

# NOTICE

## YELLOW MEDICINE EAST School Board Meeting



Monday, September 14, 2009 at 7:00 PM  
Regular Meeting  
YME High School Board Room

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### School Board Meeting Agenda

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1. Call to Order 3
2. Approval of Agenda
3. Approval of September 10, 2009 Meeting Minutes
4. Opportunity for Citizens to Speak
5. Reports
  - A. Special Reports
    1. AYP Report - T. Schulte
  - B. Finance Reports
    1. Finance Report 6
    2. Enrollment Report 7
  - C. Administrative Reports
    1. High School Report - K. Norell
    2. Elementary Report - S. Hinz
    3. Activities/Community Education Report - T. Knapper
  - D. Superintendent Report 8
  - E. Board & Committee Reports
    1. Buildings & Grounds Committee
6. Personnel Items
  - A. Elementary Instructor - K. Shackelford
  - B. High School Instructor - J. Swenson
  - C. Transportation Contract - J. Nordaune
  - D. MSEA Support Staff Hours 9
  - E. Leave of Absence Request - D. Andert
  - F. Annual Advisor - D. Listul

G.	Cross Country Coach Salary Reduction - J. Ford	
H.	Cross Country Assistant Coach - S. Jans	
I.	Cross Country Assistant Coach - D. Wingert	
J.	7th Grade Football Coach - N. Richter	
K.	Student Teaching Agreement - SMSU	
7.	Action Items	
A.	Approval of Bills for Payment	10
B.	Purchase of an Automobile	
C.	Approve Preliminary 2009-2010 Certified Staff Seniority List	24
D.	Approval of July 1, 2008 Actuarial Study Completed by Hildi, Inc.	27
E.	Sale of Other Post Employment Benefits (OPEB) Bonds	31
F.	Levy Authorization & Certification	
G.	Truth in Taxation	
8.	Discussion Items	
A.	End of Year Superintendent Evaluation	
9.	Upcoming Events	32
10.	Adjourn	

# YELLOW MEDICINE EAST PUBLIC SCHOOLS

Independent School District 2190

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To: YME School Board Members  
From: Allen Stoeckman, Superintendent  
Date: September 11, 2009  
RE: Board Meeting – September 14, 2009

Supporting exhibits are posted on BoardBook. Please let Denise know if you will be unable to attend.

- | Item | Description   |
|------|---|
| 1.   | Call to Order   |
| 2.   | Approval of Agenda  |
| 3.   | Approval of September 10, 2009 Meeting Minutes  |
| 4.   | Opportunity for Citizens to Speak   |
| 5.   | Reports   |
| A.   | Special Reports   |
| 1.   | AYP Report – T. Schulte   |
| B.   | Finance Reports   |
| 1.   | Fund Balance Report   |
| 2.   | Enrollment Report   |
| C.   | Administrative Reports  |
| 1.   | High School Report – K. Norell  |
| 2.   | Elementary Report – S. Hinz   |
| D.   | Superintendent Report   |
| E.   | Board & Committee Reports   |
| 1.   | Buildings & Grounds Committee – September 23 & 30   |
| 6.   | Personnel Items   |
| A.   | Elementary Instructor – K. Shackelford<br>With additional Title I money available through ARRA (Stimulus money) we were able to bring back a K/1 teacher. <b>Recommend approval.</b>  |
| B.   | High School Instructor – J. Swenson<br>With additional students and rescheduling of classes due to size, there is a need to add one hour. Karen Norell would like to add one hour to Jim Swenson who is currently 6/7 FTE to cover a Study Hall. <b>Recommend approval.</b> |
| C.   | Transportation Contract – J. Nordaune<br>John Nordaune will transport students attending the Belview Learning Center and the New to Country program in Montevideo. He is paid \$20.00 per trip on an as needed basis.<br><b>Recommend approval.</b>                         |

- D. MSEA Support Staff Hours  
A list of support staff and their contracted hours is posted on BoardBook for your review. Hours/days have been adjusted based on need. **Recommend approval.**
- E. Leave of Absence Request – D. Andert  
This is a formality regarding a medical leave of absence. Darvin returned to work on September 8. **Recommend approval.**
- F. Annual Advisor – D. Listul  
Darlys Listul will serve as the annual advisor for 2009-10. **Recommend approval.**
- G. Cross Country Coach Salary Reduction – J. Ford  
Jim Ford has voluntarily offered to reduce his head coach salary by \$1,000 to fund two assistant coaches at \$500 each. **Recommend approval.**
- H. Cross Country Assistant Coach – D. Wingert  
This \$500 position will be funded by the reduction from Jim Ford. **Recommend approval.**
- I. Cross Country Assistant Coach – S. Jans  
This \$500 position will be funded by the reduction from Jim Ford. **Recommend approval.**
- J. 7<sup>th</sup> Grade Football Coach – N. Richter  
A private donation of \$1,000, inclusive of benefits, was made to fund a 7<sup>th</sup> grade football coaching position. Nick Richter will fill this position. **Recommend approval.**
- K. Student Teaching Agreement – SMSU  
Providing opportunities for student teachers in our district is good for them and for us as it provides our teachers with professional growth when they serve as mentors. **Recommend approval of a 3-year contract with Southwest Minnesota State University.**

7. Action Items

- A. Approval of Bills for Payment **Recommend approval.**
- B. Purchase of an Automobile  
Quotes were received from Parkview and Adams. Parkview had the low quote of \$18,200 for a 2010 Ford Fusion SE. **Recommend approval of purchase.**
- C. Approve Preliminary 2009-2010 Certified Staff Seniority List  
Each year the School Board approves a preliminary and a final seniority list for the current school year. The preliminary seniority list is posted on BoardBook for your review. The final seniority list is approved at the October meeting. Prior to final approval, the list is posted for review by certified staff to check for accuracy. **Recommend approval.**
- D. Actuarial Study by Hildi Incorporated.  
Approval of the required actuarial study needs to be done before taking any further action. **Recommend approval.**
- E. Sale of Other Post Employment Benefits (OPEB) Bonds  
Background information on OPEB is posted on BoardBook. After hearing your discussion at the special board meeting on September 10, visiting with our school district Auditor, and reading news articles from other school districts, I **Recommend the issuance of \$2,000,000 in bonds over a 15-year period to be placed in a Revocable Trust.**
- F. Levy Authorization & Certification  
In September, the School Board is required to approve the local levy. Levy authority includes the Health and Safety levy, the swimming pool levy, the lease aid levy (for the ALC, KCC and the track), and other minor levy actions. We expect an approximate increase of 00% in the levy. LeeAnn information for your review on BoardBook. Past practice is to approve the maximum levy and make necessary adjustments in December before certifying the final levy. **Recommend authorization of the maximum levy.**
- G. Truth in Taxation

A separate meeting is no longer required for Truth in Taxation meetings. The public hearing may be part of a regularly scheduled School Board meeting. ***Recommend holding the Truth in Taxation hearing during the December 14 School Board Meeting.***

8. Discussion Items
  - A. End of Year Superintendent Evaluation  
Two Board members (unknown because evaluations are anonymous) have not submitted their end-of-year Superintendent evaluation. If you have not returned your evaluation form, please do so ASAP or contact Denise that you have chosen not to complete the evaluation so results may be shared at the meeting.
9. Upcoming Events & Activities
10. Adjourn

# Yellow Medicine East #2190

## Board Report September 2009

For Comparison

2009-10 By Fund	Original 2009-10	Year to Date Expenditures	Budget Balance	Percent Expended	%Expended 2008-09
General	8,886,758	758,821	8,127,937	8.54%	7.48%
Food Service	406,197	11,705	394,492	2.88%	6.53%
Community Service	323,587	34,894	288,693	10.78%	11.73%
Debt Redemption	73,863	4,181	69,682	5.66%	6.56%
Trust Fund	0		0	0.00%	0.00%
<b>Total</b>	<b>9,690,405</b>	<b>809,601</b>	<b>8,880,804</b>	<b>8.35%</b>	<b>7.57%</b>

Year to date amounts include current month's accounts payables plus previous month's payroll.

