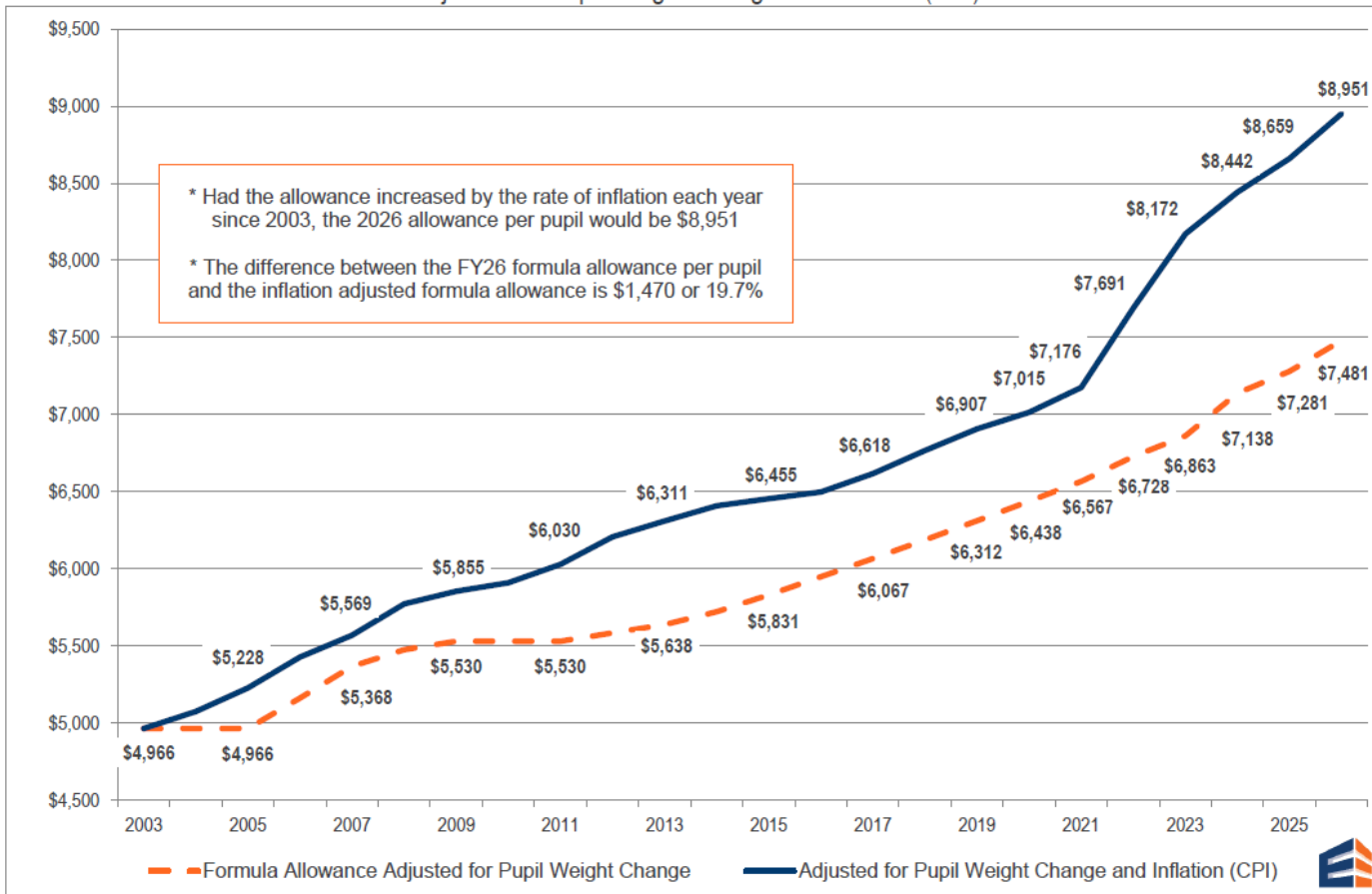
Source: MDE 2024 Consolidated Financial Report



Funding will trail inflation by \$1,470 per pupil in FY26

General Education Formula Allowance, 2003-2026

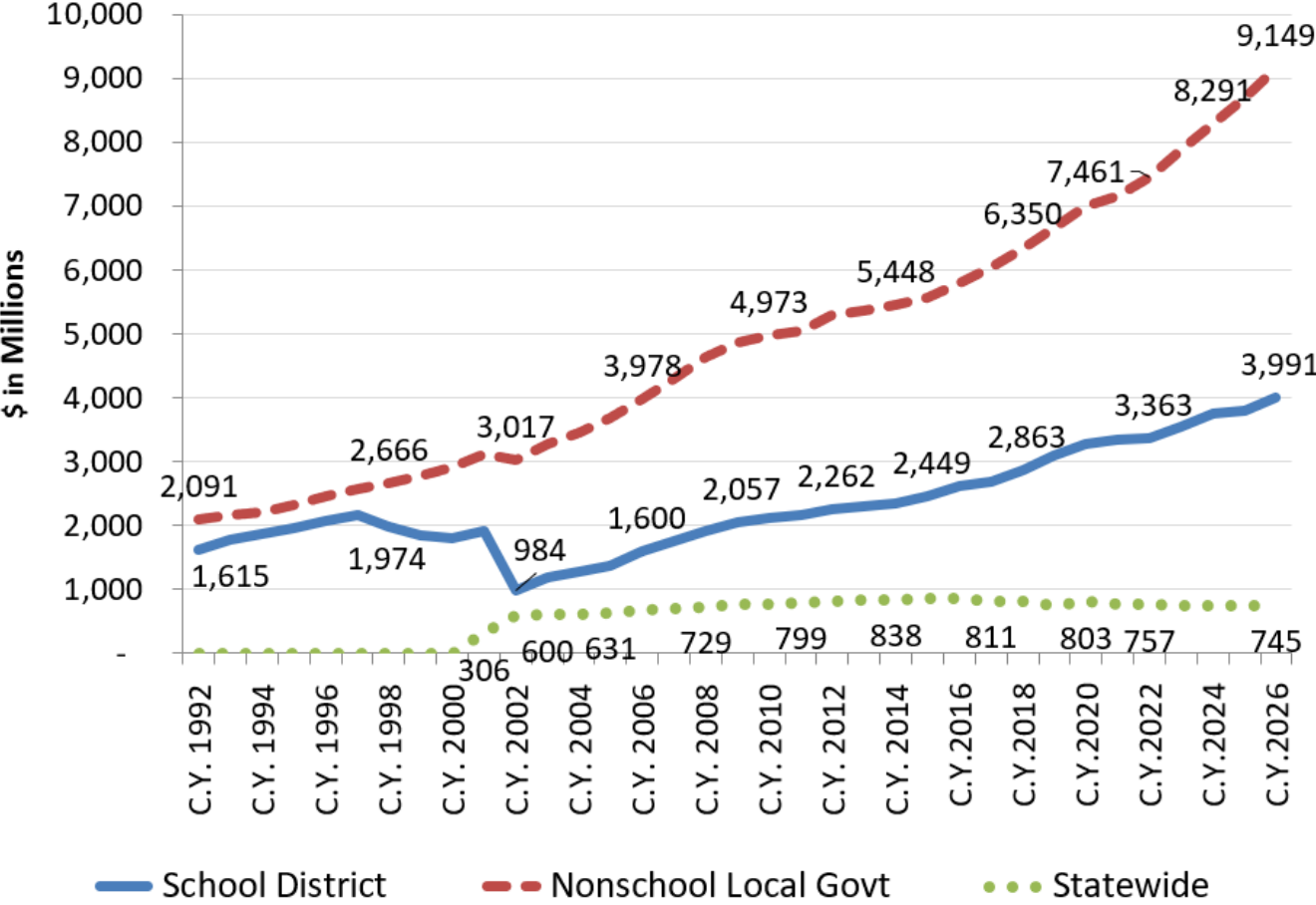
Adjusted for Pupil Weight Change and Inflation (CPI)



Source: MDE December 2024 CPI Inflation Estimates and Minnesota Laws 2023



Property Tax Levies: School vs Non School Payable 1992-2026



Source: MDE



25-26 School Year Budget

Fund	Revenues	Expenses	Net
General	16,532,342	16,654,193	-121,851
Food Service	1,112,800	1,081,491	32,309
Community Education	774,496	882,072	-107,576
Construction	1,333,522	2,063,000	\$-729,478
TOTAL	19,753,160	20,680,756	-926,596

NOTE: These will be revised in 2026. Contract settlements and inflation factors are not reflected in these numbers.



25-26 School Year Budget

SCHOOL DISTRICT NOTE:

- General Education Aid is anticipated to be 10.5% local levy and 89.5% state aid
- There are no major changes in the school budget for the 25-26 school year



Know Your Valuation

- Property classification and market value
- Sent Spring 2025; cannot change value
- Watch for 2026 statement for 2027 in SPRING and where to appeal

TODD COUNTY
 215 1ST AVE S. SUITE 201
 LONG PRAIRIE, MN 56347-1378
 APPTS PLEASE CALL 320-732-4469
 BUDGET INFO: WWW.CO.TODD.MN.US



Legal Desc:
 SECT-02 TWP-12B RANG-33
 SE4 SW4
 40.00 ACRES

40.00 ACRES
 Property Address:
 [Redacted]

Your Proposed Property Tax for 2026

- THIS IS NOT A BILL - DO NOT PAY -

IMPORTANT INFORMATION IS PRINTED ON THE BACK OF THIS FORM

Property ID: [Redacted]

VALUES AND CLASSIFICATION			
Step	Taxes Payable Year	2025	2026
1	Estimated Market Value:	460,300	473,800
	Homestead Exclusion:	12,260	12,593
	Other exclusions/deferrals:		
	Taxable Market Value:	448,040	461,207
	Property Class:	RES HSTD MAN FOREST	RES HSTD MAN FOREST

PROPOSED TAX	
Step 2	Property Taxes before credits: 4,098.75
	School building bond credit: 46.75
	Agricultural market value credit: .00
	Other credits: .00
	Property Taxes after credits: 4,052.00

Step 3 **PROPERTY TAX STATEMENT**
 Will be mailed to you in Spring of 2026

Proposed Property Taxes and Meetings by Jurisdiction for Your Property			
Contact Information	Meeting Information	Actual 2025	Proposed 2026
TODD COUNTY COUNTY AUDITOR'S OFFICE 215 FIRST AVE S-SUITE 201 LONG PRAIRIE MN 56347	DECEMBER 2ND 2025 @ 6:00 P.M. RESERVATIONS ARE ENCOURAGED PLEASE CALL 320-732-4469	1,839.82	1,882.15
ROUND PRAIRIE ROUND PRAIRIE- BRIDGET MINKE 26036 COUNTY 48 LONG PRAIRIE MN 56347	BUDGET SET AT ANNUAL MEETING HELD IN MARCH OF 2025 QUESTIONS CALL TOWNSHIP BOARD	990.20	984.13
STATE GENERAL TAX		.00	.00
LONG PRAIRIE-GREY EAGLE 2753 #2753 LONG PRAIRIE GREY EAGLE 205 2ND ST SO LONG PRAIRIE, MN BUDGET INFO: CONTACT SCHOOL	DECEMBER 15, 2025 6:00 P.M. @ BOARD ROOM #209 205 2ND ST S LONG PRAIRIE MN WWW.LPGE.ORG	393.19	386.82
SCHOOL VOTER APPROVED LEVIES SCHOOL OTHER LOCAL LEVIES		759.30	795.44
SPECIAL TAXING DISTRICTS		3.49	3.46
TAX INCREMENT		.00	.00
TOTAL Excluding Special Assessments	Percent Change	3,986.00	4,052.00
	1.6 %		

The time to provide feedback on
PROPOSED LEVIES is NOW

It is too late to appeal your value without going to Tax Court.

IMPORTANT INFORMATION IS PRINTED
 ON THE BACK OF THIS FORM

Effective Tax Rates

Property Classification	2025
Farm	0.41%
Seasonal Rec	0.74%
Residential Homestead	1.15%
Apartment	1.43%
Public Utility	2.44%
Commercial-Industrial	2.90%

Source: MN Dept of Revenue



Share of Tax Liability

Property Classification	Market Value Share (2024 Assessment)	Share of Net Taxes (Payable in 2025)
Farms	20.0%	6.8%
Seasonal Rec Residential	4.0%	2.5%
Commercial and Industrial	11.4%	26.2%
Residential Homes	57.0%	54.8%
Other Residential	6.4%	7.5%

Source: MN Dept of Revenue



Share of Tax Liability LPGE

School District: Long Prairie-Grey Eagle
Assessment Year 2024 (Taxes Payable 2025)

	Market Value	Referendum Market Value	Net Tax Capacity*
	Percent of Total		
Residential Homestead	33.4%	59.6%	34.0%
Other Residential	7.5%	13.9%	8.7%
Commercial / Industrial	7.1%	11.4%	13.4%
Non Qualifying Agricultural	8.3%	14.8%	7.9%
Qualifying Agriculture	32.7%	0.0%	23.5%
Seasonal Recreational	11.0%	0.4%	12.6%
		- Operating Referendum - Local Optional Revenue - Equity & Transition 33% of Total Levy	All other school taxes including building bonds and Capital Project Levy 67% of Total Levy

Source: MN Dept of Revenue



Ag2School Ag & Rural Land Tax Credit

- Permanent law enacted in 2017
- Affects all existing Fund 7 debt levies, except OPEB bonds
- Reductions for farmers and timber owners
- Will remain at 70% in 2026
- The revenue for Ag2School comes from state income, sales and other tax revenue



Find Your Ag2School Credit

Tax Statement (sample)

- Calculated on each parcel statement
- Sum all parcels for total
- Because paid by state, it does not show up on Levy Certification
- Mailed by each county no later than March 31.



Tax Detail for Your Property:

Taxes Payable Year:	2025	2026
1. Use this amount on Form M1PR to see if you are eligible for a homestead credit refund. File by August 15. If this box is checked, you owe delinquent taxes and are not eligible.	<input type="checkbox"/>	\$1,524.26
2. Use these amounts on Form M1PR to see if you are eligible for a special refund.	\$1,422.08	
Property Tax and Credits		
3. Property taxes before credits	\$1,422.08	\$1,524.26
4. Credits that reduce property taxes		
A. Agricultural and rural land credits	\$0.00	\$0.00
B. Taconite tax relief	\$0.00	\$0.00
C. Other credits	\$0.00	\$0.00
5. Property taxes after credits	\$1,422.08	\$1,524.26
Property Tax by Jurisdiction		
6. County	\$438.06	\$474.18
Regional Rail Authority	\$5.96	\$6.18
7. City or Town	\$273.79	\$302.06
8. State General Tax	\$0.00	\$0.00
9. School district		
A. Voter approved levies	\$289.35	\$296.68
B. Other local levies	\$340.11	\$364.60

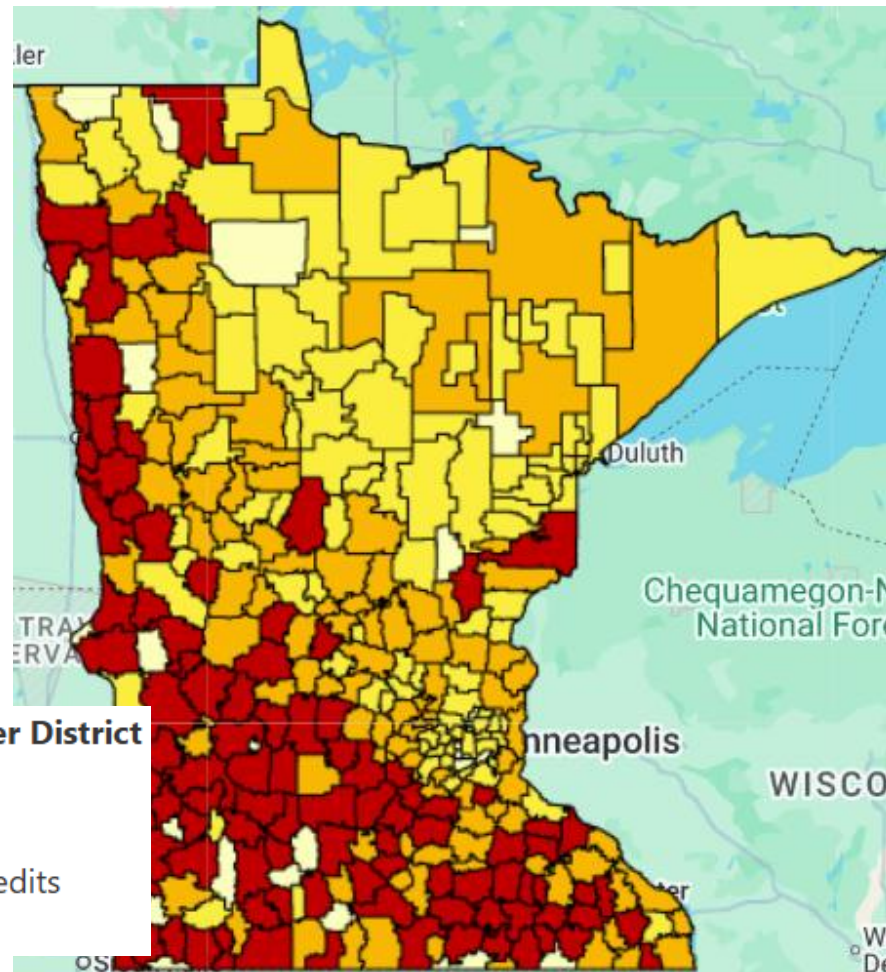


Ag2School Ag Land Credit Pay '25

Medium of
Districts
receiving Ag
Credits -
\$222,869

Our District:
\$48,000

[View Interactive Map](#)



Source: MN Dept of Education



EQUALIZATION FACTORS FOR LOR & Operating Referendums

	LOR & Referendum Allowance Levels	Equalizing Factors
Tier 1 LOR	Up to \$300/pupil 65.2% Levy LPGE	\$880,000/RPU
Tier 2 LOR	\$300 up to \$724/pupil 85.4% Levy LPGE	\$671,345/RPU
Tier 1 Op Ref	Up to \$460/pupil All Levy	\$567,000/RPU
Tier 2 Op Ref	\$460 up to \$1,556.75/pupil	\$290,000/RPU

Ag Land and Seasonal Rec Properties are exempt from Op Ref and LOR levies.

Your School District Tax Levy

Possible reasons for changes to your parcel:

- Change in value or classification to your property
- Change in enrollment numbers
- Change in valuation of property in district

Equalization aid depends on district property wealth per pupil

- Local decisions and requirements
- Adjustment for prior years (estimate to actual)
- Legislative changes (Local Optional Revenue)



Referendum Picture FY '25

How does our district compare in Operating Referendum Revenue?

[MREA Maps \(mreavoice.org\)](http://mreavoice.org)

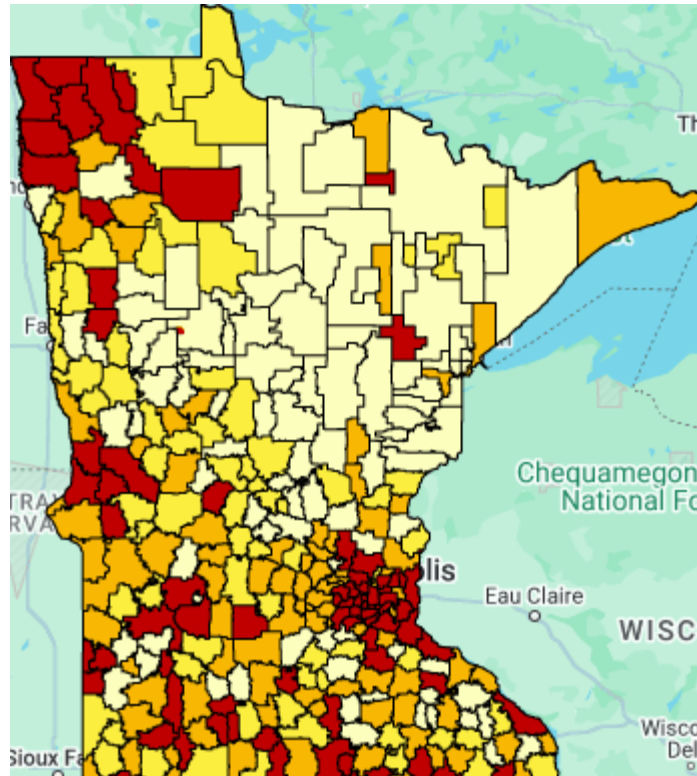
Our District:

\$458 per APU

Median district: \$513

Upper Quartile of Referendums >\$1025

94 districts: \$0



District Operating Referendum per APU FY25

- No Operating Referendum
- Below District Median of \$513/Pupil
- Above District Median of \$513/Pupil
- Well Above Median/Pupil



FY '27 Property Wealth Picture for Operating Referendums & LOR

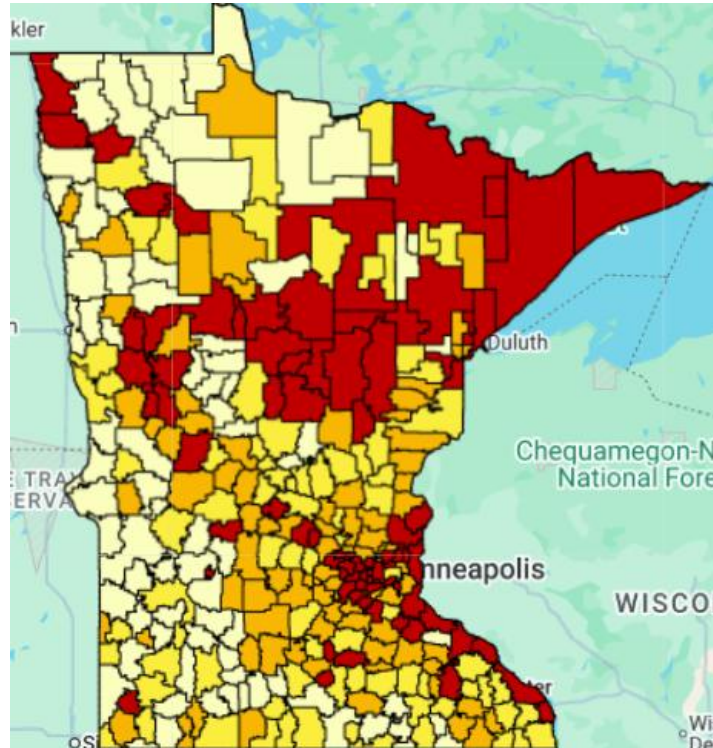
How does our district compare in Referendum Market Value per Residential Pupil Unit?
([View MREA Interactive Map](#))

Our District:

\$ 745,898 per RPU

Median District:

\$723,714/RPU



Referendum Market Value (RMV) per Referendum Pupil Units (RPU)

- Lowest Quartile of RMV/RPU
- Less than the Median RMV/RPU
- Greater than the Median RMV/RPU
- Greatest Quartile of RMV/RPU



Long-Term Facility Maintenance

Included in School Property Taxes for Pay '25

- School Board and MDE approved 10-year facility maintenance plan, including:
 - Project 1 — HVAC Project Secondary
 - Project 2 — Track and Field Renovation
- LTFM Revenue: \$ \$1,007,550.44
 - State share (Aid): \$ 126,212.54
 - Local share (levy): \$ 8881,337.90
- Reflected in “Proposed Property Tax Notice” under “Other Levies”



Comparisons to other Districts

Included in School Property Taxes for Pay '25

Pay 2025 Tax Levies for Residential Homestead

Homestead Value = \$250,000

	LONG PRAIRIE- GREY EAGLE SCHOOL DIST	OSAKIS PUBLIC SCHOOL DISTRICT	BROWERVILLE PUBLIC SCHOOL DISTRICT	SAUK CENTRE PUBLIC SCHOOL DISTRICT	LITTLE FALLS PUBLIC SCHOOL DISTRICT	SWANVILLE PUBLIC SCHOOL DISTRICT
Total Est. School Tax	\$700	\$855	\$1,014	\$1,319	\$690	\$1,042
Categorical levies that are eligible for board approval. <i>Operating capital, LTFM, community ed, CTE, lease, and many others.</i>	\$129	\$112	\$77	\$161	\$161	\$148
Board approved debt	\$125	\$0	\$251	\$188	\$73	\$311
Voter approved bonds and capital projects levy.	\$118	\$306	\$480	\$316	\$89	\$66
Categorical levies that are eligible for board approval. <i>Local Optional, Equity, Transition</i>	\$201	\$437	\$206	\$262	\$287	\$317
Voter approved operating referendum levy.	\$126	\$0	\$0	\$392	\$81	\$199

The tax calculator is intended for illustrative and informational purposes only. The calculations are based on tax rates shown on the "School Tax Report - 2024 Payable 2025" provided by Minnesota Department of Education. The figures shown above represent the estimated tax school district taxes for residential homestead property for taxes payable in 2025. The calculations are based on current property tax laws. The tax impacts do not include property taxes for other taxing jurisdictions. The calculation does not take into account any other applicable property tax refunds or deferrals for which a taxpayer may be qualified, or consider future potential changes in district wide property values, individual homeowner reassessment, state law changes and other factors.



Proposed Pay '26 Levy

CERTIFICATION FOR Long Prairie-Grey Eagle

Fund	Pay '26 Levy	Increase/ (Decrease) from Pay '25	Percent Change
General	1,963,630	162,176.55	9%
Community Education	92,896	14,498	18.5%
General Debt Service	1,530,557	64,820	4.4%
OPEB Debt Service	0	0	0
TOTAL	3,587,084	\$241,495	7.2%

Ag2School 70% Credit of **\$48,000** offsets the General Debt Service Levy for famers and timber landowners



More Information

State of Minnesota for Property Tax Relief

1-800-652-9094

County Auditor

215 1st Ave S

Auditor/Treasurer's Office Phone: 320-732-4469
Email: denise.gaida@co.todd.mn.us

School District Contact

Daniel Ludvigson

The Superintendent of Long Prairie-Grey Eagle
320-732-3605

dlduvigson@lpge.k12.mn.us

Sherri Evenson

The Business Manager of Long Prairie-Grey Eagle
320-732-3602

sevenson@lpge.k12.mn.us



QUESTIONS?

Thank You.



AGENDA
ESCUELAS PÚBLICAS DE LONG PRAIRIE–GREY EAGLE

Reunión Regular de la Junta
15 de diciembre de 2025

5:30 Reunión Regular – 6:00 Audiencia de Transparencia en la Imposición de Impuestos (Truth in Taxation) – Sala de Juntas 209
205 2nd Street South
Long Prairie, Minnesota 56347

A. Audiencia Pública de Veracidad en la Imposición de Impuestos (Truth in Taxation) a las 6:00 p.m.

B. Llamado al Orden y Juramento a la Bandera

C. Pase de Lista

D. Adopción de la Agenda

E. Informe de Auditoría – Caroline Stutsman – Creative Planning/Bergan KDV

F. Agenda de Consentimiento

1. Actas

2. Pagos

a. Pagos Regulares

b. Transferencias de Fondos

c. Fondo Rotatorio

d. Estado de Cuenta de la Tarjeta P-Card

3. Informe Financiero

4. Personal

G. Informes, Correspondencia e Invitados

1. Representantes Estudiantiles

2. Invitados

3. Informes de Programas

a. Informe de Actividades

b. Educación Comunitaria

c. Tecnología

d. Gerente de Finanzas

4. Directores

5. Junta

6. Superintendente

a. Minuto de la Junta

H. Destacado de la Junta

I. Asuntos Pendientes

1. Calendario Escolar 2026–2027

2. Propuesta de PartnerEd

J. Asuntos Nuevos

1. Donaciones
2. Certificación del Pago del Impuesto Escolar sobre la Propiedad para 2026
3. Aprobación de la Auditoría del Distrito Escolar para el Año Fiscal 2025
4. Discusión sobre Subastar Artículos para la Venta
5. Discusión sobre Agregar un Puesto de MLL
6. Publicidad para la Parcela 03-0008001 en el Municipio de Birchdale
7. Evaluación de Medio Término del Superintendente – Sesión cerrada para el propósito de evaluar al Superintendente de acuerdo con el Estatuto de Minnesota §13D.05

K. Clausura

DELETE THIS PAGE FOR PRINTING

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

Basic Financial Statements

June 30, 2025

**Independent School District No. 2753
Table of Contents**

Board of Education and Administration	1
Independent Auditor's Report	3
Management's Discussion and Analysis	7
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	18
Statement of Activities	19
Fund Financial Statements	
Balance Sheet - Governmental Funds	20
Reconciliation of the Balance Sheet to the Statement of Net Position - Governmental Funds	21
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	22
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities - Governmental Funds	23
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund	24
Notes to Basic Financial Statements	25
Required Supplementary Information	
Schedule of Changes in Total OPEB Liability and Related Ratios	60
Schedule of District's and Non-Employer Proportionate Share of Net Pension Liability - General Employees Retirement Fund	62
Schedule of District's and Non-Employer Proportionate Share of Net Pension Liability - TRA Retirement Fund	62
Schedule of District Contributions - General Employees Retirement Fund	63
Schedule of District Contributions - TRA Retirement Fund	63
Notes to the Required Supplementary Information	64
Supplementary Information	
Combining Balance Sheet - Nonmajor Governmental Funds	74
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds	75
Uniform Financial Accounting and Reporting Standards Compliance Table	76
Schedule of Expenditures of Federal Awards	77
Notes to the Schedule of Expenditures of Federal Awards	78
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	79
Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance in Accordance with the Uniform Guidance	81
Schedule of Findings and Questioned Costs in Accordance with the Uniform Guidance	84
Minnesota Legal Compliance	87

**Independent School District No. 2753
Board of Education and Administration
June 30, 2025**

<u>Board of Education</u>	<u>Position</u>	<u>Term Expires</u>
Linda Gohman	Chairperson	January 2029
Jeremiah Zahnow	Vice Chairperson	January 2027
Lori Hollenkamp	Clerk	January 2029
Chuck Wolf	Treasurer	January 2029
Tanja Levin	Director	January 2027
Tom Zastrow	Director	January 2029
Lisa Wright	Director	January 2027

Administration

Daniel Ludvigson	Superintendent
Doug Froke	Interim Superintendent
Barton Rud	7th-12th Grade Principal
Tammy Cebulla	Preschool-6th Grade Principal

(THIS PAGE LEFT BLANK INTENTIONALLY)



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, 2025, 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, 2025, 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, Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. 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 December 3, 2025, 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.

BerganKDV, Ltd.

St. Cloud, Minnesota
December 3, 2025

(THIS PAGE LEFT BLANK INTENTIONALLY)

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, 2025. 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 2024-2025 years include the following:

- Net position increased by \$954,461.
- Overall revenues were \$20,842,464 while overall expenses totaled \$19,888,003.
- General Fund balance increased by \$509,572.
- General Fund unassigned fund balance decreased \$83,812 due to a significant increased balance in Committed for Separation
- Our current bond amount outstanding is \$15,348,000.

OVERVIEW OF THE FINANCIAL STATEMENTS

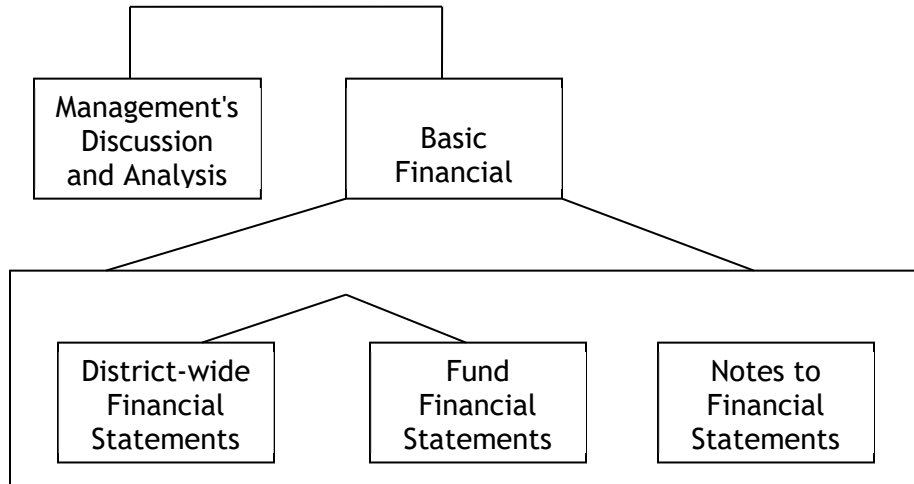
The financial section of the annual report consists of four parts - Independent Auditor's Report, Required Supplementary Information, which includes the MD&A, basic financial statements, and supplementary information. The basic financial statements include two kinds of statements that present different 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 \$6,038,810 on June 30, 2025, (see details in Table A-1). This was an increase of \$954,461 from \$5,084,349 restated June 30, 2024 balance. This increase was due to positive fund operations.

Table A-1

	Governmental Activities	
	2024	2025
Assets		
Total current assets	\$ 20,936,901	\$ 21,434,900
Total capital assets	14,549,719	16,823,138
Total assets	<u>35,486,620</u>	<u>38,258,038</u>
Deferred Outflows of Resources	<u>2,584,638</u>	<u>2,088,727</u>
Total assets and deferred outflows of resources	<u>\$ 38,071,258</u>	<u>\$ 40,346,765</u>
Liabilities		
Current liabilities	\$ 2,786,780	\$ 3,647,116
Long-term liabilities	26,369,834	24,640,694
Total liabilities	<u>29,156,614</u>	<u>28,287,810</u>
Deferred Inflows of Resources	<u>3,560,566</u>	<u>6,020,145</u>
Net Position		
Net investment in capital assets	5,154,946	5,115,481
Restricted amounts	2,449,147	2,906,121
Unrestricted amounts	(2,250,015)	(1,982,792)
Total net position	<u>5,354,078</u>	<u>6,038,810</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 38,071,258</u>	<u>\$ 40,346,765</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 2025, 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

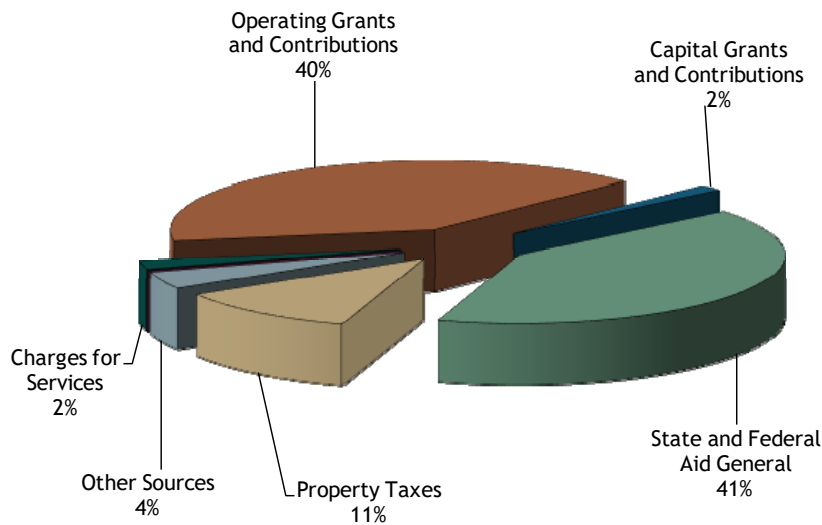
	Governmental Activities for the Year Ended June 30,	
	2024	2025
Revenues		
Program revenues		
Charges for services	\$ 324,514	\$ 445,119
Operating grants and contributions	7,352,258	8,400,895
Capital grants and contributions	307,756	297,791
General revenues		
Property taxes	2,279,216	2,361,970
State and federal aid-formula grants	8,989,311	8,499,774
Other sources	28,409	122,784
Investment Income	519,764	714,131
Total revenues	<u>19,801,228</u>	<u>20,842,464</u>
Expenses		
Administration	824,262	1,075,937
District Support Services	732,825	686,653
Elementary and Secondary Regular Education	6,699,326	7,588,256
Vocational Education Instruction	292,201	374,221
Special Education Instruction	2,793,756	3,297,029
Instructional Support Services	496,069	497,365
Pupil Support Services	1,245,779	1,229,705
Sites and Buildings	2,537,764	2,594,772
Fiscal and Other Fixed Cost Programs	110,082	132,624
Food Service	998,570	972,227
Community Service	853,194	808,087
Unallocated Depreciation	-	-
Interest and Fiscal Charges on Long-Term Debt	567,209	631,127
Total expenses	<u>18,151,037</u>	<u>19,888,003</u>
Change in net position	1,650,191	954,461
Beginning of year net position, restated	<u>3,703,887</u>	<u>5,084,349</u>
Ending of year net position	<u>\$ 5,354,078</u>	<u>\$ 6,038,810</u>

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

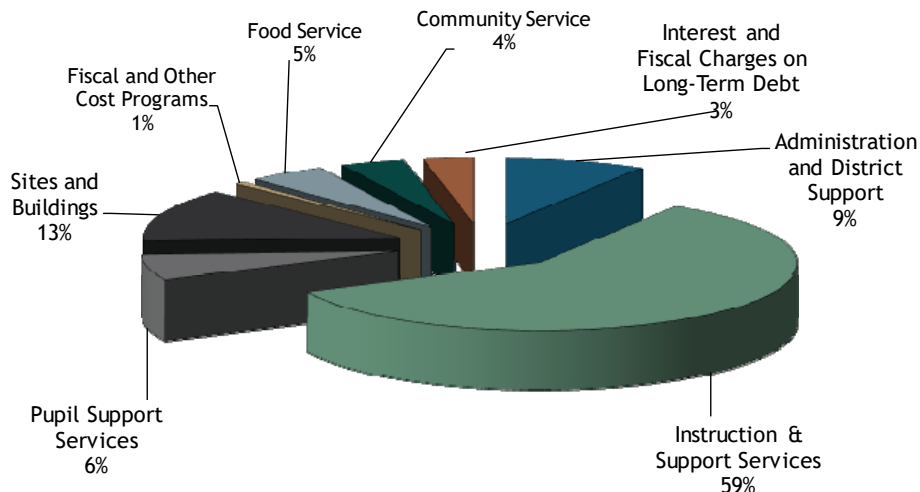
**FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (DISTRICT-WIDE FINANCIAL STATEMENTS)
(CONTINUED)**

The District's total revenue consisted of program revenues of \$9,143,805, property taxes of \$2,361,970, aid payments from the state and federal governments of \$8,499,774, \$122,784 from miscellaneous other sources, and \$714,131 from investment income. Expenses totaling \$19,888,003 consisted mainly of regular, vocational, special education and instructional costs of \$11,756,871. Other areas of cost included: support services (District, administrative and pupil) \$2,992,295, site, buildings, and equipment \$2,594,772, fiscal, and other fixed cost program \$132,624, food service \$972,227, community education and services \$808,087, and interest and fiscal charges on long-term debt \$631,127.

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	
	2024	2025	2024	2025
Administration	\$ 824,262	\$ 1,075,937	\$ 824,262	\$ 1,075,937
District Support Services	732,825	686,653	732,825	686,653
Elementary and Secondary Regular Education	6,699,326	7,588,256	3,106,851	3,753,908
Vocational Education Instruction	292,201	374,221	263,071	300,924
Special Education Instruction	2,793,756	3,297,029	943,024	710,169
Instructional Support Services	496,069	497,365	238,534	116,799
Pupil Support Services	1,245,779	1,229,705	1,156,620	1,123,426
Sites and Buildings	2,537,764	2,594,772	2,205,220	2,273,264
Fiscal and Other Fixed Cost Programs	110,082	132,624	110,082	132,624
Food Service	998,570	972,227	(111,577)	(102,821)
Community Service	853,194	808,087	130,388	42,188
Interest and Fiscal Charges on Long-Term Debt	567,209	631,127	567,209	631,127
Total	\$ 18,151,037	\$ 19,888,003	\$ 10,166,509	\$ 10,744,198

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 \$15,906,186. This is down \$976,106 from the District's June 30, 2024, combined fund balance total of \$16,882,292. This decrease is mainly due to Capital Projects spending down of bond proceeds.

Revenue and Expenditures

Revenues of the District's governmental funds totaled \$20,657,454 while total expenditures were \$22,948,549. 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

	2024		2025		2024		2025	
	Revenue	Revenue	Expenditures	Expenditures	Other	Other	Net Change in Fund Balance	Net Change in Fund Balance
General	\$ 16,981,780	\$ 17,209,401	\$ 15,297,503	\$ 16,699,829	\$ 1,327	\$ -	\$ 1,685,604	\$ 509,572
Other funds	1,933,863	2,050,244	1,844,851	1,792,374	-	-	89,012	257,870
Community Service	-	-	-	-	-	-	-	-
Capital projects	120,987	307,968	3,050,434	3,173,792	8,992,128	1,314,989	6,062,681	(1,550,835)
Debt service	724,656	1,089,841	822,837	1,282,554	43,907	-	(54,274)	(192,713)
Totals	\$ 19,761,286	\$ 20,657,454	\$ 21,015,625	\$ 22,948,549	\$ 9,037,362	\$ 1,314,989	\$ 7,783,023	\$ (976,106)

**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, 2025, 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 \$202,754. The actual result was \$509,572 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 \$18,633,974 of long-term debt. This consisted of bonded indebtedness including unamortized premium of \$16,505,600, certificates of participation of \$1,275,000, and compensated absences of \$853,374. Detailed information regarding the District's long-term debt can be found in Note 4 of the financial statements.

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 Daniel Ludvigson, Superintendent, at the District Office 205 2nd Street South, Long Prairie, Minnesota 56347.

