



April 30, 2024 (sent via email)

Ms. Barb Muckenhirn, Superintendent
Greenbush Middle River School District, 2683-01
401 Park Ave W
Greenbush, MN 56726-0070

Dear Superintendent Muckenhirn,

The Minnesota Department of Education (MDE) hereby approves the Fiscal Year (FY) 2023 Special Operating Plan submitted by Greenbush Middle River Public School District, #2683 to reduce the school's deficit as required under Minnesota Statutes, section 123B.83. According to the Special Operating Plan approved by the school board, Greenbush Middle River will be removed from Statutory Operating Debt (SOD) by June 30, 2025.

In approving Greenbush Middle River's FY 2023 Special Operating Plan, MDE acknowledges that the school district has projected a viable course for its next several years and notes the following areas of progress towards SOD removal and recommendations for continued sound, fiscal health:

Special Operating Plan Observations

- School Board agrees to:
 - Remove the condition of SOD and achieve a positive fund balance after FY 2025.
 - Achieve an unreserved general fund balance target of 1.55 percent by June 30, 2025.

Special Operating Plan Recommendations

Greenbush Middle River School District will:

- Strictly monitor of current and future student enrollment projections by timely Electronic Data and Reporting System (EDRS) and Minnesota Automated Student Reporting System (MARSS) student enrollment data. Continually review contractual salaries, benefits and/or additional Full Time Equivalency (FTE) staff to accommodate enrollment changes.
- The school board, administration and accountants will prepare and review monthly financial reports to include a conservative approach to unrestricted revenue projections. Strive to build and maintain current and future balanced budgets and a stable general fund balance.
- Monitor special education student enrollment by disability along with revenue and expenditure budgets for this area.

- Continually utilize MDE school finance reports (i.e. school district Revenue Projection Model, Student Data, Aid Entitlement Reports and other Minnesota Funding Reports).

In accordance with Minnesota Statutes, section 123B.83, subdivision 4(b), "A district must receive aids pending the approval of its special operating plan under paragraph (a). A district which complies with its approved operating plan must receive aids as long as the district continues to comply with the approved operating plan."

MDE commends the administration and school board of Greenbush Middle River School District, #2683 for their dedication in preparation of the five-year FY 2023 SOD Special Operating Plan. I wish you continued success in restoration and maintenance of the school's financial health.

If you have questions, please contact Deb Meier at (651) 582-8656 or Debra.A.Meier@state.mn.us.

Respectfully yours,



Patty Hand
Chief Operations Officer

Cc: Kurt Stenberg, Board Chair, kstenberg@greenbush.k12.mn.us
Amie Westberg, Business Manager, awestberg@greenbush.k12.mn.us
Cathy Erickson, School Finance Director, cathy.erickson@state.mn.us
Mary Weigel, Financial Management Supervisor, Mary.Weigel@state.mn.us
Deb Meier, Education Finance Specialist, Debra.A.Meier@state.mn.us