Salaries % expended to date (approximately)

Contracted July-June	Supt/Finance/Maint/Comm Ed	16.67%
Contracted August-July	Principals	8.33%
Contracted Sept-August	Teachers/Fd Svc Supv/Nurses	0.00%
12 Month Non-certified	Secretaries	16.67%
12 Month Non-certified	Custodians	11.00%
9 Month Non-certified	Assistants/Cooks	0.00%

### Liquid Asset Fund (Investments)

Month End Cash Invested \$1,781,148.78

### Electronic Fund Transfers/LAF Checks

			From	To
8/15/2009	\$ 115,000.00	Board Accounts Payable	LAF	Citizens Bank
8/17/2009	\$ 125,000.00	Board Accounts Payable	LAF	F&M Bank
8/21/2009	\$ 3,000.00	Payroll (F&M Bank)	LAF	F&M Bank
8/21/2009	\$ 194,890.83	Payroll (GF Bank direct deposits)	LAF	GF Bank
8/25/2009	\$ 75,000.00	Payroll Accounts Payable/AP	LAF	Citizens Bank
8/14/2009	\$ 49.95	RevTrak Fees	LAF	Revtrak
8/25/2009	\$ 64,344.69	Federal Tax (Payroll)	LAF	IRS
8/25/2009	\$ 11,139.74	State Taxes (Payroll)	LAF	State of MN
8/25/2009	\$ 5,429.20	ING (403B Payroll)	LAF	ING
8/25/2009	\$ 1,126.67	Valic (403B Payroll)	LAF	Valic

<u>Certificate of Deposits</u>	<u>Amount</u>	<u>Due</u>	<u>Percent</u>
None			

CD's are included in Month End Cash Invested

## YELLOW MEDICINE EAST ENROLLMENT UPDATE 2009-2010

	ANTICIPATED			SEPTEMBER			OCTOBER			NOVEMBER			DECEMBER			JANUARY		
	BRE	HS	ENR	BRE	HS	ENR	BRE	HS	ENR	BRE	HS	ENR	BRE	HS	ENR	BRE	HS	ENR
Kind	61			66														
First	54			52														
Second	53			52														
Third	53			55														
Fourth	81			79														
Fifth	55			59														
Sixth	58			60														
	415			423			0			0			0					0
Seventh		81			89													
Eighth		71			73													
Ninth		76			74													
Tenth		74			78													
Eleventh		78			78													
Twelfth		84			86													
		464			478		0		0		0		0		0		0	
K-12 TOTAL			879			901			0			0			0			0

7

	FEBRUARY			MARCH			APRIL			MAY			LAST DAY OF SCHOOL		
	BRE	HS	ENR	BRE	HS	ENR	BRE	HS	ENR	BRE	HS	ENR	BRE	HS	ENR
Kind															
First															
Second															
Third															
Fourth															
Fifth															
Sixth															
	0			0			0			0			0		
Seventh															
Eighth															
Ninth															
Tenth															
Eleventh															
Twelfth															
		0			0			0			0			0	
K-12 TOTAL			0			0			0			0			0

# YELLOW MEDICINE EAST – ISD 2190



## Superintendent Report

September 14, 2009

### H1N1 Preparation

- Jana Berends, Health Services Coordinator, is keeping up to date with information provided by the Minnesota Department of Health and the Minnesota Department of Education
- Information has gone out by mail and on our website to assist families in screening for the flu and when/how long to keep students home
- Jana and I will be attending a regional Tabletop Exercise regarding H1N1 on September 16

### Employee Evaluation

- I am meeting with administrators and district personnel this month to discuss their professional goals for the 2009-2010 school year
- I am also planning to observe teachers and give them feedback based on the National Board of Teaching's five propositions:
  - Teachers are committed to students and learning
  - Teachers know their subjects and how to teach those subjects
  - Teachers are responsible for managing and monitoring student learning
  - Teachers think systematically about their practice and learn from experience
  - Teachers are members of learning communities

### Policy Updates

- I have begun the process of reviewing the 400 (Employees) and 500 (Students) series policies.
- After review by administrators and supervisors, the School Board Policy Committee will review and present to the full Board.



**2009-2010 Support Staff Hours**

<b>EMPLOYEE</b>	<b>HRS</b>	<b>DAYS</b>	<b>CHANGE</b>
BARBER, NAOMI – Para K/1	6.00	178	- 0.5
BERG, MARLENE – Para Gr. 3	6.00	178	- 1.5
DOOSE, SUE – Para Gr. 2	6.00	178	
DOOSE, SUE - SPED	1.75	178	
DREIER, DEE DEE – Para Gr. 6	5.25	178	
ESPINOZA, ADELA - Liaison	6.50	178	- 0.5
JOSEPHSON, WANDA – Para K/1	6.00	178	+ 0.5
JUAREZ, CLAUDIA - Liaison	6.50	178	- 0.5
KLASSEN, KRISTI – HS Library	7.00	179	- 0.5 & - 9 days
KOEPP, JULIE – SPED	6.00	178	- 0.75
MIDTHUN, CHAR - SPED	5.00	36	
MIDTHUN, CHAR - SPED	6.75	71	
OLSON, CAROLYN – BRE Library	7.00	179	- 0.5 & - 4 days
SCHINDELE, LORI - Para Gr. 5	6.00	178	
SMITH, SHERRY – Para Gr. 4	6.00	178	- 0.25
WEBER, PAM – Para K/1	6.00	178	- 0.25
DEBLIECK, LIZ - Office	8.00	216	+ 0.5

Changes result in a reduction of \$13,250.

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
12632	GENE STUKEL PHOTOGRAGHY	09/14/2009	1		35	110.00	110.00
01 E 300 211 165 000 899				SECONDARY EDUCATION GENERAL//MISCELLANEOUS EXPENSE/GRAD		110.00	
12633	MACCRAY SCHOOLS	09/14/2009	1	08-09 salary	0	1,042.96	1,042.96
01 E 300 258 233 000 391				MUSIC//MN SCH DIST - REIMBURSEMENT/INSTRUMENTAL MUSIC		1,042.96	
12634	MN RIVER VALLEY EDUCATION DIST	09/14/2009	1	4th qtr MRVED	0	13,577.57	13,577.57
01 E 005 105 129 310 391				ADMINISTRATIVE SUPPORT/COOPERATIVE/MN SCH DIST - REIMBU		13,577.57	
12635	SW/WC SERVICE COOP - MARSHALL	09/14/2009	25928		0	340.00	340.00
01 E 300 211 000 000 390				SECONDARY EDUCATION GENERAL//TUITION TO OTH MN SCH DIST		340.00	
				4 Computer	Check(s) For a Total of		15,070.53

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	0	ACH	Checks For a Total of	0.00
	4	Computer	Checks For a Total of	15,070.53
Total For	4	Manual, Wire Tran, ACH & Computer	Checks	15,070.53
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	15,070.53

FUND SUMMARY

Fund	Description	Balance Sheet	Revenue	Expense	Total
01	GENERAL FUND	0.00	0.00	15,070.53	15,070.53