(THIS PAGE LEFT BLANK INTENTIONALLY)

BASIC FINANCIAL STATEMENTS

Independent School District No. 2753
Statement of Net Position
June 30, 2025

	Governmental Activities
Assets	
Cash and investments	\$ 17,307,919
Current property taxes receivable	1,855,168
Delinquent property taxes receivable	36,097
Accounts receivable	47,090
Due from Department of Education	1,731,388
Due from other Minnesota school districts	3,238
Due from Federal Government through Department of Education	383,926
Inventory	17,896
Prepaid items	52,178
Capital assets not depreciated	
Land	69,879
Construction in progress	5,400,560
Capital assets, net of accumulated depreciation	
Land improvements	194,463
Buildings	10,306,030
Furniture and equipment	852,206
	38,258,038
Total assets	38,258,038
Deferred Outflows of Resources	
Deferred outflows of resources related to pensions	1,948,821
Deferred outflows of resources related to other postemployment benefits (OPEB)	139,906
Total deferred outflows of resources	2,088,727
	\$ 40,346,765
Liabilities	
Accounts and contracts payable	\$ 1,890,943
Salaries and benefits payable	295,199
Interest payable	302,564
Unearned revenue	109,143
Bonds principal payable (net of premium)	
Payable within one year	837,000
Payable after one year	15,628,611
Certificates of participation	
Payable within one year	110,000
Payable after one year	1,204,989
Severance payable	
Payable within one year	46,580
Payable after one year	806,794
Total OPEB liability	
Payable within one year	55,687
Payable after one year	238,020
Net pension liability	6,762,280
Total liabilities	28,287,810
Deferred Inflows of Resources	
Property taxes levied for subsequent year's expenditures	3,197,332
Deferred inflows of resources related to pensions	2,437,021
Deferred inflows of resources related to OPEB	308,398
Deferral on refunding	77,394
Total deferred inflows of resources	6,020,145
Net Position	
Net investment in capital assets	5,115,481
Restricted for	
Other purposes	2,906,121
Unrestricted	(1,982,792)
Total net position	6,038,810
	\$ 40,346,765
Total liabilities, deferred inflows of resources, and net position	\$ 40,346,765

See notes to basic financial statements.

Independent School District No. 2753
Statement of Activities
Year ended June 30, 2025

Functions/Programs	Expenses	Program Revenues		Capital Grants and Contributions	Net (Expense) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions		
Governmental activities					
Administration	\$ 1,075,937	\$ -	\$ -	\$ -	\$ (1,075,937)
District support services	686,653	-	-	-	(686,653)
Elementary and secondary regular instruction	7,588,256	58,898	3,775,450	-	(3,753,908)
Vocational education instruction	374,221	32,882	40,415	-	(300,924)
Special education instruction	3,297,029	147,255	2,439,605	-	(710,169)
Instructional support services	497,365	-	380,566	-	(116,799)
Pupil support services	1,229,705	9,884	96,395	-	(1,123,426)
Sites and buildings	2,594,772	23,717	-	297,791	(2,273,264)
Fiscal and other fixed cost programs	132,624	-	-	-	(132,624)
Food service	972,227	43,314	1,031,734	-	102,821
Community education and services	808,087	129,169	636,730	-	(42,188)
Interest and fiscal charges on long-term debt	631,127	-	-	-	(631,127)
Total governmental activities	\$ 19,888,003	\$ 445,119	\$ 8,400,895	\$ 297,791	(10,744,198)
General revenues					
Taxes					
Property taxes, levied for general purposes					1,297,368
Property taxes, levied for community education					162,472
Property taxes, levied for debt service					902,130
State and federal aid-formula grants					8,499,774
Other general revenues					122,784
Investment income					714,131
Total general revenues					11,698,659
Change in net position					954,461
Net position - beginning					5,354,078
Change in Accounting Principle (Note 8)					(269,729)
Net position - beginning, as restated					5,084,349
Net position - ending					\$ 6,038,810

See notes to basic financial statements.

Independent School District No. 2753
Balance Sheet - Governmental Funds
June 30, 2025

	General	Debt Service	Capital Projects	Other Nonmajor Funds	Total Governmental Funds
Assets					
Cash and investments	\$ 8,387,191	\$ 700,900	\$ 7,683,017	\$ 536,811	\$ 17,307,919
Current property taxes receivable	926,045	888,264	-	40,859	1,855,168
Delinquent property taxes receivable	24,871	9,746	-	1,480	36,097
Accounts receivable	18,178	-	-	28,912	47,090
Due from Department of Education	1,638,707	14,690	-	77,991	1,731,388
Due from Federal Government through Department of Education	202,318	-	-	181,608	383,926
Due from other Minnesota school districts	2,587	-	-	651	3,238
Inventory	-	-	-	17,896	17,896
Prepaid items	51,753	-	-	425	52,178
Total assets	\$ 11,251,650	\$ 1,613,600	\$ 7,683,017	\$ 886,633	\$ 21,434,900
Liabilities					
Accounts and contracts payable	\$ 325,540	\$ -	\$ 1,532,680	\$ 32,723	\$ 1,890,943
Salaries and benefits payable	256,208	-	-	38,991	295,199
Unearned revenue	99,545	-	-	9,598	109,143
Total liabilities	681,293	-	1,532,680	81,312	2,295,285
Deferred Inflows of Resources					
Unavailable revenue - delinquent property taxes	24,871	9,746	-	1,480	36,097
Property taxes levied for subsequent year's expenditures	1,653,196	1,465,737	-	78,399	3,197,332
Total deferred inflows of resources	1,678,067	1,475,483	-	79,879	3,233,429
Fund Balances					
Nonspendable	51,753	-	-	18,321	70,074
Restricted	2,169,317	138,117	6,150,337	716,943	9,174,714
Committed	853,374	-	-	-	853,374
Unassigned	5,817,846	-	-	(9,822)	5,808,024
Total fund balances	8,892,290	138,117	6,150,337	725,442	15,906,186
Total liabilities, deferred inflows of resources, and fund balances	\$ 11,251,650	\$ 1,613,600	\$ 7,683,017	\$ 886,633	\$ 21,434,900

Independent School District No. 2753
Reconciliation of the Balance Sheet to
the Statement of Net Position - Governmental Funds
June 30, 2025

Total fund balances - governmental funds	\$ 15,906,186
<p>Amounts reported for governmental activities in the Statement of Net Position are different because:</p>	
<p>Capital assets used in governmental activities are not current financial resources and, therefore, are not reported as assets in governmental funds:</p>	
Cost of capital assets	40,705,276
Less accumulated depreciation	(23,882,138)
<p>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:</p>	
Bond principal payable	(15,348,000)
Certificates of participation	(1,275,000)
Premium on bonds payable	(1,157,600)
Deferral on refunding	(77,394)
Compensated absences payable	(853,374)
OPEB liability	(293,707)
Net pension liability	(6,762,280)
<p>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:</p>	
Deferred outflows of resources related to pensions	1,948,821
Deferred inflows of resources related to pensions	(2,437,021)
<p>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:</p>	
Deferred outflows of resources related to postemployment benefits	139,906
Deferred inflows of resources related to postemployment benefits	(308,398)
<p>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.</p>	
	36,097
<p>Governmental funds do not report a liability for accrued interest on bonds and capital loans until due and payable.</p>	
	(302,564)
Total net position - governmental activities	\$ 6,038,810

Independent School District No. 2753
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds
Year Ended June 30, 2025

	General	Debt Service	Capital Projects	Other Nonmajor Funds	Total Governmental Funds
Revenues					
Local property taxes	\$ 1,302,251	\$ 904,044	\$ -	\$ 162,763	\$ 2,369,058
Other local and county revenues	1,010,411	38,895	307,968	174,996	1,532,270
Revenue from state sources	14,354,832	146,902	-	609,924	15,111,658
Revenue from federal sources	532,049	-	-	1,058,540	1,590,589
Sales and other conversion of assets	9,858	-	-	44,021	53,879
Total revenues	<u>17,209,401</u>	<u>1,089,841</u>	<u>307,968</u>	<u>2,050,244</u>	<u>20,657,454</u>
Expenditures					
Current					
Administration	1,081,200	-	-	-	1,081,200
District support services	693,545	-	-	-	693,545
Elementary and secondary regular instruction	7,189,386	-	-	-	7,189,386
Vocational education instruction	374,977	-	-	-	374,977
Special education instruction	3,318,867	-	-	-	3,318,867
Instructional support services	497,180	-	-	-	497,180
Pupil support services	1,456,030	-	-	-	1,456,030
Sites and buildings	1,654,876	-	2,446,377	-	4,101,253
Fiscal and other fixed cost programs	132,624	-	-	-	132,624
Food service	-	-	-	978,232	978,232
Community education and services	-	-	-	812,609	812,609
Capital outlay					
Elementary and secondary regular instruction	145,854	-	-	-	145,854
Special education instruction	6,600	-	-	-	6,600
Instructional support services	2,572	-	-	-	2,572
Pupil support services	1,238	-	-	-	1,238
Sites and buildings	104,271	-	727,415	-	831,686
Food service	-	-	-	1,533	1,533
Debt service					
Principal	39,079	711,000	-	-	750,079
Interest and fiscal charges	1,530	571,554	-	-	573,084
Total expenditures	<u>16,699,829</u>	<u>1,282,554</u>	<u>3,173,792</u>	<u>1,792,374</u>	<u>22,948,549</u>
Excess of revenues over (under) expenditures	509,572	(192,713)	(2,865,824)	257,870	(2,291,095)
Other Financing Sources					
Bond issuance	-	-	1,275,000	-	1,275,000
Bond premium	-	-	39,989	-	39,989
Total other financing sources	<u>-</u>	<u>-</u>	<u>1,314,989</u>	<u>-</u>	<u>1,314,989</u>
Net change in fund balances	509,572	(192,713)	(1,550,835)	257,870	(976,106)
Fund Balances					
Beginning of year	8,382,718	63,772	7,968,230	467,572	16,882,292
Error correction (See Note 8)	-	267,058	(267,058)	-	-
Beginning of year, restated	<u>8,382,718</u>	<u>330,830</u>	<u>7,701,172</u>	<u>467,572</u>	<u>16,882,292</u>
End of Year	<u>\$ 8,892,290</u>	<u>\$ 138,117</u>	<u>\$ 6,150,337</u>	<u>\$ 725,442</u>	<u>\$ 15,906,186</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, 2025

Net change in fund balances - total governmental funds \$ (976,106)

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	3,327,034
Depreciation expense	(1,053,615)

Total OPEB are recognized as paid in the governmental funds but recognized as the expense is incurred in the Statement of Activities.	33,681
---	--------

Compensated absences is recognized as paid in the governmental funds but recognized as the expense is incurred in the Statement of Activities.	(64,330)
--	----------

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.	317,838
--	---------

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.	750,079
--	---------

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.	(167,041)
--	-----------

Governmental funds report the effect of bond premiums when the debt is first issued, whereas these amounts are amortized in the Statement of Activities.	100,398
--	---------

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.

Statement of Activities:

Bonds Payable	(1,275,000)
Change in Deferral on Refunding	8,600
Bond Premium Issued	(39,989)

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.	(7,088)
---	---------

Change in net position - governmental activities	\$ 954,461
--	------------

Independent School District No. 2753
Statement of Revenues, Expenditures, and
Changes in Fund Balances -
Budget and Actual - General Fund
Year Ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Over (Under)
	Original	Final		
Revenues				
Local property taxes	\$ 1,324,550	\$ 1,402,752	\$ 1,302,251	\$ (100,501)
Other local and county revenues	697,200	1,005,624	1,010,411	4,787
Revenue from state sources	13,595,160	13,641,415	14,354,832	713,417
Revenue from federal sources	552,275	475,151	532,049	56,898
Sales and other conversion of assets	11,000	7,400	9,858	2,458
Total revenues	<u>16,180,185</u>	<u>16,532,342</u>	<u>17,209,401</u>	<u>677,059</u>
Expenditures				
Current				
Administration	848,224	1,025,927	1,081,200	55,273
District support services	466,289	677,417	693,545	16,128
Elementary and secondary regular instruction	8,707,792	7,217,627	7,189,386	(28,241)
Vocational education instruction	334,157	285,029	374,977	89,948
Special education instruction	2,599,474	3,368,960	3,318,867	(50,093)
Instructional support services	236,965	507,209	497,180	(10,029)
Pupil support services	1,391,088	1,534,073	1,456,030	(78,043)
Sites and buildings	1,774,112	1,784,045	1,654,876	(129,169)
Fiscal and other fixed cost programs	85,000	132,000	132,624	624
Capital outlay				
Elementary and secondary regular instruction	93,506	134,800	145,854	11,054
Special education instruction	-	10,000	6,600	(3,400)
Instructional support services	5,000	5,000	2,572	(2,428)
Pupil support services	-	1,250	1,238	(12)
Sites and buildings	12,000	51,759	104,271	52,512
Debt service				
Principal	-	-	39,079	39,079
Interest and fiscal charges	-	-	1,530	1,530
Total expenditures	<u>16,553,607</u>	<u>16,735,096</u>	<u>16,699,829</u>	<u>(35,267)</u>
Net change in fund balances	<u>\$ (373,422)</u>	<u>\$ (202,754)</u>	509,572	<u>\$ 712,326</u>
Fund Balances				
Beginning of year			<u>8,382,718</u>	
End of year			<u>\$ 8,892,290</u>	

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, 2025, 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 2024, less various components, and their related adjustments as mandated by the state. These portions of that levy were recognized as revenue in fiscal year 2025. 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 below.

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.

The liability for compensated absences reported in the Statement of Net Position consists of leave that has not been used that is attributable to services already rendered, accumulated, and is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The liability also includes amounts for leave that has been used for time off but has not yet been paid in cash or settled through noncash means and certain other types of leave.

N. 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.

O. 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, 2025.

Independent School District No. 2753
Notes to Basic Financial Statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. 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.

Q. 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.

R. 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)

S. 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, Capital Projects, and Debt Service Funds.
4. Budgets for the General, Special Revenue, Capital Projects, 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, 2025, the District had the following pooled deposits:

Checking	\$ 323,786
Savings	10,125
Certificates of deposit	<u>74,021</u>
Total	<u><u>\$ 407,932</u></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, 2025, 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, 2025, the District had the following investments:

Investment	Fair Value	Less than 1 Year	S&P Rating
Pooled			
MN Trust Investment Shares Portfolio	\$ 8,798,379	\$ 8,798,379	AAAm
Non Pooled			
Money Market	1,309,574	1,309,574	N/A
Certificates of Deposit	1,377,705	1,377,705	N/A
Municipal Bonds	847,772	847,772	AA
Other Government Backed Securities	707,386	707,386	AA+
United States Treasury	3,859,171	3,859,171	AA+
Total	<u>\$ 16,899,987</u>	<u>\$ 16,899,987</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, 2025, 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. The following investments exceeded 5% of nonpooled investments: Federal Home Loan Bank (5.65%) and Morgan Stanley Money Market Fund (15.22%).

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, 2025:

- \$1,313,453 of nonpooled investments using Level 1 inputs
- \$6,792,034 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, 2025:

Deposits - (Note 2.A.)	\$ 407,932
Investments - Pooled (Note 2.B.)	8,798,379
Investments - Not pooled (Note 2.B.)	<u>8,101,608</u>
Total deposits and investments	<u><u>\$ 17,307,919</u></u>

Cash and investments are presented in the June 30, 2025, basic financial statements as follows:

Statement of Net Position	
Cash and investments	<u><u>\$ 17,307,919</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, 2025, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets not being depreciated				
Land	\$ 69,879	\$ -	\$ -	\$ 69,879
Construction in progress	2,449,354	2,951,206	-	5,400,560
Total capital assets not being depreciated	2,519,233	2,951,206	-	5,470,439
Capital assets being depreciated				
Land improvements	2,317,395	-	-	2,317,395
Buildings	26,965,618	-	-	26,965,618
Furniture and equipment	5,575,996	375,828	-	5,951,824
Total capital assets being depreciated	34,859,009	375,828	-	35,234,837
Less accumulated depreciation for				
Land improvements	2,061,919	61,013	-	2,122,932
Buildings	16,084,628	574,960	-	16,659,588
Furniture and equipment	4,681,976	417,642	-	5,099,618
Total accumulated depreciation	22,828,523	1,053,615	-	23,882,138
Total capital assets being depreciated, net	12,030,486	(677,787)	-	11,352,699
Governmental activities, capital assets, net	\$ 14,549,719	\$ 2,273,419	\$ -	\$ 16,823,138

Depreciation expense for the year ended June 30, 2025, was charged to the following functions:

Elementary and secondary regular instruction	\$ 277,360
Pupil Support Services	125,850
Sites and buildings	650,405
Total depreciation expense	\$ 1,053,615

**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	\$ 208,000	\$ 27,000
Tax Abatement and Capital Facilities Bonds, Series 2023A	05/11/23	5.0%	1,765,000	02/01/31	1,550,000	230,000
Maintenance and Refunding Bonds, Series 2024A	05/09/24	4.0%-5.0%	14,060,000	02/01/40	13,590,000	580,000
Total G.O. Bonds					15,348,000	837,000
Certificates of Participation	5/15/2025	4.0%-5.0%	\$ 1,275,000	04/01/35	1,275,000	110,000
Unamortized Premium					1,157,600	-
Compensated Absences					853,374	46,580
					<u>\$ 18,633,974</u>	<u>\$ 993,580</u>
Total all long-term liabilities					<u>\$ 18,633,974</u>	<u>\$ 993,580</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 Ended June 30,	G.O. Bonds		
	Principal	Interest	Total
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	1,066,000	524,902	1,590,902
2031-2035	5,043,000	1,843,233	6,886,233
2036-2040	5,530,000	683,000	6,213,000
Total	<u>\$ 15,348,000</u>	<u>\$ 5,623,597</u>	<u>\$ 20,971,597</u>

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

NOTE 4 - LONG-TERM DEBT (CONTINUED)

B. Minimum Debt Payments (Continued)

Year Ended June 30,	Certificates of Participation		
	Principal	Interest	Total
2026	\$ 110,000	\$ 52,052	\$ 162,052
2027	105,000	53,800	158,800
2028	110,000	48,550	158,550
2029	115,000	43,050	158,050
2030	125,000	37,300	162,300
2031-2035	710,000	91,800	801,800
Total	<u>\$ 1,275,000</u>	<u>\$ 326,552</u>	<u>\$ 1,601,552</u>

C. Changes in Long-Term Liabilities

	Beginning Balance	Change in Accounting Principle	Additions	Reductions	Ending Balance
Long-Term Liabilities					
G.O. Bonds	\$ 16,059,000	\$ -	\$ -	\$ 711,000	\$ 15,348,000
Certificates of participation	-	-	1,275,000	-	1,275,000
Financed purchases from direct borrowing	39,079	-	-	39,079	-
Premium on bonds	1,218,009	-	39,989	100,398	1,157,600
Compensated absences	519,316	269,729	64,329	-	853,374
Total	<u>\$ 17,835,404</u>	<u>\$ 269,729</u>	<u>\$ 1,379,318</u>	<u>\$ 850,477</u>	<u>\$ 18,633,974</u>

The change in the compensated absences liability is presented as a net change.

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.

A. Fund Equity

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

Independent School District No. 2753
Notes to Basic Financial Statements

NOTE 5 - FUND BALANCES/NET POSITION (CONTINUED)

	General Fund	Debt Service	Capital Projects	Nonmajor Funds	Total
Nonspendable					
Inventory	-	-	-	17,896	17,896
Prepays	51,753	-	-	425	52,178
Total nonspendable	<u>51,753</u>	<u>-</u>	<u>-</u>	<u>18,321</u>	<u>70,074</u>
Restricted/reserved for					
Student Activities	271,228	-	-	-	271,228
Operating Capital	82,911	-	-	-	82,911
Scholarships	143,520	-	-	-	143,520
Medical Assistance	302,784	-	-	-	302,784
Capital Projects Levy	3,300	-	-	-	3,300
Staff Development	16,278	-	-	-	16,278
Long-Term Facilities					
Maintenance	987,472	-	-	-	987,472
Literacy Incentive Aid	72,066	-	-	-	72,066
Learning and Development	6,639	-	-	-	6,639
Gifted and Talented	2,840	-	-	-	2,840
English Learner	8,256	-	-	-	8,256
Basic Skills Programs	136,305	-	-	-	136,305
School Library Aid	1,809	-	-	-	1,809
Safe Schools	2,625	-	-	-	2,625
Literacy Aid	38,837	-	-	-	38,837
Teacher Compensation for READ Act Training	33,232	-	-	-	33,232
Student Support Personnel Aid	57,221	-	-	-	57,221
Other	1,994	-	-	-	1,994
Community Education	-	-	-	115,806	115,806
Early Childhood and Family					
Education	-	-	-	34,742	34,742
Debt Service	-	138,117	-	-	138,117
Capital Projects	-	-	6,150,337	-	6,150,337
Food Service	-	-	-	564,322	564,322
Community Service	-	-	-	2,073	2,073
Total restricted	<u>2,169,317</u>	<u>138,117</u>	<u>6,150,337</u>	<u>716,943</u>	<u>9,174,714</u>
Committed for					
Severance	853,374	-	-	-	853,374
Unassigned for					
Unassigned	5,817,846	-	-	-	5,817,846
School Readiness	-	-	-	(9,822)	(9,822)
Total unassigned	<u>5,817,846</u>	<u>-</u>	<u>-</u>	<u>(9,822)</u>	<u>5,808,024</u>
Total fund balance	<u>\$ 8,892,290</u>	<u>\$ 138,117</u>	<u>\$ 6,150,337</u>	<u>\$ 725,442</u>	<u>\$ 15,906,186</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 English Learner - This balance represents resources available for English Learner students per *Minnesota Statutes* § 2023, 124D.59, subd. 2.

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.

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

NOTE 5 - FUND BALANCES/NET POSITION (CONTINUED)

A. Fund Equity (Continued)

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

Restricted/Reserved for Literacy Aid - This balance represents resources available for literacy aid for evidence-based literacy supports for children in prekindergarten through grade 12 based on structured literacy.

Restricted/Reserved for Teacher Compensation for READ Act Training - This balance represents resources available for teacher compensation for Read Act training.

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.

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

NOTE 6 - DEFINED BENEFIT PENSION PLANS - STATE-WIDE

The District participates in various pension plans. Total pension expense for the year ended June 30, 2025, was \$698,474. The components of pension expense are noted in the following plan summaries.

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

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 Retirement Plan (DCR) administered by Minnesota State. A teacher employed by Minnesota State and electing the DCR Plan is not a member of TRA except for purposes of social security coverage.

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 consecutive 60 months of formula service, age and years of formula service credit at termination of service. TRA members belong to either the Basic or Coordinated Plan.

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

**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)

Tier I Benefits (Continued)

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).

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. An early retirement reduction is applied to members retiring prior to age 65. Members who reach age 62 with 30 years of service have a lower (more favorable to the member) reduction rate applied.

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. After July 1, 2024, the age will change to not to exceed 65. An early retirement reduction is applied to members retiring before age 66 but will be age 65 after July 1, 2024. Members who reach age 62 with 30 years of service have a lower (more favorable to the member) early retirement reduction rate applied.

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. Contributions

Per *Minnesota Statutes* Chapter 354 sets the contribution rates for employees and employers. Rates for the fiscal year 2025 for coordinated were 7.75% for the employee and 8.75% for the employer. Basic rates were 11.25% for the employee and 12.75% for the employer. The District's contributions to TRA for the plan's fiscal year ended June 30, 2025 were \$554,198. The District's contributions were equal to the required contributions for each year as set by state statute.

**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 July 1, 2024, 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

Experience study	August 2, 2023 (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% after June 30, 2028.
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	PubT-2010(A) Employee Mortality Table, male rates set forward 1 year and female rates unadjusted. Generational projection uses the MP-2021 scale.
Post-retirement	PubT-2010(A) Retiree Mortality Table, male rates set forward 1 year and female rates unadjusted. Generational projection uses the MP-2021 scale.
Beneficiaries	Pub-2010(A) Contingent Survivor Mortality Table, male rates set forward 1 year and female rates unadjusted. Generational projection uses the MP-2021 scale.
Disabled retirees	PubNS-2010 Disabled Retiree Mortality Table, male rates set forward 1 year and female rates unadjusted. Generational projection uses the MP-2021 scale.

**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:

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

Changes in actuarial assumptions since the previous valuation:

- Mortality tables were updated for active employees, retirees, disabled retirees, and contingent beneficiaries to recently published tables derived from public plan data known as the Pub-2010 family.
- Retirement rates were increased for some of the Tier II early retirement ages and some of the unreduced retirement rates were modified for both tiers to better align with actual experience.
- Probability that new female retirees elect either the Straight Life Annuity or 100% Joint and Survivor Annuity were refined to reflect the actual experience.
- Termination rates were reduced in the first 10 years of employment and slightly increased in years 16 to 25 to better match the observed experience.
- Disability rates were decreased beyond age 45 by 15% to reflect the continued lower than expected observations.

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 2024 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. 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.

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

On June 30, 2025, the District reported a liability of \$5,540,968 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2024. 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 0.0872% at the end of the measurement period and 0.0881% 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	\$ 5,540,968
State's proportionate share of the net pension liability associated with the District	<u>362,286</u>
Total	<u><u>\$ 5,903,254</u></u>

For the year ended June 30, 2025, the District recognized pension expense of \$542,981. Included in this amount, the District recognized \$19,915 as pension expense for the support provided by direct aid.

During the plan year ended June 30, 2024, the State of Minnesota contributed \$176 million to the Fund. The State of Minnesota is not included as a non-employer contributing entity in the plan pension allocation schedules for the \$176 million in direct state aid because this contribution was not considered to meet the definition of a special funding situation. The District recognized \$153,617 for the year ended June 30, 2025 as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the Fund.

**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, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 263,740	\$ 71,913
Net difference between projected and actual earnings on plan investment	-	718,350
Changes of assumptions	545,975	660,775
Changes in proportion	195,793	190,041
District's contribution to TRA subsequent to measurement date	554,198	-
Total	\$ 1,559,706	\$ 1,641,079

The \$554,198 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, 2026.

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
2026	\$ (258,418)
2027	522,963
2028	(418,655)
2029	(381,629)
2030	(99,832)
Total	\$ (635,571)

**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% lower (6.0%) and 1% higher (8.0%) than the current rate.

Sensitivity of NPL to Changes in the Discount Rate		
1% Decrease in Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase in Discount Rate (8.00%)
\$ 9,757,969	\$ 5,540,968	\$ 2,070,276

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, 353D, 353E, 353G, and 356. *Minnesota Statutes* Chapter 356 defines each plan's financial reporting requirements. PERA's defined benefit pension plan is a tax qualified plan under Section 401(a) of the Internal Revenue Code.

General Employees Retirement Plan

Membership in the General Plan includes employees of counties, cities, townships, schools in noncertified positions, and other governmental entities whose revenues are derived from taxation, fees, or assessments. Plan membership is required for any employee who is expected to earn more than \$425 in a month, unless the employee meets exclusion criteria.

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. When a member is "vested", they have earned enough service credit to receive a lifetime monthly benefit after leaving public service and reaching an eligible retirement age. Members who retire at or over their Social Security full retirement age with at least one year of service qualify for a retirement benefit.

**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

General Employees Plan requires three years of service to vest. Benefits are based on a member's highest average salary for any 5 successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for General Plan members. Members hired prior to July 1, 1989, receive the higher of Step or Level formulas. Only the Level formula is used for members hired after June 30, 1989. Under the Step formula, General Plan members receive 1.2% of the highest average salary for each of the first 10 years of service and 1.7% for each additional year. Under the Level formula, General Plan members receive 1.7% of the highest average salary for all years of service. For members hired prior to July 1, 1989, a full retirement benefit is available when age plus years of service equal 90 and normal retirement age is 65. Members can receive a reduced requirement benefit as early as age 55 if they have three or more years of service. Early retirement benefits are reduced by .25% for each month under age 65. Members with 30 or more years of service can retire at any age with a reduction of .25% for each month the member is younger than age 62. The Level formula allows General Plan members to receive a full retirement benefit at age 65 if they were first hired before July 1, 1989 or at age 66 if they were hired on or after July 1, 1989. Early retirement begins at age 55 with an actuarial reduction applied to the benefit.

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%. The 2024 annual increase was 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 2024, legislation repealed the statute delaying increases for members retiring before full retirement age.

C. Contributions

Minnesota Statutes Chapter 353, 353E, 353G, and 356 set the rates for employer and employee contributions. Contribution rates can only be modified by the state Legislature.

General Employees Fund Contributions

General Plan members were required to contribute 6.5% of their annual covered salary in fiscal year 2025 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, 2025, were \$231,541. The District's contributions were equal to the required contributions as set by state statute.

**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

General Employees Fund Pension Costs

At June 30, 2025, the District reported a liability of \$1,221,312 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 \$31,581.

School's proportionate share of net pension liability	\$ 1,221,312
State of Minnesota's proportionate share of the net pension liability associated with the School	<u>31,581</u>
Total	<u><u>\$ 1,252,893</u></u>

The net pension liability was measured as of June 30, 2024, 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, 2024, relative to the total employer contributions received from all of PERA's participating employers. The District's proportionate share was 0.0330% at the end of the measurement period and 0.0327% for the beginning of the period.

For the year ended June 30, 2025, the District recognized pension expense of \$155,493 for its proportionate share of the General Employees Plan's pension expense. Included in this amount, the District recognized \$847 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.

During the plan year ended June 30, 2024, the State of Minnesota contributed \$170.1 million to the General Employees Fund. The State of Minnesota is not included as a non-employer contributing entity in the General Employees Plan pension allocation schedule for the \$170.1 million in direct state aid because this contribution was not considered to meet the definition of a special funding situation. The [entity] recognized \$56,194 for the year ended December 31, 2024 as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the General Employees Fund.

**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)

At June 30, 2025, 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	\$ 114,427	\$ -
Changes in actuarial assumptions	5,885	458,814
Net difference between projected and actual investments earnings	-	337,128
Changes in proportion and differences between contributions made and district's proportion share of contributions	37,262	-
District's contributions to PERA subsequent to the measurement date	231,541	-
Total	\$ 389,115	\$ 795,942

The \$231,541 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, 2026. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Pension Expense Amount
2026	\$ (339,315)
2027	(60,911)
2028	(144,535)
2029	(93,607)
Total	\$ (638,368)

**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
Total	<u>100.0 %</u>	

F. Actuarial Assumptions

The total pension liability for each of the cost sharing defined plans was determined by an actuarial valuation as of June 30, 2024, using the 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 7.0%. The 7.0% 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 considered reasonable by the actuary. An investment return of 7.0% is within that range.

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 Plan.

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, 2024, 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 2024:

Changes in Actuarial Assumptions

- Rates of merit and seniority were adjusted, resulting in slightly higher rates.
- Assumed rates of retirement were adjusted as follows: Increase the rate of assumed unreduced retirements, slight adjustments to Rule of 90 retirement rates, and slight adjustments to early retirement rates for Tier 1 and Tier 2 members.
- Minor increase in assumed withdrawals for males and females.
- Lower rates of disability.
- Continued use of Pub-2010 general mortality table with slight rate adjustments as recommended in the most recent experience study.
- Minor changes to form of payment assumptions for male and female retirees.
- Minor changes to assumptions made with respect to missing participant data.

Changes in Plan Provisions

- The workers' compensation offset for disability benefits was eliminated. The actuarial equivalent factors updated to reflect the changes in assumptions.

G. Discount Rates

The discount rate used to measure the total pension liability in 2024 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 (5.5%)	Current Discount Rate (6.5%)	1% Increase in Discount Rate (7.5%)
District's proportionate share of the PERA net pension liability	\$ 2,667,547	\$ 1,221,312	\$ 31,656

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, 2024, the following were covered by the benefit terms:

Active employees electing coverage	125
Active employees waiving coverage	29
Retirees electing coverage	<u>9</u>
Total	<u><u>163</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 2025, the District contributed \$55,687 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, 2024, 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	3.97%
Inflation	2.50%
Healthcare cost trend increases	8.6% for FY2025, decreasing over several decades to an ultimate rate of 3.9% in 2076 and later years.
Mortality Assumption	
Teachers	Pub 2010 mortality tables with projected mortality improvements based on MP-2021, and other adjustments.
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, 2024, valuation and was measured as of June 30, 2024.

F. Discount Rate

The discount rate used to measure the total OPEB liability of 3.97% 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, 2023	\$ 305,384
Changes for the year	
Service cost	7,859
Interest	11,142
Difference between expected and actual experience	(5,365)
Changes of assumptions	23,859
Employer contributions	(49,172)
Net changes	(11,677)
Balances at June 30, 2024	\$ 293,707

Changes of assumptions and other inputs reflect a change in the discount rate from 3.86% in 2023 to 3.97% in 2024 as well as a change in inflation rates from 2.50% in 2023 to 2.97% in 2024.

H. OPEB Liability Sensitivity

The following presents the District's net OPEB liability calculated using the discount rate of 3.97% as well as the liability measured using 1% lower and 1% higher than the current discount rate.

	1% Decrease in Discount Rate (2.97%)	Current Discount Rate (3.97%)	1% Increase in Discount Rate (4.97%)
Net OPEB liability (asset)	\$ 306,550	\$ 293,707	\$ 281,447

**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 (7.6%)	Current Trend Rate (8.6%)	1% Increase in Trend Rate (9.6%)
Total OPEB liability (asset)	\$ 278,795	\$ 293,707	\$ 310,722

**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)**

For the year ended June 30, 2025, the District recognized OPEB expense of (\$33,681). At June 30, 2025, 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	\$ 31,421	\$ 236,303
Changes of assumptions	52,798	72,095
Contributions made subsequent to the measurement date	55,687	-
Total	\$ 139,906	\$ 308,398

The \$55,687 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.

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

Year Ended June 30,	Total
2026	\$ (31,825)
2027	(57,935)
2028	(59,321)
2029	(36,366)
2030	(38,354)
Thereafter	(378)
Total	\$ (224,179)

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

NOTE 8 - ACCOUNTING ERROR CORRECTION

During the year end June 30,2024, there was an incorrect entry between Capital Project and Debt Service Funds related to the allocation of bond proceeds. A correction of errors adjustment was made to remedy the beginning fund balances for the respective accounts.

Governmental activities beginning net position was restated as a result of the implementation of GASB Statement No. 101, Compensated Absences.

	Reporting Unit Affected by Correction of Errors		
	Debt Service	Capital Projects	Government- Wide Governmental Activities
June 30, 2024, as previously stated	\$ 63,772	\$ 7,968,230	\$ 5,354,078
Correction of Errors	267,058	(267,058)	-
Change in accounting principle	-	-	(269,729)
Beginning of year, restated	\$ 330,830	\$ 7,701,172	\$ 5,084,349

NOTE 9 - COMMITMENTS

The District entered into contracts with several contractors for improvements at the elementary school and high school. As of June 30, 2025, the District's remaining commitment for the projects was \$2,579,864.

NOTE 10 - GASB STANDARDS ISSUED BUT NOT YET IMPLEMENTED (CONTINUED)

GASB Statement No. 103, *Financial Reporting Model Improvements*. The changes required by this Statement provide clarity, enhance the relevance of information, provide more useful information for decision-making, and provide for greater comparability amongst government entities. This Statement will be effective for the year ending June 30, 2026.

GASB Statement No. 104, *Disclosure of Certain Capital Assets*. The disclosures required by this Statement provide users of the financial statements with essential information about certain types of capital assets. This Statement will be effective for the year ending June 30, 2026.

(THIS PAGE LEFT BLANK INTENTIONALLY)

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>	<u>June 30, 2020</u>
Total OPEB Liability				
Service cost	\$ 69,913	\$ 66,765	\$ 59,885	\$ 66,175
Interest	40,758	46,284	57,716	48,786
Differences between expected and actual experience	-	438,758	-	(217,737)
Changes of assumptions	(40,836)	(96,122)	25,857	30,373
Changes of benefit terms	-	18,757	-	-
Benefit payments	(186,574)	(184,690)	(183,987)	(186,920)
Net change in total OPEB liability	<u>(116,739)</u>	<u>289,752</u>	<u>(40,529)</u>	<u>(259,323)</u>
Beginning of year	<u>1,453,470</u>	<u>1,336,731</u>	<u>1,626,483</u>	<u>1,585,954</u>
End of year	<u>\$ 1,336,731</u>	<u>\$ 1,626,483</u>	<u>\$ 1,585,954</u>	<u>\$ 1,326,631</u>
Covered payroll	\$ 6,404,288	\$ 5,348,896	\$ 6,496,423	\$ 7,061,699
Total OPEB liability as a percentage of covered-	20.87%	30.41%	24.41%	18.79%

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

<u>June 30, 2021</u>	<u>June 30, 2022</u>	<u>June 30, 2023</u>	<u>June 30, 2024</u>
\$ 68,299	\$ 76,003	\$ 7,826	\$ 7,859
32,373	25,232	14,357	11,142
(8,434)	(190,276)	(36,334)	(5,365)
30,610	(101,933)	(2,124)	23,859
-	(542,228)	-	-
(147,153)	(128,288)	(119,177)	(49,172)
<u>(24,305)</u>	<u>(861,490)</u>	<u>(135,452)</u>	<u>(11,677)</u>
<u>1,326,631</u>	<u>1,302,326</u>	<u>440,836</u>	<u>305,384</u>
<u>\$ 1,302,326</u>	<u>\$ 440,836</u>	<u>\$ 305,384</u>	<u>\$ 293,707</u>
\$ 7,247,919	\$ 7,887,112	\$ 8,017,843	\$ 8,288,550
17.97%	5.59%	3.81%	3.54%

**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 Net Pension Liability and District's 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
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%
2024	0.0330%	1,221,312	31,581	1,252,893	2,796,000	43.68%	89.08%

**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 Net Pension Liability and District's 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
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%
2024	0.0872%	5,540,968	362,286	5,903,254	5,775,280	95.9%	82.07%

**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
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	209,700	209,700	-	2,796,000	7.50%
2025	231,541	231,541	-	3,087,213	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
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	505,337	505,337	-	5,775,280	8.75%
2025	554,198	554,198	-	6,333,691	8.75%

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

TRA Retirement Fund

2024 Changes

Changes in Actuarial Assumptions

- Mortality tables were updated for active employees, retirees, disabled retirees, and contingent beneficiaries to recently published tables derived from public plan data known as the Pub-2010 family.
- Retirement rates were increased for some of the Tier II early retirement ages and some of the unreduced retirement rates were modified for both tiers to better align with actual experience.
- Probability that new female retirees elect either the Straight Life Annuity or 100% Joint and Survivor Annuity were refined to reflect the actual experience.
- Termination rates were reduced in the first 10 years of employment and slightly increased in years 16 to 25 to better match the observed experience.
- Disability rates were decreased beyond age 45 by 15% to reflect the continued lower than expected observations.

Changes of Benefit Terms

- The Normal Retirement Age (NRA) for active and eligible deferred Tier II members will be 65 effective July 1, 2024.

2023 Changes

Changes in Actuarial Assumptions

- None

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%.

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

TRA Retirement Fund (Continued)

2018 Changes (Continued)

Changes in Actuarial Assumptions (Continued)

- 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.
- 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%.

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

TRA Retirement Fund (Continued)

2016 Changes(Continued)

Changes in Actuarial Assumptions (Continued)

- 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.
- 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

2024 Changes

Changes in Actuarial Assumptions

- Rates of merit and seniority were adjusted, resulting in slightly higher rates.
- Assumed rates of retirement were adjusted as follows: increase the rate of assumed unreduced retirements, slight adjustments to Rule of 90 retirement rates, and slight adjustments to early retirement rates for Tier 1 and Tier 2 members.
- Minor increase in assumed withdrawals for males and females.
- Lower rates of disability.
- Continued use of Pub-2010 general mortality table with slight rate adjustments as recommended in the most recent experience study.
- Minor changes to form of payment assumptions for male and female retirees.
- Minor changes to assumptions made with respect to missing participant data.

Changes in Plan Provisions

- The workers' compensation offset for disability benefits was eliminated. The actuarial equivalent factors updated to reflect the changes in assumptions.

2023 Changes

Changes in Actuarial Assumption

- 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%.

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

General Employees Fund

2020 Changes(Continued)

Changes in Actuarial Assumptions (Continued)

- 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

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.

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

General Employees Fund (Continued)

2018 Changes (Continued)

Changes in Plan Provisions (Continued)

- 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.

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.

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

General Employees Fund (Continued)

2015 Changes (Continued)

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

2024 Changes

- The health care trend rates were changed to better anticipate short term and long term medical increases.
- The mortality tables were updated from the PUB-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2020 Generational Improvement Scale to the Pub-2010 Public Retirement Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale.
- The discount rate was changed from 3.86% to 3.97%.

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%.

(THIS PAGE LEFT BLANK INTENTIONALLY)

SUPPLEMENTARY INFORMATION

Independent School District No. 2753
Combining Balance Sheet -
Nonmajor Governmental Funds
June 30, 2025

	Special Revenue Funds		Total Nonmajor Funds
	Food Service	Community Service	
Assets			
Cash and investments	\$ 492,391	\$ 44,420	\$ 536,811
Current property taxes receivable	-	40,859	40,859
Delinquent property taxes receivable	-	1,480	1,480
Accounts receivable	28,912	-	28,912
Due from Department of Education	19,345	58,646	77,991
Due from Federal Government through Department of Education	47,311	134,297	181,608
Due from other Minnesota school districts	-	651	651
Inventory	17,896	-	17,896
Prepaid items	350	75	425
Total assets	\$ 606,205	\$ 280,428	\$ 886,633
Liabilities			
Accounts payable	\$ 7,822	\$ 24,901	\$ 32,723
Salaries and benefits payable	6,217	32,774	38,991
Unearned revenue	9,598	-	9,598
Total liabilities	23,637	57,675	81,312
Deferred Inflows of Resources			
Unavailable revenue - delinquent property taxes	-	1,480	1,480
Property taxes levied for subsequent year's expenditures	-	78,399	78,399
Total deferred inflows of resources	-	79,879	79,879
Fund Balances			
Nonspendable	18,246	75	18,321
Restricted	564,322	152,621	716,943
Unassigned	-	(9,822)	(9,822)
Total fund balances	582,568	142,874	725,442
Total liabilities, deferred inflows of resources, and fund balances	\$ 606,205	\$ 280,428	\$ 886,633

Independent School District No. 2753
Combining Statement of Revenues, Expenditures, and Changes
in Fund Balances - Nonmajor Governmental Funds
Year Ended June 30, 2025

	Special Revenue Funds		Total Nonmajor Funds
	Food Service	Community Service	
Revenues			
Local property taxes	\$ -	\$ 162,763	\$ 162,763
Other local and county revenues	43,955	131,041	174,996
Revenue from state sources	283,210	326,714	609,924
Revenue from federal sources	748,524	310,016	1,058,540
Sales and other conversion of assets	43,272	749	44,021
Total revenues	<u>1,118,961</u>	<u>931,283</u>	<u>2,050,244</u>
Expenditures			
Current			
Food service	978,232	-	978,232
Community education and services	-	812,609	812,609
Capital outlay	1,533	-	1,533
Total expenditures	<u>979,765</u>	<u>812,609</u>	<u>1,792,374</u>
Excess of revenues over (under) expenditures	139,196	118,674	257,870
Fund Balances			
Beginning of year	<u>443,372</u>	<u>24,200</u>	<u>467,572</u>
End of year	<u>\$ 582,568</u>	<u>\$ 142,874</u>	<u>\$ 725,442</u>

Independent School District No. 2753
Uniform Financial Accounting and Reporting Standards
Compliance Table
Year Ended June 30, 2025

	Audit	UFARS	Audit-UFARS		Audit	UFARS	Audit-UFARS
01 GENERAL FUND				06 BUILDING CONSTRUCTION FUND			
Total revenue	\$ 17,209,401	\$ 17,209,401	\$ -	Total revenue	\$ 307,968	\$ 307,968	\$ -
Total expenditures	16,699,829	16,699,829	-	Total expenditures	3,173,792	3,173,792	-
<i>Nonspendable:</i>				<i>Nonspendable:</i>			
4.60 Nonspendable fund balance	51,753	51,753	-	4.60 Nonspendable fund balance	-	-	-
<i>Restricted/reserved:</i>				<i>Restricted/reserved:</i>			
4.01 Student Activities	271,228	271,229	(1)	4.07 Capital Projects Levy	-	-	-
4.02 Scholarships	143,520	143,520	-	4.09 Alternative Facility Program	-	-	-
4.03 Staff Development	16,278	16,278	-	4.13 Building Projects Funded by COP	550,289	550,289	-
4.07 Capital Projects Levy	3,300	3,300	-	4.67 Long-term Facilities Maintenance	-	-	-
4.08 Cooperative Revenue	-	-	-	<i>Restricted:</i>			
4.12 Literacy Incentive Aid	72,066	72,066	-	4.64 Restricted fund balance	5,600,048	5,600,049	(1)
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	82,911	82,911	-	Total revenue	\$ 1,089,841	\$ 1,089,843	\$ (2)
4.26 \$ 25 Taconite	-	-	-	Total expenditures	1,282,554	1,282,554	-
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 loan aid	-	-	-
4.38 Gifted and Talented	2,840	2,840	-	4.51 QZAB Payments	-	-	-
4.39 English Learner	8,256	8,256	-	4.67 LTFM	-	-	-
4.41 Basic Skills Programs	136,305	136,305	-	<i>Restricted:</i>			
4.43 School Library Aid	1,809	1,809	-	4.64 Restricted fund balance	138,117	138,118	(1)
4.46 First Grade Preparedness	-	-	-	<i>Unassigned:</i>			
4.48 Achievement and Integration	-	-	-	4.63 Unassigned fund balance	-	-	-
4.49 Safe School Crime	2,625	2,625	-	08 TRUST FUND			
4.51 QZAB Payments	-	-	-	Total revenue	\$ -	\$ -	\$ -
4.52 OPEB Liabilities not Held in Trust	-	-	-	Total expenditures	-	-	-
4.56 Literacy Aid	38,837	38,837	-	<i>Unassigned:</i>			
4.57 Teacher Comp Read Act	33,232	33,232	-	4.01 Student Activities	\$ -	\$ -	\$ -
4.59 Basic Skills Extended Time	-	-	-	4.02 Scholarships	-	-	-
4.67 Long Term Facilities Maintenance	987,472	987,472	-	4.48 Achievement and Integration	-	-	-
4.71 Student Support Personnel	57,221	57,221	-	4.64 Restricted	-	-	-
<i>Restricted:</i>				4.22 Net position	-	-	-
4.72 Medical Assistance	302,784	302,784	-	18 CUSTODIAL			
4.64 Restricted fund balance	1,994	1,994	-	Total revenue	\$ -	\$ -	\$ -
4.75 Title VII - Impact Aid	-	-	-	Total expenditures	-	-	-
4.76 Payments in Lieu of Taxes	-	-	-	<i>Restricted/Reserved</i>			
<i>Committed:</i>				4.01 Student Activities	\$ -	\$ -	\$ -
4.18 Committed for separation	853,374	853,374	-	4.02 Scholarships	-	-	-
4.61 Committed	-	-	-	4.48 Achievement and Integration	-	-	-
<i>Assigned:</i>				4.64 Restricted	-	-	-
4.62 Assigned fund balance	-	-	-	20 INTERNAL SERVICE FUND			
<i>Unassigned:</i>				Total revenue	\$ -	\$ -	\$ -
4.22 Unassigned fund balance	5,817,846	5,817,847	(1)	Total expenditures	-	-	-
02 FOOD SERVICES FUND				<i>Unassigned:</i>			
Total revenue	\$ 1,118,961	\$ 1,118,962	\$ (1)	4.22 Net position	-	-	-
Total expenditures	979,765	979,766	(1)	25 OPEB REVOCABLE TRUST			
<i>Nonspendable:</i>				Total revenue	\$ -	\$ -	\$ -
4.60 Nonspendable fund balance	18,246	18,246	-	Total expenditures	-	-	-
<i>Restricted/reserved:</i>				<i>Unassigned:</i>			
4.52 OPEB Liabilities not Held in Trust	-	-	-	4.22 Net position	-	-	-
<i>Restricted:</i>				45 OPEB IRREVOCABLE TRUST			
4.64 Restricted fund balance	564,322	564,325	(3)	Total revenue	\$ -	\$ -	\$ -
<i>Unassigned:</i>				Total expenditures	-	-	-
4.63 Unassigned fund balance	-	-	-	<i>Unassigned:</i>			
04 COMMUNITY SERVICES FUND				4.22 Net position	-	-	-
Total revenue	\$ 931,283	\$ 931,281	\$ 2	47 OPEB DEBT SERVICE			
Total expenditures	812,609	812,607	2	Total revenue	\$ -	\$ -	\$ -
<i>Nonspendable:</i>				Total expenditures	-	-	-
4.60 Nonspendable fund balance	75	75	-	<i>Nonspendable:</i>			
<i>Restricted/reserved:</i>				4.60 Nonspendable fund balance	-	-	-
4.26 \$ 25 Taconite	-	-	-	<i>Restricted:</i>			
4.31 Community Education	115,806	115,806	-	4.64 Restricted fund balance	-	-	-
4.32 ECFE	34,742	34,742	-	<i>Unassigned:</i>			
4.40 Teacher Development and Evaluation	-	-	-	4.63 Unassigned fund balance	-	-	-
4.44 School Readiness	(9,822)	(9,822)	-	08 TRUST FUND			
4.47 Adult Basic Education	-	-	-	Total revenue	\$ -	\$ -	\$ -
4.52 OPEB Liabilities not Held in Trust	-	-	-	Total expenditures	-	-	-
<i>Restricted:</i>				<i>Unassigned:</i>			
4.64 Restricted fund balance	2,073	2,071	2	4.22 Net position	-	-	-
<i>Unassigned:</i>				47 OPEB DEBT SERVICE			
4.63 Unassigned fund balance	-	-	-	Total revenue	\$ -	\$ -	\$ -

Independent School District No. 2753
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

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	\$ 224,108
Type A Lunch	10.555	456,450
Special Milk	10.556	1,515
Commodities (Non-Cash)	10.555	<u>66,451</u>
Total Child Nutrition Cluster and U.S. Department of Agriculture		<u>748,524</u>
U.S. Department of Education		
Through Minnesota Department of Education		
Title I, Part A	84.010	331,755
Title IV, Part B - 21st Century Learning	84.287	329,263
Title III, Part A - Language Enhancement	84.365	42,168
Title II, Part A - Improving Teacher Quality	84.367	34,458
Special Education	84.027	43,254
Special Education - Early intervention	84.027	<u>40,000</u>
Total Special Education		83,254
Carl Perkins	84.048A	<u>39,722</u>
Total U.S. Department of Education		<u>860,620</u>
Total Federal Expenditures		<u>\$ 1,609,144</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, 2025. 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, 2025, and the related notes to basic financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated December 3, 2025.

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 as item Audit Finding 2025-001 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.

BerganKDV, Ltd.

St. Cloud, Minnesota
December 3, 2025



**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 the District's major federal program for the year ended June 30, 2025. The District's major federal program is 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, 2025.

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
December 3, 2025

**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:	
<ul style="list-style-type: none"> • Material weakness(es) identified? • Significant deficiency(ies) identified? 	<p>Yes, Audit Finding 2025-001</p> <p>None reported</p>
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:	
<ul style="list-style-type: none"> • Material weakness(es) identified? • Significant deficiency(ies) identified? 	<p>No</p> <p>None reported</p>
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
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 2025-001

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, 2025, 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. Additionally, the listing of fixed assets provided by the District did not include a material amount of assets which exist and also 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.

Cause:

There are a limited number of office employees.

Effect or Potential 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.

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 2025-001 (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, 2026.
5. Plan to Monitor Completion of CAP
Daniel Ludvigson, 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, 2025, and the related notes to basic financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 3, 2025.

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, claims and disbursements, miscellaneous provisions, and uniform financial accounting and reporting standards for Minnesota school districts (UFARS) sections 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. 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
December 3, 2025



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

Communications Letter

June 30, 2025

**Independent School District No. 2753
Table of Contents**

Report on Matters Identified as a Result of the Audit of the Basic Financial Statements	1
Material Weakness	3
Required Communication	4
Financial Analysis	9
Legislative Summary	19
Emerging Issues	21



Report on Matters Identified as a Result of the Audit of the Basic Financial Statements

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

In planning and performing our audit of the basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 2753, Long Prairie - Grey Eagle, Minnesota, as of and for the year ended June 30, 2025, 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.

The accompanying memorandum also includes financial analysis provided as a basis for discussion. The matters discussed herein were considered by us during our audit and they do not modify the opinion expressed in our Independent Auditor's Report dated December 3, 2025, on such statements.

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

BerganKDV, Ltd.

St. Cloud, Minnesota
December 3, 2025

Independent School District No. 2753 Material Weakness

Lack of Segregation of Accounting Duties

During the year ended June 30, 2025, 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 material audit adjustments and 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. Additionally, the listing of fixed assets provided by the District did not include a material amount of assets which exist and also 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, 2025. 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

We addressed the following significant risks of material misstatement identified in our planning procedures:

- 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 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.
- Compensated Absences Valuation - Compensated absence balances 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 2025. 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.
- Compensated Absences Liability - This balance is an estimate based on assumption of hours more likely than not to be used by employees while employed by the District or paid out upon separation of employment.

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
- State receivables and state revenues
- Grouped capital assets

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

- Accounts receivable
- Due from Department of Education and State revenues
- Due from Federal Government through Department of Education
- Unearned revenue
- Property taxes levied for subsequent years and tax revenues
- Accounts payable
- Construction in progress

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.

Independent School District No. 2753 Required Communication

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.

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
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%
2026	7,481	2.7%

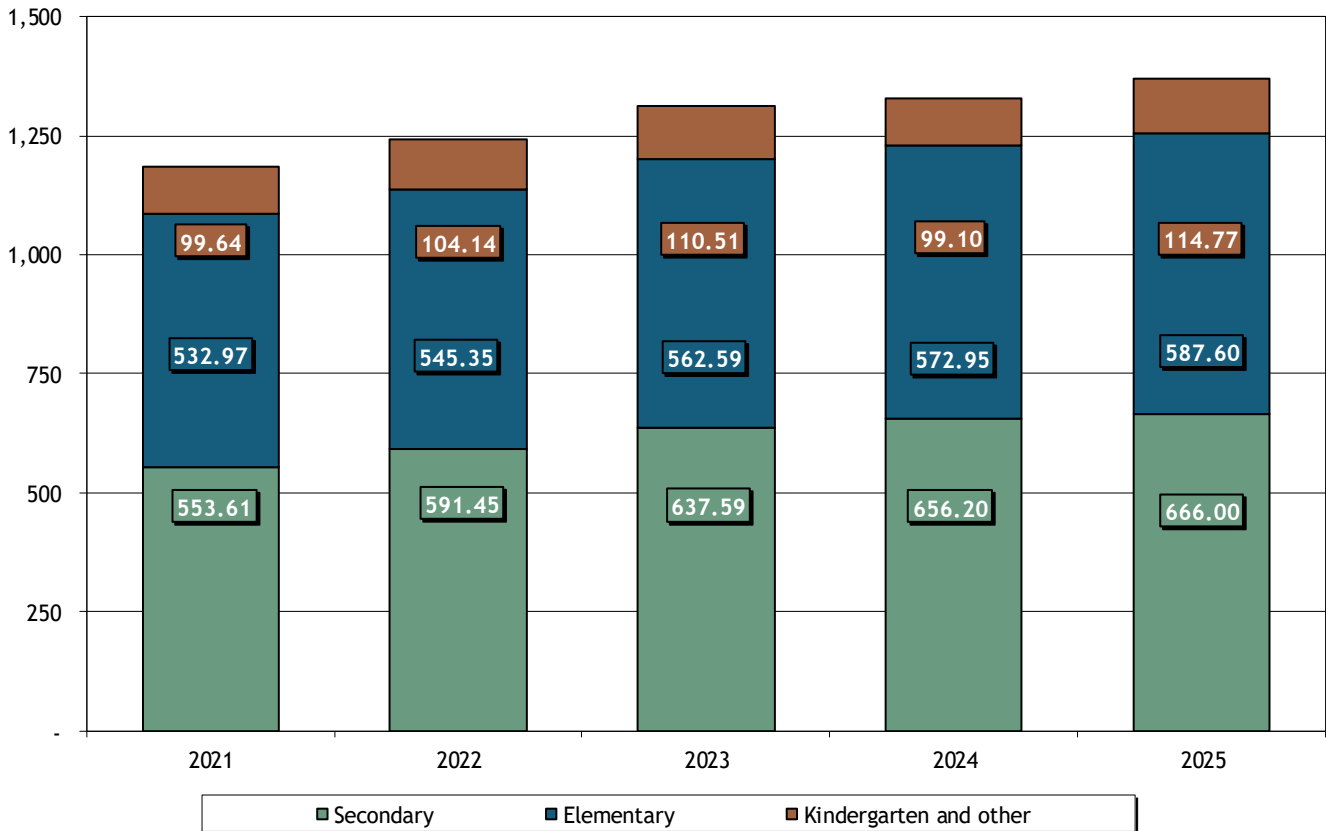
Independent School District No. 2753 Financial Analysis

Resident Average Daily Membership

Approximately 83% 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	2021	2022	2023	2024	2025
Kindergarten and other	99.64	104.14	110.51	99.10	114.77
Elementary	532.97	545.35	562.59	572.95	587.60
Secondary	553.61	591.45	637.59	656.20	666.00
Total Resident ADM	1,186.22	1,240.94	1,310.69	1,328.25	1,368.37

Students (Resident ADM)



* Estimate

Resident ADM increased slightly in 2025, to the highest level in the five years presented. During this time frame, the District has experienced an increase of approximately 182 ADM, or 15.4%. Resident ADM increased 40, or 3.0%, from 2024 to 2025.

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.

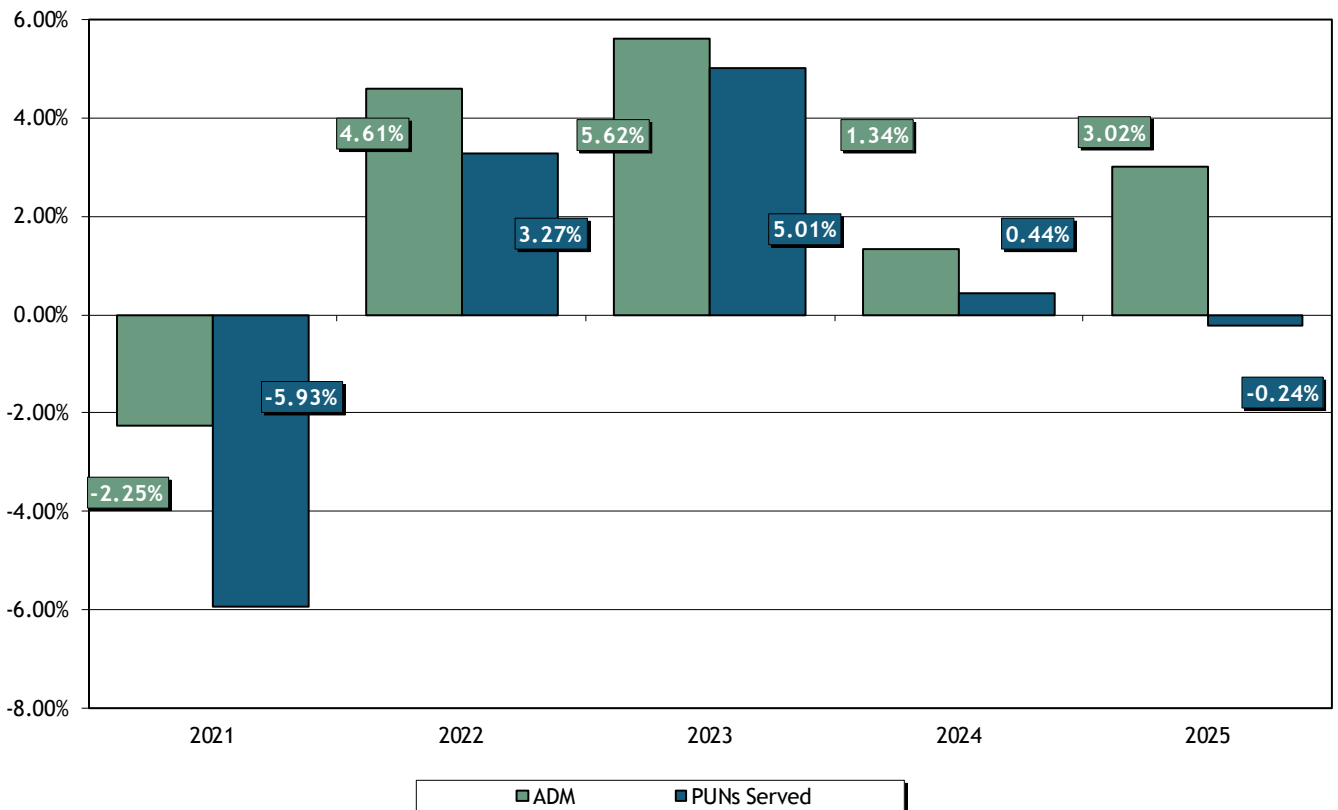
	Pre-Kindergarten	Kindergarten Disabled	Kindergarten	Elementary Grades 1-3	Elementary Grades 4-6	Secondary
2021-2025	1.000	1.000	1.000	1.000	1.000	1.200

The District's weighted student count decreased 3 or approximately .24% in 2025, due to an increase in residents offset by a decrease in the number of nonresidents transferring in.

PUN	2021	2022	2023	2024	2025
Residents	1,296.50	1,359.24	1,438.19	1,459.51	1,501.57
Resident PUN going elsewhere	(417.14)	(435.81)	(455.55)	(473.92)	(495.06)
Nonresident PUN coming in	127.41	116.29	109.21	111.01	87.51
Total PUN	1,006.77	1,039.72	1,091.85	1,096.60	1,094.02

* Estimate

Change in Resident ADM and PUN Served

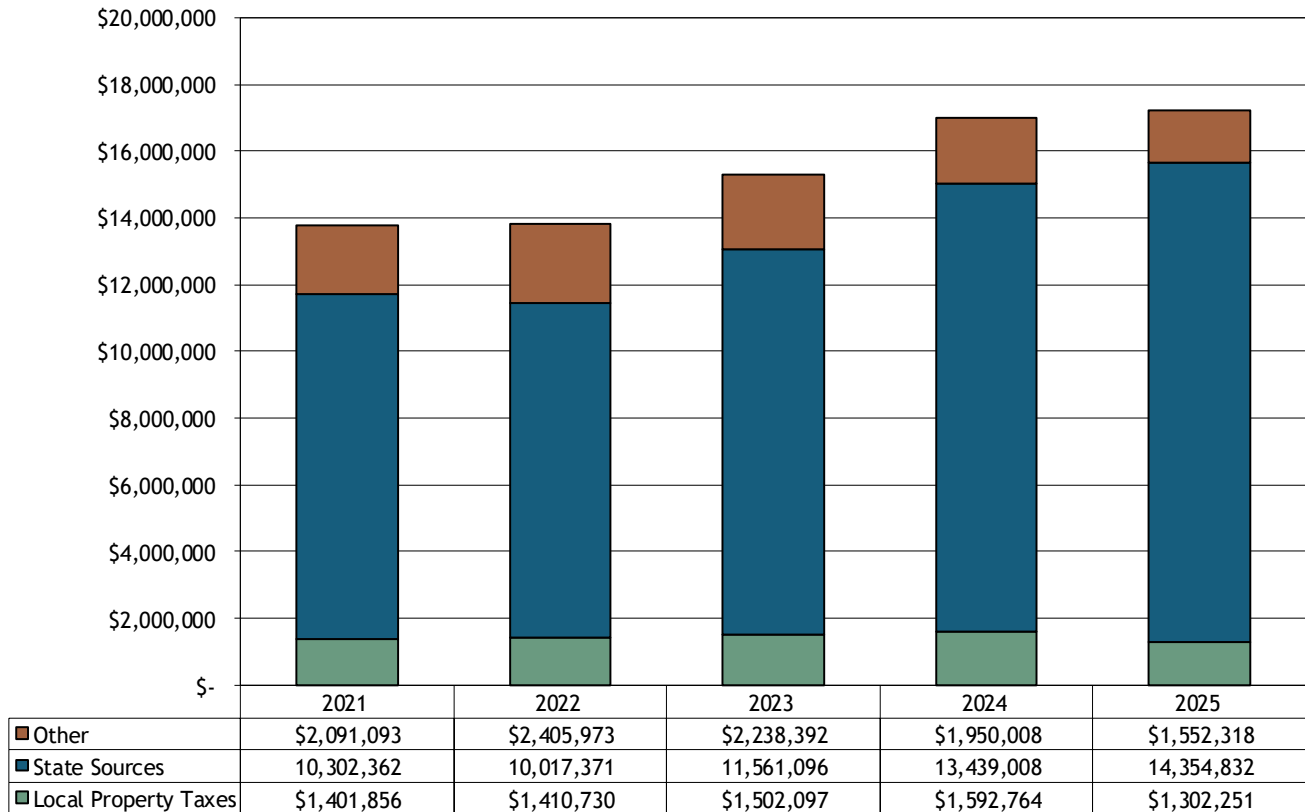


Independent School District No. 2753 Financial Analysis

General Fund Sources of Revenue

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

General Fund Sources of Revenue



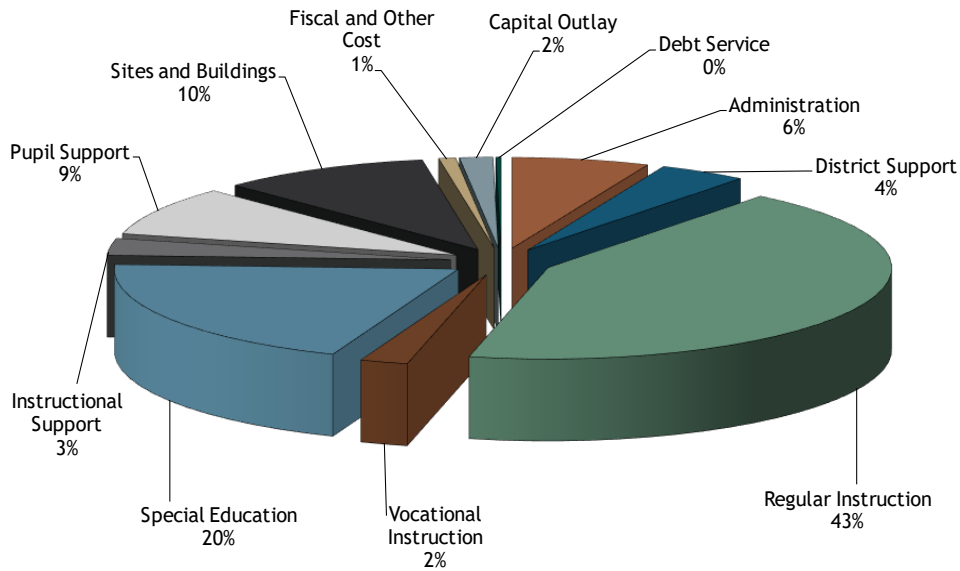
As noted above, the District's General Fund revenues increased over the prior year, increasing \$227,621, or 1.3%. Property taxes decreased \$290,513 due to a decrease in the levy. State aids increased \$915,824, or 6.6%, due to an increase in the formula allowance, and an increase in special education entitlement. Included in other revenues are local, county, and federal revenues. Other revenues decreased \$397,690 from 2024 due to the District receiving less COVID-19 related funding in 2025.

Independent School District No. 2753 Financial Analysis

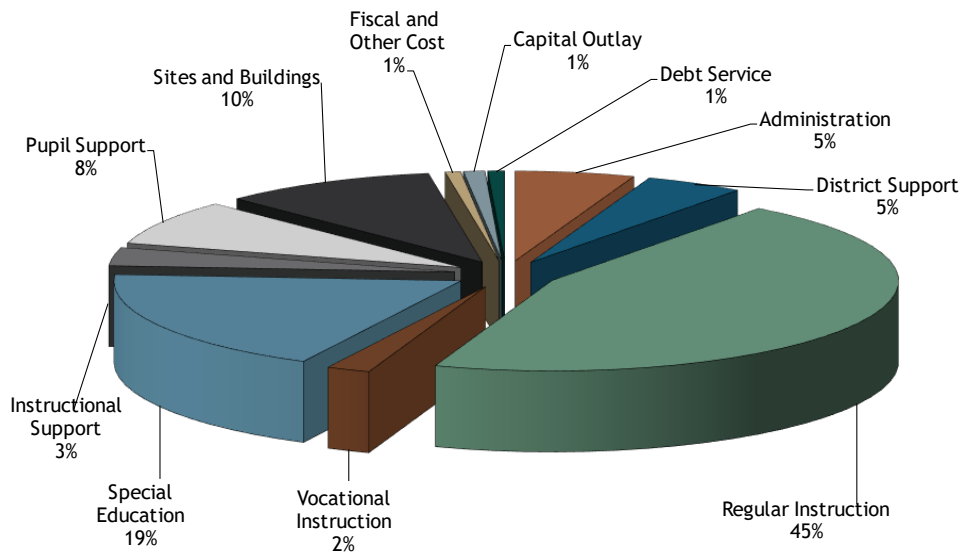
General Fund Expenditures

Overall, expenditures in the General Fund increased \$1,402,326, or 9.2%, from the prior year. Regular instruction expenditures increased due an increase in personnel costs and instructional supply costs. Special education and pupil support services expenditures increased due to an increase in personnel costs. Administration expenditures increased due to addition of interim superintendent.

2025 General Fund Expenditures



2024 General Fund Expenditures



The three instruction categories, regular, vocational, and special education comprised 65% and 66% of the total expenditures for 2025 and 2024, 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	\$ 1,324,550	\$ 1,402,752	\$ 1,302,251	\$ (100,501)
State sources	13,595,160	13,641,415	14,354,832	713,417
Other sources	1,260,475	1,488,175	1,552,318	64,143
Total revenues	16,180,185	16,532,342	17,209,401	677,059
Expenditures				
Administration	848,224	1,025,927	1,081,200	55,273
District support services	466,289	677,417	693,545	16,128
Regular instruction	8,707,792	7,217,627	7,189,386	(28,241)
Vocational education instruction	334,157	285,029	374,977	89,948
Special education instruction	2,599,474	3,368,960	3,318,867	(50,093)
Instructional support services	236,965	507,209	497,180	(10,029)
Pupil support services	1,391,088	1,534,073	1,456,030	(78,043)
Sites and buildings	1,774,112	1,784,045	1,654,876	(129,169)
Fiscal and other fixed cost programs	85,000	132,000	132,624	624
Capital outlay	110,506	202,809	260,535	57,726
Debt service	-	-	40,609	40,609
Total expenditures	16,553,607	16,735,096	16,699,829	(35,267)
Net change in fund balances	\$ (373,422)	\$ (202,754)	\$ 509,572	\$ 712,326

Actual revenues were more than the final budget by \$677,059 or 4.1%. State sources revenues were over budget due to formula increases and special education. Other sources of revenue were over budget due to improved market conditions and conservative budgeting.

Total expenditures were under budget by \$35,267, or 0.2%. Vocational Education Instruction was over budget due to an increase in supplies. Sites and buildings was under budget due to budgeting for two years of health and safety management expenditures rather than one.

The District budgeted for a decrease in fund balance in the General Fund of \$202,754 for 2025. Actual results were better than budgeted, with an increase in fund balance from operations of \$509,572.

**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,	2021	2022	2023	2024	2025
Revenues	\$ 13,795,311	\$ 13,834,074	\$ 15,301,585	\$ 16,981,780	\$ 17,209,401
Expenditures	13,458,607	13,864,083	14,525,293	15,297,503	16,699,829
Excess of revenues over (under) expenditures	336,704	(30,009)	776,292	1,684,277	509,572
Sale of assets/financed purchase transaction	481,297	153,671	1,000	1,327	-
Change in accounting principle			479,427		-
Fund balance, July 1	4,498,732	5,316,733	5,440,395	6,697,114	8,382,718
Fund balance, June 30	\$ 5,316,733	\$ 5,440,395	\$ 6,697,114	\$ 8,382,718	\$ 8,892,290
Less nonspendable fund balances	\$ (140,220)	\$ (222,482)	\$ (161,153)	\$ (142,195)	\$ (51,753)
Less restricted fund balances	(1,208,231)	(1,354,524)	(1,472,181)	(1,924,285)	(2,169,317)
Less committed fund balances	(488,656)	(395,225)	(358,658)	(414,580)	(853,374)
Unassigned fund balance, June 30	\$ 3,479,626	\$ 3,468,164	\$ 4,705,122	\$ 5,901,658	\$ 5,817,846

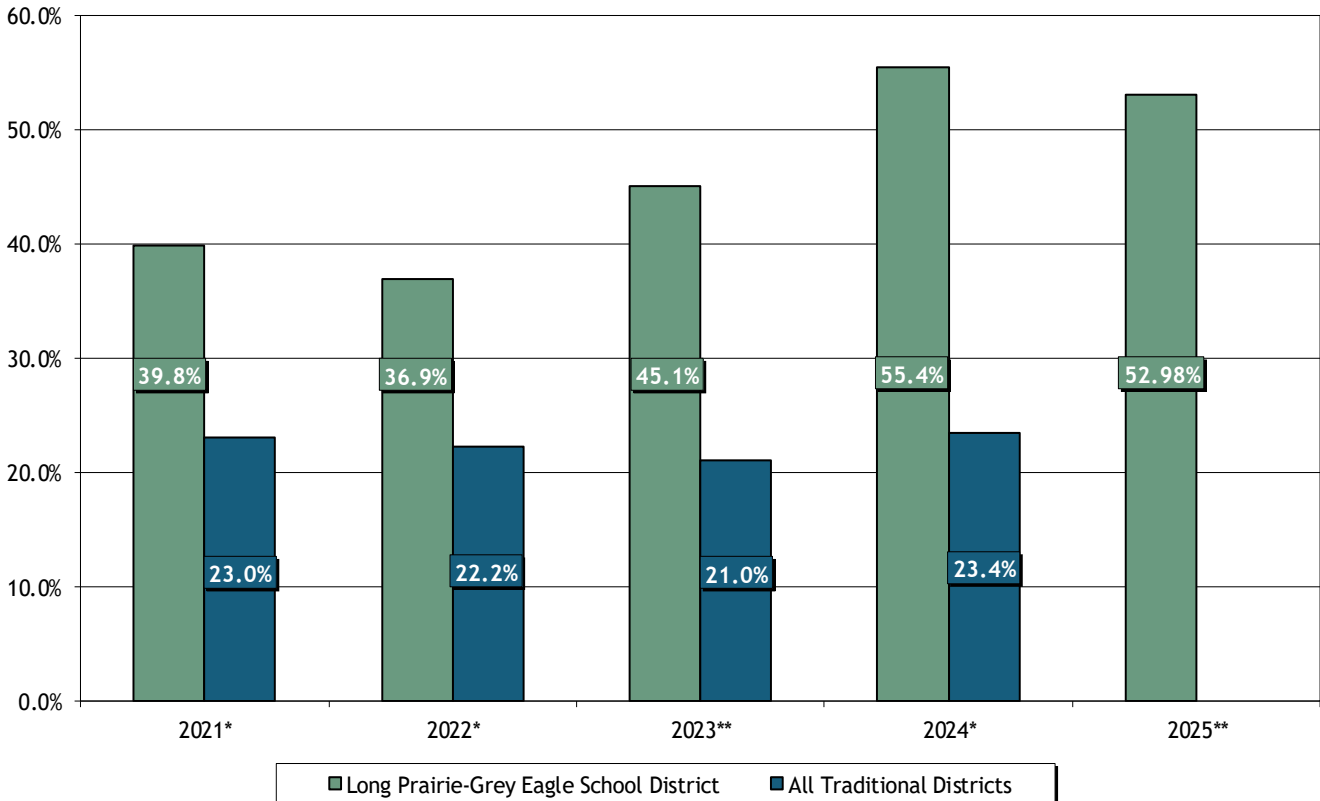
At June 30, 2025, the District had an unassigned fund balance of \$5,817,846, the second highest point in the five years presented. The District has a fund balance policy to strive for an unassigned fund balance of 15% of the District's General Fund operating budget. The current balance represents 34.8% 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 2013-2024 General Fund Unreserved Balance. 2025 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.

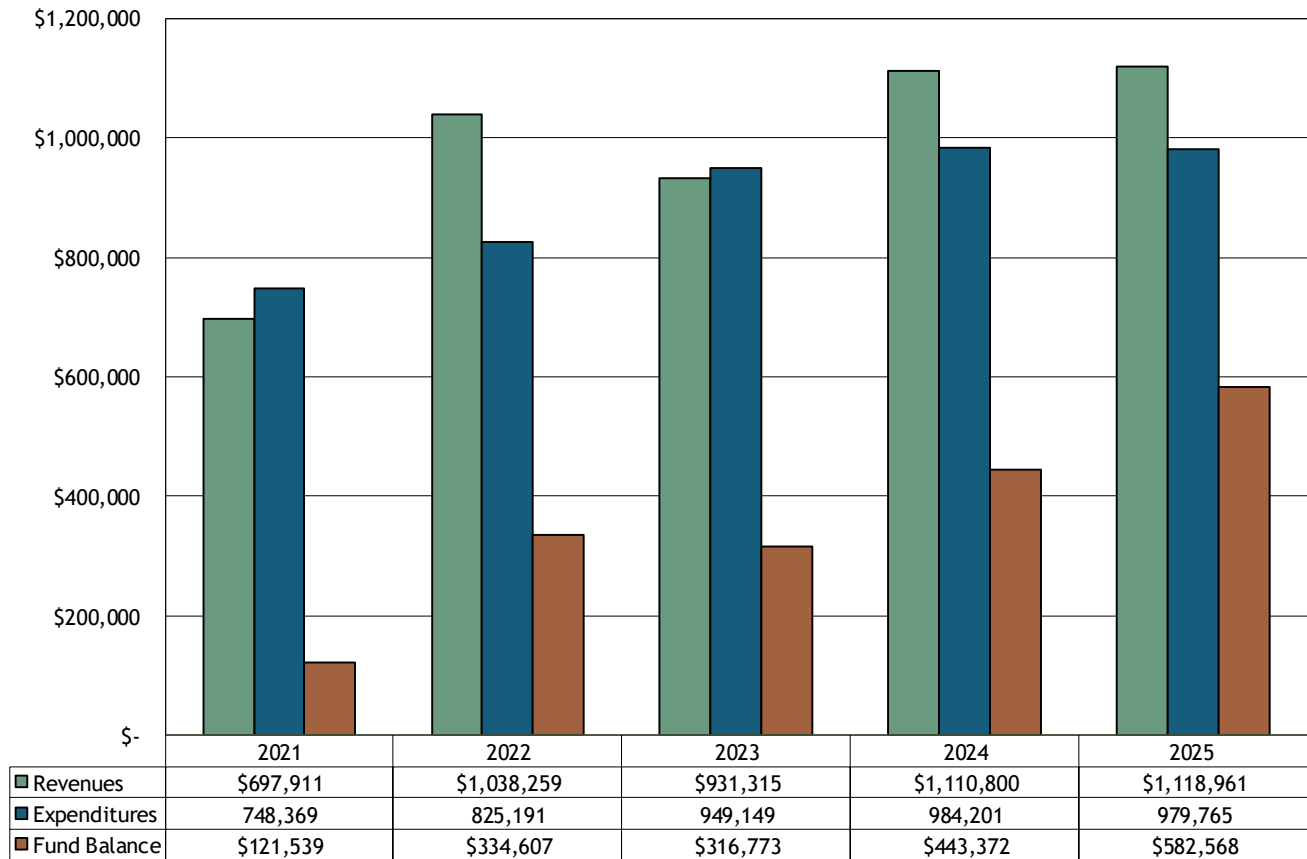
SOD occurs when a district's unrestricted fund balance ends the year below -2.5%. Since 2019, the District's SOD percentage has been higher than the state-wide average and has generally been increasing. In 2025, the fund balance as a percentage of relevant expenditures decreased to 50.0%. The state-wide 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, 2025, the Food Service Fund balance increased. Revenues increased in 2025 by \$8,161, or 0.7% from the prior year. Total expenditures in the fund decreased \$4,436, or 0.5%.

**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,	2021	2022	2023	2024	2025
Revenues	\$ 615,754	\$ 741,383	\$ 808,009	\$ 823,063	\$ 931,283
Expenditures	653,849	769,132	855,074	860,650	812,609
Excess of revenues over (under) expenditures	(38,095)	(27,749)	(47,065)	(37,587)	118,674
Fund balance, July 1	174,696	136,601	108,852	61,787	24,200
Fund balance, June 30	\$ 136,601	\$ 108,852	\$ 61,787	\$ 24,200	\$ 142,874

Year Ended June 30,	2021	2022	2023	2024	2025
Nonspendable	\$ 1,249	\$ -	\$ 35	\$ 2,082	\$ 75
Restricted for					
ECFE	31,280	30,583	32,690	33,806	34,742
Community education	104,828	87,141	66,230	43,831	117,879
School readiness	(756)	(8,872)	(37,168)	(55,519)	(9,822)
Total	\$ 136,601	\$ 108,852	\$ 61,787	\$ 24,200	\$ 142,874

In 2025, revenues exceeded expenditures for the first year in the five years presented. This resulted in a increase in fund balance of \$118,674.

Revenues increased from 2024 due to an increase in the levy and the allocation of basic skills state aid and expenditures decreased from 2024 due to decrease in personnel costs.

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).

Achievement and Integration Revenue

The administrative amount of each district's initial achievement and integration revenue that MDE may retain for administration of the program increased from 0.3% to 1.3% for the second prior fiscal year beginning in 2026 and later.

Basic Alternative Teacher Compensation Aid (Q-Comp)

The total cap for basic alternative teacher compensation aid increased to \$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 2025 was set at \$7,281 and for 2026, the formula allowance increases to \$7,481, which is a 2.7% increase over 2025.

Compensatory Education Revenue

For fiscal year 2026 only, the compensation revenue pupil units for each building in a district are set equal to the greater of the building's actual compensation revenue pupil units for revenue in FY 2026, or the building's actual compensation revenue pupil units computed for revenue in FY 2024. The transition to the new compensatory formula enacted in Minnesota Laws 2023, chapter 55 has been delayed until fiscal year 2027.