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
12632	ADVOCATE TRIBUNE	09/14/2009	1		0	80.38	542.93
04 E 500 505 000 321 380				COMMUNITY EDUCATION GENERAL/COMMUNITY EDUCATION/PRINTIN		80.38	
			2		0	42.50	
01 E 300 292 000 000 899				BOYS/GIRLS ATHLETICS//MISCELLANEOUS EXPENSE/		42.50	
			3		0	127.95	
04 E 500 590 000 321 329				OTHER COMMUNITY SERVICES/COMMUNITY EDUCATION/POSTAGE AN		127.95	
			4	legals	0	17.10	
01 E 005 010 000 000 380				BOARD OF EDUCATION//PRINTING/ADVERTISING/		17.10	
			5	proud to be yme	0	275.00	
01 E 005 010 000 000 380				BOARD OF EDUCATION//PRINTING/ADVERTISING/		275.00	
12633	AMERICAN WELDING AND GAS	09/14/2009	AJ514	10 YR. LEASE-	0	2,574.73	2,574.73
01 E 300 301 501 830 433				TANKS AG EDUCATION (VOCATIONAL)/VOCATIONAL PROGRAMS/INDIVIDUA		2,574.73	
12634	BARBER, STEVE	09/14/2009	1	TENNIS BALLS	0	226.56	226.56
01 E 300 296 224 000 401				GIRLS ATHLETICS//GENERAL SUPPLIES/TENNIS		226.56	
12635	BARNES & NOBLE COLLEGE BOOKSEL	09/14/2009	59556	PSEO BOOKS	0	506.95	506.95
01 E 300 200 000 000 433				POST SECONDARY OPTIONS ENROLL//INDIVIDUAL INST SUPPLIES		506.95	
12636	BENNETT & BENNETT INC.	09/14/2009	1		0	54,519.36	54,519.36
01 E 005 760 000 720 361				PUPIL TRANSPORTATION/REGULAR TO AND FROM SCHOOL/BUS CON		54,519.36	
12637	BEST BUSINESS PRODUCTS	09/14/2009	15095	MAINT. COPIER	0	62.95	62.95
04 E 500 590 000 321 401				OTHER COMMUNITY SERVICES/COMMUNITY EDUCATION/GENERAL SU		62.95	
12638	Vendor Continued Void	09/14/2009					0.00
12639	BILL'S ELECTRIC	09/14/2009	1	district office	0	459.77	20,317.52
01 E 005 850 000 302 522				FACILITIES/CAPITAL OUTLAY/BUILDING IMPROVEMENTS/		459.77	
			2	hallway	0	100.00	
01 E 005 810 000 000 350				OPERATIONS AND MAINTENANCE//REPAIRS AND MAINTENANCE SVC		100.00	
			3		0	170.65	
01 E 005 810 000 000 350				OPERATIONS AND MAINTENANCE//REPAIRS AND MAINTENANCE SVC		170.65	
			4	headstart room	0	218.50	
01 E 005 850 000 302 522				FACILITIES/CAPITAL OUTLAY/BUILDING IMPROVEMENTS/		218.50	
			5	fans	0	293.60	
01 E 005 850 000 302 522				FACILITIES/CAPITAL OUTLAY/BUILDING IMPROVEMENTS/		293.60	
			6	air handlers	0	75.00	
01 E 005 810 000 000 350				OPERATIONS AND MAINTENANCE//REPAIRS AND MAINTENANCE SVC		75.00	
			7	gym lights- retrofit	0	11,000.00	
01 E 005 860 000 347 530				HEALTH & SAFETY EQUIP/PHYSICAL HAZARD CONTROL/EQUIPMENT		11,000.00	
			8	aud. lights- retrofit	0	8,000.00	
01 E 005 860 000 347 530				HEALTH & SAFETY EQUIP/PHYSICAL HAZARD CONTROL/EQUIPMENT		8,000.00	
12640	BLICK ART MATERIALS	09/14/2009	7791129		80	62.36	136.81
01 E 100 212 000 000 430				ART//SUPPLIES/		62.36	
			7794880		0	74.45	
01 E 100 212 000 000 430				ART//SUPPLIES/		74.45	
12641	BRUFLAT PLUMBING & HEATING INC	09/14/2009	4781	shower replacement	0	3,632.51	4,064.92
01 E 005 850 000 302 522				FACILITIES/CAPITAL OUTLAY/BUILDING IMPROVEMENTS/		3,632.51	
			4797	shut off water	0	432.41	
01 E 025 810 000 000 350				OPERATIONS AND MAINTENANCE//REPAIRS AND MAINTENANCE SVC		432.41	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
12642	CARL'S BAKERY	09/14/2009	1		0	39.90	39.90
02 E 005 770 000 701 490				FOOD SERVICES/SCHOOL LUNCH/FOOD/		39.90	
12643	CDW GOVERNMENT, INC.	09/14/2009	qdj5309		37	625.95	625.95
01 E 300 257 000 000 433				COMPUTER TECHNOLOGY//INDIVIDUAL INST SUPPLIES/		625.95	
12644	CENEX CREDIT CARD	09/14/2009	1		0	697.12	697.12
01 E 005 810 193 000 442				OPERATIONS AND MAINTENANCE//GAS & OIL/CAR EXPENSES		697.12	
12645	Vendor Continued Void	09/14/2009					0.00
12646	CITY OF GRANITE FALLS	09/14/2009	1	BR water	0	1,884.57	6,343.89
01 E 005 810 183 000 330				OPERATIONS AND MAINTENANCE//UTILITY SERVICES/SEWER-WATE		1,884.57	
			2	br elec.	0	675.29	
01 E 005 810 184 000 330				OPERATIONS AND MAINTENANCE//UTILITY SERVICES/ELECTRICIT		675.29	
			3	hs water/sewer	0	300.60	
01 E 005 810 183 000 330				OPERATIONS AND MAINTENANCE//UTILITY SERVICES/SEWER-WATE		300.60	
			4	HS elec.	0	3,403.69	
01 E 005 810 184 000 330				OPERATIONS AND MAINTENANCE//UTILITY SERVICES/ELECTRICIT		3,403.69	
			5	track	0	20.00	
01 E 005 810 184 000 330				OPERATIONS AND MAINTENANCE//UTILITY SERVICES/ELECTRICIT		20.00	
			6	CARPENTRY	0	10.00	
01 E 300 361 000 000 433				CARPENTRY//INDIVIDUAL INST SUPPLIES/		10.00	
			7	OUTSIDE MAINT.	0	49.74	
01 E 005 810 191 000 330				OPERATIONS AND MAINTENANCE//UTILITY SERVICES/OUTSIDE MA		49.74	
12647	CLASSROOM DIRECT/REPRINT	09/14/2009	206700809258		78	66.52	66.52
01 E 100 212 000 000 430				ART//SUPPLIES/		66.52	
12648	COMPUTER MAN	09/14/2009	243554	printer repair	0	273.00	273.00
01 E 300 257 000 000 350				COMPUTER TECHNOLOGY//REPAIRS AND MAINTENANCE SVCS/		273.00	
12649	CONSUMERS COOPERATIVE OIL CO.	09/14/2009	1		0	95.26	95.26
01 E 005 810 193 000 442				OPERATIONS AND MAINTENANCE//GAS & OIL/CAR EXPENSES		95.26	
12650	CULLIGAN	09/14/2009	1		0	22.73	22.73
01 E 025 810 183 000 330				OPERATIONS AND MAINTENANCE//UTILITY SERVICES/SEWER-WATE		22.73	
12651	DAKTRONICS, INC.	09/14/2009	315952	repair scoreboard	0	133.02	133.02
01 E 005 810 191 000 350				OPERATIONS AND MAINTENANCE//REPAIRS AND MAINTENANCE SVC		133.02	
12652	DIETARY MANAGERS ASSOCIATION	09/14/2009	1	DUES	0	100.00	100.00
02 E 005 770 000 701 899				FOOD SERVICES/SCHOOL LUNCH/MISCELLANEOUS EXPENSE/		100.00	
12653	DITTERICH, MARY	09/14/2009	1		0	128.00	128.00
02 E 005 770 000 701 401				FOOD SERVICES/SCHOOL LUNCH/GENERAL SUPPLIES/		128.00	
12654	EAP CONSULTANTS	09/14/2009	1	MONTHLY SERV. FEE	0	205.92	205.92
01 L 230 92				GENERAL FUND/DEFERRED REVENUE/WELLNESS \$		205.92	
12655	ECHO CHARTER SCHOOL	09/14/2009	JULY09		0	961.80	961.80
04 E 500 505 000 321 450				COMMUNITY EDUCATION GENERAL/COMMUNITY EDUCATION/MATERIA		961.80	
12656	ECONOMART	09/14/2009	10002		0	10.83	152.19
04 E 500 590 000 321 401				OTHER COMMUNITY SERVICES/COMMUNITY EDUCATION/GENERAL SU		10.83	
			10031		0	4.50	
04 E 500 590 000 321 401				OTHER COMMUNITY SERVICES/COMMUNITY EDUCATION/GENERAL SU		4.50	
			20010		17	39.81	
01 E 005 020 000 315 401				SUPERINTENDENT'S OFFICE/INTEGRATION/GENERAL SUPPLIES/		39.81	
			20067		0	97.05	
01 E 300 331 000 830 433				VOCATIONAL HOME EC/VOCATIONAL PROGRAMS/INDIVIDUAL INST		97.05	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
12657	EMBARQ	09/14/2009	1		0	330.54	330.54
01 E 005 810 000 000 320				OPERATIONS AND MAINTENANCE//COMMUNICATIONAL SERVICES/		330.54	
12658	EPES SOFTWARE	09/14/2009	1	MAINT. 09-10	0	115.00	115.00
01 E 005 110 000 000 401				ACCOUNTING OFFICE//GENERAL SUPPLIES/		115.00	
12659	FIRST CHOICE FOOD & BEVERAGE S	09/14/2009	90423		0	631.53	1,084.52
01 L 230 21				GENERAL FUND/DEFERRED REVENUE/CONCESSIONS		631.53	
			90424		0	452.99	
01 L 230 21				GENERAL FUND/DEFERRED REVENUE/CONCESSIONS		452.99	
12660	FOLLETT EDUCATIONAL SERVICES	09/14/2009	573396A		33	167.16	167.16
01 E 300 220 000 000 430				ENGLISH//SUPPLIES/		167.16	
12661	FREETLY ELECTRIC, INC.	09/14/2009	6804	football lights	0	594.00	594.00
01 E 005 810 191 000 350				OPERATIONS AND MAINTENANCE//REPAIRS AND MAINTENANCE SVC		594.00	
12662	FRONTIER TELEPHONE	09/14/2009	1	PHONE	0	96.19	185.18
01 E 025 810 000 000 320				OPERATIONS AND MAINTENANCE//COMMUNICATIONAL SERVICES/		96.19	
			2	INTERNET	0	88.99	
01 E 025 810 000 000 320				OPERATIONS AND MAINTENANCE//COMMUNICATIONAL SERVICES/		88.99	
12663	GAGGLE.NET	09/14/2009	16212	annual	0	100.00	100.00
01 E 200 612 000 302 555				TECHNOLOGY/CAPITAL OUTLAY/TECHNOLOGY EQUIPMENT/		100.00	
12664	GRANITE FALLS AUTO PARTS	09/14/2009	1		0	27.84	126.72
01 E 005 810 193 000 401				OPERATIONS AND MAINTENANCE//GENERAL SUPPLIES/CAR EXPENS		27.84	
			2		0	98.88	
01 E 005 810 193 000 401				OPERATIONS AND MAINTENANCE//GENERAL SUPPLIES/CAR EXPENS		98.88	
12665	GREAT PLAINS NATURAL GAS CO	09/14/2009	1		0	824.79	994.79
01 E 005 810 000 000 440				OPERATIONS AND MAINTENANCE//FUEL FOR BUILDINGS/		824.79	
			2		0	170.00	
01 E 025 810 000 000 440				OPERATIONS AND MAINTENANCE//FUEL FOR BUILDINGS/		170.00	
12666	GREAT PLAINS SPORTS	09/14/2009	704338		0	50.12	2,500.12
01 E 300 294 211 000 401				BOYS ATHLETICS//GENERAL SUPPLIES/FOOTBALL		50.12	
			704344	RESALE	0	2,450.00	
04 E 500 505 000 321 450				COMMUNITY EDUCATION GENERAL/COMMUNITY EDUCATION/MATERIA		2,450.00	
12667	GROTH MUSIC	09/14/2009	1577312		24	774.31	1,208.13
01 E 300 258 231 000 430				MUSIC//SUPPLIES/VOCAL MUSIC		774.31	
			1578535		24	373.67	
01 E 300 258 231 000 430				MUSIC//SUPPLIES/VOCAL MUSIC		373.67	
			1579807		24	60.15	
01 E 300 258 231 000 430				MUSIC//SUPPLIES/VOCAL MUSIC		60.15	
12668	HAMMOND & STEPHENS	09/14/2009	901776		32	28.30	28.30
01 E 300 211 000 000 430				SECONDARY EDUCATION GENERAL//SUPPLIES/		28.30	
12669	Vendor Continued Void	09/14/2009					0.00
12670	HILLYARD/HUTCHINSON	09/14/2009	1		0	454.00	5,852.85
02 E 005 770 000 701 401				FOOD SERVICES/SCHOOL LUNCH/GENERAL SUPPLIES/		454.00	
			2998710		0	25.00	
01 E 005 810 000 000 410				OPERATIONS AND MAINTENANCE//CUST/REPAIR SUPPLIES/		25.00	
			6000035		0	4,431.97	
01 E 005 810 000 000 410				OPERATIONS AND MAINTENANCE//CUST/REPAIR SUPPLIES/		4,431.97	
			6000083		0	48.00	
01 E 005 810 000 000 410				OPERATIONS AND MAINTENANCE//CUST/REPAIR SUPPLIES/		48.00	

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01 E 005 810 000 000 410			6002434	OPERATIONS AND MAINTENANCE//CUST/REPAIR SUPPLIES/	0	494.88	494.88
01 E 005 810 000 000 410			6002466	OPERATIONS AND MAINTENANCE//CUST/REPAIR SUPPLIES/	0	298.00	298.00
01 E 005 810 000 000 350			7278215	OPERATIONS AND MAINTENANCE//REPAIRS AND MAINTENANCE SVC	0	101.00	101.00
12671 HOERNAMANN, AMY		09/14/2009	1	POSTAGE- KEMPS	0	43.52	43.52
01 L 230 36				GENERAL FUND/DEFERRED REVENUE/MUSIC-BERT RANEY		43.52	
12672 HM RECEIVABLES CO., LLC		09/14/2009	944753305	MATH	301	403.38	3,762.28
01 E 300 211 000 000 430				SECONDARY EDUCATION GENERAL//SUPPLIES/		403.38	
01 E 300 211 000 000 430			944761093	MATH	0	2,931.40	2,931.40
01 E 300 211 000 000 430				SECONDARY EDUCATION GENERAL//SUPPLIES/			
01 E 100 203 402 000 430			944775250	ELEMENTARY GENERAL ED.//SUPPLIES/2ND GRADE	34	427.50	427.50
12673 INDIANA INSURANCE		09/14/2009	1	PROPERTY AND OTHER INSURANCE//INSURANCE/	0	16,185.76	16,185.76
01 E 005 940 000 000 340						16,185.76	
12674 INK SPOT		09/14/2009	10370	ELEMENTARY GENERAL ED.//SUPPLIES/	74	105.00	105.00
01 E 100 203 000 000 430						105.00	
12675 Vendor Continued Void		09/14/2009					0.00
12676 INNOVATIVE OFFICE SOLUTIONS		09/14/2009	10008078-1	SECONDARY EDUCATION GENERAL//SUPPLIES/	20	617.80	986.63
01 E 300 211 000 000 430						617.80	
01 E 100 203 000 000 430			10165216-1	ELEMENTARY GENERAL ED.//SUPPLIES/	89	85.98	85.98
01 E 100 203 403 000 430			10165346-1	ELEMENTARY GENERAL ED.//SUPPLIES/3RD GRADE	90	56.10	56.10
01 E 100 203 405 000 430			10189668-1	ELEMENTARY GENERAL ED.//SUPPLIES/5TH GRADE	0	95.40	95.40
01 E 100 050 000 000 899			154398-1	PRINCIPAL'S OFFICE//MISCELLANEOUS EXPENSE/	72	10.55	10.55
01 E 100 203 000 000 430			9634222-1	ELEMENTARY GENERAL ED.//SUPPLIES/	70	35.97	35.97
01 E 100 203 403 000 430			9940386-1	ELEMENTARY GENERAL ED.//SUPPLIES/3RD GRADE	77	50.27	50.27
01 E 100 212 000 000 430			9963102-1	ART//SUPPLIES/	79	34.56	34.56
12677 ISCORP		09/14/2009	638878	ELEMENTARY GENERAL ED.//REPAIRS AND MAINTENANCE SVCS/	0	97.75	391.00
01 E 100 203 000 000 350						97.75	
01 E 300 211 000 000 350			638878-	SECONDARY EDUCATION GENERAL//REPAIRS AND MAINTENANCE SV	0	97.75	97.75
01 E 005 110 000 000 350			639118	ACCOUNTING OFFICE//REPAIRS AND MAINTENANCE SVCS/	0	195.50	195.50
12678 JIFFY-JR. PRODUCTS		09/14/2009	149729	INDUSTRIAL EDUCATION//SUPPLIES/	18	441.46	772.95
01 E 300 255 000 000 430						441.46	
01 E 300 301 501 830 433			149730	AG EDUCATION (VOCATIONAL)/VOCATIONAL PROGRAMS/INDIVIDUA	17	331.49	331.49
12679 JOHNSON CONTROLS		09/14/2009	62765169	OPERATIONS AND MAINTENANCE//REPAIRS AND MAINTENANCE SVC	0	5,278.75	5,358.49
01 E 005 810 810 000 350						5,278.75	

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			908191986		0	79.74	
01 E 005 810 000 000 410				OPERATIONS AND MAINTENANCE//CUST/REPAIR SUPPLIES/		79.74	
12680 KRISTI KLASSEN		09/14/2009	1		0	59.40	89.10
01 E 300 211 000 000 366				SECONDARY EDUCATION GENERAL//TRAVEL-SCHOOL BUSINESS/		59.40	
			2		0	29.70	
01 E 300 211 000 000 366				SECONDARY EDUCATION GENERAL//TRAVEL-SCHOOL BUSINESS/		29.70	
12681 KLUKSDAL, DALLAS		09/14/2009	1	piano tuning	0	130.00	130.00
01 E 300 258 231 000 350				MUSIC//REPAIRS AND MAINTENANCE SVCS/VOCAL MUSIC		130.00	
12682 KNAPPER, TIMOTHY		09/14/2009	1		0	9.98	19.96
01 E 300 294 211 000 401				BOYS ATHLETICS//GENERAL SUPPLIES/FOOTBALL		9.98	
			2		0	9.98	
01 E 300 294 221 000 401				BOYS ATHLETICS//GENERAL SUPPLIES/WRESTLING		9.98	
12683 LADNER'S HARDWARE		09/14/2009	1	im	0	411.71	603.11
01 E 005 810 000 000 410				OPERATIONS AND MAINTENANCE//CUST/REPAIR SUPPLIES/		411.71	
			275161	sr ctr	0	26.99	
04 E 500 590 000 321 401				OTHER COMMUNITY SERVICES/COMMUNITY EDUCATION/GENERAL SU		26.99	
			275946	CONCESSIONS	0	13.99	
01 L 230 21				GENERAL FUND/DEFERRED REVENUE/CONCESSIONS		13.99	
			4	OM	0	150.42	
01 E 005 810 191 000 410				OPERATIONS AND MAINTENANCE//CUST/REPAIR SUPPLIES/OUTSID		150.42	
12684 LAKESHORE LEARNING MATERIALS		09/14/2009	250251		86	97.52	132.47
01 E 100 201 000 000 430				KINDERGARTEN//SUPPLIES/		97.52	
			252080		0	34.95	
01 E 100 203 000 000 430				ELEMENTARY GENERAL ED.//SUPPLIES/		34.95	
12685 LEE'S AUTO & DIESEL		09/14/2009	17321		0	91.72	91.72
01 E 005 810 193 000 401				OPERATIONS AND MAINTENANCE//GENERAL SUPPLIES/CAR EXPENS		91.72	
12686 LUNCHBYTE SYSTEMS, INC		09/14/2009	1		0	360.00	360.00
02 E 005 770 000 701 401				FOOD SERVICES/SCHOOL LUNCH/GENERAL SUPPLIES/		360.00	
12687 MAASFEP		09/14/2009	1	Hinz- Conference	0	250.00	500.00
01 E 100 640 000 307 367				STAFF DEVELOPMENT/STAFF DEV. 25% EX. SITE/TRAVEL-PROFES		250.00	
			2	Jans- Conference	0	250.00	
01 E 100 640 000 307 367				STAFF DEVELOPMENT/STAFF DEV. 25% EX. SITE/TRAVEL-PROFES		250.00	
12688 MACKIN LIBRARY MEDIA		09/14/2009	243960		0	450.48	526.32
01 E 100 620 000 000 470				EDUCATIONAL MEDIA/LIBRARY//LIBRARY BOOKS/		450.48	
			246898		0	75.84	
01 E 100 620 000 000 470				EDUCATIONAL MEDIA/LIBRARY//LIBRARY BOOKS/		75.84	
12689 MCCOY, KAREN		09/14/2009	1	headphones	0	40.57	40.57
01 E 300 200 000 000 433				POST SECONDARY OPTIONS ENROLL//INDIVIDUAL INST SUPPLIES		40.57	
12690 MINNESOTA ELEVATOR, INC.		09/14/2009	168447	INSPECTION	0	319.84	319.84
01 E 005 860 000 347 590				HEALTH & SAFETY EQUIP/PHYSICAL HAZARD CONTROL/OTHER CAP		319.84	
12691 MINNESOTA SCHOOL BOARD ASSOC.		09/14/2009	8215	BOARD BANK SUB	0	2,000.00	2,000.00
01 E 005 010 000 000 401				RENEWAL			
				BOARD OF EDUCATION//GENERAL SUPPLIES/		2,000.00	
12692 MN WEST COMM.& TECH. COLL		09/14/2009	202014	TUITION/FEES FALL	0	-531.42	2,302.82
01 E 300 200 000 000 433				SEMESTER			
				POST SECONDARY OPTIONS ENROLL//INDIVIDUAL INST SUPPLIES		-531.42	
			202014-	TUITION/FEES FALL	0	531.42	
				SEMESTER			