English Learner Aid and Cross Subsidy

For 2026, the aid is \$1,228 times the greater of 20 or total English learner ADM. For 2027, this increases to \$1,775 times the greater of 20 or total English learner ADM. The English learner concentration formula amount increases from \$436 in 2026 to \$630 in 2027. For 2027 and later, a district's Cross Subsidy Aid equals 25% of the district's cross subsidy, which is the greater of zero or the difference between the district's expenditures for qualifying services for the second prior year and the district's English learner revenue for the second previous year.

Food Service Net Cash Resource Limitation

The temporary 6-month net cash resource limit of operating expenditures in the Food Service Fund has been extended through fiscal year 2026 for authorities who provide justification for higher balances.

Long-Term Facilities Maintenance (LTFM) Revenue

Districts may include roof repair and replacement costs totaling \$100,000 or more per site in the annual LTFM revenue authority effective for fiscal year 2027 and later. The LTFM equalizing factor increased to offset the projected increase in statewide LTFM levies with additional equalization aid.

Pension Bill and Pension Adjustment Revenue

Minnesota Laws 2025, chapter 37, article 13, section 1 increases the pension adjustment rate for all other districts (besides ISD No. 625, St. Paul) in fiscal year 2026 and later from 2.0% to 2.31%. Article 13, section 2 increases the employer contribution to the Teachers Retirement Association in the special revenue fund in fiscal year 2026 and later from 9.5% to 9.81% of the salary of each coordinated member and from 13.5% to 13.81% of the salary of each basic member.

Independent School District No. 2753 Legislative Summary

School Library Aid

Beginning in fiscal year 2026, the school library aid per pupil allowance is reduced from \$16.11 to \$10.27 for 2026 and 2027, and \$9.12 for 2028 and later. The minimum amount for a school district is reduced from \$40,000 to \$20,000, while the minimum amount for a charter school is reduced from \$20,000 to \$10,000 beginning in 2026.

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

Beginning in fiscal year 2026, the per pupil allowance is reduced from \$48.73 to \$30.05 in 2026 and 2027, and \$34.32 in 2028 and later. The cooperative student support allowance is reduced from \$2.44 to \$1.60 in 2026 and later.

Independent School District No. 2753 Emerging Issues

Executive Summary

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

- **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.

- **Accounting Standard Update - GASB Statement No. 104 - *Disclosure of Certain Capital Assets***

GASB has issued GASB Statement No. 104 relating to capital asset disclosures. The disclosures required by this Statement provide users of the financial statements with essential information about certain types of capital assets.

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. 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
Emerging Issues

Accounting Standard Update - GASB Statement No. 104 - *Disclosure of Certain Capital Assets*

The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets.

This Statement requires certain types of capital assets continue to be disclosed separately in the capital assets note disclosures including presentation of capital assets by major class and separate disclosure of lease assets, subscription assets, and intangible right-to-use assets.

This Statement requires additional disclosures for capital assets held for sale. A capital asset is held for sale if (a) the government has decided to pursue the sale of the capital asset and (b) it is probable that the sale will be finalized within one year of the financial statement date.

Governments should disclose (1) the ending balance of capital assets held for sale, with separate disclosure for historical cost and accumulated depreciation by major class of asset, and (2) the carrying amount of debt for which the capital assets held for sale are pledged as collateral for each major class of asset.

GASB Statement No. 104 is effective for fiscal years beginning after June 15, 2025. Earlier application is encouraged.

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

Consent Agenda Notes December 15, 2025

F.1 – F.3 – see attachments

F.4 –Personnel –

- a. Hires – Nicole Wilson (Paraprofessional), Vanessa Bakewell (Paraprofessional), Kristy Kuhl (Health Aide)
- b. Coaching – Steve Rist (Assistant Softball), Diana Hegseth (JV Softball), Melanie Childrey (JH Softball)
- c. Resignations –
- d. Conferences and Trainings - MASA Spring Conference - March 19-20

School Board Minutes
Regular Meeting
Monday, November 17, 2025

The Meeting of the Board of Education was called to order by Chairman Gohman at 6:00 pm, Monday, November 17, 2025 in the District Board Room 209. Board members present: Gohman, Hollenkamp, Levin, Wolf, Zahnov, Zastrow and Superintendent Ludvigson. Member Wright was excused. Other members present were: Tammy Cebulla, Barton Rud, Brad Evenson, Kelsey Paurus, Ashley Pesta, Renee Kreemer, Lainey Tschida, Jenny Thelen and Mitchell Ganske.

The Pledge of Allegiance was recited by all present.

It was moved by Zahnov and seconded by Hollenkamp to adopt the agenda with the addition of a 6% increase in starting pay for the Head Cook to bring the position into line with the other positions under new business. Motion unanimously carried.

It was moved by Hollenkamp and seconded by Zastrow to approve the following Consent Agenda with the addition of the resignation of Amanda Joarnt:

CA-1. Regular meeting minutes October 20, 2025

CA-2. Bills

CA-2a. Prewrite checks numbered to and including 24097-24149=\$701,030.52

FY 26 Checks numbered to and including 24150-24241=\$421,244.37

CA-2b. Fund Transfers:

DATE	PMT TYPE	VENDOR	AMOUNT
10/15/2025	WX	TEACHERS RETIREMENT ACCOUNT	89,671.07
10/15/2025	WX	PUBLIC EMPLOYEES RETIREMT ASSN	29,475.09
10/15/2025	WX	PUBLIC EMPLOYEES RETIREMT ASSN	-29,475.09
10/15/2025	WX	COMMISSIONER OF REVENUE	27,484.51
10/15/2025	WX	ELECTRONIC FED TAX PAY SYSTEM	153,588.04
10/15/2025	WX	AVIBEN	3,766.71
10/15/2025	WX	AVIBEN	300.00
10/15/2025	WX	AVIBEN	5,595.46
10/15/2025	WX	AVIBEN	4,610.07
10/15/2025	WX	AVIBEN	666.67
10/15/2025	WX	AVIBEN	461.68
10/15/2025	WX	AVIBEN	425.00
10/15/2025	WX	AVIBEN	333.34
10/15/2025	WX	AVIBEN	2,942.03
10/15/2025	WX	AVIBEN	500.02
10/15/2025	WX	AVIBEN	2,227.46
10/15/2025	WX	AVIBEN	2,260.83

10/15/2025	WX	AVIBEN	-2,260.83
10/15/2025	WX	AVIBEN	7,157.00
10/15/2025	WX	AVIBEN	-7,157.00
10/15/2025	WX	DELTA DENTAL OF MN	34.16
10/15/2025	WX	DELTA DENTAL OF MN	3,571.09
10/15/2025	WX	EYE MED VISION CARE, LLC	333.87
10/15/2025	WX	PUBLIC EMPLOYEES RETIREMT ASSN	29,475.09
10/15/2025	WX	PUBLIC EMPLOYEES RETIREMT ASSN	-10.62
10/16/2025	WX	BLUE CROSS BLUE SHIELD OF MINNESOTA	708.00
10/16/2025	WX	BLUE CROSS BLUE SHIELD OF MINNESOTA	115,220.00
10/21/2025	WX	TEACHERS RETIREMENT ACCOUNT	12.89
10/31/2025	WX	PUBLIC EMPLOYEES RETIREMT ASSN	23.26
10/31/2025	WX	ELECTRONIC FED TAX PAY SYSTEM	25.42
10/30/2025	WX	AVIBEN	7,207.00
10/30/2025	WX	AVIBEN	2,010.83
10/31/2025	WX	AMERICAN HERITAGE NATL BANK	29.00
10/31/2025	WX	REVTRAK INC	703.25
10/31/2025	WX	REVTRAK INC	0.03
10/31/2025	WX	REVTRAK INC	8.22
10/31/2025	WX	BMO	10,461.14
10/31/2025	WX	MINNESOTA NATIONAL BANK	30.00

CA-2c. Revolving checks numbered to and including: None

CA-2d. P-Card Statement.

CA-3. Financial Report

CA-4 Personnel

A. New Hires

- 1) Ashley Farrow (Paraprofessional),
- 2) Jason Nystrom (Paraprofessional)

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) Nikki Rohde (Assistant Gymnastics)
- 2) Nate Hibbs (JH Boys Basketball)
- 3) Otis Ostendorf (Assistant Girls Hockey)

B. Accept the following resignations:

- 1) Madison Zaccariella - Paraprofessional
- 2) Jocelyn Raya - Paraprofessional
- 3) Jose Estrada - Paraprofessional

CA-4a Conferences & Trainings

CA-5 Assurance of Compliance Report - Approve, see attachment

Motion unanimously carried.

Guest Speaker, Lainey Tschida with the FFA, gave an update on the National FFA Convention to Indianapolis. She talked about the experiences they had and the things they learned about. They are hoping to go back in 2 years for the 100th year of the National FFA Convention.

Kelsey Paurus had an addition to her activities report. She asked the board to approve the overnight stays for the dates of November 28-29 in Windom and January 23-24 in International Falls for the Girls Hockey Team. In addition, the overnight stays for the date of December 5-6 in Wahpeton for Varsity Boys Wrestling, January 3 in St. James and February 6-7 for Sections in Shakopee for Varsity Girls Wrestling. A motion was made by Zastrow and seconded by Zahnow to approve these overnight stays for the various dates. Motion unanimously carried.

Superintendent Ludvigson touched on the Business Managers report. The Audit Report will be at the December meeting. He also stated that the Safety Presentation at the PD day given by Sherri was a great presentation. We also had open enrollment with a lot of good information given about benefits.

Tammy Cebulla and Barton Rud said the Veterans Day Programs all went very well. Mr. Rud again expressed his sincere "Thank you" to Ashely Pesta who gave a presentation at the HS Veterans Day Presentation. It was very humbling to have a local person speak. Christmas programs are coming up fast. Also there will be a backpack attack packing event on November 25.

The Board reviewed the PartnerEd Proposal and decided to table the decision due to not all members present. There was a motion by Hollenkamp and seconded by Zahnow to table this decision until all board members are present to vote.

Recognition was given to Board Chair, Linda Gohman, for being nominated for the All-State School Board Candidate. This nomination will be recognized at the MSBA Conference in January.

Superintendent Ludvigson gave the enrollment projections. He also stated that negotiations are starting to get underway.

Board Highlight – Clerk Hollenkamp read a couple of letters from the JFK dancers/parents giving a huge "Thank you" to Brad Evenson and James Ruiz for all their hard work and accommodations with the event.

There was more discussion on the 26-27 School Calendar. Some suggestions are having conferences one evening and one morning instead of both evenings. Also 2 extra PD days were talked about being added to the calendar. Feedback will be collected and brought back to the board in December for a decision.

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

RESOLUTION ACCEPTING DONATIONS November 2025

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)
River of Life Church	\$300	Weight Room Fundraiser
Marilynn Erickson	\$25	Bill Knaak Memorial Scholarship
Judy Corwin	\$100	Bill Knaak Memorial Scholarship
Kathleen Benshoof	\$50	Bill Knaak Memorial Scholarship
Esther Tatley	\$50	Bill Knaak Memorial Scholarship
Starr & Jim Carriere	\$20	Bill Knaak Memorial Scholarship
Anders & Marion Hornfeldt	\$50	Bill Knaak Memorial Scholarship
Alvin & Barbara Amundson	\$30	Bill Knaak Memorial Scholarship
Nancy Olson & Lowell Edlund	\$25	Bill Knaak Memorial Scholarship
David & Mary Breen	\$25	Bill Knaak Memorial Scholarship
Gretchen Stein & David Wettergren	\$100	Bill Knaak Memorial Scholarship
Ruth Hagander	\$25	Bill Knaak Memorial Scholarship
Jean & William Knaak	\$750	Bill Knaak Memorial Scholarship
Anne Flipp	\$50	Bill Knaak Memorial Scholarship
Karol Bowman & Karla Geyen	\$25	Bill Knaak Memorial Scholarship
American Foods Group	\$1,500	FFA
John & Leona McDermott	\$100	Kylie Goff Memorial Scholarship

The vote on adoption of the Resolution was as follows:

Aye: Gohman, Hollenkamp, Levin, Wolf, Zahnnow and Zastrow

Nay: 0

Absent: Wright

Whereupon, said Resolution was declared duly adopted.

A motion was made by Hollenkamp and seconded by Zastrow to accept the School Board Meeting dates for 2026. Motion unanimously carried.

A motion was made by Wolf and seconded Hollenkamp to accept the 6% increase in starting pay for the Head Cook to bring the position into line with the other positions. Motion unanimously carried.

The meeting was adjourned at 6:46 pm by Chairman Gohman.

Lori Hollenkamp, Clerk

Long Prairie-Grey Eagle

Detail Payment Register By Check

Check Number: 24300-24383 Payment Date: 7/1/2025-12/31/2025 Period: 202601-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
MNBK	24300	3126		AMAZON CAPITAL SERVICES		Check		
			E 01	005 110 000 000 401	RETRACTABLE PENS		\$8.48	
			E 01	005 110 000 000 401	AMAZON BASIC CLASP KRAFT ENVELOPES		\$13.69	
			E 01	005 110 000 000 401	SHIPPING		\$6.99	
PO#: 2675	Voucher #:	10637	Invoice	Invoice No: 1WK3-GMQN-WLYF	12/15/2025	Paid Amt:	\$29.16	
			E 01	102 203 032 000 430	PAYMENT TO CLEAR ACCT FOR CK NOT CA:		\$174.59	
PO#:	Voucher #:	10730	Invoice	Invoice No: 1CVY-H7XJ-TLXQ	12/15/2025	Paid Amt:	\$174.59	
			E 01	103 203 000 000 401	PAYMENT TO CLEAR ACCT FOR CK NOT CA:		\$138.74	
PO#:	Voucher #:	10731	Invoice	Invoice No: 1PHM-TVW6-DDVY	12/15/2025	Paid Amt:	\$138.74	
			E 01	400 298 457 301 401	B000Q3BW8K Gold Medal Top N Pop Popcorr		\$61.15	
			E 01	400 298 457 301 401	B0881W7HZ4 Bouncyband Wiggle Wobble Cf		\$124.95	
			E 01	400 298 457 301 401	B095VLSDRL Reli. Brown Paper Bags 500 C		\$27.99	
			E 01	400 298 457 301 401	Amazon Shipping Charge		\$0.00	
PO#: 2684	Voucher #:	10733	Invoice	Invoice No: 116K-R677-LY3X	12/15/2025	Paid Amt:	\$214.09	
			E 01	400 298 457 301 401	CREDIT FOR PO 2684		\$152.94	
PO#:	Voucher #:	10734	Credit	Invoice No: 14NC-L9YC-K9ND	12/15/2025	Paid Amt:	(\$152.94)	
			E 01	303 241 000 000 430	B0881F93HY Yes4All Black D Row Handle C:		\$11.33	
			E 01	303 241 000 000 430	B0CS6XJJ56 JNIIHEEP Gym Home Storage R		\$113.96	
			E 01	303 241 000 000 430	B0CZT1SQP9 Yes4All Black Combo Tricep P		\$50.75	
			E 01	303 241 000 000 430	B0DJ2L5BCG JNIIHEEP Gym Home Storage F		\$56.98	
			E 01	303 241 000 000 430	B0FP7N4N1X Greententljs Olympic Barbell Cc		\$59.80	
			E 01	303 241 000 000 430	Amazon Shipping Charge		\$0.00	
PO#: 2651	Voucher #:	10652	Invoice	Invoice No: 144T-DYYD-XRDY	12/15/2025	Paid Amt:	\$292.82	
			E 01	303 255 000 000 430	B0D5H788RY 300 Pcs Balsa Wood Sticks 1/t		\$36.46	
			E 01	303 255 000 000 430	Amazon Shipping Charge		\$6.99	
PO#: 2677	Voucher #:	10653	Invoice	Invoice No: 1T6X-VQNC-63NK	12/15/2025	Paid Amt:	\$43.45	
			E 01	302 710 000 000 401	B00TU8DEC4 NextDayLabels - 8-1/2 x 11 La:		\$23.96	
			E 01	302 710 000 000 401	Amazon Shipping Charge		\$6.99	
PO#: 2680	Voucher #:	10657	Invoice	Invoice No: 1LDW-MW46-TYQM	12/15/2025	Paid Amt:	\$30.95	
			E 01	301 403 000 740 433	B08X4DH5ZM GAMENOTE White Board Dry f		\$35.88	
			E 01	301 403 000 740 433	B0BCWSLQP9 Gamenote Classroom Magnet		\$27.98	
			E 01	301 403 000 740 433	B0DY79JBGX Lilymicky 50 Sets 12 oz Clear l		\$78.30	
			E 01	301 403 000 740 433	Amazon Shipping Charge		\$0.00	
PO#: 2687	Voucher #:	10774	Invoice	Invoice No: 1F9D-X7K7-7HMR	12/15/2025	Paid Amt:	\$142.16	
			E 01	400 298 457 301 401	B0DQQDJDZF UZLU 210 PCS Sidewalk Chall		\$59.98	
			E 01	400 298 457 301 401	Amazon Shipping Charge		\$0.00	
PO#: 2685	Voucher #:	10775	Invoice	Invoice No: 169C-NRY7-6RFG	12/15/2025	Paid Amt:	\$59.98	

Long Prairie-Grey Eagle

Detail Payment Register By Check

Check Number: 24300-24383 Payment Date: 7/1/2025-12/31/2025 Period: 202601-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
MNBK	24300	3126		AMAZON CAPITAL SERVICES		Check		
			E 02	005 770 000 701 401	Cambro Faucet and Spout Assembly	\$29.71		
			E 02	005 770 000 701 401	Shipping	\$0.00		
PO#: 2686	Voucher #:	10776	Invoice	Invoice No: 13DK-DYJ7-916M	12/15/2025		Paid Amt:	\$29.71
			E 02	005 770 000 701 401	CAMBRO PLASTIC LATCH KIT	\$10.53		
			E 02	005 770 000 701 401	SHIPPING	\$0.00		
PO#: 2636	Voucher #:	10674	Invoice	Invoice No: 1LT4-RJLT-6QNM	12/15/2025		Paid Amt:	\$10.53
			E 01	103 620 000 000 401	0898218969 Taste of Home Halloween Party	\$7.69		
PO#: 2655	Voucher #:	10675	Invoice	Invoice No: 1LT4-RJLT-KRNR	12/15/2025		Paid Amt:	\$7.69
			E 01	400 298 457 301 401	B0CHRSSWML 30 PCS Stretchy Fidget Toy,S	\$62.93		
			E 01	400 298 457 301 401	B0CLH8N1LJ Dove Men Care Ultra-Hydra Cre	\$21.20		
			E 01	400 298 457 301 401	B0D8J6SHWJ Aodaer 144 Pieces Multicolor B	\$163.96		
			E 01	400 298 457 301 401	B0FBW69PH7 KLT Fidget Toys Bulk for Kids:	\$52.12		
			E 01	400 298 457 301 401	B0FC26XXRH Teling 200 Pcs Rainbow Pencil	\$34.95		
			E 01	400 298 457 301 401	Amazon Shipping Charge	\$0.00		
PO#: 2665	Voucher #:	10676	Invoice	Invoice No: 1PPD-4DLW-1N97	12/15/2025		Paid Amt:	\$335.16
			E 01	400 298 457 301 401	B003WRC77M Snappy Butter Burst Popcorn C	\$99.99		
			E 01	400 298 457 301 401	B00VHMRC0G Arctix Kids Insulated Snow Bit	\$50.94		
			E 01	400 298 457 301 401	B0881W7HZ4 Bouncyband Wiggle Wobble Cf	\$139.95		
			E 01	400 298 457 301 401	B095VLSDR L Reli. Brown Paper Bags 500 C	\$55.98		
			E 01	400 298 457 301 401	Amazon Shipping Charge	\$0.00		
PO#: 2674	Voucher #:	10677	Invoice	Invoice No: 11PN-K6TK-4PRF	12/15/2025		Paid Amt:	\$346.86
			E 01	303 212 000 000 430	PAYMENT TO CLEAR ACCT AS CK WAS NOT	\$593.32		
PO#:	Voucher #:	10729	Invoice	Invoice No: 1GD9-3JML-PKC7	12/15/2025		Paid Amt:	\$593.32
			B 01	230 050	B00OD3W1BQ Urban Lifestyle Faux Fur Sauc	\$87.92		
			B 01	230 050	B08YYT1SPH PERLESMITH Mobile TV Stanc	\$199.99		
			B 01	230 050	B09C1ZGB9P Meditation Floor Pillow Set of 2	\$44.99		
			B 01	230 050	B0D9LMYXZN 8 Pack Fluorescent Light Cove	\$35.99		
			B 01	230 050	B0DDKDY1HC KICMOR Area Rugs for Bedro	\$29.99		
			B 01	230 050	B0F36PX7WR Honeydak 45 Pack 16 oz Reus	\$73.98		
			B 01	230 050	B0FBRCQ81P VIHOSE 4 Pcs Fluorescent Lig	\$17.99		
			B 01	230 050	B0FKH36P1K Honeydak 45 Pack 16 oz Reus:	\$71.98		
			B 01	230 050	Amazon Shipping Charge	\$0.00		
PO#: 2676	Voucher #:	10681	Invoice	Invoice No: 17HH-W3PK-D1N1	12/15/2025		Paid Amt:	\$562.83
			E 01	102 201 000 000 430	B00347A8E4 Scotch Masking Tape, 3 Rolls, C	\$21.90		

Long Prairie-Grey Eagle

Detail Payment Register By Check

Check Number: 24300-24383 Payment Date: 7/1/2025-12/31/2025 Period: 202601-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
MNBK	24300	3126		AMAZON CAPITAL SERVICES		Check		
			E 01	102 201 000 000 430	Amazon Shipping Charge	\$0.00		
PO#:	2653	Voucher #:	10636	Invoice	Invoice No: 1LJT-TX37-9HRM	12/15/2025	Paid Amt:	\$21.90
							Check Amount:	\$2,881.00
MNBK	24301	1123		ARC ELECTRICAL SERVICE INC		Check		
			E 02	005 770 000 701 350	GARBAGE DISPOSAL IN KITCHEN	\$95.00		
PO#:		Voucher #:	10732	Invoice	Invoice No: AR19448	12/15/2025	Paid Amt:	\$95.00
			E 01	005 865 000 370 350	LOCATE WIRES ON HS SOFTBALL FIELD	\$120.00		
PO#:		Voucher #:	10643	Invoice	Invoice No: AR19391	12/15/2025	Paid Amt:	\$120.00
							Check Amount:	\$215.00
MNBK	24302	1136		ASL INTERPRETING SERVICES INC		Check		
			E 01	103 203 000 000 401	INTERPRETING SERVICES - 3-5 MUSIC CONCE	\$195.50		
PO#:		Voucher #:	10772	Invoice	Invoice No: 25.16749	12/15/2025	Paid Amt:	\$195.50
							Check Amount:	\$195.50
MNBK	24303	3414		BCI CONSTRUCTION, INC		Check		
			E 06	005 867 000 366 305	HVAC PROJECT - HS THRU SEPT 2025	\$20,757.78		
PO#:		Voucher #:	10678	Invoice	Invoice No: APPL. NO: 004	12/15/2025	Paid Amt:	\$20,757.78
							Check Amount:	\$20,757.78
MNBK	24304	1178		BENNING PRINTING & PUBLISHING		Check		
			E 01	005 010 000 000 401	WINTER SPORTS EDITION - SPECIAL EDIT	\$198.00		
PO#:		Voucher #:	10720	Invoice	Invoice No: 11272025	12/15/2025	Paid Amt:	\$198.00
							Check Amount:	\$198.00
MNBK	24305	1192		BIX PRODUCE CO		Check		
			E 02	005 770 000 705 490	breakfast	\$341.50		
PO#:		Voucher #:	10499	Invoice	Invoice No: 06836010	12/15/2025	Paid Amt:	\$341.50
			E 02	005 770 000 705 490	breakfast & lunch	\$39.45		
			E 02	005 770 000 701 490	breakfast & lunch	\$231.68		
PO#:		Voucher #:	10570	Credit	Invoice No: 00479867	12/15/2025	Paid Amt:	(\$271.13)
			E 02	005 770 000 701 490	lunch	\$271.13		
PO#:		Voucher #:	10667	Invoice	Invoice No: 06836037	12/15/2025	Paid Amt:	\$271.13
							Check Amount:	\$341.50
MNBK	24306	1209		BRADLEY EVENSON		Check		
			E 04	005 505 000 321 366	MILEAGE TO WEST CENTRAL CE AREA MEET	\$100.80		
PO#:		Voucher #:	10702	Invoice	Invoice No: 12042025	12/15/2025	Paid Amt:	\$100.80
							Check Amount:	\$100.80

Long Prairie-Grey Eagle

Detail Payment Register By Check

Check Number: 24300-24383 Payment Date: 7/1/2025-12/31/2025 Period: 202601-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
MNBK	24307	3571		BRIANNA PETRON		Check		
			E 01	400 298 461 301 401	CONCESSION SUPPLIES	\$107.03		
PO#:	Voucher #:	10634	Invoice	Invoice No: 11182025	12/15/2025	Paid Amt:	\$107.03	
						Check Amount:	\$107.03	
MNBK	24308	3219		BRUCE SPEER		Check		
			E 01	400 298 460 301 401	MILEAGE TO GET HOAGIE BUNS	\$44.80		
			E 01	400 298 460 301 401	TOMOATOES FOR HOAGIES	\$33.52		
PO#:	Voucher #:	10568	Invoice	Invoice No: 11172025	12/15/2025	Paid Amt:	\$78.32	
						Check Amount:	\$78.32	
MNBK	24309	3269		CHAD CAMPBELL		Check		
			E 01	400 296 061 000 305	GIRLS BASKETBALL OFFICIAL	\$145.00		
PO#:	Voucher #:	10763	Invoice	Invoice No: 12062025	12/15/2025	Paid Amt:	\$145.00	
						Check Amount:	\$145.00	
MNBK	24310	3145		CHARLES F WOLF		Check		
			E 01	005 010 000 000 366	MILEAGE FOR MREA CONFERENCE	\$78.40		
PO#:	Voucher #:	10685	Invoice	Invoice No: 11192025	12/15/2025	Paid Amt:	\$78.40	
						Check Amount:	\$78.40	
MNBK	24311	3732		CHRIS SWENSON		Check		
			E 01	400 296 061 000 305	GIRLS BASKETBALL OFFICIAL	\$200.00		
PO#:	Voucher #:	10769	Invoice	Invoice No: 12052025	12/15/2025	Paid Amt:	\$200.00	
						Check Amount:	\$200.00	
MNBK	24312	1348		CITY OF LP		Check		
			E 01	005 810 000 000 330	SEWER/WATER - EARLY CHILDHOOD	\$64.26		
PO#:	Voucher #:	10753	Invoice	Invoice No: 01-00313800-00-4	12/15/2025	Paid Amt:	\$64.26	
			E 01	005 810 000 000 330	SEWER/WATER - ELEMENTARY	\$107.07		
PO#:	Voucher #:	10752	Invoice	Invoice No: 01-00313500-00-3	12/15/2025	Paid Amt:	\$107.07	
			E 01	005 810 103 000 330	SEWER/WATER - HS	\$540.73		
PO#:	Voucher #:	10754	Invoice	Invoice No: 01-00465900-00-3	12/15/2025	Paid Amt:	\$540.73	
						Check Amount:	\$712.06	
MNBK	24313	1350		CLAIR WOLTERS		Check		
			E 01	200 205 000 417 366	REGISTATION, LODGING AND MEALS FOR ME	\$427.47		
PO#:	Voucher #:	10671	Invoice	Invoice No: 11242025	12/15/2025	Paid Amt:	\$427.47	
						Check Amount:	\$427.47	

Long Prairie-Grey Eagle

Detail Payment Register By Check

Check Number: 24300-24383 Payment Date: 7/1/2025-12/31/2025 Period: 202601-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
MNBK	24314	1417		DAKOTA BUSINESS SOLUTIONS EAST INC		Check		
			E 01	005 105 000 000 329	Ink Cartridge - Postage Machine	\$269.00		
PO#:	Voucher #:	10743	Invoice	Invoice No: 11847	12/15/2025	Paid Amt:	\$269.00	
						Check Amount:	\$269.00	
MNBK	24315	1424		DAN ZETAH		Check		
			E 01	400 296 061 000 305	GIRLS BASKETBALL OFFICIAL	\$145.00		
PO#:	Voucher #:	10766	Invoice	Invoice No: 12052025	12/15/2025	Paid Amt:	\$145.00	
			E 01	400 296 061 000 305	GIRLS BASKETBALL OFFICIAL	\$145.00		
PO#:	Voucher #:	10767	Invoice	Invoice No: 12062025	12/15/2025	Paid Amt:	\$145.00	
						Check Amount:	\$290.00	
MNBK	24316	3141		DANIEL LUDVIGSON		Check		
			E 01	005 020 000 000 366	MILEAGE FOR MEETINGS	\$253.40		
PO#:	Voucher #:	10613	Invoice	Invoice No: 11132025	12/15/2025	Paid Amt:	\$253.40	
						Check Amount:	\$253.40	
MNBK	24317	1469		DEMCO INC		Check		
			E 01	103 620 000 000 470	W12881880 Glossy label protectors	\$194.96		
			E 01	103 620 000 000 470	W13841210 3X Laminate gloss 10" x 400"	\$105.30		
			E 01	103 620 000 000 401	W13841200 3X Laminate gloss 9"x400"	\$181.20		
			E 01	103 620 000 000 470	W13841200 3X Laminate gloss 9"x400"	\$16.70		
			E 01	103 620 000 000 470	W13841220 3X Laminate gloss 11" x 400"	\$23.24		
			E 01	103 620 000 000 470	W13841230 CircExtender 3X Laminate Gloss	\$24.44		
			E 01	103 620 000 000 470	Shipping and Handling	\$0.00		
			E 01	103 620 000 000 470	W13841190 3X Laminate 8" x 400"	\$17.61		
PO#: 2666	Voucher #:	10721	Invoice	Invoice No: 7732822	12/15/2025	Paid Amt:	\$563.45	
						Check Amount:	\$563.45	
MNBK	24318	3403		DENNIS MIDDENDORF		Check		
			E 01	400 296 061 000 305	GIRLS BASKETBALL OFFICIAL	\$200.00		
PO#:	Voucher #:	10768	Invoice	Invoice No: 12052025	12/15/2025	Paid Amt:	\$200.00	
						Check Amount:	\$200.00	
MNBK	24319	1476		DEPUTY REGISTRAR		Check		
			E 01	005 810 000 000 352	LICENSE RENEWAL	\$21.25		
PO#:	Voucher #:	10725	Invoice	Invoice No: 00-031720689	12/15/2025	Paid Amt:	\$21.25	
			E 01	005 810 000 000 352	LICENSE RENEWAL	\$21.25		
PO#:	Voucher #:	10727	Invoice	Invoice No: 00-011131522	12/15/2025	Paid Amt:	\$21.25	
			E 01	005 810 000 000 352	LICENSE RENEWAL	\$21.25		
PO#:	Voucher #:	10724	Invoice	Invoice No: 00-018237516	12/15/2025	Paid Amt:	\$21.25	

Long Prairie-Grey Eagle

Detail Payment Register By Check

Check Number: 24300-24383 Payment Date: 7/1/2025-12/31/2025 Period: 202601-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
MNBK	24319	1476		DEPUTY REGISTRAR		Check		
			E 01	005 810 000 000 352	LICENSE RENEWAL	\$21.25		
PO#:	Voucher #:	10726	Invoice	Invoice No: 00-039262245	12/15/2025	Paid Amt:	\$21.25	
						Check Amount:	\$85.00	
MNBK	24320	3449		DOUGLAS FREIE		Check		
			E 01	005 865 000 381 350	ROOTER SINK DRAIN - ELEM KITCHEN	\$175.00		
PO#:	Voucher #:	10646	Invoice	Invoice No: 43478	12/15/2025	Paid Amt:	\$175.00	
			E 01	005 865 000 381 350	JET - CLOGGED SEWER PIPE - HS	\$200.00		
PO#:	Voucher #:	10647	Invoice	Invoice No: 43514	12/15/2025	Paid Amt:	\$200.00	
						Check Amount:	\$375.00	
MNBK	24321	1520		ECKROTH MUSIC CO		Check		
			E 01	102 258 000 000 430	Measures of Success Bk 1 Trumpet	\$11.95		
PO#:	Voucher #:	10746	Invoice	Invoice No: 5906664	12/15/2025	Paid Amt:	\$11.95	
			E 01	303 258 000 000 433	Alto Sax repair - Vito SN 516641	\$115.00		
PO#: 2582	Voucher #:	10723	Invoice	Invoice No: 5877086	12/15/2025	Paid Amt:	\$115.00	
						Check Amount:	\$126.95	
MNBK	24322	3504		ECM PUBLISHERS, INC		Check		
			E 01	005 010 000 000 401	ADVERTISING - HEAD COOK	\$191.02		
PO#:	Voucher #:	10706	Invoice	Invoice No: 1076060	12/15/2025	Paid Amt:	\$191.02	
						Check Amount:	\$191.02	
MNBK	24323	1536		EDUCATOR BENEFIT CONSULTANTS, LLC		Check		
			E 01	005 160 000 000 305	ACS TPA MONTHLY FEE	\$141.72		
PO#:	Voucher #:	10639	Invoice	Invoice No: 39825	12/15/2025	Paid Amt:	\$141.72	
						Check Amount:	\$141.72	
MNBK	24324	3390		ERIN GILLIE		Check		
			E 01	400 298 497 301 401	PROM BACKDROPS	\$80.37		
PO#:	Voucher #:	10704	Invoice	Invoice No: 12032025	12/15/2025	Paid Amt:	\$80.37	
						Check Amount:	\$80.37	
MNBK	24325	3644		FIELDTURF		Check		
			E 06	005 870 000 791 510	TRACK & TURF PROJECT - THRU NOVEMBER	\$9,500.00		
PO#:	Voucher #:	10679	Invoice	Invoice No: APPL. NO: 005	12/15/2025	Paid Amt:	\$9,500.00	
						Check Amount:	\$9,500.00	
MNBK	24326	1620		FRESHWATER EDUCATION DISTRICT		Check		
			E 01	200 420 000 310 390	DECEMBER 2025 MEMBERSHIP COST	\$3,901.92		
			E 01	005 850 000 389 570	DECEMBER 2025 LEASE LEVY	\$294.32		
			E 01	005 110 000 000 366	DECEMBER 2025 BUSNIESS PROFESSIONAL I	\$3.33		

Long Prairie-Grey Eagle

Detail Payment Register By Check

Check Number: 24300-24383 Payment Date: 7/1/2025-12/31/2025 Period: 202601-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MNBK	24326	1620		FRESHWATER EDUCATION DISTRICT		Check
			E 01	200 420 000 000 390	DECEMBER 2025 PT, OT, PSYCH, VISION, PI, I	\$13,219.38
			E 01	101 400 000 000 390	DECEMBER 2025 NON-SPED ELIGIBLE COSTS	\$591.50
			E 01	101 412 000 740 391	DECEMBER 2025 ECSE PURCHASED STAFF	\$14,554.68
			E 01	101 400 000 372 396	DECEMBER 2025 MA SUPPORT	\$391.66
			E 01	200 740 000 374 316	DECEMBER 2025 STUDENT SUPPORT PERSC	\$2,320.48
			E 01	200 710 000 374 316	DECEMBER 2025 STUDENT SUPPORT PERSO	\$635.54
			E 01	005 810 000 000 320	DECEMBER 2025 WIDE AREA NETWORK	\$583.33
			E 01	005 810 000 000 320	DECEMBER 2025 INTERNET ACCESS	\$23.00
			E 04	005 580 000 325 390	DECEMBER 2025 ECFE	\$8,416.66
			E 04	005 580 000 328 391	DECEMBER 2025 HOME VISIT	\$146.75
			E 04	005 582 000 344 390	DECEMBER 2025 SCHOOL READINESS	\$15,416.66
PO#:	Voucher #:	10722	Invoice	Invoice No: 20927	12/15/2025	Paid Amt: \$60,499.21
						Check Amount: \$60,499.21
MNBK	24327	1702		HANDYMANS INC		Check
			E 01	005 810 000 000 401	CUSTODIAL SUPPLIES - HS	\$166.11
PO#:	Voucher #:	10701	Invoice	Invoice No: 516565	12/15/2025	Paid Amt: \$166.11
			E 01	005 810 103 000 401	FILTERS - HS	\$2,816.96
PO#:	Voucher #:	10603	Invoice	Invoice No: 515468	12/15/2025	Paid Amt: \$2,816.96
			E 01	005 810 000 000 401	FILTERS - ELEM	\$8,114.08
PO#:	Voucher #:	10659	Invoice	Invoice No: 515658	12/15/2025	Paid Amt: \$8,114.08
						Check Amount: \$11,097.15
MNBK	24328	3177		HERITAGE EMBROIDERY & DESIGN		Check
			E 01	400 294 071 000 401	WILSON GAME BASEBALL	\$342.00
			E 01	400 294 071 000 401	WILSON - ELEM BASEBALL	\$260.00
			E 01	400 294 071 000 401	SHIPPING	\$50.00
PO#:	Voucher #:	10664	Invoice	Invoice No: 106476	12/15/2025	Paid Amt: \$652.00
						Check Amount: \$652.00
MNBK	24329	1783		INTEGRATED SYSTEMS CORPORATION		Check
			E 01	005 110 000 000 305	SKYWARD HOSTING SERVICES FOR JANUA	\$356.00
PO#:	Voucher #:	10642	Invoice	Invoice No: 0751106	12/15/2025	Paid Amt: \$356.00
						Check Amount: \$356.00
MNBK	24330	1785		INTERQUEST DETECTION CANINES		Check
			E 01	200 715 000 342 311	CANINE SEARCH	\$300.00

Long Prairie-Grey Eagle

Detail Payment Register By Check

Check Number: 24300-24383 Payment Date: 7/1/2025-12/31/2025 Period: 202601-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
MNBK	24330	1785		INTERQUEST DETECTION CANINES		Check			
			E 01	200 715 000 342 311	TRAVEL FEE		\$40.00		
PO#:	Voucher #:	10759	Invoice	Invoice No: Nov NM 2025	12/15/2025	Paid Amt:	\$340.00		
						Check Amount:	\$340.00		
MNBK	24331	3438		JESSIE SOGGE		Check			
			B 01	230 050	MILEAGE FOR COACHING CLINIC		\$183.40		
			B 01	230 050	REGISTRATION FEE		\$100.00		
			B 01	230 050	MEAL REIMBURSEMENT		\$16.00		
PO#:	Voucher #:	10635	Invoice	Invoice No: 11052025	12/15/2025	Paid Amt:	\$299.40		
						Check Amount:	\$299.40		
MNBK	24332	3143		JILL HANSON		Check			
			E 01	302 211 000 000 401	P/T CONFERENCES		\$751.00		
PO#:	Voucher #:	10534	Invoice	Invoice No: 11142025	12/15/2025	Paid Amt:	\$751.00		
			E 01	303 250 000 000 430	SUPPLIES REIMBURSEMENT		\$36.46		
			E 01	304 365 000 830 433	SUPPLIES REIMBURSEMENT		\$42.93		
PO#:	Voucher #:	10508	Invoice	Invoice No: 11122025	12/15/2025	Paid Amt:	\$79.39		
			B 01	230 050	FOOD STAND SUPPLIES - CRAFT FAIR		\$23.98		
PO#:	Voucher #:	10705	Invoice	Invoice No: 12022025	12/15/2025	Paid Amt:	\$23.98		
						Check Amount:	\$854.37		
MNBK	24333	2002		KATIE LIESER		Check			
			E 01	102 203 032 000 430	SECOND GRADE SUPPLIES		\$65.24		
PO#:	Voucher #:	10531	Invoice	Invoice No: 11172025	12/15/2025	Paid Amt:	\$65.24		
			E 01	400 298 457 301 401	2ND GRADE SUPPLIES		\$126.81		
PO#:	Voucher #:	10532	Invoice	Invoice No: 11172025	12/15/2025	Paid Amt:	\$126.81		
						Check Amount:	\$192.05		
MNBK	24334	2013		KEMPS		Check			
			E 02	005 770 000 701 495	milk		\$137.20		
PO#:	Voucher #:	10741	Invoice	Invoice No: 6063700	12/15/2025	Paid Amt:	\$137.20		
			E 02	005 770 000 701 495	milk		\$565.95		
PO#:	Voucher #:	10694	Invoice	Invoice No: 6069512	12/15/2025	Paid Amt:	\$565.95		
			E 02	005 770 000 701 495	milk		\$116.20		
PO#:	Voucher #:	10556	Invoice	Invoice No: 6024699	12/15/2025	Paid Amt:	\$116.20		
			E 02	005 770 000 701 495	milk		\$199.20		
PO#:	Voucher #:	10626	Invoice	Invoice No: 6054550	12/15/2025	Paid Amt:	\$199.20		
			E 02	005 770 000 701 495	milk		\$298.80		
PO#:	Voucher #:	10559	Invoice	Invoice No: 6041811	12/15/2025	Paid Amt:	\$298.80		