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01 E 300 200 000 000 433				POST SECONDARY OPTIONS ENROLL//INDIVIDUAL INST SUPPLIES		531.42	
			202019	TUITUIN/FEES FALL SEMESTER	0	1,239.98	
01 E 300 200 000 000 433				POST SECONDARY OPTIONS ENROLL//INDIVIDUAL INST SUPPLIES		1,239.98	
			202030	TUITION/FEES FALL SEMESTER	0	531.42	
01 E 300 200 000 000 433				POST SECONDARY OPTIONS ENROLL//INDIVIDUAL INST SUPPLIES		531.42	
			202063		0	531.42	
01 E 300 200 000 000 433				POST SECONDARY OPTIONS ENROLL//INDIVIDUAL INST SUPPLIES		531.42	
12693 MONTE CLEANERS		09/14/2009	1	CLEAN CHOIR ROBES	28	611.53	797.83
01 E 300 258 233 000 382				MUSIC//LAUNDRY AND DRY CLEANING/INSTRUMENTAL MUSIC		611.53	
			10		30	186.30	
01 E 300 258 233 000 382				MUSIC//LAUNDRY AND DRY CLEANING/INSTRUMENTAL MUSIC		186.30	
12694 MUSIC MART		09/14/2009	1		0	334.58	334.58
01 E 300 258 233 000 350				MUSIC//REPAIRS AND MAINTENANCE SVCS/INSTRUMENTAL MUSIC		334.58	
12695 MVCC		09/14/2009	1	FY10 PAYMENT SPEC. ED SERV. 1 OF 10	0	143,684.81	143,684.81
01 E 200 420 000 740 396				SPECIAL EDUCATIONAL GENERAL/STATE FUNDED SPECIAL ED/DUE		143,684.81	
12696 NAEIR		09/14/2009	1	membership	0	59.00	59.00
04 E 500 590 000 321 401				OTHER COMMUNITY SERVICES/COMMUNITY EDUCATION/GENERAL SU		59.00	
12697 NASCO		09/14/2009	1519606		0	131.25	942.50
01 E 100 212 000 000 430				ART//SUPPLIES/		131.25	
			200014		0	811.25	
01 E 100 212 000 000 430				ART//SUPPLIES/		811.25	
12698 OFFICE DEPOT		09/14/2009	487410207001		96	59.40	59.40
01 E 100 203 405 000 430				ELEMENTARY GENERAL ED.//SUPPLIES/5TH GRADE		59.40	
12699 OFFICE MAX CONTRACT INC.		09/14/2009	604635		18	12.38	34.12
01 E 300 211 000 000 430				SECONDARY EDUCATION GENERAL//SUPPLIES/		12.38	
			781420	BROCHURES	19	21.74	
01 E 005 010 000 000 401				BOARD OF EDUCATION//GENERAL SUPPLIES/		21.74	
12700 PAR PIPING & FABRICATION INC		09/14/2009	867 & 868	MAINT. GYM LIGHTS	0	106.26	106.26
01 E 005 810 000 000 350				OPERATIONS AND MAINTENANCE//REPAIRS AND MAINTENANCE SVC		106.26	
12701 PEARSON EDUCATION		09/14/2009	4018643002	SPELLING BOOKS	31	514.70	514.70
01 E 100 203 405 000 430				ELEMENTARY GENERAL ED.//SUPPLIES/5TH GRADE		514.70	
12702 J.W. PEPPER & SON INC.		09/14/2009	11600428		13	22.94	22.94
01 E 300 258 233 000 430				MUSIC//SUPPLIES/INSTRUMENTAL MUSIC		22.94	
12703 PITNEY BOWES		09/14/2009	454116-JY09		0	1,042.35	1,042.35
01 E 005 020 000 000 370				SUPERINTENDENT'S OFFICE//RENTALS AND LEASES/		1,042.35	
12704 PRAIRIE FIVE CAC		09/14/2009	1	JULY & AUGUST	0	28.00	28.00
04 E 500 590 180 321 401				OTHER COMMUNITY SERVICES/COMMUNITY EDUCATION/GENERAL SU		28.00	
12705 QUILL CORPORATION		09/14/2009	8525988		6	17.16	121.07
04 E 500 590 000 321 401				OTHER COMMUNITY SERVICES/COMMUNITY EDUCATION/GENERAL SU		17.16	
			8537920		0	10.79	
04 E 500 590 000 321 401				OTHER COMMUNITY SERVICES/COMMUNITY EDUCATION/GENERAL SU		10.79	
			8554869		0	93.12	
01 E 005 110 000 000 401				ACCOUNTING OFFICE//GENERAL SUPPLIES/		93.12	
12706 RATWICK, ROSZAK & MALONEY, P.A		09/14/2009	43076		0	1,523.42	1,523.42

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01 E 005 150 000 000 305				LEGAL SERVICES//PROFESSIONAL FEES/		1,523.42	
12707 REALLY GOOD STUFF		09/14/2009	2729552		74	93.35	164.23
01 E 100 201 000 000 430				KINDERGARTEN//SUPPLIES/		93.35	
			2775464		83	48.94	
01 E 100 201 000 000 430				KINDERGARTEN//SUPPLIES/		48.94	
			2779486		85	21.94	
01 E 100 201 000 000 430				KINDERGARTEN//SUPPLIES/		21.94	
12708 REINHART INST FOODS		09/14/2009	1		0	152.84	152.84
02 E 005 770 000 705 490				FOOD SERVICES/BREAKFAST/FOOD/		152.84	
12709 RESOURCES FOR EDUCATORS INC.		09/14/2009	1505079	intermediate	1	197.00	394.00
01 E 100 203 000 000 899				ELEMENTARY GENERAL ED.//MISCELLANEOUS EXPENSE/		197.00	
			1505081	primary	0	197.00	
01 E 100 203 000 000 899				ELEMENTARY GENERAL ED.//MISCELLANEOUS EXPENSE/		197.00	
12710 RESOURCES FOR READING		09/14/2009	s398978		25	111.97	111.97
01 E 100 203 113 317 401				ELEMENTARY GENERAL ED./COMPENSATORY/GENERAL SUPPLIES/RE		111.97	
12711 RILEY BUS SERVICE, INC.		09/14/2009	7456	CHANHASSEN	0	634.75	3,060.50
04 E 500 505 000 321 450				COMMUNITY EDUCATION GENERAL/COMMUNITY EDUCATION/MATERIA		634.75	
			7464	OSAKIS	0	650.75	
04 E 500 505 000 321 450				COMMUNITY EDUCATION GENERAL/COMMUNITY EDUCATION/MATERIA		650.75	
			7470	HANLEY FALLS	0	310.00	
04 E 500 505 000 321 450				COMMUNITY EDUCATION GENERAL/COMMUNITY EDUCATION/MATERIA		310.00	
			7476	old log theatre	0	659.00	
04 E 500 505 000 321 450				COMMUNITY EDUCATION GENERAL/COMMUNITY EDUCATION/MATERIA		659.00	
			7491	state fair	0	806.00	
04 E 500 505 000 321 450				COMMUNITY EDUCATION GENERAL/COMMUNITY EDUCATION/MATERIA		806.00	
12712 RTS		09/14/2009	1		0	48.27	48.27
01 E 005 810 000 000 320				OPERATIONS AND MAINTENANCE//COMMUNICATIONAL SERVICES/		48.27	
12713 RUTLEDGE DENINE		09/14/2009	1		0	167.08	265.36
01 E 300 211 130 317 366				SECONDARY EDUCATION GENERAL/COMPENSATORY/TRAVEL-SCHOOL		167.08	
			10		0	98.28	
01 E 300 211 130 317 366				SECONDARY EDUCATION GENERAL/COMPENSATORY/TRAVEL-SCHOOL		98.28	
12714 SAWMILL		09/14/2009	1	OM	0	390.86	390.86
01 E 005 810 191 000 410				OPERATIONS AND MAINTENANCE//CUST/REPAIR SUPPLIES/OUTSID		390.86	
12715 SCHOLASTIC INC		09/14/2009	2699252		47	133.43	396.77
01 E 100 201 000 000 430				KINDERGARTEN//SUPPLIES/		133.43	
			M4160447		71	263.34	
01 E 100 203 402 000 430				ELEMENTARY GENERAL ED.//SUPPLIES/2ND GRADE		263.34	
12716 SCHOOL HEALTH CORPORATION		09/14/2009	1667017-		82	210.22	301.36
01 E 200 720 000 000 401				HEALTH SERVICES/NURSE//GENERAL SUPPLIES/		210.22	
			1667017-01		0	14.71	
01 E 200 720 000 000 401				HEALTH SERVICES/NURSE//GENERAL SUPPLIES/		14.71	
			1667021		0	32.69	
01 E 200 720 000 000 401				HEALTH SERVICES/NURSE//GENERAL SUPPLIES/		32.69	
			1667021-01		0	43.74	
01 E 200 720 000 000 401				HEALTH SERVICES/NURSE//GENERAL SUPPLIES/		43.74	
12717 SCHOOL OUTFITTERS		09/14/2009	479616		73	189.99	189.99
01 E 100 203 000 000 430				ELEMENTARY GENERAL ED.//SUPPLIES/		189.99	

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12718	SCHOOL-TECH, INC.	09/14/2009	426019	C/C	0	49.80	49.80
01 E 300 292 226 000 401				BOYS/GIRLS ATHLETICS//GENERAL SUPPLIES/CROSS COUNTRY		49.80	
12719	SKYWARD	09/14/2009	135956	support	0	1,786.66	1,786.66
01 E 005 610 990 308 305				CURRICULUM CONSULTANT & DEVLOP/STAFF DEV. 25% DIST. WID		1,786.66	
12720	SOUTHWEST WHOLESALE	09/14/2009	1		0	4,412.88	4,466.08
02 E 005 770 000 701 401				FOOD SERVICES/SCHOOL LUNCH/GENERAL SUPPLIES/		38.12	
02 E 005 770 000 701 490				FOOD SERVICES/SCHOOL LUNCH/FOOD/		4,374.76	
02 E 005 770 000 701 490			11	FOOD SERVICES/SCHOOL LUNCH/FOOD/	0	53.20	53.20
12721	SPORTDECALS INC	09/14/2009	086477		0	95.00	95.00
01 E 300 294 211 000 401				BOYS ATHLETICS//GENERAL SUPPLIES/FOOTBALL		95.00	
12722	ST. JOHN'S LUTHERAN SCH.	09/14/2009	1	1ST QTR. 09-10	0	318.75	318.75
01 E 005 760 000 720 361				PUPIL TRANSPORTATION/REGULAR TO AND FROM SCHOOL/BUS CON		318.75	
12723	ALLEN L STOECKMAN	09/14/2009	1		0	283.50	283.50
01 E 005 020 000 000 366				SUPERINTENDENT'S OFFICE//TRAVEL-SCHOOL BUSINESS/		283.50	
12724	THE STUDENT PLANNER	09/14/2009	17151-0910	09/10 PLANNERS	0	615.83	615.83
01 E 300 211 000 000 899				SECONDARY EDUCATION GENERAL//MISCELLANEOUS EXPENSE/		615.83	
12725	SW/WC SVC. COOP - HEALTH INS.	09/14/2009	26399	SERVS	0	25.00	265.00
01 E 005 110 000 000 366				ACCOUNTING OFFICE//TRAVEL-SCHOOL BUSINESS/		25.00	
01 E 100 640 000 306 367			26442	B. JAHN SMARTBOARD	0	100.00	100.00
02 E 005 770 000 701 367			26459	DITTERICH	0	140.00	140.00
12726	TEACHER CREATED MATERIALS, INC	09/14/2009	5426530		75	62.89	62.89
01 E 100 203 403 000 430				ELEMENTARY GENERAL ED.//SUPPLIES/3RD GRADE		62.89	
12727	TEACHER DIRECT	09/14/2009	w41243450001		76	116.94	116.94
01 E 100 203 403 000 430				ELEMENTARY GENERAL ED.//SUPPLIES/3RD GRADE		116.94	
12728	TEACHER'S HELPER	09/14/2009	tr-71261		53	92.88	92.88
01 E 100 203 402 000 430				ELEMENTARY GENERAL ED.//SUPPLIES/2ND GRADE		92.88	
12729	TEAM LABORATORY CHEMICAL CORP.	09/14/2009	79181		0	614.25	614.25
01 E 005 810 191 000 410				OPERATIONS AND MAINTENANCE//CUST/REPAIR SUPPLIES/OUTSID		614.25	
12730	VAN MOER, MARGO	09/14/2009	1	school supplies	0	341.42	357.28
01 E 100 790 388 799 899				OTHER PUPIL SUPPORT SERVICES/OTHER GRANTS/MISCELLANEOUS		341.42	
01 E 100 790 388 799 899			2	school supplies	0	15.86	15.86
01 E 100 790 388 799 899				OTHER PUPIL SUPPORT SERVICES/OTHER GRANTS/MISCELLANEOUS		15.86	
12731	VELDE SANITATION	09/14/2009	1		0	63.25	1,016.00
01 E 025 810 000 000 330				OPERATIONS AND MAINTENANCE//UTILITY SERVICES/		63.25	
01 E 005 810 000 000 330			2	OPERATIONS AND MAINTENANCE//UTILITY SERVICES/	0	952.75	952.75
12732	CINDY VELDE	09/14/2009	1		0	45.10	55.97
04 E 500 590 156 321 366				OTHER COMMUNITY SERVICES/COMMUNITY EDUCATION/TRAVEL-SCH		45.10	
04 E 500 590 000 321 401			2	OTHER COMMUNITY SERVICES/COMMUNITY EDUCATION/GENERAL SU	0	10.87	10.87
12733	VIKING COCA-COLA	09/14/2009	1	discount	0	-146.00	832.50
01 L 230 20				GENERAL FUND/DEFERRED REVENUE/ACTIVITIES/ATHLETIC (COKE		-146.00	
01 L 230 21			2	GENERAL FUND/DEFERRED REVENUE/CONCESSIONS	0	978.50	978.50