Long Prairie-Grey Eagle

Detail Payment Register By Check

Check Number: 24300-24383 Payment Date: 7/1/2025-12/31/2025 Period: 202601-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MNBK	24334	2013		KEMPS		Check
			E 02	005 770 000 701 495 milk		\$464.80
PO#:	Voucher #:	10625	Invoice	Invoice No: 6054669	12/15/2025	Paid Amt: \$464.80
			E 02	005 770 000 701 495 milk		\$547.80
PO#:	Voucher #:	10650	Invoice	Invoice No: 6058076	12/15/2025	Paid Amt: \$547.80
			E 02	005 770 000 701 495 milk		\$83.00
PO#:	Voucher #:	10660	Invoice	Invoice No: 6057436	12/15/2025	Paid Amt: \$83.00
			E 02	005 770 000 701 495 milk		\$132.80
PO#:	Voucher #:	10624	Invoice	Invoice No: 6043759	12/15/2025	Paid Amt: \$132.80
			E 02	005 770 000 701 495 milk		\$274.40
PO#:	Voucher #:	10740	Invoice	Invoice No: 6076344	12/15/2025	Paid Amt: \$274.40
			E 02	005 770 000 701 495 milk		\$564.40
PO#:	Voucher #:	10622	Invoice	Invoice No: 6047268	12/15/2025	Paid Amt: \$564.40
			E 02	005 770 000 701 495 milk		\$332.00
PO#:	Voucher #:	10520	Invoice	Invoice No: 6041832	12/15/2025	Paid Amt: \$332.00
			E 02	005 770 000 701 495 milk		\$415.00
PO#:	Voucher #:	10497	Invoice	Invoice No: 6035976	12/15/2025	Paid Amt: \$415.00
			E 02	005 770 000 701 495 milk		\$199.20
PO#:	Voucher #:	10558	Invoice	Invoice No: 6031483	12/15/2025	Paid Amt: \$199.20
			E 02	005 770 000 701 495 milk		\$66.40
PO#:	Voucher #:	10498	Invoice	Invoice No: 6032454	12/15/2025	Paid Amt: \$66.40
			E 02	005 770 000 701 495 milk		\$431.60
PO#:	Voucher #:	10623	Invoice	Invoice No: 6047280	12/15/2025	Paid Amt: \$431.60
			E 02	005 770 000 701 495 milk		\$498.00
PO#:	Voucher #:	10557	Invoice	Invoice No: 6035838	12/15/2025	Paid Amt: \$498.00
			E 02	005 770 000 701 495 milk		\$913.00
PO#:	Voucher #:	10695	Invoice	Invoice No: 6059481	12/15/2025	Paid Amt: \$913.00
						Check Amount: \$6,239.75
MNBK	24335	3467		KEVIN TRIERWEILER		Check
			E 02	005 770 000 701 366 MILEAGE REIMBURSEMENT TO PICK UP SUPP		\$86.10
PO#:	Voucher #:	10509	Invoice	Invoice No: 11112025	12/15/2025	Paid Amt: \$86.10
						Check Amount: \$86.10
MNBK	24336	2022		KEYL-AM/KXDL-FM		Check
			E 01	005 010 000 000 401 NOVEMBER WINTER ANNX		\$50.00
PO#:	Voucher #:	10717	Invoice	Invoice No: 878371	12/15/2025	Paid Amt: \$50.00
						Check Amount: \$50.00

Long Prairie-Grey Eagle

Detail Payment Register By Check

Check Number: 24300-24383 Payment Date: 7/1/2025-12/31/2025 Period: 202601-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
MNBK	24337	3224		KYLE LAMB		Check		
			E 01	400 298 460 301 401	HOAGIE SUPPLIES	\$20.13		
PO#:	Voucher #:	10658	Invoice	Invoice No: 12012025	12/15/2025	Paid Amt:	\$20.13	
						Check Amount:	\$20.13	
MNBK	24338	3533		LANGUAGERS, INC		Check		
			E 01	302 211 000 000 401	PHONE INTERPRETING - HS	\$113.52		
			E 01	103 203 000 000 401	PHONE/VIDEO INTERPRETING - ELEM	\$374.77		
PO#:	Voucher #:	10719	Invoice	Invoice No: INV-08917-A	12/15/2025	Paid Amt:	\$488.29	
						Check Amount:	\$488.29	
MNBK	24339	3253		LETICIA AMBRIZ		Check		
			E 01	103 280 000 000 185	INTERPRETING - ELEM CONFERENCES - 11/1:	\$68.64		
PO#:	Voucher #:	10514	Invoice	Invoice No: 11132025	12/15/2025	Paid Amt:	\$68.64	
						Check Amount:	\$68.64	
MNBK	24340	3609		LEYCI OROZCO		Check		
			E 01	302 211 000 000 305	INTERPRETING P/T CONFERENCES - HS	\$51.48		
PO#:	Voucher #:	10561	Invoice	Invoice No: 11132025	12/15/2025	Paid Amt:	\$51.48	
						Check Amount:	\$51.48	
MNBK	24341	2121		LONG PRAIRIE FLEET SUPPLY		Check		
			E 01	005 810 000 000 401	CUSTODIAL SUPPLIES - ELEM	\$3.98		
			E 01	005 810 103 000 401	CUSTODIAL SUPPLIES - HS	\$463.73		
PO#:	Voucher #:	10757	Invoice	Invoice No: 2194	12/15/2025	Paid Amt:	\$467.71	
						Check Amount:	\$467.71	
MNBK	24342	2124		LONG PRAIRIE LEADER		Check		
			E 01	005 010 000 000 401	BOARD MINUTES - SPANISH - SEPT 15 MINUT	\$163.68		
PO#:	Voucher #:	10673	Invoice	Invoice No: 19091	12/15/2025	Paid Amt:	\$163.68	
			E 01	005 010 000 000 401	BOARD MINUTES - NOV 26 MEETING	\$1,146.00		
PO#:	Voucher #:	10672	Invoice	Invoice No: 19109	12/15/2025	Paid Amt:	\$1,146.00	
						Check Amount:	\$1,309.68	
MNBK	24343	2128		LONG PRAIRIE OIL		Check		
			E 01	005 810 000 000 353	FUEL FOR VEHICLES	\$106.29		
PO#:	Voucher #:	10756	Invoice	Invoice No: 235388 & 235443	12/15/2025	Paid Amt:	\$106.29	
						Check Amount:	\$106.29	
MNBK	24344	2131		LONG PRAIRIE SANITARY SERVICE		Check		
			E 01	005 810 103 000 330	GARBAGE SERVICES - HS	\$1,826.21		

Long Prairie-Grey Eagle

Detail Payment Register By Check

Check Number: 24300-24383 Payment Date: 7/1/2025-12/31/2025 Period: 202601-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
MNBK	24344	2131		LONG PRAIRIE SANITARY SERVICE		Check		
			E 01	005 810 000 000 330	GARBAGE SERVICES - ELEM	\$1,826.20		
PO#:	Voucher #:	10648	Invoice	Invoice No: 8544	12/15/2025	Paid Amt:	\$3,652.41	
						Check Amount:	\$3,652.41	
MNBK	24345	3531		LORENA L. LUNA		Check		
			E 01	302 211 000 000 305	INTERPRETING P/T CONFERENCES - HS	\$68.64		
PO#:	Voucher #:	10562	Invoice	Invoice No: 1132025	12/15/2025	Paid Amt:	\$68.64	
						Check Amount:	\$68.64	
MNBK	24346	3353		LORI HOLLENKAMP		Check		
			E 04	005 505 000 321 401	CHEER SUPPLIES	\$112.96		
PO#:	Voucher #:	10683	Invoice	Invoice No: 11112025	12/15/2025	Paid Amt:	\$112.96	
						Check Amount:	\$112.96	
MNBK	24347	3404		MARCO		Check		
			E 01	005 170 000 000 401	COPIER LEASE AGREEMENT - DECEMBER	\$3,378.83		
PO#:	Voucher #:	10747	Invoice	Invoice No: 40697278	12/15/2025	Paid Amt:	\$3,378.83	
						Check Amount:	\$3,378.83	
MNBK	24348	3582		MARK RANDALL		Check		
			E 01	400 296 061 000 305	GIRLS BASKETBALL OFFICIAL	\$200.00		
PO#:	Voucher #:	10761	Invoice	Invoice No: 12062025	12/15/2025	Paid Amt:	\$200.00	
						Check Amount:	\$200.00	
MNBK	24349	3583		MARK WINTER		Check		
			E 01	400 296 061 000 305	GIRLS BASKETBALL OFFICIAL	\$200.00		
PO#:	Voucher #:	10760	Invoice	Invoice No: 12062025	12/15/2025	Paid Amt:	\$200.00	
						Check Amount:	\$200.00	
MNBK	24350	3247		MATTHEW JONES		Check		
			E 01	400 296 061 000 305	GIRLS BASKETBALL OFFICIAL	\$145.00		
PO#:	Voucher #:	10770	Invoice	Invoice No: 12052025	12/15/2025	Paid Amt:	\$145.00	
						Check Amount:	\$145.00	
MNBK	24351	2247		MEI TOTAL ELEVATOR SOLUTIONS		Check		
			E 01	005 865 000 347 350	DEC-JAN BI-MONTHLY SERVICES	\$818.45		
PO#:	Voucher #:	10641	Invoice	Invoice No: 1160042	12/15/2025	Paid Amt:	\$818.45	
						Check Amount:	\$818.45	
MNBK	24352	3255		MELISSA MEAGHER		Check		
			E 01	103 640 066 316 366	MILEAGE & MEAL FOR ISN CONFERENCE	\$91.40		
PO#:	Voucher #:	10614	Invoice	Invoice No: 10242025	12/15/2025	Paid Amt:	\$91.40	
						Check Amount:	\$91.40	

Long Prairie-Grey Eagle

Detail Payment Register By Check

Check Number: 24300-24383 Payment Date: 7/1/2025-12/31/2025 Period: 202601-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
MNBK	24353	3200		MITCHELL GANSKE		Check		
			E 01	005 110 000 000 401	GOOGLE CLOUD	\$102.59		
PO#:	Voucher #:	10668	Invoice	Invoice No: 12022025	12/15/2025	Paid Amt:	\$102.59	
						Check Amount:	\$102.59	
MNBK	24354	2364		MRI SOFTWARE		Check		
			E 01	005 760 000 720 401	APPLICANT FEE & BACKGROUND CHECK - C	\$11.00		
PO#:	Voucher #:	10682	Invoice	Invoice No: MRIUS2615971	12/15/2025	Paid Amt:	\$11.00	
						Check Amount:	\$11.00	
MNBK	24355	2389		NAPA CENTRAL		Check		
			E 01	005 810 103 000 401	BATTERY CHARGER - HS	\$181.44		
PO#:	Voucher #:	10715	Invoice	Invoice No: 915286	12/15/2025	Paid Amt:	\$181.44	
			E 01	005 810 000 000 401	GASKET FOR WATER HEATER	\$12.32		
PO#:	Voucher #:	10773	Invoice	Invoice No: 915687	12/15/2025	Paid Amt:	\$12.32	
						Check Amount:	\$193.76	
MNBK	24356	2402		NATHE REFRIGERATION		Check		
			E 01	005 810 103 000 401	REPAIR CONCESSIONS KITCHEN WALK-IN FR	\$718.50		
PO#:	Voucher #:	10758	Invoice	Invoice No: 8837	12/15/2025	Paid Amt:	\$718.50	
						Check Amount:	\$718.50	
MNBK	24357	2421		NEDDA ZETAH		Check		
			E 01	400 296 061 000 305	GIRLS BASKETBALL OFFICIAL	\$145.00		
PO#:	Voucher #:	10764	Invoice	Invoice No: 12062025	12/15/2025	Paid Amt:	\$145.00	
						Check Amount:	\$145.00	
MNBK	24358	2428		NEXTSTEP HOMECARE INC		Check		
			E 01	101 412 000 740 394	NURSING SERVICES - JUDE WIENER - SEPT-N	\$2,473.84		
PO#:	Voucher #:	10748	Invoice	Invoice No: 1357	12/15/2025	Paid Amt:	\$2,473.84	
						Check Amount:	\$2,473.84	
MNBK	24359	2435		NICOLE CUCHNA		Check		
			E 01	103 203 000 000 401	LABELS FOR MCA SCORES	\$23.61		
PO#:	Voucher #:	10670	Invoice	Invoice No: 11192025	12/15/2025	Paid Amt:	\$23.61	
						Check Amount:	\$23.61	
MNBK	24360	2448		NORTHERN PINES MENTAL HEALTH CENTER		Check		
			E 01	301 420 000 740 394	CTSS - 2025 NOV	\$905.00		
PO#:	Voucher #:	10654	Invoice	Invoice No: INV702	12/15/2025	Paid Amt:	\$905.00	
			E 01	301 420 000 740 394	SOCIAL WORKER - 2025 DEC	\$3,888.89		
PO#:	Voucher #:	10655	Invoice	Invoice No: INV714	12/15/2025	Paid Amt:	\$3,888.89	
						Check Amount:	\$4,793.89	

Long Prairie-Grey Eagle

Detail Payment Register By Check

Check Number: 24300-24383 Payment Date: 7/1/2025-12/31/2025 Period: 202601-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
MNBK	24361	2449		NORTHERN STAR COOPERATIVE		Check		
			E 01	005 810 000 000 353	FUEL FOR VEHICLES	\$24.14		
PO#:	Voucher #:	10755	Invoice	Invoice No: 534484	12/15/2025	Paid Amt:	\$24.14	
						Check Amount:	\$24.14	
MNBK	24362	2472		PAN-O-GOLD BAKING		Check		
			E 02	005 770 000 701 490	bread	\$271.95		
PO#:	Voucher #:	10552	Invoice	Invoice No: 10008525307006	12/15/2025	Paid Amt:	\$271.95	
			E 02	005 770 000 701 490	bread	\$376.00		
PO#:	Voucher #:	10649	Invoice	Invoice No: 10008525335007	12/15/2025	Paid Amt:	\$376.00	
			E 02	005 770 000 701 490	bread	\$278.20		
PO#:	Voucher #:	10691	Invoice	Invoice No: 10008525335006	12/15/2025	Paid Amt:	\$278.20	
			E 02	005 770 000 701 490	bread	\$130.00		
PO#:	Voucher #:	10618	Invoice	Invoice No: 10008525328005	12/15/2025	Paid Amt:	\$130.00	
			E 02	005 770 000 701 490	bread	\$104.00		
PO#:	Voucher #:	10693	Invoice	Invoice No: 10008525328004	12/15/2025	Paid Amt:	\$104.00	
			E 02	005 770 000 701 490	bread	\$52.00		
PO#:	Voucher #:	10550	Invoice	Invoice No: 10008525321006	12/15/2025	Paid Amt:	\$52.00	
			E 02	005 770 000 701 490	bread	\$151.50		
PO#:	Voucher #:	10551	Invoice	Invoice No: 10008525314003	12/15/2025	Paid Amt:	\$151.50	
			E 02	005 770 000 701 490	bread	\$106.60		
PO#:	Voucher #:	10518	Invoice	Invoice No: 10008525321007	12/15/2025	Paid Amt:	\$106.60	
						Check Amount:	\$1,470.25	
MNBK	24363	2554		PREMIUM WATERS INC		Check		
			E 01	005 110 000 000 401	SUPPLIES - DO	\$39.50		
			E 01	302 211 000 000 401	SUPPLIES - HS	\$167.50		
			E 01	103 203 000 000 401	SUPPLIES - ELEM	\$299.25		
PO#:	Voucher #:	10684	Invoice	Invoice No: 840047-11-25	12/15/2025	Paid Amt:	\$506.25	
						Check Amount:	\$506.25	
MNBK	24364	3499		ROBERT BYERS		Check		
			E 01	400 296 061 000 305	GIRLS BASKETBALL OFFICIAL	\$145.00		
PO#:	Voucher #:	10771	Invoice	Invoice No: 12052025	12/15/2025	Paid Amt:	\$145.00	
						Check Amount:	\$145.00	
MNBK	24365	2667		ROSIBEL AMBRIZ OROZCO		Check		
			E 01	302 211 000 000 305	INTERPRETING P/T CONFEENCES - HS	\$51.48		
PO#:	Voucher #:	10560	Invoice	Invoice No: 11132025	12/15/2025	Paid Amt:	\$51.48	
						Check Amount:	\$51.48	

Long Prairie-Grey Eagle

Detail Payment Register By Check

Check Number: 24300-24383 Payment Date: 7/1/2025-12/31/2025 Period: 202601-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
MNBK	24366	2721		SCHMITT MUSIC		Check		
			E 01	303 258 000 000 433	VANDOREN Reed Tenor Sax Traditional	\$54.00		
PO#:	Voucher #:	10744	Invoice	Invoice No: 6856986	12/15/2025	Paid Amt:	\$54.00	
			E 01	303 258 000 000 433	RICO REED TENOR SAX	\$42.29		
PO#:	Voucher #:	10745	Invoice	Invoice No: 6856969	12/15/2025	Paid Amt:	\$42.29	
Check Amount:							\$96.29	
MNBK	24367	2790		SHRED-N-GO INC		Check		
			E 01	103 203 000 000 401	SUPPLIES - ELEM	\$99.97		
			E 01	005 110 000 000 401	SUPPLIES - DO	\$33.33		
			E 01	302 211 000 000 401	SUPPLIES - HS	\$100.30		
PO#:	Voucher #:	10718	Invoice	Invoice No: 191473	12/15/2025	Paid Amt:	\$233.60	
Check Amount:							\$233.60	
MNBK	24368	2848		STEPHEN P KRUEGER		Check		
			E 01	103 203 000 000 401	PIANO TUNING - MUSIC ROOM - ELEM	\$100.00		
PO#:	Voucher #:	10680	Invoice	Invoice No: 092051	12/15/2025	Paid Amt:	\$100.00	
Check Amount:							\$100.00	
MNBK	24369	2862		STEVEN HENNEN		Check		
			E 01	400 296 061 000 305	GIRLS BASKETBALL OFFICIAL	\$200.00		
PO#:	Voucher #:	10762	Invoice	Invoice No: 12062025	12/15/2025	Paid Amt:	\$200.00	
Check Amount:							\$200.00	
MNBK	24370	3195		SUMMIT FIRE PROTECTION CO		Check		
			E 01	005 865 000 363 305	2025 ANNUAL FIRE ALARM INSPECTION	\$1,479.00		
PO#:	Voucher #:	10645	Invoice	Invoice No: 3676742	12/15/2025	Paid Amt:	\$1,479.00	
Check Amount:							\$1,479.00	
MNBK	24371	2894		SYSCO WESTERN MINNESOTA		Check		
			E 02	005 770 000 701 490	lunch	\$23.20		
PO#:	Voucher #:	10697	Invoice	Invoice No: 353060600	12/15/2025	Paid Amt:	\$23.20	
			E 02	005 770 000 701 490	lunch	\$42.56		
PO#:	Voucher #:	10524	Invoice	Invoice No: 353046206	12/15/2025	Paid Amt:	\$42.56	
			E 02	005 770 000 701 401	breakfast, lunch & supplies	\$55.62		
			E 02	005 770 000 701 490	breakfast, lunch & supplies	\$154.92		
			E 02	005 770 000 705 490	breakfast, lunch & supplies	\$928.76		
PO#:	Voucher #:	10546	Invoice	Invoice No: 353046209	12/15/2025	Paid Amt:	\$1,139.30	
			E 02	005 770 000 701 490	breakfast & lunch	\$915.98		
			E 02	005 770 000 705 490	breakfast & lunch	\$551.04		
PO#:	Voucher #:	10735	Invoice	Invoice No: 353060604	12/15/2025	Paid Amt:	\$1,467.02	

Long Prairie-Grey Eagle

Detail Payment Register By Check

Check Number: 24300-24383 Payment Date: 7/1/2025-12/31/2025 Period: 202601-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
MNBK	24371	2894		SYSCO WESTERN MINNESOTA		Check		
			E 02	005 770 000 701 401	breakfast, lunch & supplies		\$179.75	
			E 02	005 770 000 701 490	breakfast, lunch & supplies		\$590.71	
			E 02	005 770 000 705 490	breakfast, lunch & supplies		\$287.24	
PO#:	Voucher #:	10736	Invoice	Invoice No: 353062610	12/15/2025	Paid Amt:	\$1,057.70	
			E 02	005 770 000 705 490	breakfast		\$62.52	
PO#:	Voucher #:	10737	Invoice	Invoice No: 353062609	12/15/2025	Paid Amt:	\$62.52	
			E 02	005 770 000 701 401	breakfast, lunch & supplies		\$78.68	
			E 02	005 770 000 701 490	breakfast, lunch & supplies		\$241.60	
			E 02	005 770 000 705 490	breakfast, lunch & supplies		\$492.13	
PO#:	Voucher #:	10496	Invoice	Invoice No: 353044363	12/15/2025	Paid Amt:	\$812.41	
			E 02	005 770 000 705 490	lunch & breakfast		\$30.66	
			E 02	005 770 000 701 490	lunch & breakfast		\$37.56	
PO#:	Voucher #:	10543	Invoice	Invoice No: 353041172	12/15/2025	Paid Amt:	\$68.22	
			E 02	005 770 000 701 490	lunch		\$1,062.18	
PO#:	Voucher #:	10544	Invoice	Invoice No: 353041171	12/15/2025	Paid Amt:	\$1,062.18	
			E 02	005 770 000 705 490	breakfast		\$122.80	
PO#:	Voucher #:	10661	Credit	Invoice No: 353052996	12/15/2025	Paid Amt:	(\$122.80)	
			E 02	005 770 000 705 490	breakfast/bolt		\$44.64	
PO#:	Voucher #:	10493	Invoice	Invoice No: 353044364	12/15/2025	Paid Amt:	\$44.64	
			E 02	005 770 000 701 401	supplies		\$39.73	
PO#:	Voucher #:	10662	Invoice	Invoice No: 153A2635Z	12/15/2025	Paid Amt:	\$39.73	
			E 02	005 770 000 701 490	lunch		\$32.88	
PO#:	Voucher #:	10547	Invoice	Invoice No: 353046208	12/15/2025	Paid Amt:	\$32.88	
			E 02	005 770 000 707 490	ala carte		\$53.42	
PO#:	Voucher #:	10548	Invoice	Invoice No: 353039213	12/15/2025	Paid Amt:	\$53.42	
			E 02	005 770 000 705 490	breakfast		\$57.80	
PO#:	Voucher #:	10495	Credit	Invoice No: 353040390	12/15/2025	Paid Amt:	(\$57.80)	
			E 02	005 770 000 705 490	breakfast		\$89.90	
PO#:	Voucher #:	10494	Credit	Invoice No: 353017993	12/15/2025	Paid Amt:	(\$89.90)	
			E 02	005 770 000 701 401	breakfast, lunch & supplies		\$257.75	
			E 02	005 770 000 701 490	breakfast, lunch & supplies		\$950.64	
			E 02	005 770 000 705 490	breakfast, lunch & supplies		\$248.14	
PO#:	Voucher #:	10549	Invoice	Invoice No: 353049429	12/15/2025	Paid Amt:	\$1,456.53	
			E 01	400 298 412 301 401	Ice Cream		\$414.95	
PO#:	Voucher #:	10627	Invoice	Invoice No: 353051715	12/15/2025	Paid Amt:	\$414.95	
			E 02	005 770 000 701 490	breakfast & lunch		\$1,069.91	

Long Prairie-Grey Eagle Detail Payment Register By Check

Check Number: 24300-24383 Payment Date: 7/1/2025-12/31/2025 Period: 202601-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
MNBK	24371	2894		SYSCO WESTERN MINNESOTA		Check		
			E 02	005 770 000 705 490	breakfast & lunch		\$308.01	
PO#:	Voucher #:	10631	Invoice	Invoice No: 353051714	12/15/2025	Paid Amt:	\$1,377.92	
			E 02	005 770 000 701 490	breakfast & lunch		\$650.59	
			E 02	005 770 000 705 490	breakfast & lunch		\$612.56	
PO#:	Voucher #:	10523	Invoice	Invoice No: 353046207	12/15/2025	Paid Amt:	\$1,263.15	
			E 02	005 770 000 705 490	breakfast		\$18.24	
PO#:	Voucher #:	10738	Invoice	Invoice No: 353060603	12/15/2025	Paid Amt:	\$18.24	
			E 02	005 770 000 707 490	ala carte		\$493.91	
PO#:	Voucher #:	10628	Invoice	Invoice No: 353051716	12/15/2025	Paid Amt:	\$493.91	
			E 02	005 770 000 701 490	breakfast & lunch bolt		\$72.56	
			E 02	005 770 000 705 490	breakfast & lunch bolt		\$73.18	
PO#:	Voucher #:	10629	Invoice	Invoice No: 353051713	12/15/2025	Paid Amt:	\$145.74	
			E 02	005 770 000 701 490	breakfast & lunch		\$2,081.42	
			E 02	005 770 000 705 490	breakfast & lunch		\$420.71	
PO#:	Voucher #:	10630	Invoice	Invoice No: 353051712	12/15/2025	Paid Amt:	\$2,502.13	
			E 02	005 770 000 705 490	breakfast		\$31.50	
PO#:	Voucher #:	10739	Credit	Invoice No: 353061794	12/15/2025	Paid Amt:	(\$31.50)	
			E 02	005 770 000 701 490	breakfast & lunch		\$728.15	
			E 02	005 770 000 705 490	breakfast & lunch		\$327.45	
PO#:	Voucher #:	10696	Invoice	Invoice No: 353055153	12/15/2025	Paid Amt:	\$1,055.60	
			E 02	005 770 000 705 490	breakfast		\$612.15	
PO#:	Voucher #:	10698	Invoice	Invoice No: 353060601	12/15/2025	Paid Amt:	\$612.15	
			E 02	005 770 000 701 401	breakfast, lunch & supplies		\$143.80	
			E 02	005 770 000 701 490	breakfast, lunch & supplies		\$943.72	
			E 02	005 770 000 705 490	breakfast, lunch & supplies		\$973.32	
PO#:	Voucher #:	10632	Invoice	Invoice No: 353055152	12/15/2025	Paid Amt:	\$2,060.84	
			E 02	005 770 000 705 490	breakfast & lunch		\$458.43	
			E 02	005 770 000 701 490	breakfast & lunch		\$1,561.59	
PO#:	Voucher #:	10545	Invoice	Invoice No: 353039212	12/15/2025	Paid Amt:	\$2,020.02	
							Check Amount:	\$19,024.96
MNBK	24372	2895		SYSTEMATIC TECHNOLOGIES LLC		Check		
			E 01	005 810 103 000 401	REPAIR CABLE		\$340.00	
PO#:	Voucher #:	10728	Invoice	Invoice No: 250053	12/15/2025	Paid Amt:	\$340.00	
							Check Amount:	\$340.00

Long Prairie-Grey Eagle

Detail Payment Register By Check

Check Number: 24300-24383 Payment Date: 7/1/2025-12/31/2025 Period: 202601-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
MNBK	24373	2897		TAMMY CEBULLA		Check		
			E 01	101 640 000 356 366	MILEAGE FOR DISTRICT LITERACY MEETING	\$84.00		
PO#:	Voucher #:	10703	Invoice	Invoice No: 11222025	12/15/2025	Paid Amt:	\$84.00	
						Check Amount:	\$84.00	
MNBK	24374	2922		TEAM LABORATORY CHEMICAL LLC		Check		
			E 01	005 810 000 000 401	WAXED BAGS FOR SNAITARY NAPKIN RECEI	\$82.00		
			E 01	005 810 000 000 401	SHIPPING	\$59.00		
PO#:	Voucher #:	10750	Invoice	Invoice No: INV0049722	12/15/2025	Paid Amt:	\$141.00	
			E 01	005 810 103 000 401	CAN LINERS	\$890.00		
			E 01	005 810 103 000 401	SHIPPING	\$171.50		
PO#:	Voucher #:	10749	Invoice	Invoice No: INV0049709	12/15/2025	Paid Amt:	\$1,061.50	
			E 01	005 810 000 000 401	DAILY FLOOR CLEANER	\$576.00		
			E 01	005 810 000 000 401	SHIPPING	\$0.00		
PO#:	Voucher #:	10751	Invoice	Invoice No: INV0049715	12/15/2025	Paid Amt:	\$576.00	
						Check Amount:	\$1,778.50	
MNBK	24375	3263		THOMAS ZASTROW		Check		
			E 01	005 010 000 000 366	MILEAGE TO MREA CONFERENCE	\$74.90		
PO#:	Voucher #:	10604	Invoice	Invoice No: 11182025	12/15/2025	Paid Amt:	\$74.90	
						Check Amount:	\$74.90	
MNBK	24376	2969		T-MOBILE		Check		
			E 01	005 810 000 000 320	HOT SPOTS	\$40.00		
			B 01	215 082	HOT SPOTS	\$60.00		
PO#:	Voucher #:	10656	Invoice	Invoice No: 958084262	12/15/2025	Paid Amt:	\$100.00	
						Check Amount:	\$100.00	
MNBK	24377	3009		TRINITY LUTHERAN SCHOOL		Check		
			E 01	103 203 066 000 305	GYM RENTAL - OCT	\$400.00		
			E 01	103 203 066 000 305	GYM RENTAL - NOV	\$1,280.00		
			E 01	103 203 066 000 305	GYM RENTAL - DEC	\$920.00		
PO#:	Voucher #:	10665	Invoice	Invoice No: 12022025	12/15/2025	Paid Amt:	\$2,600.00	
						Check Amount:	\$2,600.00	
MNBK	24378	3014		TUMBL TRAK		Check		
			E 01	400 298 459 301 401	Table Top Vault Blocks 15 Inch	\$712.49		
			E 01	400 298 459 301 401	Table Top Vault Blocks 15 Inch Folding Base	\$617.49		
			E 01	400 298 459 301 401	SHIPPING	\$320.80		
PO#: 2650	Voucher #:	10707	Invoice	Invoice No: 2156045	12/15/2025	Paid Amt:	\$1,650.78	
			E 01	400 296 065 000 401	Spieth Multi Purpose Mat - Simone Biles	\$315.00		

Long Prairie-Grey Eagle

Detail Payment Register By Check

Check Number: 24300-24383 Payment Date: 7/1/2025-12/31/2025 Period: 202601-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
MNBK	24378	3014		TUMBL TRAK		Check		
			E 01	400 296 065 000 401	SHIPPING	\$24.55		
PO#: 2649	Voucher #: 10708	Invoice	Invoice No: 2157830		12/15/2025	Paid Amt: \$339.55		
						Check Amount: \$1,990.33		
MNBK	24379	3023		ULINE		Check		
			E 01	005 810 000 000 401	48X96X3/16 PLASTIC CORRUGATED PADS	\$708.00		
			E 01	005 810 000 000 401	Freight	\$96.14		
PO#: 2681	Voucher #: 10699	Invoice	Invoice No: 200999536		12/15/2025	Paid Amt: \$804.14		
						Check Amount: \$804.14		
MNBK	24380	3026		UPPER LAKES FOODS INC		Check		
			E 02	005 770 000 701 401	breakfast, lunch & supplies	\$850.39		
			E 02	005 770 000 701 490	breakfast, lunch & supplies	\$271.65		
			E 02	005 770 000 705 490	breakfast, lunch & supplies	\$1,566.65		
PO#: 10621	Voucher #: 10621	Invoice	Invoice No: 903854-00		12/15/2025	Paid Amt: \$2,688.69		
			E 02	005 770 000 701 401	Breakfast, lunch & supplies	\$7.95		
			E 02	005 770 000 701 490	Breakfast, lunch & supplies	\$1,201.88		
			E 02	005 770 000 705 490	Breakfast, lunch & supplies	\$585.44		
PO#: 10686	Voucher #: 10686	Invoice	Invoice No: 909490-00		12/15/2025	Paid Amt: \$1,795.27		
			E 02	005 770 000 701 401	breakfast, lunch & supplies	\$222.62		
			E 02	005 770 000 701 490	breakfast, lunch & supplies	\$1,358.37		
			E 02	005 770 000 705 490	breakfast, lunch & supplies	\$1,581.02		
PO#: 10688	Voucher #: 10688	Invoice	Invoice No: 916720-00		12/15/2025	Paid Amt: \$3,162.01		
			E 02	005 770 000 701 401	breakfast, lunch & supplies	\$7.95		
			E 02	005 770 000 701 490	breakfast, lunch & supplies	\$961.89		
			E 02	005 770 000 705 490	breakfast, lunch & supplies	\$1,359.72		
PO#: 10689	Voucher #: 10689	Invoice	Invoice No: 917039-00		12/15/2025	Paid Amt: \$2,329.56		
			E 02	005 770 000 701 401	breakfast, lunch & supplies	\$7.95		
			E 02	005 770 000 701 490	breakfast, lunch & supplies	\$1,621.00		
			E 02	005 770 000 705 490	breakfast, lunch & supplies	\$1,074.92		
PO#: 10553	Voucher #: 10553	Invoice	Invoice No: 890916-00		12/15/2025	Paid Amt: \$2,703.87		
			E 02	005 770 000 701 401	breakfast, lunch & supplies	\$69.34		
			E 02	005 770 000 701 490	breakfast, lunch & supplies	\$1,555.68		
			E 02	005 770 000 705 490	breakfast, lunch & supplies	\$766.80		
PO#: 10620	Voucher #: 10620	Invoice	Invoice No: 900707-00		12/15/2025	Paid Amt: \$2,391.82		
			E 02	005 770 000 701 401	breakfast, lunch & supplies	\$17.95		
			E 02	005 770 000 701 490	breakfast, lunch & supplies	\$1,113.78		

Long Prairie-Grey Eagle

Detail Payment Register By Check

Check Number: 24300-24383 Payment Date: 7/1/2025-12/31/2025 Period: 202601-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
MNBK	24380	3026		UPPER LAKES FOODS INC		Check		
			E 02 005 770 000 705 490	breakfast, lunch & supplies		\$2,362.61		
PO#:	Voucher #:	10554	Invoice	Invoice No: 896520-00	12/15/2025	Paid Amt:	\$3,494.34	
			E 02 005 770 000 701 490	lunch		\$78.70		
PO#:	Voucher #:	10500	Credit	Invoice No: 879599-0A	12/15/2025	Paid Amt:	(\$78.70)	
			E 02 005 770 000 701 401	Ala Carte, breakfast, lunch & supplies		\$7.95		
			E 02 005 770 000 701 490	Ala Carte, breakfast, lunch & supplies		\$263.58		
			E 02 005 770 000 705 490	Ala Carte, breakfast, lunch & supplies		\$511.32		
			E 02 005 770 000 707 490	Ala Carte, breakfast, lunch & supplies		\$118.83		
PO#:	Voucher #:	10555	Invoice	Invoice No: 879599-00	12/15/2025	Paid Amt:	\$901.68	
			E 02 005 770 000 701 401	breakfast, lunch & supplies		\$7.95		
			E 02 005 770 000 701 490	breakfast, lunch & supplies		\$1,193.74		
			E 02 005 770 000 705 490	breakfast, lunch & supplies		\$2,459.41		
PO#:	Voucher #:	10501	Invoice	Invoice No: 886167-00	12/15/2025	Paid Amt:	\$3,661.10	
			E 02 005 770 000 705 490	breakfast		\$45.67		
PO#:	Voucher #:	10619	Credit	Invoice No: 896520-0A	12/15/2025	Paid Amt:	(\$45.67)	
							Check Amount:	\$23,003.97
MNBK	24381	3731		VERN CAPELLE		Check		
			E 01 400 296 061 000 305	GIRLS BASKETBALL OFFICIAL		\$200.00		
PO#:	Voucher #:	10765	Invoice	Invoice No: 12052025	12/15/2025	Paid Amt:	\$200.00	
							Check Amount:	\$200.00
MNBK	24382	3043		VEX ROBOTICS		Check		
			B 01 230 050	2025-26 VEX V5 Robotics Competition "Push E		\$599.99		
			B 01 230 050	2025-26 VEX IQ Robotics Competition "Mix & N		\$149.99		
			B 01 230 050	Shipping		\$159.97		
PO#: 2658	Voucher #:	10687	Invoice	Invoice No: 848194	12/15/2025	Paid Amt:	\$909.95	
							Check Amount:	\$909.95
MNBK	24383	3070		WAYNE MARTIN CARSTENSEN		Check		
			E 01 005 810 103 000 350	SNOW REMOVAL AND SALTING - HS - NOVE		\$5,368.00		
PO#:	Voucher #:	10644	Invoice	Invoice No: 1336	12/15/2025	Paid Amt:	\$5,368.00	
			E 01 005 810 000 000 350	SNOW PLOWING & SALTING - ELEM - NOVEM		\$2,012.50		
PO#:	Voucher #:	10663	Invoice	Invoice No: 1334	12/15/2025	Paid Amt:	\$2,012.50	
							Check Amount:	\$7,380.50
							Report Total:	\$201,419.16

Long Prairie-Grey Eagle

Check Register by Bank and Check

Check Number: 10219-2147483647 Payment Date: 7/1/2025-12/31/2025 Period: 0-99999999

Batch	Bank	Pymt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Print	Recon	Void	Pmt/Void Date	Amount
	AHNB	6086	10219	Check	1	3320		NORTH AMERICAN BENEFITS COMPAN	Yes	No	No	11/25/2025	554.58
		6087	10220	Check	1	3271		Trustmark Voluntary Benefit Solutions,	Yes	No	No	11/25/2025	227.79
Bank Total: AHNB												\$782.37	
Report Total:												\$782.37	

Long Prairie-Grey Eagle

Detail Payment Register By Check

Check Number: 24242-24299 Payment Date: 7/1/2025-12/31/2025 Period: 202601-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
MNBK	24242	1802		ISD 213		Check		
			E 04	005 505 000 321 305	4TH GRADE GIRLS BASKETBALL TOURNAME	\$150.00		
PO#:	Voucher #:	10502	Invoice	Invoice No: 11132025	11/13/2025	Paid Amt:	\$150.00	
						Check Amount:	\$150.00	
MNBK	24243	1834		ISD 786		Check		
			E 04	005 505 000 321 305	4TH, 5TH & 6TH GRADE GIRLS BASKETBALL	\$450.00		
PO#:	Voucher #:	10505	Invoice	Invoice No: 11132025	11/13/2025	Paid Amt:	\$450.00	
						Check Amount:	\$450.00	
MNBK	24244	3519		STAPLES-MOTLEY COMMUNITY EDUCATION		Check		
			E 04	005 505 000 321 305	STAPLES-MOTLEY ELEM BASKETBALL TOUF	\$300.00		
PO#:	Voucher #:	10503	Invoice	Invoice No: 11132025	11/13/2025	Paid Amt:	\$300.00	
						Check Amount:	\$300.00	
MNBK	24245	3727		UPSALA AREA SCHOOLS		Check		
			E 04	005 505 000 321 305	4TH, 5TH & 6TH GRADE GIRLS BASEKTBALL	\$150.00		
PO#:	Voucher #:	10504	Invoice	Invoice No: 11132025	11/13/2025	Paid Amt:	\$150.00	
						Check Amount:	\$150.00	
MNBK	24246	1027		ACCURATE HOME CARE		Check		
			E 01	101 412 000 740 394	NURSING SERVICES - OCTOBER - ELIZABET	\$2,156.00		
PO#:	Voucher #:	10585	Invoice	Invoice No: 20058-14	11/25/2025	Paid Amt:	\$2,156.00	
			E 01	101 412 000 740 394	NUSING SERVICES - OCTOBER - JUDE WIENE	\$462.00		
PO#:	Voucher #:	10586	Invoice	Invoice No: 20125-04	11/25/2025	Paid Amt:	\$462.00	
						Check Amount:	\$2,618.00	
MNBK	24247	3729		ALLYSON SIMA		Check		
			E 01	400 296 062 000 305	HEAD "V" REF	\$132.00		
PO#:	Voucher #:	10577	Invoice	Invoice No: 11182025	11/25/2025	Paid Amt:	\$132.00	
						Check Amount:	\$132.00	
MNBK	24248	3126		AMAZON CAPITAL SERVICES		Check		
			E 01	303 212 000 000 430	B000J09KT8 Crayola 54-1232-053 Premier Te	\$88.45		
			E 01	303 212 000 000 430	B0CS98VZFD Ikosora 20 Pcs Fake Fruit Pack	\$41.98		
			E 01	303 212 000 000 430	B0D5R984TG Lainballow 50 pcs Clay Needle	\$20.99		
			E 01	303 212 000 000 430	Amazon Shipping Charge	\$6.99		
PO#: 2678	Voucher #:	10608	Invoice	Invoice No: 1GXL-F7JD-9XH1	11/25/2025	Paid Amt:	\$158.41	
			E 01	400 294 051 000 350	B0F42QLHXB Oterri 2 Pack Large File Organ	\$78.36		
			E 01	400 296 051 000 350	B0F42QLHXB Oterri 2 Pack Large File Organ	\$78.36		
			E 01	400 294 051 000 350	Amazon Shipping Charge	\$6.99		
PO#: 2669	Voucher #:	10609	Invoice	Invoice No: 197M-LCC7-96CT	11/25/2025	Paid Amt:	\$163.71	

Long Prairie-Grey Eagle

Detail Payment Register By Check

Check Number: 24242-24299 Payment Date: 7/1/2025-12/31/2025 Period: 202601-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
MNBK	24248	3126		AMAZON CAPITAL SERVICES		Check		
			E 01	400 298 457 301 401	B0CDG3JKQP ViewSonic LS740HD 5000 Lur	\$1,021.19		
			E 01	400 298 457 301 401	Amazon Shipping Charge	\$0.00		
PO#: 2673	Voucher #:	10610	Invoice	Invoice No: 14QX-YMN4T-97VR	11/25/2025		Paid Amt:	\$1,021.19
			E 01	400 298 457 301 401	0938256939 School Zone Multiplication 0-12 F	\$6.36		
			E 01	400 298 457 301 401	B01819WCK2 Kangaroo - Multiplayers Strate	\$9.95		
			E 01	400 298 457 301 401	B071G7Y3XL LotFancy Playing Cards, 12 Pac	\$14.54		
			E 01	400 298 457 301 401	B0877WXN7B Factory Direct Partners SoftSc	\$69.99		
			E 01	400 298 457 301 401	B09C18N2G2 Buffalo Games - Tetris	\$19.00		
			E 01	400 298 457 301 401	B09C932KCR Mattel Games ONO 99 Card Ga	\$27.16		
			E 01	400 298 457 301 401	B0B4J7FQTQ AUSTOR 42 Pieces Polyhedral	\$9.99		
			E 01	400 298 457 301 401	B0BRCHPHXJ Anbalulu Magnetic Building Tile	\$31.99		
			E 01	400 298 457 301 401	B0BYB1YWJ1 Math Magic Decimal War Card	\$9.99		
			E 01	400 298 457 301 401	Amazon Shipping Charge	\$0.00		
PO#: 2631	Voucher #:	10512	Invoice	Invoice No: 1MCY-TVT6-73HL	11/25/2025		Paid Amt:	\$198.97
			E 01	301 402 000 740 433	B010PK6S9G Mead Spiral Notebook, 24 Pack	\$27.21		
			E 01	301 402 000 740 433	B0F9GG6YYP UMETDO 14 PCS Office Accor	\$89.28		
			E 01	301 402 000 740 433	Amazon Shipping Charge	\$25.83		
PO#: 2643	Voucher #:	10537	Invoice	Invoice No: 1JKX-QL1T-634F	11/25/2025		Paid Amt:	\$142.32
			E 01	303 241 000 000 430	B078ZTYFWY BOULDER Portable Badminton	\$203.04		
			E 01	303 241 000 000 430	B0926YV2VL Badminton Birdies - Nylon Bedn	\$17.96		
			E 01	303 241 000 000 430	Amazon Shipping Charge	\$0.00		
PO#: 2654	Voucher #:	10582	Invoice	Invoice No: 13XW-VTHQ-34W9	11/25/2025		Paid Amt:	\$221.00
			R 01	304 361 000 628 405	JET Jointer & Helical Cutterhead - Bothun	\$2,799.99		
			R 01	304 361 000 628 405	Shipping	\$0.00		
PO#: 2614	Voucher #:	10593	Invoice	Invoice No: 1DNJ-K396-JJ3	11/25/2025		Paid Amt:	\$2,799.99
			E 01	304 361 000 830 433	B000022419 Self Centering Doweling Jig or C	\$209.97		
			E 01	304 361 000 830 433	B0002YXE0C Titebond 5066F Original Wood	\$108.90		
			E 01	304 361 000 830 433	B007X4AIN0 Alumilite Colorant Single Color Lic	\$25.98		
			E 01	304 361 000 830 433	B01ALMMJH8 DEWALT Electric Sander, 1/4 S	\$198.93		
			E 01	304 361 000 830 433	B01L2T0IDQ Kreg KHI-Slide Drawer Slide Jig	\$27.99		
			E 01	304 361 000 830 433	B075B3LB8K LiCB 20 Pack LR44 AG13 357 3	\$5.86		
			E 01	304 361 000 830 433	B07CTCSMQZ Decobasics 1/2" Overlay Matte	\$16.65		
			E 01	304 361 000 830 433	B07JDRKWQW Dura-Gold Premium 1/4 Shee	\$10.99		
			E 01	304 361 000 830 433	B07ZTVYYT1 Amazon Basics Adjustable Met	\$17.98		
			E 01	304 361 000 830 433	B088Q4BYYS Hobby-CAST 4 Cavity Block M	\$44.95		
			E 01	304 361 000 830 433	B08DYCZ172 LE LEMATEC 15-PC Air Compr	\$15.97		

Long Prairie-Grey Eagle

Detail Payment Register By Check

Check Number: 24242-24299 Payment Date: 7/1/2025-12/31/2025 Period: 202601-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MNBK	24248	3126		AMAZON CAPITAL SERVICES		Check
			E 01	304 361 000 830 433	B08Y8M54M9 Digital Caliper Measuring Tool,	\$31.96
			E 01	304 361 000 830 433	B09CDRTNVM #6 x 5/8" Nickel Plated Flat He	\$49.74
			E 01	304 361 000 830 433	B09W66LYDN Torch Paste - The Original Wor	\$16.49
			E 01	304 361 000 830 433	B0B4BLCQS2 18 Slimline pen bushings 7mm	\$51.00
			E 01	304 361 000 830 433	B0BGQPJB23 Kreg KPHA300 Easy-Set Pocke	\$143.92
			E 01	304 361 000 830 433	B0BW9SX2VY Scorch Marker SCORCH PAIN	\$19.99
			E 01	304 361 000 830 433	B0C6L6RBRM FOXBC 8-1/4 Inch Table Saw f	\$61.68
			E 01	304 361 000 830 433	B0CN2RBZWJ 120 Pcs Foam Paint Brushes,	\$49.98
			E 01	304 361 000 830 433	B0CPSWDXW4 GSCIT Club Maple Edge Ban	\$18.04
			E 01	304 361 000 830 433	B0CTCHD7Q1 Resiners Resin Tape for Epoxy	\$16.23
			E 01	304 361 000 830 433	B0D7CDH95X 1/2" Overlay Kitchen Cabinet F	\$39.79
			E 01	304 361 000 830 433	B0D92S3PVM FOXBC 10 Inch Combination S	\$90.20
			E 01	304 361 000 830 433	B0DBP4GXDZ FOXBC 12 Inch Miter Saw Bla	\$74.46
			E 01	304 361 000 830 433	B0DDL3QBZJ JOY DECOR Cabinet Knobs, B	\$23.96
			E 01	304 361 000 830 433	B0DSPM39MN XUDYVCO Air Blow Gun Kit, F	\$19.96
			E 01	304 361 000 830 433	B0F4XRL6N7 300 pcs 3.9 in Ball Chains Keyc	\$9.78
			E 01	304 361 000 830 433	Amazon Shipping Charge	\$70.96
PO#: 2644	Voucher #:	10538	Invoice	Invoice No: 1W3F-DR7M-CWLY	11/25/2025	Paid Amt: \$1,472.31
			E 01	102 203 032 000 430	B08GS4MXDF WORKPRO Full Size Hot Glue	\$18.80
			E 01	102 203 032 000 430	B09YRFV6H6 4 Inch Round Acrylic Blanks Or	\$11.99
			E 01	102 203 032 000 430	B0BMQ9HF4S WLIANG 150 Pcs 16mm Oran	\$9.89
			E 01	102 203 032 000 430	B0BW8M9HGS Ribbli Red Satin Ribbon Dout	\$9.49
			E 01	102 203 032 000 430	B0CB1GD23K 600Pcs White Red Heart Beac	\$6.89
			E 01	102 203 032 000 430	Amazon Shipping Charge	\$0.00
PO#: 2652	Voucher #:	10584	Invoice	Invoice No: 1YFW-9K9L-KFTN	11/25/2025	Paid Amt: \$57.06
			E 01	102 259 000 000 430	B08JQDKZB9 30 Pieces Christmas Peppermir	\$18.98
			E 01	102 259 000 000 430	B09HN3HC5B Brix Girls' Long Sleeve Tees - .	\$0.00
			E 01	102 259 000 000 430	B0FG7MKK9X JECOMPRIS 5Pcs Carrot Nos	\$10.09
			E 01	102 259 000 000 430	Amazon Shipping Charge	\$3.68
			E 01	102 259 000 000 430	Promos & Discounts	(\$4.82)
PO#: 2637	Voucher #:	10539	Invoice	Invoice No: 1JKX-9RHD-6J1M	11/25/2025	Paid Amt: \$27.93
			E 01	400 298 457 301 401	0063320924 Emmie & Friends: Always Antho	\$10.93
			E 01	400 298 457 301 401	0063428326 Goalkeeper	\$15.99
			E 01	400 298 457 301 401	0358414229 Break (A Click Graphic Novel, 6)	\$8.53
			E 01	400 298 457 301 401	0593566351 My Lost Freedom: A Japanese A	\$13.51
			E 01	400 298 457 301 401	0593620445 The Interpreter	\$14.10

Long Prairie-Grey Eagle

Detail Payment Register By Check

Check Number: 24242-24299 Payment Date: 7/1/2025-12/31/2025 Period: 202601-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
MNBK	24248	3126		AMAZON CAPITAL SERVICES		Check		
			E 01	400 298 457 301 401	0702346047 War Games		\$14.84	
			E 01	400 298 457 301 401	1338620959 Lines of Courage		\$7.19	
			E 01	400 298 457 301 401	1338801899 Drama: A Graphic Novel		\$7.00	
			E 01	400 298 457 301 401	141978269X Partypooper: A side-splitting birt		\$10.97	
			E 01	400 298 457 301 401	1546138145 Outside		\$14.99	
			E 01	400 298 457 301 401	1546166084 The Free State of Jax		\$18.99	
			E 01	400 298 457 301 401	B093HBBMPT Herd Mentality: Udderly Funny		\$23.99	
			E 01	400 298 457 301 401	B0D6WSKKL2 Gamewright - Think 'N Sync - I		\$9.99	
			E 01	400 298 457 301 401	B0DGCRM RPW Inspirational Soccer Stories f		\$12.97	
			E 01	400 298 457 301 401	Amazon Shipping Charge		\$0.00	
PO#: 2632	Voucher #:	10540	Invoice	Invoice No: 17JR-7L9D-X4D3	11/25/2025		Paid Amt:	\$183.99
			E 01	400 296 065 000 401	B006FF8L14 Tumbl Trak Standard Gymnasti		\$76.99	
			E 01	400 296 065 000 401	B006FF9KNW Tumbl Trak Forster Bar Skills T		\$89.99	
			E 01	400 296 065 000 401	Amazon Shipping Charge		\$0.00	
PO#: 2646	Voucher #:	10583	Invoice	Invoice No: 11VH-F3VF-CQKW	11/25/2025		Paid Amt:	\$166.98
			E 01	400 298 457 301 401	B01N3489RH Mattel Games Phase 10 Card C		\$9.68	
			E 01	400 298 457 301 401	B08GCY7FCK Bedwina Bulk Crayons - Case		\$26.99	
			E 01	400 298 457 301 401	B09NKMGN1D NiToy FlexiSand Value Pack 1		\$34.99	
			E 01	400 298 457 301 401	B0C4589NB1 Dry Erase LapBoards, PANDRI		\$32.50	
			E 01	400 298 457 301 401	B0CBT2N7N1 Mattel Games UNO Show 'em I		\$16.09	
			E 01	400 298 457 301 401	B0D5M73S6M YEGEER 528 Count Colored F		\$36.99	
			E 01	400 298 457 301 401	B0DRTJCGWX Party Favor LCD Writing Tabl		\$28.99	
			E 01	400 298 457 301 401	B0FJ2CR3SB 5 Pack Calculator Bulk, 12 Digit		\$17.09	
			E 01	400 298 457 301 401	Amazon Shipping Charge		\$0.00	
PO#: 2622	Voucher #:	10510	Invoice	Invoice No: 1MRR-LCQX-J3YJ	11/25/2025		Paid Amt:	\$203.32
			E 01	302 051 000 000 401	B00006B8FZ Avery Easy Peel Printable Addr		\$80.97	
			E 01	302 051 000 000 401	B07LFRN1K8 Gorilla Tough & Clear Double S		\$19.00	
			E 01	302 051 000 000 401	Amazon Shipping Charge		\$13.95	
PO#: 2645	Voucher #:	10513	Invoice	Invoice No: 1PCL-NHCJ-39M6	11/25/2025		Paid Amt:	\$113.92
			E 01	303 211 000 302 530	B0F52SK1SH Apple 2025 iPad Air 13-inch, W		\$567.42	
			E 01	303 211 000 302 530	Amazon Shipping Charge		\$0.00	
PO#: 2606	Voucher #:	10592	Invoice	Invoice No: 1VNJ-C79F-3LQX	11/25/2025		Paid Amt:	\$567.42
			E 01	103 203 000 000 401	B0FFTV1LXZ Google Pixel 10 - Unlocked Anc		\$1,198.00	
			E 01	103 203 000 000 401	Amazon Shipping Charge		\$0.00	
PO#: 2672	Voucher #:	10612	Invoice	Invoice No: 1M9P-GK1G-7VLH	11/25/2025		Paid Amt:	\$1,198.00

Long Prairie-Grey Eagle

Detail Payment Register By Check

Check Number: 24242-24299 Payment Date: 7/1/2025-12/31/2025 Period: 202601-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
MNBK	24248	3126		AMAZON CAPITAL SERVICES		Check		
			E 01	400 294 061 000 401	B07TVJLNDL Qualsen Fridge Magnets, 50pcs	\$9.89		
PO#: 2656	Voucher #:	10594	Invoice	Invoice No: 1XNV-79GC-NFD9	11/25/2025	Paid Amt:	\$9.89	
			E 01	303 241 000 000 430	B0986MMM1N Champion Sports Foam Plyom	\$451.44		
			E 01	303 241 000 000 430	B0986R83VY Champion Sports Foam Plyome	\$193.41		
			E 01	303 241 000 000 430	B0986RG1P7 Champion Sports Foam Plyome	\$631.50		
			E 01	303 241 000 000 430	B0986YZH4Z Champion Sports Foam Plyome	\$339.46		
PO#: 2651	Voucher #:	10595	Invoice	Invoice No: 1JP6-WGKV-R7QV	11/25/2025	Paid Amt:	\$1,615.81	
			E 01	400 296 075 000 401	B09SBQHZ8D On Deck Sports Punch Out Po	\$299.95		
PO#: 2568	Voucher #:	10596	Invoice	Invoice No: 1VY4-J4RR-QCTK	11/25/2025	Paid Amt:	\$299.95	
			E 01	400 294 061 000 401	B091FL1TYC maxtek Rolling Whiteboard, 72x	\$189.99		
			E 01	400 294 061 000 401	Amazon Shipping Charge	\$0.00		
PO#: 2656	Voucher #:	10602	Invoice	Invoice No: 1D7N-1NKJ-FWTJ	11/25/2025	Paid Amt:	\$189.99	
			E 01	103 620 000 000 401	0735266743 A Super Scary Narwhalloween I	\$5.68		
			E 01	103 620 000 000 401	1639930558 Stella 14 State Award Nominati	\$6.99		
			E 01	103 620 000 000 401	1639933239 Just Gus (Best Friends Dog Tale	\$7.99		
			E 01	103 620 000 000 401	1639933948 Millie (Best Friends Dog Tales)	\$9.99		
			E 01	103 620 000 000 401	1774884488 Narwhal's Sweet Tooth (A Narw	\$6.16		
			E 01	103 620 000 000 401	1953563562 The Ultimate Minnesota Vikings T	\$10.99		
			E 01	103 620 000 000 401	B08BR6CGWL QUEENTI Silicone 160 Pcs Ca	\$6.99		
			E 01	103 620 000 000 401	Amazon Shipping Charge	\$0.00		
PO#: 2655	Voucher #:	10599	Invoice	Invoice No: 1L7H-H4EG-9161	11/25/2025	Paid Amt:	\$54.79	
						Check Amount:	\$10,866.95	
MNBK	24249	1078		AMERICAN DOOR WORKS		Check		
			E 01	005 865 000 369 350	REPLACE SPRINGS ON GARAGE DOOR	\$477.50		
PO#:	Voucher #:	10563	Invoice	Invoice No: 00-034074	11/25/2025	Paid Amt:	\$477.50	
						Check Amount:	\$477.50	
MNBK	24250	1123		ARC ELECTRICAL SERVICE INC		Check		
			E 01	005 865 000 370 350	CHANGE OUT SWITCHES - ELEM	\$158.22		
PO#:	Voucher #:	10615	Invoice	Invoice No: AR19330	11/25/2025	Paid Amt:	\$158.22	
						Check Amount:	\$158.22	
MNBK	24251	3257		BBE SCHOOLS		Check		
			E 01	400 294 063 000 401	ENTRY FEE FOR WRESTLING TOURNAMENT	\$25.00		
			E 01	400 296 063 000 401	ENTRY FEE FOR WRESTLING TOURNAMENT	\$25.00		
PO#:	Voucher #:	10611	Invoice	Invoice No: 12012025	11/25/2025	Paid Amt:	\$50.00	
						Check Amount:	\$50.00	

Long Prairie-Grey Eagle

Detail Payment Register By Check

Check Number: 24242-24299 Payment Date: 7/1/2025-12/31/2025 Period: 202601-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
MNBK	24252	1265		CANON USA C/O CANON FIN SERV		Check		
			E 01	005 170 000 000 401	COPIER LEASE AGREEMENT - NOVEMBER	\$359.65		
PO#:	Voucher #:	10528	Invoice	Invoice No: 42129822	11/25/2025	Paid Amt:	\$359.65	
						Check Amount:	\$359.65	
MNBK	24253	1298		CENTERPOINT ENERGY		Check		
			E 01	005 810 103 000 440	FUEL FOR BUILDINGS - ELEM	\$339.58		
			E 01	005 810 000 000 440	FUEL FOR BUILDINGS - ELEM	\$2,831.85		
PO#:	Voucher #:	10527	Invoice	Invoice No: 8000017092-0	11/25/2025	Paid Amt:	\$3,171.43	
						Check Amount:	\$3,171.43	
MNBK	24254	1304		CENTRAL LAKES COLLEGE		Check		
			E 01	301 680 000 000 390	FALL SEMESTER 2025 CONCURRENT CLASS	\$36,000.00		
PO#:	Voucher #:	10598	Invoice	Invoice No: C10000015980	11/25/2025	Paid Amt:	\$36,000.00	
						Check Amount:	\$36,000.00	
MNBK	24255	1306		CENTRAL MCGOWAN, INC		Check		
			E 01	304 361 893 830 433	TANK EXCHANGES	\$625.98		
PO#:	Voucher #:	10597	Invoice	Invoice No: 0001079384	11/25/2025	Paid Amt:	\$625.98	
			E 01	304 361 000 830 433	Band Saw Blades- 11'9" X 1/2"	\$212.50		
			E 01	304 361 000 830 433	Freight	\$32.00		
PO#: 2596	Voucher #:	10526	Invoice	Invoice No: 0001076815	11/25/2025	Paid Amt:	\$244.50	
						Check Amount:	\$870.48	
MNBK	24256	1308		CENTRAL MN FOSTER GRANDPARENT		Check		
			E 01	103 203 000 000 401	FOSTER GRANDPARENT VOLUNTEERS	\$1,140.00		
PO#:	Voucher #:	10605	Invoice	Invoice No: 11202025	11/25/2025	Paid Amt:	\$1,140.00	
						Check Amount:	\$1,140.00	
MNBK	24257	3728		CHARMTECH LABS LLC		Check		
			E 01	005 640 000 312 366	CAPTI PROFESSIONAL LEARNING - 4 HOURS	\$1,000.00		
PO#: 2661	Voucher #:	10574	Invoice	Invoice No: 2215	11/25/2025	Paid Amt:	\$1,000.00	
			E 01	005 640 000 312 405	CAPTI READ BASIX - STUDENT LICENSES	\$2,120.00		
PO#: 2660	Voucher #:	10575	Invoice	Invoice No: 2214	11/25/2025	Paid Amt:	\$2,120.00	
						Check Amount:	\$3,120.00	
MNBK	24258	1520		ECKROTH MUSIC CO		Check		
			E 01	102 258 000 000 450	BAND SUPPLIES	\$444.00		
			E 01	102 258 000 000 430	BAND SUPPLIES	\$192.80		
PO#:	Voucher #:	10515	Invoice	Invoice No: 5895156	11/25/2025	Paid Amt:	\$636.80	
			E 01	400 298 452 301 401	STUDENT FLUTE REPAIR	\$122.00		
PO#:	Voucher #:	10516	Invoice	Invoice No: 5763710	11/25/2025	Paid Amt:	\$122.00	

Long Prairie-Grey Eagle

Detail Payment Register By Check

Check Number: 24242-24299 Payment Date: 7/1/2025-12/31/2025 Period: 202601-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
MNBK	24258	1520		ECKROTH MUSIC CO		Check		
			E 01	400 298 452 301 401	TENOR SAXAPHONE REPAIR	\$122.00		
PO#:	Voucher #:	10519	Invoice	Invoice No: 5800527	11/25/2025	Paid Amt:	\$122.00	
			E 01	400 298 452 301 401	EASTMAN FRENCH HORN REPAIR	\$40.00		
PO#:	Voucher #:	10517	Invoice	Invoice No: 5800210	11/25/2025	Paid Amt:	\$40.00	
			E 01	400 298 452 301 401	TENOR SAXAPHONE - VITO- REPAIR	\$122.00		
PO#:	Voucher #:	10521	Invoice	Invoice No: 5800567	11/25/2025	Paid Amt:	\$122.00	
						Check Amount:	\$1,042.80	
MNBK	24259	3396		GERMAINE WIENER		Check		
			E 04	005 505 000 321 305	VOLLEYBALL SUPERVISION	\$200.00		
PO#:	Voucher #:	10541	Invoice	Invoice No: 09102025	11/25/2025	Paid Amt:	\$200.00	
						Check Amount:	\$200.00	
MNBK	24260	1686		GRIFFS PIZZA		Check		
			E 01	103 203 000 000 401	TACO BAR FOR P/T CONFERENCES - ELEM	\$974.25		
PO#:	Voucher #:	10536	Invoice	Invoice No: 11132025	11/25/2025	Paid Amt:	\$974.25	
						Check Amount:	\$974.25	
MNBK	24261	1702		HANDYMANS INC		Check		
			E 01	005 810 000 000 401	ACTUATOR ASSEMBLY - ELEM	\$165.44		
PO#:	Voucher #:	10573	Invoice	Invoice No: 514816	11/25/2025	Paid Amt:	\$165.44	
						Check Amount:	\$165.44	
MNBK	24262	1739		HILLYARD/HUTCHINSON		Check		
			E 01	005 810 000 000 401	CORD SET - ELEM	\$132.33		
PO#:	Voucher #:	10522	Invoice	Invoice No: 700689263	11/25/2025	Paid Amt:	\$132.33	
			E 01	005 810 000 000 401	BATTERIES FOR FLOOR SCRUBBER - ELEM	\$2,654.76		
PO#:	Voucher #:	10600	Invoice	Invoice No: 700690865	11/25/2025	Paid Amt:	\$2,654.76	
						Check Amount:	\$2,787.09	
MNBK	24263	1778		INNOVATIVE OFFICE SOLUTIONS LLC		Check		
			E 01	302 211 000 000 401	COPY PAPER 8 1/2 X 11 - UNV21200	\$1,756.00		
PO#: 2624	Voucher #:	10525	Invoice	Invoice No: SO-4809416	11/25/2025	Paid Amt:	\$1,756.00	
						Check Amount:	\$1,756.00	
MNBK	24264	1785		INTERQUEST DETECTION CANINES		Check		
			E 01	200 715 000 342 311	REGULAR CANINE SEARCH OCT 28	\$300.00		
			E 01	200 715 000 342 311	TRAVEL FEE	\$40.00		
PO#:	Voucher #:	10567	Invoice	Invoice No: OCT NM 2025	11/25/2025	Paid Amt:	\$340.00	
						Check Amount:	\$340.00	

Long Prairie-Grey Eagle

Detail Payment Register By Check

Check Number: 24242-24299 Payment Date: 7/1/2025-12/31/2025 Period: 202601-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
MNBK	24266	3441		IXL LEARNING		Check		
			E 01	200 211 000 302 406	ADDITIONAL STUDENT LICENSES	\$2,250.00		
PO#:	2657	Voucher #:	10617	Invoice	Invoice No: S564674	11/25/2025	Paid Amt:	\$2,250.00
							Check Amount:	\$2,250.00
MNBK	24267	3730		KADE WOODS		Check		
			E 01	400 296 062 000 305	JV/V GIRLS HOCKEY OFFICIAL - LINES	\$190.00		
PO#:		Voucher #:	10579	Invoice	Invoice No: 11182025	11/25/2025	Paid Amt:	\$190.00
							Check Amount:	\$190.00
MNBK	24268	3695		KELLY SERVICES, INC		Check		
			E 01	103 203 000 000 145	SUBS	\$890.80		
			E 01	103 203 000 000 141	SUBS	\$1,133.05		
PO#:		Voucher #:	10535	Invoice	Invoice No: 5612386201	11/25/2025	Paid Amt:	\$2,023.85
			E 01	302 211 000 000 145	SUBS	\$779.45		
			E 01	103 203 000 000 145	SUBS	\$1,113.50		
			E 01	103 203 000 000 141	SUBS	\$852.39		
PO#:		Voucher #:	10591	Invoice	Invoice No: 5612566727	11/25/2025	Paid Amt:	\$2,745.34
							Check Amount:	\$4,769.19
MNBK	24269	2014		KENNEDY & GRAVEN, CHARTERED		Check		
			E 01	005 150 000 000 305	LEGAL SERVICES	\$450.50		
PO#:		Voucher #:	10590	Invoice	Invoice No: 190792	11/25/2025	Paid Amt:	\$450.50
							Check Amount:	\$450.50
MNBK	24270	2124		LONG PRAIRIE LEADER		Check		
			E 01	005 010 000 000 401	BOARD MINUTES - SEPTEMBER	\$852.00		
PO#:		Voucher #:	10587	Invoice	Invoice No: 19067	11/25/2025	Paid Amt:	\$852.00
							Check Amount:	\$852.00
MNBK	24271	3690		MID CENTRAL DOOR		Check		
			E 01	005 865 000 369 350	THRESHOLDS, SWEEPS, WEATHER STRIPPIN	\$1,576.03		
PO#:	2482	Voucher #:	10589	Invoice	Invoice No: SI021278	11/25/2025	Paid Amt:	\$1,576.03
							Check Amount:	\$1,576.03
MNBK	24272	2389		NAPA CENTRAL		Check		
			E 01	005 810 000 000 401	BATTERY FOR RED VAN	\$121.79		
PO#:		Voucher #:	10576	Invoice	Invoice No: 914333	11/25/2025	Paid Amt:	\$121.79
			E 01	005 810 000 000 401	SUPPLIES TO WINTERIZE EQUIPMENT	\$27.68		
PO#:		Voucher #:	10530	Invoice	Invoice No: 914077	11/25/2025	Paid Amt:	\$27.68
							Check Amount:	\$149.47

Long Prairie-Grey Eagle

Detail Payment Register By Check

Check Number: 24242-24299 Payment Date: 7/1/2025-12/31/2025 Period: 202601-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
MNBK	24273	2571		QUADIANT FINANCE USA INC		Check		
			E 01	005 105 000 000 329	POSTAGE		\$1,000.00	
PO#:	Voucher #:	10511	Invoice	Invoice No: 7900044080991569	11/25/2025	Paid Amt:	\$1,000.00	
						Check Amount:	\$1,000.00	
MNBK	24274	2613		REGION I		Check		
			E 01	103 640 066 316 366	REGISTRATION FOR SMART SYSTEMS & MN		\$35.00	
PO#:	Voucher #:	10607	Invoice	Invoice No: 11252025	11/25/2025	Paid Amt:	\$35.00	
			E 01	103 640 066 316 366	REGISTRATION FEE FOR SMART SYSTEMS &		\$35.00	
PO#:	Voucher #:	10606	Invoice	Invoice No: 11252025	11/25/2025	Paid Amt:	\$35.00	
			E 01	005 110 000 000 305	FY26 TIMETRACKER ANNUAL BILLING		\$1,531.00	
PO#:	Voucher #:	10529	Invoice	Invoice No: 16054	11/25/2025	Paid Amt:	\$1,531.00	
						Check Amount:	\$1,601.00	
MNBK	24275	2615		REGION II MAAE		Check		
			E 01	400 298 412 301 401	PARTICIPATION FEE		\$250.00	
PO#:	Voucher #:	10533	Invoice	Invoice No: 11172025	11/25/2025	Paid Amt:	\$250.00	
						Check Amount:	\$250.00	
MNBK	24276	3726		RHYTHM BAND INSTRUMENTS		Check		
			E 01	102 259 000 000 430	#RB105C (5 Note Chromatic Add On Bell Set)		\$147.75	
			E 01	102 259 000 000 430	Freight		\$17.00	
PO#: 2639	Voucher #:	10542	Invoice	Invoice No: 1280038	11/25/2025	Paid Amt:	\$164.75	
						Check Amount:	\$164.75	
MNBK	24277	2653		RODNEY HELLING		Check		
			E 01	400 294 061 000 305	BOYS BASKETBALL OFFICIAL		\$135.00	
PO#:	Voucher #:	10572	Invoice	Invoice No: 11142025	11/25/2025	Paid Amt:	\$135.00	
						Check Amount:	\$135.00	
MNBK	24278	2654		ROERS FAMILY BAKERY		Check		
			E 01	400 298 460 301 401	HOAGIE BUNS & BAGS		\$1,864.00	
PO#:	Voucher #:	10564	Invoice	Invoice No: 11062025	11/25/2025	Paid Amt:	\$1,864.00	
						Check Amount:	\$1,864.00	
MNBK	24279	2726		SCHOLASTIC BOOK FAIRS INC		Check		
			E 01	400 298 441 301 401	BOOK FAIR		\$3,099.51	
PO#:	Voucher #:	10580	Invoice	Invoice No: FAIR ID 6046842	11/25/2025	Paid Amt:	\$3,099.51	
						Check Amount:	\$3,099.51	
MNBK	24280	2733		SCHOOL DATEBOOKS		Check		
			E 01	400 298 465 301 401	DATEBOOKS		\$40.40	

Long Prairie-Grey Eagle

Detail Payment Register By Check

Check Number: 24242-24299 Payment Date: 7/1/2025-12/31/2025 Period: 202601-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
MNBK	24280	2733		SCHOOL DATEBOOKS		Check		
			E 01	400 298 465 301 401	SHIPPING	\$20.00		
PO#:	Voucher #:	10588	Invoice	Invoice No: S25-0324617	11/25/2025	Paid Amt:	\$60.40	
						Check Amount:	\$60.40	
MNBK	24281	2894		SYSCO WESTERN MINNESOTA		Check		
			E 01	400 298 460 301 401	HOAGIE SUPPLIES	\$4,976.54		
PO#:	Voucher #:	10566	Invoice	Invoice No: 353041173	11/25/2025	Paid Amt:	\$4,976.54	
			E 01	400 298 460 301 401	HOAGIE SUPPLIES	\$356.58		
PO#:	Voucher #:	10565	Invoice	Invoice No: 353042042	11/25/2025	Paid Amt:	\$356.58	
						Check Amount:	\$5,333.12	
MNBK	24282	2922		TEAM LABORATORY CHEMICAL LLC		Check		
			E 01	005 810 000 000 401	MOP DUST M/FIBER	\$39.00		
			E 01	005 810 000 000 401	FREIGHT	\$10.00		
PO#:	Voucher #:	10616	Invoice	Invoice No: INV0049534	11/25/2025	Paid Amt:	\$49.00	
						Check Amount:	\$49.00	
MNBK	24283	2924		TECH CHECK		Check		
			E 01	200 211 000 302 465	TECH PROFESSIONAL SERVICES - CAMERA'S	\$1,407.50		
PO#:	Voucher #:	10601	Invoice	Invoice No: 62880	11/25/2025	Paid Amt:	\$1,407.50	
						Check Amount:	\$1,407.50	
MNBK	24284	2973		TODD COUNTY HEALTH & HUMAN SERVICE		Check		
			E 02	005 770 000 701 401	2026 ANNUAL LICENSE RENEWAL - HS	\$650.00		
PO#:	Voucher #:	10506	Invoice	Invoice No: 11172025	11/25/2025	Paid Amt:	\$650.00	
			E 02	005 770 000 701 401	2026 ANNUAL LICENSE RENEWAL	\$650.00		
PO#:	Voucher #:	10507	Invoice	Invoice No: 11172025	11/25/2025	Paid Amt:	\$650.00	
						Check Amount:	\$1,300.00	
MNBK	24285	2975		TODD COUNTY TRANSFER STATION		Check		
			E 01	005 810 103 000 401	DEMO/GARBARGE REMOVAL	\$36.00		
PO#:	Voucher #:	10569	Invoice	Invoice No: 00175474	11/25/2025	Paid Amt:	\$36.00	
						Check Amount:	\$36.00	
MNBK	24286	3242		WYATT JOSEPH MURRAY		Check		
			E 01	400 296 062 000 305	JV/V GIRLS HOCKEY REF	\$222.00		
PO#:	Voucher #:	10578	Invoice	Invoice No: 11182025	11/25/2025	Paid Amt:	\$222.00	
						Check Amount:	\$222.00	
MNBK	24287	1028		ACE		Check		
			E 01	005 810 000 000 401	CUSTODIAL SUPPLIES - ELEM	\$30.51		

Long Prairie-Grey Eagle

Detail Payment Register By Check

Check Number: 24242-24299 Payment Date: 7/1/2025-12/31/2025 Period: 202601-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
MNBK	24287	1028		ACE		Check		
			E	01 005 810 000 000 401	CUSTODIAL SUPPLIES - HS	\$78.63		
PO#:	Voucher #:	10716	Invoice	Invoice No:	MULTIPLE	12/8/2025	Paid Amt:	\$109.14
							Check Amount:	\$109.14
MNBK	24288	1172		BEMIDJI WRESTLING CLUB		Check		
			E	01 400 296 063 000 401	REGISTRATION FEE FOR GIRLS WRESTLING	\$250.00		
PO#:	Voucher #:	10633	Invoice	Invoice No:	12202025	12/8/2025	Paid Amt:	\$250.00
							Check Amount:	\$250.00
MNBK	24289	3695		KELLY SERVICES, INC		Check		
			E	01 302 211 000 000 145	SUBS	\$556.75		
			E	01 103 203 000 000 141	SUBS	\$722.46		
			E	01 103 203 000 000 145	SUBS	\$2,115.65		
PO#:	Voucher #:	10651	Invoice	Invoice No:	5612751872	12/8/2025	Paid Amt:	\$3,394.86
							Check Amount:	\$3,394.86
MNBK	24290	2059		LANCE NELSON		Check		
			E	01 400 294 061 000 305	BASKETBALL OFFICIAL	\$165.00		
PO#:	Voucher #:	10713	Invoice	Invoice No:	12042025	12/8/2025	Paid Amt:	\$165.00
							Check Amount:	\$165.00
MNBK	24291	2117		LONG PRAIRIE BASKETBALL ASSOCIATION		Check		
			R	04 005 505 000 321 040	COMMUNITY ED BASKETBALL PROCEEDS	\$2,843.04		
PO#:	Voucher #:	10669	Invoice	Invoice No:	12022025	12/8/2025	Paid Amt:	\$2,843.04
							Check Amount:	\$2,843.04
MNBK	24292	2209		MASSP		Check		
			E	01 302 050 000 000 820	2026 PARTIAL WINTER CONFERENCE REGIST	\$405.00		
PO#:	Voucher #:	10666	Invoice	Invoice No:	WC12087	12/8/2025	Paid Amt:	\$405.00
							Check Amount:	\$405.00
MNBK	24293	3539		NICHOLAS BERSCHIED		Check		
			E	01 400 294 061 000 305	BASKETBALL OFFICIAL	\$165.00		
PO#:	Voucher #:	10714	Invoice	Invoice No:	12042025	12/8/2025	Paid Amt:	\$165.00
							Check Amount:	\$165.00
MNBK	24294	2449		NORTHERN STAR COOPERATIVE		Check		
			E	01 400 298 460 301 401	PIZZAS FOR BAND	\$377.72		
PO#:	Voucher #:	10742	Invoice	Invoice No:	12082025	12/8/2025	Paid Amt:	\$377.72
							Check Amount:	\$377.72

Long Prairie-Grey Eagle

Detail Payment Register By Check

Check Number: 24242-24299 Payment Date: 7/1/2025-12/31/2025 Period: 202601-202606 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
MNBK	24295	2469		OWEN A LARSON		Check			
			E 01	400 294 061 000 305	BASKETBALL OFFICIAL	\$165.00			
PO#:	Voucher #:	10712	Invoice	Invoice No: 12042025	12/8/2025	Paid Amt:	\$165.00		
						Check Amount:	\$165.00		
MNBK	24296	3212		ROBOTICS EDUCATION & COMPETITION FOUNDATION		Check			
			B 01	230 050	ROYALTON VEX TOURNAMENT FEES	\$330.00			
PO#:	Voucher #:	10638	Invoice	Invoice No: 62403639	12/8/2025	Paid Amt:	\$330.00		
						Check Amount:	\$330.00		
MNBK	24297	2723		SCHOLASTIC		Check			
			E 01	303 260 000 000 430	SCHOLASTIC ACTION - MOLDENHAUER	\$199.80			
			E 01	303 260 000 000 430	SHIPPING	\$19.98			
PO#:	Voucher #:	10640	Invoice	Invoice No: M7613642	12/8/2025	Paid Amt:	\$219.78		
						Check Amount:	\$219.78		
MNBK	24298	3565		SPEECH CORNER		Check			
			E 01	400 298 457 301 401	#sc-203, Speech Corner Photo Cards for exti	\$27.99			
			E 01	400 298 457 301 401	#WB-2106, Double Dice Language	\$38.99			
			E 01	400 298 457 301 401	#DDD-038, Auditory Memory for WH question:	\$18.99			
			E 01	400 298 457 301 401	#DDD-008, Define and describe double dice a	\$18.99			
			E 01	400 298 457 301 401	#DDD-007, Conjunctions double dice add-on c	\$18.99			
			E 01	400 298 457 301 401	#TC-085, 101 Lessons: Vocabulary Words in	\$16.99			
			E 01	400 298 457 301 401	Freight	\$8.99			
PO#: 2634	Voucher #:	10692	Invoice	Invoice No: 51868	12/8/2025	Paid Amt:	\$149.93		
						Check Amount:	\$149.93		
MNBK	24299	2884		SUPER DUPER, INC		Check			
			E 01	400 298 457 301 401	#MTD655, Jumbo Bundle Pack Tongue Depre	\$36.95			
			E 01	400 298 457 301 401	Freight	\$9.95			
PO#: 2635	Voucher #:	10690	Invoice	Invoice No: 3026282A	12/8/2025	Paid Amt:	\$46.90		
						Check Amount:	\$46.90		
Report Total:							\$102,660.65		

Long Prairie-Grey Eagle Payment Reg by Bank and Check































Bank	Batch	Pmt No	Check No	Pay Type	Grp	Code	Rcd	Vendor	Tax Class	Print	Recon	Pay/Void		Amount
												Void	Date	
AHNB		5962		Wire	1	2565		PUBLIC EMPLOYEES RETIREMT ASSN		No	Yes	No	11/14/2025	42,950.03
AHNB		5963		Wire	1	1372		COMMISSIONER OF REVENUE		No	Yes	No	11/14/2025	34,635.27
AHNB		5964		Wire	1	2918		TEACHERS RETIREMENT ACCOUNT		No	Yes	No	11/14/2025	94,058.94
AHNB		5965		Wire	1	1543		ELECTRONIC FED TAX PAY SYSTEM		No	Yes	No	11/14/2025	187,564.48
AHNB		5966		Wire	1	1155		AVIBEN		No	Yes	No	11/14/2025	19,700.98
AHNB		5967		Wire	1	1155		AVIBEN		No	Yes	No	11/14/2025	7,354.00
AHNB		5968		Wire	1	1155		AVIBEN		No	Yes	No	11/14/2025	2,227.46
AHNB		5969		Wire	1	3279		AVIBEN		No	Yes	No	11/14/2025	2,460.83
AHNB		5977		Wire	1	1580		EYE MED VISION CARE, LLC		No	Yes	No	11/14/2025	333.87
AHNB		5978		Wire	1	1467		DELTA DENTAL OF MN		No	Yes	No	11/14/2025	3,720.35
AHNB		5979		Wire	1	3545		BLUE CROSS BLUE SHIELD OF MINNESC		No	Yes	No	11/14/2025	114,512.00
AHNB		6130		Wire	1	1080		AMERICAN HERITAGE NATL BANK		No	Yes	No	11/30/2025	209.00
AHNB		6131		Wire	1	2625		REVTRAK INC		No	Yes	No	11/30/2025	369.32
													Bank Total:	\$510,096.53
MNBK		6085		Wire	1	1197		BMO		No	Yes	No	11/19/2025	3,768.39
MNBK		6129		Wire	1	2324		MINNESOTA NATIONAL BANK		No	Yes	No	11/30/2025	20.00
													Bank Total:	\$3,788.39
													Report Total:	\$513,884.92

REVOLVING FUND

DATE	CHECK #	VENDOR	MEMO	AMOUNT
11/19/2025	5871	Mary Susan Miklavcich	Reimbursed with check	\$ 100.00
11/20/2025	5872	Mary Susan Miklavcich	Reimbursed with check	\$ 100.00

Statement Manager

BMO - Mastercard, Statement Period 10/28/2025 to 11/27/2025

Statement New	Card Account	Previous	Current	Tax Notes
Billing Account 027692	XXXX-XXXX-XXXX-7692	3,768.39	7,672.42	    
Rud Barton	XXXX-XXXX-XXXX-6780	0.00	685.90	    
Evenson Bradley	XXXX-XXXX-XXXX-3534	0.00	1,060.99	    
LUDVIGSON DANIEL	XXXX-XXXX-XXXX-7478	0.00	485.18	    
PAURUS KELSEY	XXXX-XXXX-XXXX-4098	0.00	862.92	    
Ganske Mitchell	XXXX-XXXX-XXXX-8325	0.00	1,075.35	    
Evenson Sherrilynn	XXXX-XXXX-XXXX-9873	0.00	3,487.31	    
Cebulla Tammy	XXXX-XXXX-XXXX-4387	0.00	14.77	    

Statement Report

BMO - Mastercard - U.S. Dollar

10/28/2025 to 11/27/2025

Rud Barton - Statement Report		Tax Receipt	Source Amount	Amount Tax	Amount Incl	Tax Notes			
11/01/2025	Wm Supercenter #1654	.	.	5.40	78.68	?			<i>i</i>
11/06/2025	Dollar General #20772	.	.	2.40	34.90	?			<i>i</i>
11/10/2025	Menards Alexandria Mn	.	.	18.43	268.28	?			<i>i</i>
11/11/2025	Wal-Mart #1632	.	.	3.57	52.04	?			<i>i</i>
11/18/2025	Acuity Scheduling, Inc	.	.	.	252.00	?			<i>i</i>

Statement Report

BMO - Mastercard - U.S. Dollar

10/28/2025 to 11/27/2025

Evenson Bradley - Statement Report		Tax Receipt	Source Amount	Amount Tax	Amount Incl	Tax Notes			
10/28/2025	Cambria Hotel Minneapo	.	.	.	381.72	?			<i>i</i>
10/28/2025	Dominos 1992	.	.	17.78	258.90	?			<i>i</i>
10/31/2025	Sams Club #8183	.	.	6.57	95.72	?			<i>i</i>
11/13/2025	Caseys #1795	.	.	7.74	112.67	?			<i>i</i>
11/13/2025	Epic Sports	.	.	.	206.99	?			<i>i</i>
11/25/2025	Adobe	.	.	.	4.99	?			<i>i</i>

Statement Report

BMO - Mastercard - U.S. Dollar

10/28/2025 to 11/27/2025

LUDVIGSON DANIEL - Statement Report		Tax Receipt	Source Amount	Amount Tax	Amount Incl	Tax Notes
10/27/2025	Fsp Craguns-Pms	.	.	-7.82	-113.82	?   
10/30/2025	Us Federal Contractor	.	.	41.14	599.00	?   