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12734	VISA	09/14/2009	1	athletics	0	9.93	20.70
01 E 300 298 000 000 899				EXTRACURRICULAR ACTIVITIES//MISCELLANEOUS EXPENSE/		9.93	
			2	boelter	0	10.77	
01 E 300 211 000 000 329				SECONDARY EDUCATION GENERAL//POSTAGE AND EXPRESS/		10.77	
12735	WEST CENTRAL TRIBUNE	09/14/2009	177825374		0	173.85	173.85
01 E 005 020 000 000 401				SUPERINTENDENT'S OFFICE//GENERAL SUPPLIES/		173.85	
12736	WESTERN PRINTING	09/14/2009	60697	vision statement	0	138.88	138.88
01 E 005 010 000 000 401				BOARD OF EDUCATION//GENERAL SUPPLIES/		138.88	
12737	WILLIE'S KORNER STORE	09/14/2009	1		5	516.75	516.75
01 E 300 620 000 000 489				EDUCATIONAL MEDIA/LIBRARY//PERIODICAL/NEWSPAPERS/		516.75	
12738	W.T. COX SUBSCRIPTIONS	09/14/2009	389355		0	428.38	428.38
01 E 100 620 000 000 489				EDUCATIONAL MEDIA/LIBRARY//PERIODICAL/NEWSPAPERS/		428.38	
12739	XCEL ENERGY	09/14/2009	1		0	19.36	19.36
01 E 025 810 184 000 330				OPERATIONS AND MAINTENANCE//UTILITY SERVICES/ELECTRICIT		19.36	
12740	YME SCHOOL ACTIVITY ACCOUNT	09/14/2009	1	postage	0	312.54	312.54
04 E 500 505 000 321 329				COMMUNITY EDUCATION GENERAL/COMMUNITY EDUCATION/POSTAGE		312.54	
12741	Vendor Continued Void	09/14/2009					0.00
12742	Vendor Continued Void	09/14/2009					0.00
12743	Vendor Continued Void	09/14/2009					0.00
12744	Vendor Continued Void	09/14/2009					0.00
12745	YME SCHOOLS-ADM	09/14/2009	5268	GREG MILL-	0	100.00	5,957.91
				PLYMOUTH			
04 E 500 505 000 321 450				COMMUNITY EDUCATION GENERAL/COMMUNITY EDUCATION/MATERIA		100.00	
			5269	HEARTLAND	0	40.00	
				COMMUNITY ACTION			
01 E 100 640 000 306 367				STAFF DEVELOPMENT/STAFF DEV. 50% SITE/TRAVEL-PROFESS DE		40.00	
			5270	MCEA	0	239.00	
04 E 500 505 000 321 366				COMMUNITY EDUCATION GENERAL/COMMUNITY EDUCATION/TRAVEL-		239.00	
			5271	DARYL ROSCHILD	0	15.00	
04 R 500 000 000 321 050				COMMUNITY EDUCATION/FEES FROM PATRONS/		15.00	
			5273	LORI HATCH	0	30.00	
04 R 500 000 000 321 050				COMMUNITY EDUCATION/FEES FROM PATRONS/		30.00	
			5274	TANYA FRIESE	0	45.00	
04 R 500 000 000 321 050				COMMUNITY EDUCATION/FEES FROM PATRONS/		45.00	
			5275	ROBIN RADATZ	0	15.00	
04 R 500 000 000 321 050				COMMUNITY EDUCATION/FEES FROM PATRONS/		15.00	
			5276	JEN KATTEVOLD	0	15.00	
04 R 500 000 000 321 050				COMMUNITY EDUCATION/FEES FROM PATRONS/		15.00	
			5277	CARLOS CREEK	0	175.00	
				WINERY			
04 E 500 505 000 321 450				COMMUNITY EDUCATION GENERAL/COMMUNITY EDUCATION/MATERIA		175.00	
			5278	JUST LIKE	0	344.14	
				GRANDMAS			
04 E 500 505 000 321 450				COMMUNITY EDUCATION GENERAL/COMMUNITY EDUCATION/MATERIA		344.14	
			5279	AARP	0	248.00	
04 E 500 505 000 321 450				COMMUNITY EDUCATION GENERAL/COMMUNITY EDUCATION/MATERIA		248.00	
			5280	PLYMOUTH	0	100.00	
				PLAYHOUSE			
04 E 500 505 000 321 450				COMMUNITY EDUCATION GENERAL/COMMUNITY EDUCATION/MATERIA		100.00	
			5281	AUNT BELAY'S BED	0	300.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
04 E 500 505 000 321 450				& BREAKFAST COMMUNITY EDUCATION GENERAL/COMMUNITY EDUCATION/MATERIA		300.00	
01 L 230 29			5282	STEVE KVAM GENERAL FUND/DEFERRED REVENUE/WEIGHTROOM POP MACHINES	0	360.00	360.00
01 E 300 298 216 000 899			5283	CITIZENS STATE BANK-\$ FOR GAME BAGS EXTRACURRICULAR ACTIVITIES//MISCELLANEOUS EXPENSE/FLO-T	0	1,200.00	1,200.00
04 E 500 505 000 321 450			5284	OLD LOG THEATRE COMMUNITY EDUCATION GENERAL/COMMUNITY EDUCATION/MATERIA	0	877.25	877.25
01 E 100 203 000 000 329			5285	POSTMASTER ELEMENTARY GENERAL ED.//POSTAGE AND EXPRESS/	0	85.53	85.53
01 E 005 940 000 000 340			5286	INDIANA INSURANCE PROPERTY AND OTHER INSURANCE//INSURANCE/	0	6.00	6.00
01 E 300 296 209 000 319			5287	JIM CULHANE GIRLS ATHLETICS//OTHER PERSONAL SERVICES/VOLLEYBALL	0	170.00	170.00
01 E 300 296 209 000 369			5288	SUBWAY GIRLS ATHLETICS//PARTICIPATION FEES/VOLLEYBALL	0	200.00	200.00
01 E 300 296 224 000 369			5289	ST JAMES SCHOOLS GIRLS ATHLETICS//PARTICIPATION FEES/TENNIS	0	30.00	30.00
04 E 500 580 000 325 329			5290	POSTMASTER EARLY CHILDHOOD AND FAM ED/EARLY CHILDHOOD AND FAMILY E	0	38.99	38.99
01 E 005 020 000 000 899			5291	CHIPPEWA COUNTY RECORDER SUPERINTENDENT'S OFFICE//MISCELLANEOUS EXPENSE/	0	15.00	15.00
04 E 500 505 000 321 450			5292	MN STATE FAIR COMMUNITY EDUCATION GENERAL/COMMUNITY EDUCATION/MATERIA	0	369.00	369.00
01 E 005 020 000 000 899			5293	YM COUNTY RECORDER SUPERINTENDENT'S OFFICE//MISCELLANEOUS EXPENSE/	0	15.00	15.00
01 E 300 294 211 000 319			5294	STEVE JOHNSON BOYS ATHLETICS//OTHER PERSONAL SERVICES/FOOTBALL	0	400.00	400.00
01 E 300 292 226 000 369			5295	LQPV HS BOYS/GIRLS ATHLETICS//PARTICIPATION FEES/CROSS COUNTRY	0	50.00	50.00
01 E 300 292 226 000 369			5296	TMB HS BOYS/GIRLS ATHLETICS//PARTICIPATION FEES/CROSS COUNTRY	0	50.00	50.00
01 E 300 296 209 000 319			5297	RANDY CZARNETZKI GIRLS ATHLETICS//OTHER PERSONAL SERVICES/VOLLEYBALL	0	170.00	170.00
01 E 300 298 000 000 899			5298	MSHSCA EXTRACURRICULAR ACTIVITIES//MISCELLANEOUS EXPENSE/	0	40.00	40.00
01 E 100 402 000 419 433			5299	RACER SIMON TECH MILD/MODERATE MENTALLY IMP;/94-142 FEDERAL/INDIVIDUAL I	0	150.00	150.00
01 E 100 204 000 414 303			5300	ANOKA-HENNEPIN DIST #11 TITLE II EISENHWOER/TITLE II ESEA/FED SUB AWARD UNDER \$	0	65.00	65.00
12746 ZEP MANUFACTURING CO		09/14/2009	57353840	OPERATIONS AND MAINTENANCE//CUST/REPAIR SUPPLIES/	0	1,003.78	1,003.78
01 E 005 810 000 000 410						1,003.78	
12747 ZIEGLER CAT		09/14/2009	259040	RENTAL	0	440.00	440.00
01 E 005 810 000 000 350				OPERATIONS AND MAINTENANCE//REPAIRS AND MAINTENANCE SVC		440.00	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
				116 Computer	Check(s) For a Total of		315,595.49

	0	Manual	Checks For a Total of	0.00
	0	Wire Transfer	Checks For a Total of	0.00
	0	ACH	Checks For a Total of	0.00
	116	Computer	Checks For a Total of	315,595.49
Total For	116	Manual, Wire Tran, ACH & Computer	Checks	315,595.49
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	315,595.49

FUND SUMMARY

Fund	Description	Balance Sheet	Revenue	Expense	Total
01	GENERAL FUND	2,540.45	0.00	297,033.48	299,573.93
02	FOOD SERVICE	0.00	0.00	5,840.82	5,840.82
04	COMMUNITY SERVICE	0.00	120.00	10,060.74	10,180.74