Statement Report

BMO - Mastercard - U.S. Dollar

10/28/2025 to 11/27/2025

PAURUS KELSEY - Statement Report		Tax Receipt	Source Amount	Amount Tax	Amount Incl	Tax Notes			
10/27/2025	Paddle.Net Hoopsgeek	.	.	6.80	99.00	?			<i>i</i>
11/05/2025	Cheddarup Ddb Donkey	.	.	.	31.73	?			<i>i</i>
11/10/2025	Mniaaa Fees	.	.	.	436.80	?			<i>i</i>
11/13/2025	Samsclub #8183	.	.	12.54	182.53	?			<i>i</i>
11/13/2025	Sysco Corporation	.	.	5.61	80.47	?			<i>i</i>
11/13/2025	Wal-Mart #1634	.	.	2.22	32.39	?			<i>i</i>

Statement Report

BMO - Mastercard - U.S. Dollar

10/28/2025 to 11/27/2025

Ganske Mitchell - Statement Report		Tax Receipt	Source Amount	Amount Tax	Amount Incl	Tax Notes			
10/27/2025	Bestbuycom807102579203	.	.	20.59	319.99	?			<i>i</i>
10/27/2025	Ebay O 24-13750-31891	.	.	4.06	59.06	?			<i>i</i>
10/29/2025	Us Mobile	.	.	0.69	10.00	?			<i>i</i>
10/30/2025	Kahoot! Asa	.	.	.	36.00	?			<i>i</i>
11/04/2025	Blooket	.	.	.	64.30	?			<i>i</i>
11/18/2025	Yodeck.Com Flipnode	.	.	.	576.00	?			<i>i</i>
11/26/2025	Us Mobile	.	.	0.69	10.00	?			<i>i</i>

Statement Report

BMO - Mastercard - U.S. Dollar

10/28/2025 to 11/27/2025

Evenson Sherrilynn - Statement Report		Tax Receipt	Source Amount	Amount Tax	Amount Incl	Tax Notes			
11/07/2025	Marriott Minneapolis N	.	.	.	177.32	?			<i>i</i>
11/12/2025	Ab Abebooks.Co L6fcce	.	.	1.69	24.60	?			<i>i</i>
11/12/2025	Rainbow Resource Cente	.	.	1.38	19.20	?			<i>i</i>
11/13/2025	Masbo	.	.	7.93	89.00	?			<i>i</i>
11/13/2025	Tci	.	.	.	114.00	?			<i>i</i>
11/15/2025	Gannett Media Co	.	.	.	16.99	?			<i>i</i>
11/18/2025	Chr Christianbook	.	.	.	163.89	?			<i>i</i>
11/20/2025	Walmart.Com	.	.	22.74	325.95	?			<i>i</i>
11/22/2025	The Webstaurant Store	.	.	59.17	1,033.50	?			<i>i</i>
11/24/2025	Sp Socks Rock	.	.	49.87	762.36	?			<i>i</i>
11/25/2025	Gkelite	.	.	43.05	760.50	?			<i>i</i>

Statement Report

BMO - Mastercard - U.S. Dollar

10/28/2025 to 11/27/2025

Cebulla Tammy - Statement Report		Tax Receipt	Source Amount	Amount Tax	Amount Incl	Tax Notes			
10/27/2025	Dollar General #20772	.	.	0.37	5.37	?	📄	✉	i
10/27/2025	Family Dollar	.	.	0.65	9.40	?	📄	✉	i

Long Prairie-Grey Eagle Student Activity Guideline Period Ending December 31, 2025

Sequence: Group-Sub, O/S

										26AB			% YTD	Remaining		
L	Fd	Org	Pro	Crs	Fin	O/S	Class	Sub	Description	Annual Budget	Period 202606	Year To Date	% YTD	Encumbrances	+ Enc	Balance
408 SPECIAL OLYMPIC																
B	01	401	408				400	408	SPECIAL OLYMPIC	0.00	0.00	(210.35)	0%	0.00	0%	210.35
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 OLYMPIK	100.00	0.00	0.00	0%	0.00	0%	100.00
408 SPECIAL OLYMPIC										0.00	0.00	(210.35)	0%	0.00	0%	210.35
410 ELEM DCD																
B	01	401	410				400	410	ELEM DCD	0.00	0.00	(903.43)	0%	0.00	0%	903.43
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
410 ELEM DCD										0.00	0.00	(903.43)	0%	0.00	0%	903.43
412 FFA																
B	01	401	412				400	412	FFA	0.00	0.00	6,001.13	0%	0.00	0%	(6,001.13)
R	01	400	298	412	301	099	401	412	Misc Revenue - FFA	(37,500.00)	0.00	(10,175.00)	27%	0.00	27%	(27,325.00)
E	01	400	298	412	301	401	401	412	Supplies - FFA	37,500.00	0.00	9,020.39	24%	350.00	25%	28,129.61
412 FFA										0.00	0.00	4,846.52	0%	350.00	0%	(5,196.52)
413 TRAPSHOOTING																
B	01	401	413				400	413	TRAPSHOOTING	0.00	0.00	(357.32)	0%	0.00	0%	357.32
R	01	400	298	413	301	099	401	413	Misc Revenue - TRAPSHOO	(8,000.00)	0.00	(8,021.77)	100%	0.00	100%	21.77
E	01	400	298	413	301	401	401	413	Supplies - TRAPSHOOTING	8,000.00	0.00	700.50	9%	0.00	9%	7,299.50
413 TRAPSHOOTING										0.00	0.00	(7,678.59)	0%	0.00	0%	7,678.59
415 VOLLEYBALL																
B	01	401	415				400	415	VOLLEYBALL	0.00	0.00	(4,274.92)	0%	0.00	0%	4,274.92
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	530.04	8%	0.00	8%	6,469.96
415 VOLLEYBALL										0.00	0.00	(3,744.88)	0%	0.00	0%	3,744.88
416 GIRLS BASKETBAL																
B	01	401	416				400	416	GIRLS BASKETBAL	0.00	0.00	(3,240.52)	0%	0.00	0%	3,240.52
R	01	400	298	416	301	099	401	416	Misc Revenue - GIRLS BASP	(100.00)	0.00	(154.00)	154%	0.00	154%	54.00
E	01	400	298	416	301	401	401	416	Supplies - GIRLS BASKETB/	100.00	0.00	581.96	582%	0.00	582%	(481.96)
416 GIRLS BASKETBAL										0.00	0.00	(2,812.56)	0%	0.00	0%	2,812.56
417 SECONDARY LIBRA																
B	01	401	417				400	417	SECONDARY LIBRA	0.00	0.00	(1,883.92)	0%	0.00	0%	1,883.92
R	01	400	298	417	301	099	401	417	Misc Revenue - SECONDAR	(100.00)	0.00	0.00	0%	0.00	0%	(100.00)
E	01	400	298	417	301	401	401	417	Supplies - SECONDARY LIBI	100.00	0.00	0.00	0%	0.00	0%	100.00
417 SECONDARY LIBRA										0.00	0.00	(1,883.92)	0%	0.00	0%	1,883.92

Long Prairie-Grey Eagle Student Activity Guideline Period Ending December 31, 2025

Sequence: Group-Sub, O/S

										26AB				% YTD	Remaining	
L	Fd	Org	Pro	Crs	Fin	O/S	Class	Sub	Description	Annual Budget	Period 202606	Year To Date	% YTD	Encumbrances	+ Enc	Balance
418 BOYS BASKETBALL																
R	01	400	298	418	301	099	401	418	Misc Revenue - BOYS BASK	0.00	(181.96)	(581.96)	0%	0.00	0%	581.96
E	01	400	298	418	301	401	401	418	Supplies - BOYS BASKETB/	0.00	0.00	581.96	0%	0.00	0%	(581.96)
418 BOYS BASKETBALL										0.00	(181.96)	0.00	0%	0.00	0%	0.00
429 TRACK																
B	01	401	429				400	429	TRACK	0.00	0.00	(1,116.28)	0%	0.00	0%	1,116.28
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	260.00	5%	0.00	5%	4,940.00
429 TRACK										0.00	0.00	(856.28)	0%	0.00	0%	856.28
441 ELEMENTARY LIBR																
B	01	401	441				400	441	ELEMENTARY LIBR	0.00	0.00	(682.78)	0%	0.00	0%	682.78
R	01	400	298	441	301	099	401	441	Misc Revenue - ELEMENTAF	(2,000.00)	0.00	(3,349.63)	167%	0.00	167%	1,349.63
E	01	400	298	441	301	401	401	441	Supplies - ELEMENTARY LIB	2,000.00	0.00	3,349.51	167%	0.00	167%	(1,349.51)
441 ELEMENTARY LIBR										0.00	0.00	(682.90)	0%	0.00	0%	682.90
446 WEB/LINK CREW																
B	01	401	446				400	446	WEB/LINK CREW	0.00	0.00	(1,106.37)	0%	0.00	0%	1,106.37
446 WEB/LINK CREW										0.00	0.00	(1,106.37)	0%	0.00	0%	1,106.37
451 CROSS COUNTRY																
B	01	401	451				400	451	CROSS COUNTRY	0.00	0.00	(70.92)	0%	0.00	0%	70.92
451 CROSS COUNTRY										0.00	0.00	(70.92)	0%	0.00	0%	70.92
452 ELEMENTARY BAND																
B	01	401	452				400	452	ELEMENTARY BAND	0.00	0.00	(6,354.92)	0%	0.00	0%	6,354.92
R	01	400	298	452	301	099	401	452	Misc Revenue - ELEMENTAF	(200.00)	0.00	(1,322.00)	661%	0.00	661%	1,122.00
E	01	400	298	452	301	401	401	452	Supplies - ELEMENTARY BA	200.00	0.00	406.00	203%	2,889.95	1648%	(3,095.95)
452 ELEMENTARY BAND										0.00	0.00	(7,270.92)	0%	2,889.95	0%	4,380.97
454 CHOIR																
R	01	400	298	454	301	099	401	454	Misc Revenue - CHOIR	(4,500.00)	0.00	0.00	0%	0.00	0%	(4,500.00)
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
454 CHOIR										0.00	0.00	0.00	0%	0.00	0%	0.00
457 ELEMENTARY ACTI																
B	01	401	457				400	457	ELEMENTARY ACTI	0.00	0.00	(94,468.82)	0%	0.00	0%	94,468.82
R	01	400	298	457	301	099	401	457	Misc Revenue - ELEMENTAF	(50,000.00)	0.00	(1,824.00)	4%	0.00	4%	(48,176.00)
E	01	400	298	457	301	401	401	457	Supplies - ELEMENTARY AC	45,000.00	803.15	13,842.47	31%	1,022.60	33%	30,134.93
457 ELEMENTARY ACTI										(5,000.00)	803.15	(82,450.35)	1649%	1,022.60	1629%	76,427.75

Long Prairie-Grey Eagle Student Activity Guideline Period Ending December 31, 2025

Sequence: Group-Sub, O/S

										26AB			% YTD	Remaining		
L	Fd	Org	Pro	Crs	Fin	O/S	Class	Sub	Description	Annual Budget	Period 202606	Year To Date	% YTD	Encumbrances	+ Enc	Balance
458 GIRLS HOCKEY																
B	01	401	458				400	458	Rst/Rsvd Extra Curricular	0.00	0.00	(11,678.82)	0%	0.00	0%	11,678.82
R	01	400	298	458	301	099	401	458	Misc Local Revenue	0.00	0.00	(850.00)	0%	0.00	0%	850.00
458 GIRLS HOCKEY										0.00	0.00	(12,528.82)	0%	0.00	0%	12,528.82
459 GYMNASTICS																
B	01	401	459				400	459	GYMNASTICS	0.00	0.00	(7,426.58)	0%	0.00	0%	7,426.58
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	1,650.78	2,118.75	212%	0.00	212%	(1,118.75)
459 GYMNASTICS										0.00	1,650.78	(5,307.83)	0%	0.00	0%	5,307.83
460 MARCHING BAND																
B	01	401	460				400	460	MARCHING BAND	0.00	0.00	(55,400.31)	0%	0.00	0%	55,400.31
R	01	400	298	460	301	099	401	460	Misc Revenue - MARCHING	(25,000.00)	0.00	(23,418.31)	94%	0.00	94%	(1,581.69)
E	01	400	298	460	301	401	401	460	Supplies - MARCHING BAND	25,000.00	20.13	10,578.56	42%	677.72	45%	13,743.72
460 MARCHING BAND										0.00	20.13	(68,240.06)	0%	677.72	0%	67,562.34
461 LETTERCLUB																
B	01	401	461				400	461	LETTERCLUB	0.00	0.00	(36,418.44)	0%	0.00	0%	36,418.44
R	01	400	298	461	301	099	401	461	Misc Revenue - LETTERCLU	(28,000.00)	0.00	(25,894.80)	92%	0.00	92%	(2,105.20)
E	01	400	298	461	301	401	401	461	Supplies - LETTERCLUB	28,000.00	0.00	12,537.29	45%	459.15	46%	15,003.56
461 LETTERCLUB										0.00	0.00	(49,775.95)	0%	459.15	0%	49,316.80
462 MINNESOTA HONOR																
B	01	401	462				400	462	MINNESOTA HONOR	0.00	0.00	(149.99)	0%	0.00	0%	149.99
E	01	400	298	462	301	401	401	462	Supplies - MINNESOTA HON	0.00	0.00	43.25	0%	75.00	0%	(118.25)
462 MINNESOTA HONOR										0.00	0.00	(106.74)	0%	75.00	0%	31.74
465 SECONDARY ACTIV																
B	01	401	465				400	465	SECONDARY ACTIV	0.00	0.00	(7,581.72)	0%	0.00	0%	7,581.72
R	01	400	298	465	301	099	401	465	Misc Revenue - SECONDAR	(8,000.00)	0.00	(893.15)	11%	0.00	11%	(7,106.85)
E	01	400	298	465	301	401	401	465	Supplies - SECONDARY AC	8,000.00	0.00	784.27	10%	225.00	13%	6,990.73
465 SECONDARY ACTIV										0.00	0.00	(7,690.60)	0%	225.00	0%	7,465.60
467 YEARBOOK																
B	01	401	467				400	467	YEARBOOK	0.00	0.00	8,051.51	0%	0.00	0%	(8,051.51)
R	01	400	298	467	301	099	401	467	Misc Revenue - YEARBOOK	(10,000.00)	0.00	(118.00)	1%	0.00	1%	(9,882.00)
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
467 YEARBOOK										0.00	0.00	7,933.51	0%	0.00	0%	(7,933.51)
469 GIRLS TENNIS																
B	01	401	469				400	469	GIRLS TENNIS	0.00	0.00	(3,122.71)	0%	0.00	0%	3,122.71

Long Prairie-Grey Eagle Student Activity Guideline Period Ending December 31, 2025

Sequence: Group-Sub, O/S

										26AB			% YTD	Remaining		
L	Fd	Org	Pro	Crs	Fin	O/S	Class	Sub	Description	Annual Budget	Period 202606	Year To Date	% YTD	Encumbrances	+ Enc	Balance
469 GIRLS TENNIS																
R	01	400	298	469	301	099	401	469	Misc Revenue - GIRLS TENN	(2,000.00)	0.00	(470.00)	24%	0.00	24%	(1,530.00)
E	01	400	298	469	301	401	401	469	Supplies - GIRLS TENNIS	2,000.00	0.00	52.50	3%	0.00	3%	1,947.50
469 GIRLS TENNIS										0.00	0.00	(3,540.21)	0%	0.00	0%	3,540.21
470 SECONDARY STUDE																
B	01	401	470				400	470	SECONDARY STUDE	0.00	0.00	(13,090.19)	0%	0.00	0%	13,090.19
R	01	400	298	470	301	099	401	470	Misc Revenue - SECONDAR	(7,500.00)	0.00	(957.67)	13%	0.00	13%	(6,542.33)
E	01	400	298	470	301	401	401	470	Supplies - SECONDARY STL	7,500.00	0.00	1,330.49	18%	75.00	19%	6,094.51
470 SECONDARY STUDE										0.00	0.00	(12,717.37)	0%	75.00	0%	12,642.37
473 SOFTBALL																
B	01	401	473				400	473	SOFTBALL	0.00	0.00	(982.09)	0%	0.00	0%	982.09
R	01	400	298	473	301	099	401	473	Misc Revenue - SOFTBALL	0.00	0.00	(1,335.00)	0%	0.00	0%	1,335.00
473 SOFTBALL										0.00	0.00	(2,317.09)	0%	0.00	0%	2,317.09
474 BASEBALL																
B	01	401	474				400	474	BASEBALL	0.00	0.00	(0.65)	0%	0.00	0%	0.65
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
474 BASEBALL										0.00	0.00	(0.65)	0%	0.00	0%	0.65
475 FOOTBALL																
B	01	401	475				400	475	FOOTBALL	0.00	0.00	(14,054.29)	0%	0.00	0%	14,054.29
R	01	400	298	475	301	099	401	475	Misc Revenue - FOOTBALL	(10,000.00)	0.00	(5,221.00)	52%	0.00	52%	(4,779.00)
E	01	400	298	475	301	401	401	475	Supplies - FOOTBALL	10,000.00	0.00	5,065.97	51%	0.00	51%	4,934.03
475 FOOTBALL										0.00	0.00	(14,209.32)	0%	0.00	0%	14,209.32
490 CLASS OF 2030																
B	01	401	490				400	490	CLASS OF 2030	0.00	0.00	(2,034.98)	0%	0.00	0%	2,034.98
R	01	400	298	490	301	099	401	490	CLASS OF 2030	(5,700.00)	0.00	0.00	0%	0.00	0%	(5,700.00)
E	01	400	298	490	301	401	401	490	CLASS OF 2030	5,700.00	0.00	0.00	0%	0.00	0%	5,700.00
490 CLASS OF 2030										0.00	0.00	(2,034.98)	0%	0.00	0%	2,034.98
491 CLASS OF 2021																
R	01	400	298	491	301	099	401	491	Misc Revenue - CLASS OF 2	(10,000.00)	0.00	(100.00)	1%	0.00	1%	(9,900.00)
E	01	400	298	491	301	401	401	491	Supplies - CLASS OF 2031	10,000.00	0.00	0.00	0%	0.00	0%	10,000.00
491 CLASS OF 2021										0.00	0.00	(100.00)	0%	0.00	0%	100.00

Long Prairie-Grey Eagle Student Activity Guideline Period Ending December 31, 2025

Sequence: Group-Sub, O/S

										26AB			% YTD	Remaining		
L	Fd	Org	Pro	Crs	Fin	O/S	Class	Sub	Description	Annual Budget	Period 202606	Year To Date	% YTD	Encumbrances	+ Enc	Balance
									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)
									492 CLASS OF 2022	(100.00)	0.00	0.00	0%	0.00	0%	(100.00)
									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)
									493 CLASS OF 2023	(100.00)	0.00	0.00	0%	0.00	0%	(100.00)
									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)
									494 CLASS OF 2024	(100.00)	0.00	0.00	0%	0.00	0%	(100.00)
									495 CLASS OF 2025							
B	01	401	495				400	495	CLASS OF 2025	0.00	0.00	(2,402.36)	0%	0.00	0%	2,402.36
R	01	400	298	495	301	099	401	495	Misc Revenue - CLASS OF 2025	(5,000.00)	0.00	0.00	0%	0.00	0%	(5,000.00)
E	01	400	298	495	301	401	401	495	Supplies - CLASS OF 2025	0.00	0.00	2,402.36	0%	0.00	0%	(2,402.36)
									495 CLASS OF 2025	(5,000.00)	0.00	0.00	0%	0.00	0%	(5,000.00)
									496 CLASS OF 2026							
B	01	401	496				400	496	CLASS OF 2026	0.00	0.00	(3,345.78)	0%	0.00	0%	3,345.78
R	01	400	298	496	301	099	401	496	Misc Revenue - CLASS OF 2026	0.00	0.00	(300.00)	0%	0.00	0%	300.00
E	01	400	298	496	301	401	401	496	Supplies - CLASS OF 2026	5,000.00	0.00	150.00	3%	0.00	3%	4,850.00
									496 CLASS OF 2026	5,000.00	0.00	(3,495.78)	(70%)	0.00	(70%)	8,495.78
									497 CLASS OF 2027							
B	01	401	497				400	497	CLASS OF 2027	0.00	0.00	(8,047.53)	0%	0.00	0%	8,047.53
R	01	400	298	497	301	099	401	497	Misc Revenue - CLASS OF 2027	0.00	0.00	(2,845.00)	0%	0.00	0%	2,845.00
E	01	400	298	497	301	401	401	497	Supplies - CLASS OF 2027	100.00	80.37	1,128.41	1128%	441.76	1570%	(1,470.17)
									497 CLASS OF 2027	100.00	80.37	(9,764.12)	(9764%)	441.76	(9322%)	9,422.36
									498 CLASS OF 2028							
B	01	401	498				400	498	CLASS OF 2028	0.00	0.00	(3,025.15)	0%	0.00	0%	3,025.15
R	01	400	298	498	301	099	401	498	Misc Revenue - CLASS OF 2028	0.00	0.00	(600.00)	0%	0.00	0%	600.00
E	01	400	298	498	301	401	401	498	Supplies - CLASS OF 2028	100.00	0.00	0.00	0%	0.00	0%	100.00
									498 CLASS OF 2028	100.00	0.00	(3,625.15)	(3625%)	0.00	(3625%)	3,725.15
									499 CLASS OF 2029							
B	01	401	499				400	499	CLASS OF 2029	0.00	0.00	(1,849.23)	0%	0.00	0%	1,849.23
E	01	400	298	499	301	401	401	499	Supplies - CLASS OF 2029	100.00	0.00	0.00	0%	0.00	0%	100.00
									499 CLASS OF 2029	100.00	0.00	(1,849.23)	(1849%)	0.00	(1849%)	1,949.23
Report Totals:										(5,000.00)	2,372.47	(294,195.34)	5884%	6,216.18	5760%	282,979.16



***December 15, 2025
Activities Board Report***

Thank You:

- Everyone who came to support Donkey Basketball

Activity Fundraising 2025-26

- **Donkey Basketball**
 - Raised: \$2,500
- **Soup, Sandwiches and a Game**
 - Dec. 16
 - Double Header Girls/Boys Basketball vs. Maple Lake
 - \$10 / MEAL TICKET
 - 4:30PM-7:00PM
 - ALL PROCEEDS GO TO THE BASKETBALL PROGRAMS
- **Girls Basketball Carnival Night:**
 - Monday, January 26, 2026
 - 3:00pm-5:00pm
 - Pasta Feed @ \$10 a Meal Ticket
 - Games & Music Including:
 - Player Meet & Greet | Photo Booth | Coloring Station | Face Painting
 - Door Prizes | JFK Half Time Performance

Activity Software Adoption:

- Community Education and the Activities Department are in the process of adopting new software systems for both facility and athletic scheduling and registration. The Rschool Program was sold to a different vendor last spring, and through the takeover process, we have noticed that the customer service and overall program functionality have been compromised. It is very common to wait several days to get answers from a customer service representative, and many of the features that made this program successful are no longer available unless you pay extra fees.
- Fortunately for us, several new software options have been made available because of an expanding market in Minnesota. We are currently researching ARUX for community education and Bound for the activities department. These two programs are in the process of creating a partnership that will allow the

programs to work together to create one comprehensive network that will serve all of our registration and facilities needs across the entire district.

- In addition, there are several features such as inventory management, point of sale credit, online billing, and automated communication that we have not been afforded in the past.

Coaching Resignations:

- N/A

Coaching Hires:

- JV Softball: Steve Rist
- Assistant Softball: Diana Hegseth
- Junior High Softball: Melanie Childrey

Open Coaching Positions:

- JH Baseball

Community Education

- It is hard to believe that the 2025-2026 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.
- Community Education and the Activities Department are in the process of adopting new software systems for both facility and athletic scheduling and registration. The Rschool Program was sold to a different vendor last spring, and through the takeover process, we have noticed that the customer service and overall program functionality have been compromised.

It is very common to wait several days to get answers from a customer service representative, and many of the features that made this program successful are no longer available unless you pay extra fees.

Fortunately for us, several new software options have been made available because of an expanding market in Minnesota. We are currently researching ARUX for community education and Bound for the activities department. These two programs are in the process of creating a partnership that will allow the programs to work together to create one comprehensive network that will serve all of our registration and facilities needs across the entire district.

In addition, there are several features such as inventory management, point of sale credit, online billing, and automated communication that we have not been afforded in the past. Kelsy, Daniel, and I have each met with both of these organizations and are in the process of having Mitchell meet with both companies to ensure technical feasibility.

- 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.

Federal Programs

- The required Federal Programs Fall Amendment has been submitted to the Minnesota Department of Education (MDE) and has received approval. This amendment is part of a revised process implemented by MDE to ensure full compliance with federal requirements. As part of the Fall Amendment, the district completed required updates related to financial budgeting, program

compliance, and consultation with non-public schools. These updates ensure that federal funds are appropriately aligned with program goals, accountability standards are met, and all statutory consultation requirements are fulfilled.

- As a condition of receiving federal funding, the district is required to conduct consultations with all private schools located within district boundaries. During this process, private schools may choose to participate in federal programs and receive services or formally decline participation. Within the district, St. Mary of Mount Carmel School has elected to participate and receive federal funding and services, while St. John's Vianney School has declined participation. For schools that decline services, the consultation process concludes once a mutually agreed-upon written affirmation is completed.

When a private school elects to participate, as is the case with St. Mary of Mount Carmel School, the process moves from consultation to the development of a service plan. This plan is collaboratively developed by the district and the private school and outlines the goals and objectives to be implemented for the duration of the services. All goals and objectives must align with Minnesota Academic Standards and be delivered by appropriately licensed and highly qualified staff. Federal requirements also mandate that participating private school students receive equitable access to both funding and the duration of services. The Minnesota Department of Education requires the Local Education Agency to oversee, implement, and monitor all private school services to ensure compliance with federal program requirements. The district values its strong collaborative relationship with St. Mary of Mount Carmel School and appreciates the continued partnership and shared commitment to providing high-quality educational opportunities for all students in the district.

LPGE Technology Board Report

December 15th, 2025

Update for December:

Skyward: Things are moving along with the transition. Office Staff and Tech Staff have spent many hours working on our Professional Development and setting up the new system. Things so far have been going smoothly. Having almost a year to work on the transition will make our go live date in July much smoother.

We will be getting a new Document Management system starting in January called Parchment. With decades of paperwork and files that we need to keep forever, we have been struggling bouncing between so many different formats that our data is in. This has included large format paper, microfiche, CD/DVDs, tapes, floppy disks, and much more. We need to get our data in a searchable format for safe keeping. Along with the purchase of the document management system, we will be adding the Transcripts module. Just like our employee paperwork, we have over 100 years of transcripts that need to be able to be accessed. Those are also on multiple formats and are unsearchable. This will be a multi year project. It will be nice once it is all done. I will keep you updated on the progress of this project.

Erate season for FY26 is soon approaching. I've been working on creating a parts list of all the things we need to replace. We will be replacing most of our network equipment as it's been over 10 years. After the parts list is ready, I can release a RFP and have vendor walkthroughs starting in January.

When we updated our Chromebooks at the Secondary, we decided to not refresh the Elementary Chromebooks. We thought because they were not going home, they would give us a couple more years of use. We are finding out that they are failing fast. Skyler has been busy repairing Chromebooks everyday to get us through this school year. I will be working with Mr. Ludvigson and Ms. Evenson this winter to work on a plan for replacement.

As you know, the Tech Department wears many hats. One of the big projects we do every year is set up the tech for the Elementary concerts. This includes the audio system, and we also do the live stream for both concerts. We had over 40 watching live online and almost 600 views after the concert. Everything went well this year and it was a great concert.

Mitchell Ganske
LPGE Technology Director

DECEMBER 2025 - FROM THE BUSINESS OFFICE:

When I asked the board if they had any finance questions or have been asked questions by our community, here are two that I received and will be the topic of my report.

1. Maybe something about why dollars in a fund can only be spent in that fund and who decides which fund dollars get deposited where? That is tough for a lot of folks to understand. Thanks
2. I had someone ask a while ago what the different funds are for and why we can't just take out of one to pay the others? example why couldn't we take out of reserve or another fund with lots of money in it to pay for turf project and not have to levy for it?

If you've ever looked at a school district's budget, you may wonder: *Why can't we just move money from one area to another?* For example, if there's money sitting in a "building fund," why can't it be used to hire more teachers? The short answer is: **state law doesn't allow it.**

Minnesota's school finance system is **fund-based**, meaning every dollar a school district receives is placed in a specific "bucket," or **fund**, that can only be used for certain purposes. This structure keeps taxpayer money organized, transparent, and accountable — but it also means that districts can't always spend money where they might want to.

Think of each **fund** as a separate bank account with strict rules about what it can pay for. Here are a few of the major ones:

- **General Fund:** This is the largest and most flexible fund. It pays for classroom teachers, support staff, supplies, transportation, utilities, and most day-to-day operating expenses.
- **Food Service Fund:** Money here comes from meal payments and federal meal reimbursements. It can *only* be used for school food service operations — not textbooks or salaries.
- **Community Education Fund:** Used for programs like early childhood education, adult learning, and after-school enrichment. It can't be used for K–12 classroom costs.
- **Building (or Capital) Funds:** This money is for long-term projects — building repairs, construction, or technology infrastructure. It can't be used to pay staff or cover general expenses.
- **Debt Service Fund:** Used to pay back bonds for things like building projects. The money collected from property taxes for debt repayment *must* go toward that purpose only.

The Minnesota Legislature sets these fund categories and spending rules to make sure money is used exactly as taxpayers and lawmakers intended.

For instance, if voters approved a **bond referendum** to build a new school, the district can't legally redirect that money to hire more teachers — even if there's a teacher shortage. That money was collected through taxes specifically for buildings, not operations.

Likewise, federal and state aid programs often come with strings attached. If the state gives money to provide free student lunches, it can't be reallocated to fix a roof. These restrictions ensure fairness, prevent misuse, and allow for clear public accountability.

Sometimes people see that a district has "millions of dollars in the bank" and wonder why cuts are happening. The reality is that **most of those dollars are locked into specific funds.** The general fund — the one that pays for staff, classroom supplies, and daily operations — is often the most strained, even when other funds look healthy.

In short, schools can't move money between funds just because one looks full and another looks empty. It's a bit like having money in your retirement account when you need to fix your car — you know it's there, but you're not allowed to use it for that purpose.

Minnesota's school finance system is designed to ensure transparency and accountability, but it can also create frustration when needs shift. Each fund serves a specific purpose, and districts are legally required to follow those spending rules.

Understanding this helps explain why budget conversations can be so complex — and why “moving money around” isn't as simple as it might sound.

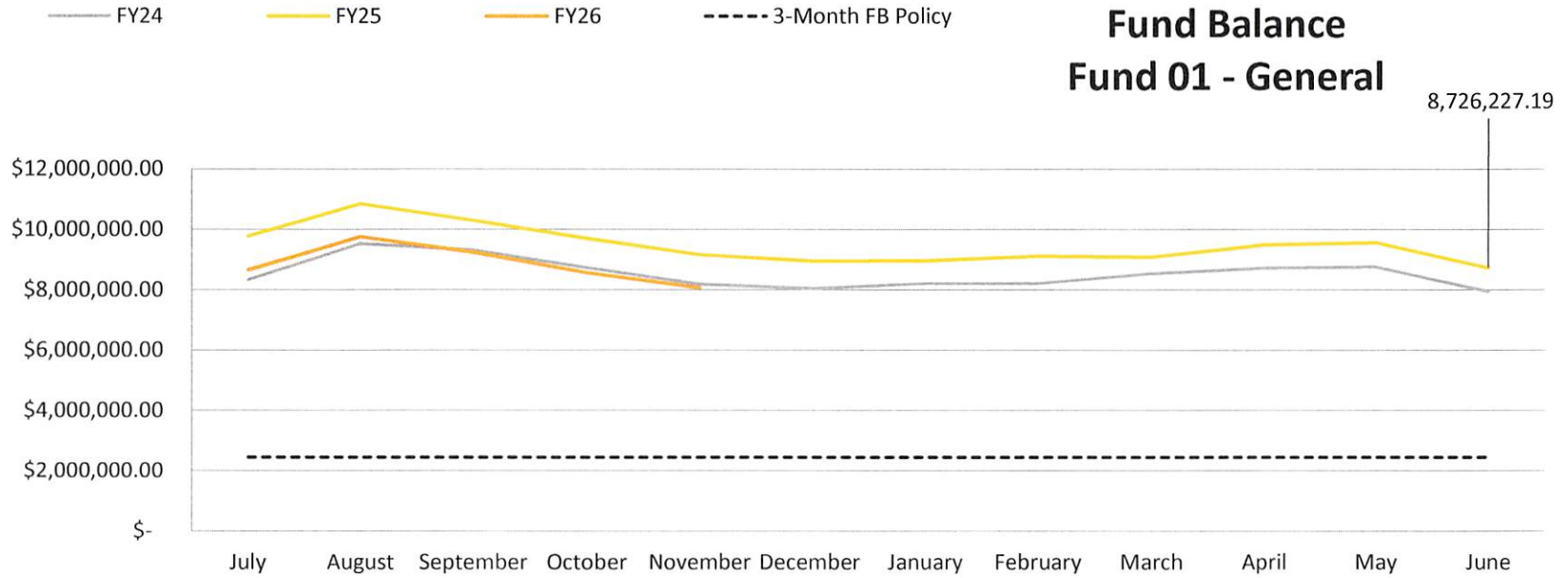
As always, please call or stop in if you have any questions for me or any of the other folks in the District Office. We enjoy your visits.

Sherrí Evenson



LONG PRAIRIE-GREY EAGLE SCHOOL #2753

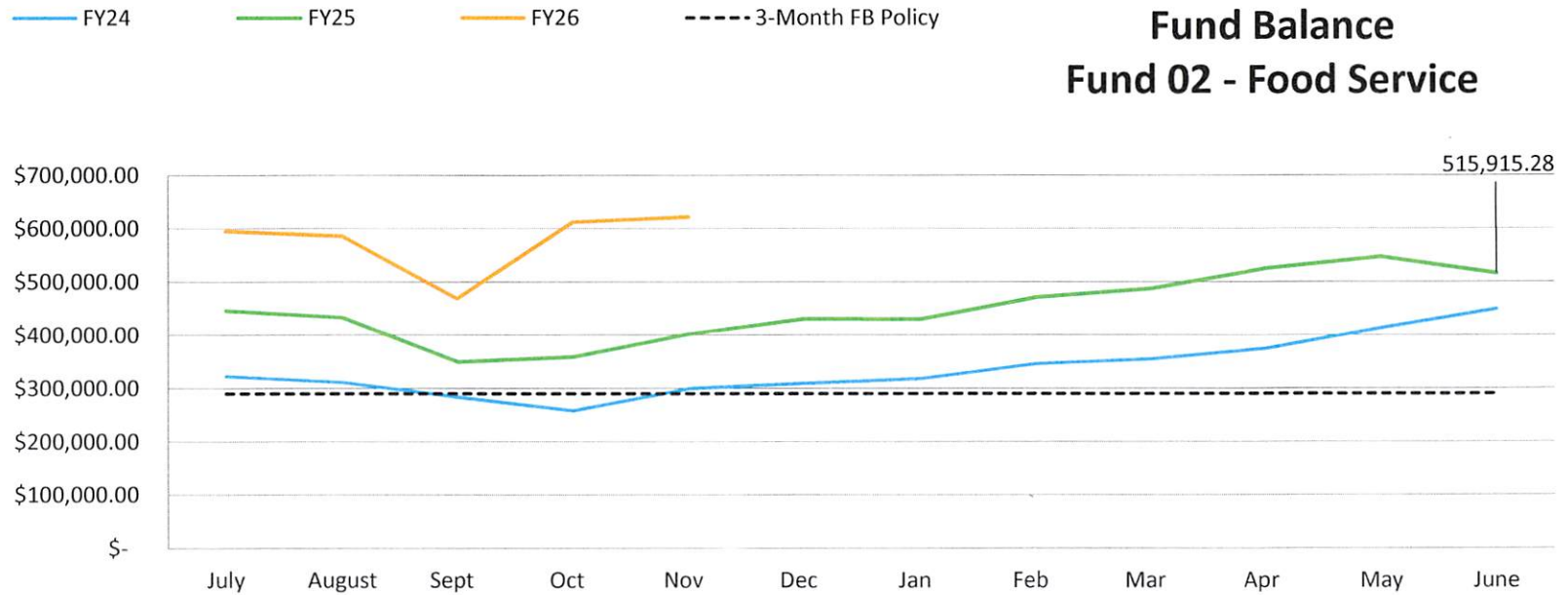
Fund Balance Report - November 30, 2025





LONG PRAIRIE-GREY EAGLE SCHOOL #2753

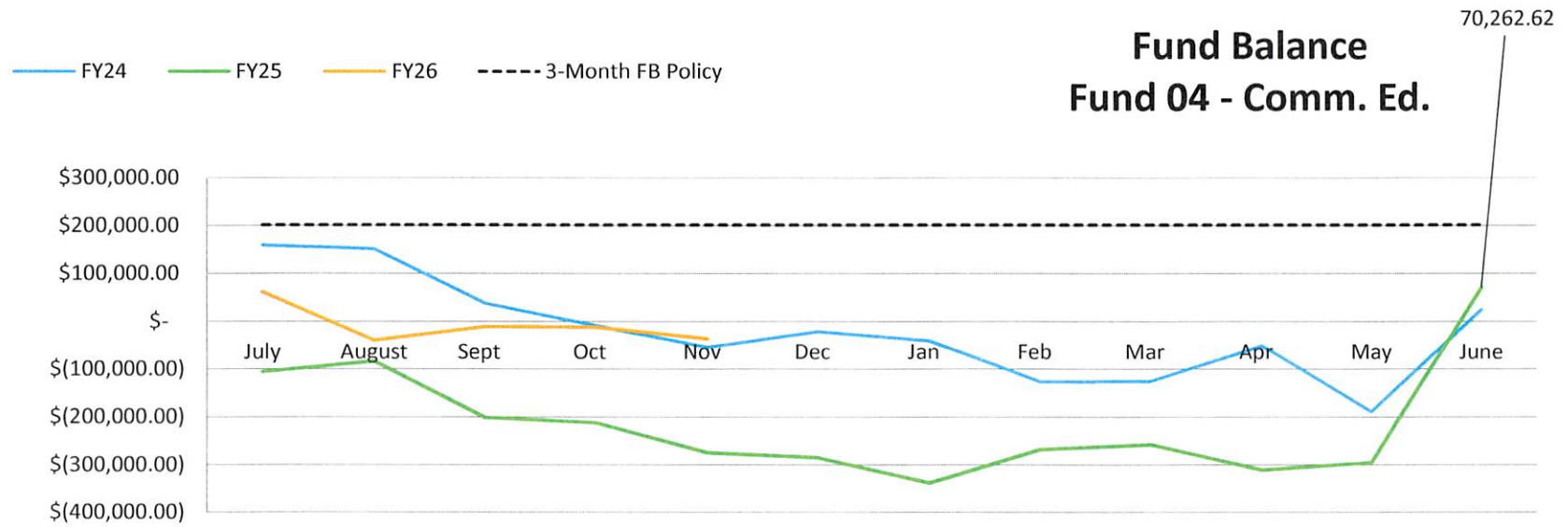
Fund Balance Report - November 30, 2025





LONG PRAIRIE-GREY EAGLE SCHOOL #2753

Fund Balance Report - November 30, 2025



Long Prairie-Grey Eagle Principals' Report

December 2025

One District

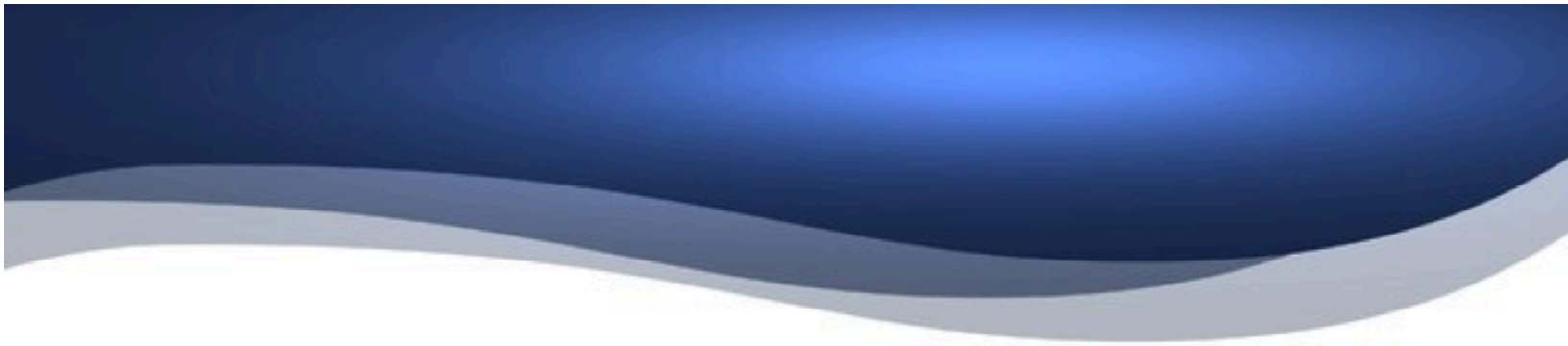
1. Winter Concerts - We invite everyone to enjoy our amazing concerts this season
 - a. 6-12 Band Concert - December 1 at 7:00 pm - Secondary Auditorium
 - b. K-2 Concert - December 4 at 1:30 - Elementary Big Gym
 - c. 3-5 Concert - December 5 at 1:30 - Elementary Big Gym
 - d. 6-12 Choir Concert - December 15 at 7:00 pm - Secondary Auditorium

Professional Development Committee

1. Our committee is busy planning for upcoming professional development days and other items listed below.
 - a. January 19:
 - i. 7:30-8:00 - Light Breakfast
 - ii. 8:30-3:00 Paras will go to Sourcewell for Catalyst Training
 - iii. 8:00-8:30 - CAPTI Overview (Gr. 4-12 or all?)
 - iv. 8:30-9:30 - Standards work time
 - v. 9:30-11:30 - Vertical Team Time
 - vi. 11:30-12:00 - Recap of Security Training (Sherri and Daniel)
 - vii. 12:00-12:30 - Lunch
 - viii. 12:30-3:30 - Grading and work time
 - b. February 16:
 - i. This day will be filled with sessions taught by our own staff. Details are still being planned.
 - c. School year calendar work
 - d. PD Handbook

Elementary School

1. Family Engagement

- 
- a. Thank you to our music staff, Cindy Roos, Ayla Gross, Kyle Lamb and Chuck Speer and accompanist Nicole Cuchna for the countless hours that went into our winter concerts.
 - b. We wish to thank all of the families who attended our concerts. Your support for our students makes a difference.
2. Backpack Attack Packing Event
 - a. Our packing event is moving to December 16. We are hoping the weather holds and that the third time is the charm for rescheduling. The packing begins at 5:00 pm and all are welcome.
3. December Culture and Climate Boosters
 - a. During the month of December, the staff has the opportunity to participate in dress up days. Some of the days include: Holiday t-shirt day, Team Santa vs Team Elf, Christmas Tree Day, Tacky Sweater Day, Grinch Day, Reindeer Day, Polar Express Day and more.
 - b. Feast-A-Palooza is also a staff favorite. Each team signs up for a day in December to bring treats. We have had a baked potato bar, snacks & popcorn, dips and cheeseballs, sandwich bar, salad bar, trail mix, pasta and more.
 - c. The Door Decorating Contest is a highlight of the season. The elementary staff is quite competitive and go above and beyond to make their area festive. This year the ALC students will judge the doors. The winners earn bragging rights and a certificate to display proudly outside their classrooms.

Secondary School

1. ESL Department
 - a. Mrs. Panek and Ms. Lawas will be working on their annual Gingerbread houses with their classes again this year. This has become an annual tradition for their department as students build gingerbread houses. The students work very hard to build them to the best of their ability and for some of our students, this is a first time for this kind of an event.

2. Band Concert

- a. Mr. Speer, along with Ms. Gross for the 6th grade, put on another fantastic concert for our community this year. The auditorium was again packed as families as well as our community look forward to this each year. We had the commons full as the auditorium doors were opened for people to find their seats.

3. Activity Information

a. Door Decorating

- i. This is an annual event where the students decorate their advisory classroom door. It is apparent that some of them have quite a bit of thought put into it as they are very unique.

b. Staff Morale

- i. We try to keep up the morale for our staff throughout the year, for instance, we have Popcorn Friday each week where staff members each receive a bag of popcorn. It is a morale booster for the end of the week in the afternoon.

c. PBIS - Popcorn

- i. We are working on handing out popcorn to students on the last day before the students leave for break. As you know our discipline has shifted to the positive over the years and it is because of our intentional focus on positive behavior and small actions like this that are some of the reasons why we are now in a better place on our campus.



Long Prairie-Grey Eagle Schools

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

Superintendent's Report 12/15/2025

As we enter the new year, our focus will shift to long-term planning. With the final audit numbers now available, we can begin making multi-year financial projections and resume negotiations with our bargaining units. We are also waiting for updates from the state on the future of Compensatory Aid, which remains our biggest financial unknown. Activity at the national level suggests we should not depend on federal funding increases in the foreseeable future.

Our business office continues to prepare for changes related to Paid Family and Medical Leave, as well as the ongoing adjustments required by ESST. These items remain moving targets, and we appreciate the staff's patience as we work through the requirements.

Strategic Planning

1. 2026–27 School Calendar: We have received 67 staff responses to the calendar survey so far. There is strong interest in trying an evening–morning conference schedule to make parent-teacher conferences more accessible to families. Staff also responded positively to additional professional development days, as long as they are planned and organized well.

2. Parent/Guardian Input Survey: We currently have 34 English responses and 12 Spanish responses. We will continue to encourage all families to participate. It is especially encouraging to see an increase in responses from our Spanish-speaking families, as this has been an area of challenge in past years.

3. Planning Sessions: The administrative team is reviewing our school data and the current strategic plan. We are preparing to set targets and propose updates for the 2026–27 revision of the strategic plan. Much of our discussion is centered on the importance of student attendance and early childhood education, both of which have a major impact on long-term student success.

4. Professional Development: We are coordinating with Freshwater to provide paraprofessional training on January 19th, in partnership with Sourcewell. These trainings have been very well received in the past, and we continue to hear positive feedback from staff.

If you have any questions, please feel free to call me at 357-3605 or email me at dludvigson@lpge.k12.mn.us.

Daniel Ludvigson, the Superintendent of Long Prairie-Grey Eagle Public School

Long Prairie-Grey Eagle Superintendent Goals

(Sept. 2025 – June 2026) 11/07/2025

MSBA Handbook: <https://mnmsba.org/wp-content/uploads/2022/10/SuptEvalResourceGuide10-2022.pdf>

GOAL : Advancement of the strategic initiative and goals outlined in the key priorities. Alignment of school planning and directional focus.

Focus Standard: Communication and Community Relationships

- 3.a Relationships with the Community
- 3.b Engagement
- 3.c Informs the Community as a Whole
- 3.d. Advocacy
- 3.e Visibility and Approachability

FOCUS ELEMENT: 3.e Visibility and Approachability

Actions undertaken to accomplish Sources of evidence for Element:

1. Appearance at community events and representing the school district positively
2. Networking with government officials in partnership with the board
3. Work with local media to positively promote the school district and promote the objectives of the school board

Note: Links may need to be copied and pasted to work

Sources of evidence for Element:

- a. Articles for the paper:
https://lpges.enschool.org/apps/pages/index.jsp?uREC_ID=1466415&type=u&termREC_ID=&pREC_ID=1034553
- b. Radio Spots:
https://lpges.enschool.org/apps/pages/index.jsp?type=u&uREC_ID=1466415&pREC_ID=1038845
- c. Community Events: July 5th of July at Lake Charlotte, River of Life Summer Block Party (13), Culpepper and Merriweather Circus (July 21), Long Prairie Latino Festival (July 26), \$.57 Cone Day and Car Show (July 30), National Night Out (August 5), Concert in the Park (August 12), Annual Church/Family Fun Night (August 19), Trunk or Treat (9/20/2025), Prairie Dusters Fun Show (9/14/2025), 10/25/2025 Long Prairie Chamber Orchestra, Boo Basket Give Away (10/31/2025), Bright Lights Parade and Open Skate (11/28/2025), Craft Fair (11/29/2025)



- d. Personal Professional Facebook Account:
<https://www.facebook.com/daniel.ludvigson.14196>
- e. Presenter: MASBO Fall Conference Nov. 6, MSBA Leadership Conference (Jan 2026), MASBO Winter Conference (Feb 2026)
- f. Emails and document conversations with government officials
- g. Community Survey regarding visibility and approachability

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

- Suggest community events and also attend them from time to time
- Encourage community members and staff to communicate with the superintendent
- Suggest ideas for articles
- Promote school events positively

GOAL: Development of long-range fiscal projections and the maintenance of a healthy fund balance. A healthy fund balance is defined as 20% or more of the operational budget.

Focus Standard: School District Finances

- 2.a Budget Development and Maintenance
- 2.b Financial Statements
- 2.c Financial Controls
- 2.d Bond and Levy Campaigns
- 2.e Asset Protection

FOCUS ELEMENT: Budget Development and Maintenance

Actions undertaken to accomplish Sources of evidence for Element:

1. Prepare ADM (enrollment) projections for the next five years
2. Work with the business manager to prepare fiscal documents for the 25-26 school year to keep the board informed as to the district's fiscal health
3. Successfully complete the 24-25 Audit
4. Look into investment and savings strategies to maximize the use of the district's fund balance
5. Make cost containment recommendations based on analysis of budget situation and forecast.
6. Apply for grants as appropriate: CERP Grant, Innovative Schools Project Grant,

Sources of evidence for Element:

- a. Budget
- b. Budget Recommendations
- c. Finance Meetings – prior to each board meeting
- d. 24-25 Audit
- e. ADM Projections
- f. School budget documents
- g. Innovative Schools Project Grant

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

- Read all budget information shared, participate in budget discussions
- Treat and talk about budget decisions as a superintendent and school board decision
- Ask questions about concerns board members may have
- Collaborate with the superintendent to establish and communicate budget priorities.

GOAL : Effectively delegate duties to advance the school district’s Strategic Plan. Align communications, staff development, and evaluation with strategic initiatives.

Focus Standard: Human Resources

- 5.a Internal Communications
- 5.b Personnel Concerns
- 5.c Delegation of Duties
- 5.d Visibility and Approachability
- 5.e Hiring and Staff Development
- 5.f. Collective Bargaining
- 5.g Evaluation

FOCUS ELEMENT: Delegation of Duties

Actions undertaken to accomplish Sources of evidence for Element:

1. Assign tasks to different staff to advance the different strategic priorities of the district
2. Assign goals with staff supervised by the superintendent that advance the district’s strategic priorities. Monitor progress and provide feedback for accountability and growth.
3. Work with negotiations committee to advance contracts in a manner that supports the board’s strategic priorities as well as preserves positive working relationships.
4. Development of a staff development handbook that advances the district towards the board’s long-range strategic priorities with staff training organized around that planning
5. Visible at school events, around the building, and accessible in doing so

Sources of evidence for Element:

1. Strategic Plan: https://docs.google.com/document/d/1e_bMRj-Ed6byJtlmWQrl0aww6BpEZlaa/edit?rtmpof=true
2. Professional Development Handbook: <https://docs.google.com/document/d/1n429GpPtwBYzY8iPb89pch8OXecnEYqR/edit>
3. Professional development agendas:
 - a. August: <https://docs.google.com/spreadsheets/d/1nGmcZXzCk3sIJlCJFdQuzDYOMTRXqmFpsYH7ozfma9l/edit?gid=868870769#gid=868870769>

b. Nov. 3:

<https://docs.google.com/document/d/1E9cHLberJ59FgnuKSubGs98Ju8gnjGRF/edit?usp=sharing&oid=104506904277359635829&rtpof=true&sd=true>

4. Negotiation committee notes and resources developed by the superintendent
5. Staff that are supervised by the superintendent goals and feedback
6. Present during lunch and/or recess/activity times – staff observations
7. Floating office at HS and walking around the elementary building in the morning: staff observation
8. Giving Thanks Challenge – November, Snow Day Reel (Nov 26)
9. School Events: Storybook Theatre (July 11 and 12), Football Carwash (August 16), Volleyball Game (9/9/2025, 9/18/2025, 9/24/2025), Football Game (August 29, September 19), Back Pack Attack (9/25/2025), Tennis (10/01/2025, 09/24/2025, 9/16/2025, 9/9/2025, 9/2/2025, 8/25/2025, 8/19/2025, 8/15/2025), Homecoming Activities (9/23/2025, 9/25/2025, 9/26/2025), Home Soccer Game (10/02/2025), I-Scream for Books (10/21/2025), Tennis Banquet (10/27/2025), National Honor Society Induction – Speaker (10/30/2025), Veteran’s Day Program – both buildings (11/11/2025), Book Fair (11/13/2025), Boys Hockey Scrimmage (11/15/2025), The Little Mermaid performance (11/22/2025), Donkey Basketball (11/22/2025), 6-12 Band Concert (12/01/2025), Announce for Boys Hockey (12/02 and 04/2025), Elementary Christmas Programs (12/03 and 04/2025)

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

- Support the superintendent’s decisions
- Bring issues directly to the superintendent to collaboratively problem solve solutions
- Do not bypass the superintendent in the chain of command and involve him in all school governance decisions.
- Communicate concerns regularly with the superintendent
- Provide direction and clear communication on district strategic priorities

Standards and Elements identified for the 25-26 School Year:

STANDARD 3: Communication and Community Relationships

- 3.a Relationships with the Community
- 3.b Engagement
- 3.c Informs the Community as a Whole
- 3.d. Advocacy
- 3.e Visibility and Approachability**

STANDARD 2: School District Finances

- 2.a Budget Development and Maintenance**
- 2.b Financial Statements
- 2.c Financial Controls
- 2.d Bond and Levy Campaigns



2.e Asset Protection

STANDARD 5: Human resources

Focus Standard: Delegation of Duties

5.a Internal Communications

5.b Personnel Concerns

5.c Delegation of Duties

5.d Visibility and Approachability

5.e Hiring and Staff Development

5.f. Collective Bargaining

5.g Evaluation

Timeline for superintendent review process:

[09/2025] – approve the goals and performance review plan

[11/2025] – provide mid-year report and feedback on progress

[06/2026] – conduct year-end (summative) evaluation

LONG PRAIRIE-GREY EAGLE PUBLIC SCHOOL DISTRICT #2753
ENROLLMENT REPORT
Dec-25

	9/10/2025	30-Sep-25	Nov. 1	Dec. 1		Increase	Current ADM
KDGN	65	74	74	76			73.64
1	71	72	72	72			70.83
2	67	68	68	68			67.16
3	66	66	66	66			65.35
1-3 SUB	204	206	206	206	0		203.34
4	72	70	69	70			69.11
5	70	71	71	70			68.3
6	78	78	77	76			75.26
4-6 SUB	220	219	217	216	0	0	212.67
Ele Sub	489	499	497	498	0	0	489.65
7	71	94	94	93			94
8	79	81	80	79			81
9	95	82	82	80			82
10	81	94	92	92			92
11	81	80	81	81			80
12	94	70	70	68			68
7-12 SUB	501	501	499	493	0		497
MLL Sub	366	381	394	403			
TOTAL	990	1000	996	991	0		986.65
	Estimate ECSE Generating Funds		19	Estimate Extended Time			20
F & R	71.40%			68.20%			1029
ECSE	35	35	39	39			

Net Tax Capacity Verses Market Value

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

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

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

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

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

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

December 15, 2025 Board Meeting

I. Unfinished Business:

I.1. 26-27 School Calendar -

I.2. PartnerEd Proposal - this was the proposal that was postponed at the last board meeting. It is a proposal to do some board retreats and development with PartnerEd on being a highly effective team

LONG PRAIRIE-GREY EAGLE PUBLIC SCHOOLS - Calendar A

2026-27 DRAFT SCHOOL CALENDAR - DISCUSSION PURPOSES ONLY

AUGUST/SEPTEMBER		October					14 Prof. Dev. 15-16 No School 29 PT Confer. 3:30 - 7:30 30 - PT Confer 8-12 (no instruction)	
Workshop Days 25-27 26 Open House 1 First Day Ka-12 2 First Day Kb 7 Labor Day	24	25	26	27	28	1		2
	31	1	2	3	4	5		6
	7	8	9	10	11	12		13
	14	15	16	17	18	14		15
	21	22	23	24	25	19		20
	28	29	30			21		22
						26	27	
Staff 3 Contract 21		Staff 1 Contract 18						

NOVEMBER		DECEMBER					No School 23-31	
6 End of 1st Qtr 13 PD Day 26-27 Thanksgiving	2	3	4	5	6	7		8
	9	10	11	12	13	9		10
	16	17	18	19	20	14		15
	23	24	25	26	27	21		22
	30					23		24
						28		29
						30	31	
Staff 1 Contract 19		Staff 0 Contract 16						

JANUARY		FEBRUARY					15 Prof. Develop. Day 15 President's Day	
1 No School 15 End of 1st Sem. 18 Professional Development Day					1	1		2
	4	5	6	7	8	3		4
	11	12	13	14	15	15		16
	18	19	20	21	22	8		9
	25	26	27	28	29	10		11
						17		18
						22	23	
Staff 1 Contract 19		Staff 1 Contract 19						

MARCH		APRIL					02 Pro Dev.	
4 PT Conferences 3:30 - 7:30 5 Staff Dev Day 24 End of 3rd Qtr 26-29 No School	1	2	3	4	5	1		2
	8	9	10	11	12	5		6
	15	16	17	18	19	12		13
	22	23	24	25	26	19		20
	29	30	31			26		27
						28		29
						30	31	
Staff 1 Contract 19		Staff 1 Contract 21						

MAY		JUNE					2-3 PD Days 172 11 2 PTC 185 19 Juneteenth	
Graduation 7:00 31 Memor. Day 28 End of 4th Qtr	3	4	5	6	7	1		2
	10	11	12	13	14	7		8
	17	18	19	20	21	9		10
	24	25	26	27	28	14		15
	31					16		17
						21		22
						28	29	
Staff 0 Contract 20		Staff 2						

<p>Important Dates: First Day of School: Sept. 1 for gr. Ka-12 & Sept. 2 for Kb Last Day of School is May 28 - Dismiss at 1:00 Last Day for Seniors & Graduation is May 28th Student days shown by light blue, staff only by light purple, Gray indicates no school</p>	<p style="text-align: center;">Legend</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="background-color: #F4CCCC; padding: 2px;">PD</td> <td style="background-color: #D9E1F2; padding: 2px;">School</td> <td style="background-color: #D9E1F2; padding: 2px;">Close</td> <td style="background-color: #F4CCCC; padding: 2px;">Paid Holiday</td> </tr> <tr> <td style="background-color: #D9E1F2; padding: 2px;">PTC</td> <td colspan="3" style="padding: 2px;"><i>No school on profess. development days</i></td> </tr> </table>	PD	School	Close	Paid Holiday	PTC	<i>No school on profess. development days</i>		
PD	School	Close	Paid Holiday						
PTC	<i>No school on profess. development days</i>								

LONG PRAIRIE-GREY EAGLE PUBLIC SCHOOLS - Calendar C

2026-27 DRAFT SCHOOL CALENDAR - DISCUSSION PURPOSES ONLY

	AUGUST/SEPTEMBER					October					
Workshop Days	24	25	26	27	28				1	2	16-17
24-27	31	1	2	3	4	5	6	7	8	9	No School
26 Open House	7	8	9	10	11	12	13	14	15	16	19 Prof. Dev.
1 First Day Ka-12	14	15	16	17	18	19	20	21	22	23	
2 First Day Kb	21	22	23	24	25	26	27	28	29	30	
	28	29	30								

Staff 4 Contract 21

Staff 1 Contract 19

	NOVEMBER				
6 End of 1st Qtr					
6 Prof. Dev. Day	2	3	4	5	6
12 PT Conf. K-12	9	10	11	12	13
13 PT Conf. K-12	16	17	18	19	20
8-12 No Classes	23	24	25	26	27
26-27 Thanksgiving	30				

Staff 1 Contract 17

	DECEMBER					
		1	2	3	4	23 1:00
	7	8	9	10	11	Dismissal
	14	15	16	17	18	
	21	22	23	24	25	No School
	28	29	30	31		24-31

Staff 0 Contract 17

	JANUARY				
1 No School					1
15 End of 1st Sem.	4	5	6	7	8
18 Professional	11	12	13	14	15
Development Day	18	19	20	21	22
	25	26	27	28	29

Staff 1 Contract 19

	FEBRUARY					
	1	2	3	4	5	15 Prof.
	8	9	10	11	12	Develop. Day
	15	16	17	18	19	15 President's
	22	23	24	25	26	Day

Staff 1 Contract 19

	MARCH				
4 PT Conferences					
5 Staff Dev Day	1	2	3	4	5
24 End of 3rd Qtr	8	9	10	11	12
	15	16	17	18	19
26-29 No School	22	23	24	25	26
	29	30	31		

Staff 1 Contract 20

	APRIL					
				1	2	2 Pro Dev.
	5	6	7	8	9	
	12	13	14	15	16	
	19	20	21	22	23	
	26	27	28	29	30	

Staff 1 Contract 21

	MAY				
28 Prof. Dev.					
Graduation 7:00	3	4	5	6	7
31 Memor. Day	10	11	12	13	14
27 1:00 Dismissal	17	18	19	20	21
30 End of 4th Qtr	24	25	26	27	28
	31				

Staff 1 Contract 19

	JUNE					
		1	2	3	4	172
	7	8	9	10	11	11
	14	15	16	17	18	2 PTC
	21	22	23	24	25	185
	28	29	30			19 Juneteenth

Staff 0

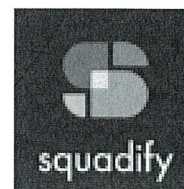
Important Dates:
 First Day of School: Sept. 1 for gr. Ka-12 & Sept. 2 for Kb
 Last Day of School is May 27 - Dismiss at 1:00
 Last Day for Seniors & Graduation is May 28th
 Student days shown by light blue, staff only by light purple, Gray indicates no school

Legend

PD	School	Closed	Holiday
PTC	<i>No school on profess. development days</i>		

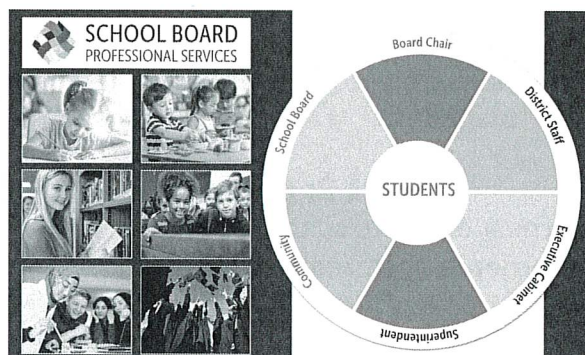


Proposal Description:
Long Prairie Grey Eagle School Board



PROJECT DESCRIPTION & OBJECTIVES

Effective school boards are grounded in trust, shared purpose, and respectful communication between the board, superintendent, and district staff. In this district, long-standing habits of back-channel communication, end-runs around administrative leadership, and unclear boundaries between governance and management have created tension and confusion.



This facilitated session, led by PartnerED Consultants, will provide an intentional space for the board to clarify its purpose, strengthen its team culture, and develop protocols that ensure communication and decision-making occur through proper channels. By doing so, the board will elevate its collective effectiveness, strengthen trust with the superintendent and the community, and operate with one clear voice in service of the district's mission and students.

Part 1:

Board Retreat: Rebuilding Trust and Strengthening Governance: A Collaborative Workshop for the School Board

Duration: 3 hours Format: In-person facilitated session

PartnerED Facilitators:

Judy Keliher, Former School Board Member

Julie Critz, Retired Superintendent

This session will blend facilitated conversation, guided reflection, and collaborative development of written agreements to ensure shared understanding and commitment to effective governance practices.

OBJECTIVES

By the end of this session, participants will:

1. Revisit and affirm the fundamental purpose and responsibilities of a school board.
2. Clarify distinctions between governance and management roles to prevent role confusion and end-runs.
3. Develop a shared collective agreement outlining expected behaviors, communication norms, and decision-making processes.
4. Collaboratively establish communication protocols that strengthen board, superintendent, and community trust.
5. Commit to sustained alignment and accountability through personal reflection and written commitments to the agreements established.

EXPECTED OUTCOMES

Following this session, the board will have:

1. A clear and shared *statement of purpose* defining the role of the board in relation to the superintendent and district staff.
2. A *collective agreement* capturing how members will operate, communicate, and hold one another accountable.
3. Documented *communication protocols* that prevent end-runs, reinforce transparency, and uphold respect for organizational structure.
4. A renewed *sense of team identity* centered on collaboration, trust, and student-focused decision-making.
5. Next-step recommendations for formal board adoption and ongoing review of governance practices.

Part 2: ONGOING GOVERNANCE COACHING AND REFLECTION

The most effective school boards continually reflect on how their actions align with their collective agreements, communication protocols, and shared purpose. Sustained improvement in governance requires ongoing feedback, reflection, and support—especially for the board chairperson, who plays a pivotal role in modeling and reinforcing effective board behaviors.

Through monthly one-on-one virtual coaching sessions, the PartnerED facilitator will partner with the school board chairperson to strengthen board leadership, monitor adherence to governance agreements, and build the chair's capacity to address issues proactively and constructively. This ongoing coaching ensures that the commitments made in Part 1 are sustained, modeled, and embedded into the culture of board operations.

COACHING PROCESS

- Monthly Virtual Coaching Sessions – 30-minute confidential sessions focused on leadership growth, communication strategies, and adherence to agreements.
- Observation and Analysis of Board Meetings – Facilitator reviews recorded meetings and identifies communication patterns and adherence to governance roles.
- Reflective Dialogue and Support – Debrief sessions to identify successes, challenges, and actionable strategies for improvement.
- Progress Monitoring and Reporting – Periodic summaries outlining progress themes and recommended next steps for sustained improvement.

OBJECTIVES

1. Strengthen the board chair's leadership skills and confidence in guiding the board.
2. Develop strategies for addressing behaviors that undermine trust and alignment.
3. Gain an external perspective on board meeting dynamics and team effectiveness.
4. Sustain commitments made in Part 1 by modeling accountability and consistency.
5. Promote a culture of reflection and continuous improvement.

APPENDIX

The two experienced PartnerED Consultants that will be working on this project are listed below, along with a brief biography of their education related work.

Judy Keliher was elected seven times to the Lakeville Area Board of Education serving over 12,000 students and 2,000 staff. She has served in key roles including Board Chair for 9 years, Vice Chair, Clerk, and Treasurer. Her contributions include leading superintendent selection and performance reviews, spearheading budget and policy committees, and guiding the community through complex initiatives such as grade reconfiguration, boundary changes, and the launch of innovative programs like a public Montessori-model and a state-certified online K-12 academy. Judy also served as a Minnesota School Board Association delegate to the State Legislature, advocating for education policy and governance excellence. She is deeply committed to inclusive leadership, stakeholder engagement, and improving student outcomes through responsive, informed decision-making.

With a career spanning enterprise sales management, education leadership, and family business operations, Judy brings a rare blend of business acumen, people development, and community engagement to every role she takes on and she is known for clear communication, prioritization expertise, and driving successful, goal-focused outcomes. Her flexible leadership style allows her to adapt quickly, identifying and executing the right strategies for optimal results.

Julie Critz served as Superintendent of Alexandria Public Schools for five years, leading the district through transformative change and multiple high-impact initiatives. Under her leadership, the district passed two successful building bond referendums and a pivotal operating levy in 2020. She played a central role in the launch of the **Academies of Alexandria**, a nationally recognized small learning community model that reimagines high school through a career pathway lens.

Prior to her superintendency, Julie served eight years as Assistant Superintendent of Teaching & Learning, where she spearheaded districtwide program audits, curriculum alignment, and instructional redesigns across the K-12 continuum. Her strategic oversight included the development, evaluation, and refinement of academic programs at the elementary, middle, and high school levels, always with an eye toward coherence, student engagement, and postsecondary readiness.

Since retiring in 2020, Julie has continued to shape the future of education as a sought-after **consultant, executive coach and strategic planning facilitator**. She has provided interim superintendent leadership to a smaller school district and contributed her expertise to numerous school systems.

EXPECTED OUTCOMES

1. A board chairperson equipped with enhanced facilitation and leadership skills.
2. Observable improvements in how the board operates and communicates.
3. A sustainable governance framework reinforced through modeling and reflection.
4. Improved superintendent–board relations and reduced end-runs or role confusion.

PROJECT TIMELINE:

- One 3 hour session- Date to be determined in collaboration with Supt. Ludvigson
- Monthly Virtual meetings between PE School Board Facilitator and LPGE School Board Chairperson

PROJECT COST:

- Part 1: School Board Retreat - \$1200
 - Preparation for session
 - Facilitation of session by 2 experienced facilitators
 - Pre-session planning with Superintendent Ludvigson & Board Chairperson Linda Gohman
 - Post-session follow-up with Superintendent Ludvigson & Board Chairperson Linda Gohman
 - Written summary following session
- Part 2: Ongoing Governance Coaching & Reflection - \$250 per month
 - 30 minute virtual conversation between PE School Board Facilitator and School Board Chairperson
 - Planning for the virtual session which includes watching school board meeting recordings, analyzing meetings according to prior agreements and preparing feedback for the Board Chairperson.
- Additional sessions available upon request for additional cost

ADDITIONAL COSTS:

- Facilitator mileage
- Duplication of materials (provided by the school district)

Contact: Julie Critz,
PartnerED Consultants
juliec@partneredconsultants.com
320-815-8256

December 15, 2025 Board Meeting

J. New Business:

J.1. Donations - *See attached document*

J.2. Certify Pay 2026 School Property Tax Levy - *See attached document*

J.3. Approval Fiscal 2025 School District Audit - *See attached report from the auditors*

J.4. Discussion on Auctioning Items for Sale The District is considering selling surplus property, including a van, a tractor, and welding equipment from the secondary school. Staff have suggested that holding a live auction would likely result in a higher sale price and allow the District to sell multiple items efficiently. If the Board chooses to proceed, the auction would be planned for the spring or summer. This item is for discussion only.

J.5. Discussion of adding a Multilingual Learner (MLL) Position The number of students who qualify for MLL (formerly ELL) services has nearly doubled since 2020. We currently serve over 400 students, which is approximately 40% of our student population. Our MLL instructor staffing has not increased at the same rate. Additionally, we have recently begun providing MLL services to students at St. Mary's and our preschool program, which further increases the workload. Administration will meet with the MLL department to gather more information and identify the best possible staffing solution to address this growing need.

J.6. Advertisement for Sale of Parcel 03-0008001 in Birchdale Township Interest has been expressed in purchasing a parcel of land in Birchdale Township that is currently owned by the school district. MSBA advises that the District must follow the Uniform Municipal Contracting Law (MN Statute Sec. 471.345 and Sec. 123B.52). This requires the District to advertise the sale for two weeks and solicit proposals (not bids). Legal counsel also advises the Board to pass a formal resolution for the sale of surplus property. Administration is working to secure all necessary information for the Board to act on this item.

J.7. Superintendent Mid-Term Evaluation Closed Session for the purpose of evaluation of the Superintendent pursuant to Minnesota Statutes §13D.05, subdivision 3(a).

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

RESOLUTION ACCEPTING DONATIONS for December 2025

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)
Long Prairie Packing -American Foods Group	\$100	3 rd Grade Service Learning Project
Arc Electric	\$100	3 rd Grade Service Learning Project
Bitz Electric	\$100	3 rd Grade Service Learning Project
Evenson's	\$50	3 rd Grade Service Learning Project
110 Coffee	\$500	Weight Room Fundraiser
American Legion Post 12, LP	\$100	PBIS Program
Astro Air Inc, Boynton Beach, FL	\$1000	Kylie Goff Scholarship
Coborn's	\$250	ProStart/Culinary Arts
Country Cruiser Car Club	Coats Tire Changer- value \$1500	CTE Programs
Country Cruiser Car Club	Coats Tire Balancer- value \$1800	CTE Programs
Country Cruiser Car Club	2 Air Hose Reels	CTE Programs
Merle Felling	Metal & delivery from car club	Metal shop
Fidelity Charitable – Angela Haynes	\$50	Drama Department
American Foods Group	\$75	Secondary Student Activity Day
Quinlivan & Hughes, P.A.	\$100	Secondary Student Activity Day
Steve Neville	\$500	Secondary Student Activity Day
John Wiese Ford, Inc.	\$50	Secondary Student Activity Day
MN National Bank	\$50	Secondary Student Activity Day

Breitenfeldt Group	\$75	Secondary Student Activity Day
Juergen & Luan Brunkhorst	\$100 – to buy gift cards	PBIS – Thunder Awards
Juergen & Luan Brunkhorst	\$100	Weight Room Fundraiser

The vote on adoption of the Resolution was as follows:

Aye:

Nay: ____

Absent: ____

Whereupon, said Resolution was declared duly adopted.

By: _____
Chair

By: _____
Clerk

Minnesota Department of Education
 Levy Limitation and Certification Report
 2025 Payable 2026

District Number-Type: 2753-01
 District Name: Long Prairie-Grey Eagle School District
 Home County: Todd County

Date Printed: 12/9/25
 Limits Updated: 11/26/25
 Certified Submitted: 12/9/25

	LIMIT	PROPOSED	CERTIFIED
SUBTOTALS BY LEVY CATEGORY			
GENERAL - RMV VOTER	462,118.57	462,118.57	462,118.57
GENERAL - RMV OTHER	789,192.77	789,192.77	789,192.77
GENERAL - NTC VOTER	0.00	0.00	0.00
GENERAL - NTC OTHER	712,318.67	712,318.67	712,318.67
COMMUNITY SERVICE - NTC OTHER	92,896.92	92,896.92	92,896.92
GENERAL DEBT - NTC VOTER	710,063.00	710,063.00	710,063.00
GENERAL DEBT - NTC OTHER	820,494.49	820,494.49	820,494.49
OPEB DEBT - NTC VOTER	0.00	0.00	0.00
OPEB DEBT - NTC OTHER	0.00	0.00	0.00
SUBTOTALS BY FUND			
GENERAL FUND	1,963,630.01	1,963,630.01	1,963,630.01
COMMUNITY SERVICES FUND	92,896.92	92,896.92	92,896.92
GENERAL DEBT SERVICE FUND	1,530,557.49	1,530,557.49	1,530,557.49
OPEB/PENSION DEBT SERVICE FUND	0.00	0.00	0.00
SUBTOTALS BY TAX BASE			
REFERENDUM MARKET VALUE	1,251,311.34	1,251,311.34	1,251,311.34
NET TAX CAPACITY	2,335,773.08	2,335,773.08	2,335,773.08
SUBTOTALS BY TRUTH IN TAXATION CATEGORY			
VOTER APPROVED	1,172,181.57	1,172,181.57	1,172,181.57
OTHER	2,414,902.85	2,414,902.85	2,414,902.85
TOTAL LEVY			
TOTAL LEVY	3,587,084.42	3,587,084.42	3,587,084.42

The school district must submit the completed original of this form to the home county auditor by December 28, 2025. A duplicate form must be submitted to Minnesota Department of Education, School Finance Division, 400 NE Stinson Blvd., Minneapolis, MN 55413, by January 7, 2026.

The certified levy listed above is the levy voted by the school board for taxes payable in 2026.

Signature of School Board Clerk _____

Date of Certification _____

LONG PRAIRIE-GREY EAGLE PUBLIC SCHOOLS

**2025 Payable 2026
LEVY CERTIFICATION
December 2025**

Daniel Ludvigson, Superintendent

December, 2025

EXECUTIVE SUMMARY

2025 PAYABLE 2026 LEVY LIMITATIONS & CERTIFICATION

December 2025

1. The 2025 Payable 2026 Preliminary Levy Limitation totals \$3,587,084
2. The 2024 Payable 2025 Levy was \$3,345,589,28
3. This is an increase of \$241,495.42 or 7.2%
4. Explanation: There is little change regarding what the district is requesting for revenue. The state's portion of equity revenue is decreasing as the local portion is increasing. This is largely driving the increase seen in the general levy. There is also an increase in the local versus state portion of this levy, meaning the total increase in revenue is less than the levy would suggest.
5. Recent Levy Totals
 - 2024-2025 - \$3,345,589,28
 - 2023-2024 - \$2,531,572.29
 - 2022-2023 - \$2,323,541.55
 - 2021-2022 - \$2,184,572.85
 - 2020-2021 - \$2,157,018.08
 - 2019-2020 - \$2,158,869.92
 - 2018-2019 - \$2,185,962.50
 - 2017-2018 - \$2,004,652.29
 - 2016-2017 - \$1,830,990.77
 - 2015-2016 - \$2,720,834.51
 - 2014-2015 - \$2,638,309.41
6. Recommendation – Certify the Preliminary Levy at maximum amounts except for School Age Childcare. Here I recommend levying \$20,000 instead of \$200,000.

Long Prairie - Grey Eagle Public School

Levy Limitation & Certification

2025 Payable 2026

Subtotals By Levy Category	Limit	Proposed	Certify	Percent Change
Title				
GENERAL - RMV VOTER - JOBZ EXEMPT				
Operating Referendum	431,217.01	Maximum	Maximum	
Total	431,217.01	0.00	462,118.57	7.2%
GENERAL - RMV OTHER - JOBZ EXEMPT				
Local Option Revenue	735,517.66	Maximum	650,453.20	-11.6%
Equity	128,730.67	Maximum	138,739.57	7.8%
Total	864,248.33	0.00	789,192.77	-8.7%
NTC OTHER - JOBZ EXEMPT				
Operating Capital	148,090.35	Maximum	148,090.36	0.0%
Long-Term Fac. Maint	151,108.39	Maximum	184,996.83	22.4%
Achievement & Integration	62,802.18	Maximum	65,750.94	4.7%
Reemployment Levy	0.00	Maximum	10,000.00	
Safe Schools	37,598.40	Maximum	40,024.80	6.5%
Career & Tech Levy	79,430.75	Maximum	79,430.75	0.0%
Lease Levy	161,864.99	Maximum	194,024.99	19.9%
Severance	0.00	Maximum	0.00	
Total	640,895.06	0.00	712,318.67	11.1%
COMMUNITY SER. - OTHER JOBZ EXEMPT				
Basic Community Education	46,445.31	Maximum	46,445.31	
Early Childhood Family Education	23,659.44	Maximum	23,659.44	
Home Visit	1,436.97	Maximum	1,344.47	
Adults with Disabilities	742.41	Maximum	1,447.70	
School Age Child Care	20,000.00	20,000.00	20,000.00	
Total	92,284.13	20,000.00	92,896.92	0.7%

GENERAL DEBT - NTC VOTER - JOBZ NONEXEMPT				
Debt Service	710,063.00	Maximum	710,063.00	0.0%
GENERAL DEBT - NTC OTHER - JOBZ NONEXEMPT			Maximum	
Debt Equalization Aid	170,293.00	Maximum	170,293.00	
LTFM Debt Levy	658,040.34	Maximum	650,201.49	
Total	828,333.34	0.00	820,494.49	-0.9%
General Debt Service	1,538,396.34	Maximum	1,530,557.49	-0.5%
Total Levy				
Title	Limit	Proposed	Proposed	
TOTAL LEVY	3,567,040.87	Maximum	3,587,084.42	0.6%

Subtotals By Fund				
Title	Limit	Proposed	Certify	
GENERAL FUND	1,936,360.40	Maximum	1,963,630.01	1%
COMMUNITY SERVICES FUND	92,284.13	Maximum	92,896.92	1%
GENERAL DEBT SERVICE FUND	1,538,396.34	Maximum	1,530,557.49	-1%

Subtotals By Tax Base				
Title	Limit	Property Valuations		
REFERENDUM MARKET VALUE	1,251,311.34	RMV -/+	9.1%	
NET TAX CAPACITY	2,335,773.08	NTC -/+	8.6%	
		Market Value - /+	8.8%	
Subtotals By Truth In Taxation Category				
Title	Limit	Prior Year		
VOTER APPROVED	1,172,181.57			
OTHER	2,414,902.85		Change	
Total Levy	3,587,084.42	3,345,589.00	7.2%	\$241,495.42