**YELLOW MEDICINE EAST - 2009-2010 SENIORITY LIST  
FULL TIME**

#	NAME	F/P	EMPLOYED	LICENSE	FILE #	EXPIRES	CURRENT ASSIGNMENT
1	SCHAFFRAN, JANE	F	08/24/76	ELEM ED 1-6	239269	2013	ELEM ED
2	WOLF, GARY	F	08/24/76	HEALTH & PHY ED K-12/DAPE PK-12	COACH 233722	2012	REQUESTED 3 YR LEAVE MAY 14, 2007
3	HUETTL, STEVE	F	08/17/77	ELEM ED 1-6	COACH 248772	2014	ELEM ED
4	KASEL, MONICA	F	08/23/78	MUSIC K-12	255343	2010	REQUESTED 5 YR LEAVE 5/14/2007
5	BALDRY, DEAN	F	08/21/80	VISUAL ARTS K-12/PHYS ED K-12/DAPE PK-12	COACH 269635	2012	HS ART/HS PHY ED
6	REISHUS, ZEEANNE	F	08/26/82	ELEM ED 1-6	223476	2011	ELEM ED
7	BREMMER, RYAN	F	08/28/84	BUSINESS ED 7-12/DR ED 7-12/ PE K-12	COACH 241574	2013	HS COMP/BUSINESS
7	GAFFANEY, MICHAEL	F	08/28/84	ELEM ED 1-6/PHY ED K-12	COACH 292974	2011	ELEM/HS PHY ED
7	SCHEFFLER, PETER	F	08/28/84	ELEM ED 1-6	290864	2011	ELEM ED
10	BALDWIN, GINGER	F	08/27/85	ELEM ED PK-6	COACH 290539	2008	ELEM ED
10	WILLIAMS, JAMES	F	08/27/85	ELEM ED 1-6/PRINCIPAL K-12 (Exp. 2011)	COACH 254812	2014	ELEM ED
12	BERGESON, KAIA	F	08/27/86	HOME ED 7-12/CONS & HOME ED/FAMILY LIFE HS	COACH 286548	2010	HS FACS
12	PHINNEY, DIANA	F	08/27/86	ELEM ED K-6	168550	2010	REQUESTED 3 YR LEAVE 5/17/2007
12	SANNERUD, JOANELLE	F	08/27/86	ELEM ED K-6	303371	2013	ELEM ED
15	GREY, MARY	F	09/03/87	PE K-12	COACH 302936	2013	HS/ELEM PHY ED
15	JESSEN, PATRICIA	F	09/03/87	ELEM ED 1-6	303129	2013	ELEM ED
15	PETRICH, STEVE	F	09/03/87	MATH 7-12/PHYSICAL SCIENCES 7-12	COACH 286847	2010	HS SCIENCE
15	RUNIA, JULIE	F	09/03/87	ELEM ED K-6	310280	2014	ELEM ED
19	KNUTSON, KATHRYN	F	11/11/87	SCHOOL SOCIAL WORKER PK-12	311513	2010	PLACED ON ULA 5/11/2009
20	LAVIN, CYNTHIA	F	08/19/88	ELEM ED K-6	257456	2010	ELEM ED
20	LISTUL, DARLYS	F	08/19/88	BUSINESS ED-ALL 7-12/KEYBOARDING K-8	265677	2011	COMPUTER/ELEM KEYBOARDING
22	JENSEN, PAM	F	10/24/88	ELEM ED K-6	314238	2010	REQUESTED 5 YR LEAVE 3/14/2005
23	DIEKMAN, TOM	F	08/26/89	ELEM ED 1-6	COACH 321465	2011	TITLE I
24	BUTTERBRODT, JULIE	F	08/28/90	SOCIAL STUDIES 7-12	298901	2010	HS SOCIAL STUDIES
24	FIELD, BELINDA	F	08/28/90	ELEM ED 1-6/SLD K-12/MMH K-12/PHYS HANDICAP K-12	262788	2011	ELEM MMI/SLD
24	KOETTER, STEVE	F	08/28/90	ELEM ED 1-6	312694	2010	ELEM ED
24	LEISETH, REBECCA	F	08/28/90	ELEM ED K-6	COACH 321577	2013	ELEM ED
24	RICHTER, LINDA	F	08/28/90	ELEM ED 1-6	198800	2013	ELEM ED
24	VETSCH, SUE	F	08/28/90	SPANISH 7-12/PHY ED K-12	COACH 233254	2012	HS SPANISH
30	JANS, SCOTT	F	08/28/92	MATH 7-12	COACH 331557	2013	HS MATH
30	LALIM, JEFF	F	08/28/92	HEALTH ED K-12/PHY ED K-12	COACH 338849	2014	HS HEALTH/PHY ED
32	VELDE, KATHLEEN	F	08/30/94	ENGLISH/LANG ARTS 7-12/SPEECH/THEATRE ARTS 7-12	186034	2010	REQUESTED 5 YR LEAVE 5/14/2007
33	KNAPPER, TIM	F	08/28/95	SOCIAL STUDIES 7-12/COMMUNITY ED	COACH 352156	2011	ACTIVITIES DIRECTOR/COMMUNITY ED DIRECTOR
33	SCHULTE, TREVOR	F	08/28/95	ENGLISH/LANGUAGE ARTS 7-12	359003	2014	HS ENGLISH/STAFF DEVELOPMENT
35	HINZ, STACY	F	08/28/96	ELEM ED 1-6/LIFE SCIENCE MS/PRINCIPAL K-12 (Exp. 2013)	COACH 361639	2010	ELEMENTARY PRINCIPAL
36	IMS, BEV	F	09/30/96	ELEM ED 1-6	340940	2014	ELEM ED
37	WEIDAUER, BARRY	F	08/25/97	SOCIAL STUDIES 7-12/IND ARTS K-12/CONST OCCUP HS	COACH 254683	2010	HS IND TECH/GEOGRAPHY
38	HOERNEMAN, AMY	F	08/31/98	ELEM ED K-6	COACH 337114	2014	TITLE I/READING RECOVERY
38	HOERNEMAN, PAUL	F	08/31/98	MATH 7-12	COACH 328042	2014	HS MATH
38	JANS, ANGELA	F	08/31/98	ELEM ED PK-6	333290	2013	TITLE I/READING RECOVERY
38	JENSEN, MARY	F	08/31/98	ELEM ED K-6/B-6 ECSE	292446	2011	ELEM ED
42	AUSTGEN, MARY	F	02/25/99	ELEM ED K-6/ ENGLISH/LANG ARTS 7-12	367218	2011	ELEM ED
43	JAHN, ELIZABETH	F	08/30/99	ELEM ED K-6/VARIANCE Vocal&Classroom Music Exp. 2010	380052	2012	ELEM MUSIC
43	KVAM, PEGGY	F	08/30/99	ELEM ED 1-6/PE K-12	COACH 254978	2010	ELEM ED/LITERACY COACH
45	HOLM, KRIS	F	09/27/99	SOCIAL WORKER PRE-K-12	385163	2014	PLACED ON ULA 5/11/2009
46	NORELL, KAREN	F	07/24/00	SOCIAL STUDIES 7-12/DIST SUPT/SEC SCHOOL PRINCIPAL	COACH 257170	2010	HS PRINCIPAL
47	QUICK, MARY	F	01/23/02	LIFE SCIENCES 7-12/SCIENCE 5-9	399554	2011	HS SCIENCE
48	SCHWANKL, JEN	F	08/27/02	ELEM ED K-6	388805	2012	PLACED ON ULA 5/11/2009
48	SHACKELFORD, KERRI	F	08/27/02	PRE-K/ECFE/ELEM ED K-6/PARENT & FAMILY ED	353467	2010	ELEM ED
50	BOELTER, NICOLE	F	08/26/03	VOCAL & CLASSROOM MUSIC/INST (BAND/ORCH) & CLASSROOM MUSIC	384473	2011	HS BAND
51	SANDRY, KIM	F	08/26/04	MATHEMATICS 7-12	COACH 353658	2011	HS MATH
52	KESTELOOT, BETH	F	08/27/04	ELEM ED K-6/PRE-PRIMARY 3-K	417954	2014	PLACED ON ULA 5/11/2009
53	LINDEN, CAROLINE	F	10/11/04	ELEM ED K-6	350677	2011	PLACED ON ULA 5/11/2009
54	IVERSON, JEFF	F	08/29/05	VOCAL & CLASS MUSIC K-12/INSTR (BAND/ORCH) & CLASS MUSIC K-12	331479	2011	VOCAL MUSIC

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**YELLOW MEDICINE EAST -2009-2010 SENIORITY LIST  
PART TIME**

<b>#</b>	<b>NAME</b>	<b>F/P</b>	<b>EMPLOYED</b>	<b>LICENSE</b>		<b>FILE #</b>	<b>EXPIRES</b>	<b>CURRENT ASSIGNMENT</b>
1	GUSTAFSON, KAREN	P	01/28/97	BUS ED 7-12/K-12 LIBRARY MEDIA SPECIALIST/KEYBRD K-8/HS ADMIN SUPPORT OCCUPATIONS HS		340450	2011	PLACED ON ULA 5/11/2009
2	ANDERSON, JEAN	P	08/31/98	PE K-12/DAPE PreK-12	COACH	333068	2013	PLACED ON ULA 5/15/2008
3	SCHOMMER, CARRIE	P	08/28/06	AMERICAN INDIAN LANGUAGE & CULTURE K-12		331479	2011	AMERICAN INDIAN LANGUAGE
4	SKJEFTE, VALERIE	P	08/28/06	SCHOOL COUNSELOR K-12		412246	2013	HS COUNSELOR

**YELLOW MEDICINE EAST - 2009-2010 SENIORITY LIST - PROBATIONARY**

#	NAME	F/P	EMPLOYED	LICENSE	FILE #	EXPIRES	CURRENT ASSIGNMENT
PRO	ANDERSON, HEATHER	F	08/27/07	COMMUNICATIONS ARTS/LITERATURE 5-12	422538	2010	HS ENGLISH
PRO	RAYMO, BRANDON	F	08/27/07	SOCIAL STUDIES 5-12 ALL	434993	2012	HS SOCIAL STUDIES
PRO	ROYAL, NIKKI	F	08/27/07	GLISH/LANGUAGE ARTS 7-12 (RESTRICTED)/VOCAL INST & CLASSROOM MUSIC K-12 (2012)	434463	2010	HS ENGLISH
PRO	STOERZINGER, ELAINE	F	08/27/07	SOCIAL STUDIES 5-12 ALL	427292	2009	HS SOCIAL STUDIES
PRO	SUTER, JACOB	F	08/27/07	SCIENCE 5-//LIFE SCIENCE 9-12	437288	2012	HS SCIENCE
PRO	LARSON, MELISSA	F	08/27/07	ELEM ED K-6/COMM. ARTS LITERATURE 5-8/ESL K-12 <i>NONRENEWABLE-Exp. 2010</i>	417271	2014	ESL
PRO	SWENSON, JIM	P	10/22/07	AGRICULTURE ED/TEACHER-COORDINATOR WORK BASED LEARNING	435551	2012	AG
PRO	BRISTLE, LAURA	F	08/25/08	COMM. ARTS LITERATURE 5-12	435041	2012	HS ENGLISH
PRO	PAASCH, ADAM	F	09/01/09	VISUAL ARTS K-12 (Pending)	450437	2011	ELEM ART

CERTIFICATION OF MINUTES  
RELATING TO  
GENERAL OBLIGATION TAXABLE OPEB BONDS,  
SERIES 2009A

ISSUER: INDEPENDENT SCHOOL DISTRICT NO. 2190  
(YELLOW MEDICINE EAST)  
GRANITE FALLS, MINNESOTA

GOVERNING BODY: SCHOOL BOARD

KIND, DATE, TIME AND PLACE OF MEETING:

A regular meeting held September 14, 2009 at 7:00 o'clock p.m. in the School District.

MEMBERS PRESENT:

MEMBERS ABSENT:

Documents Attached: Extract of Minutes of said meeting.

**RESOLUTION PROVIDING FOR SALE OF GENERAL OBLIGATION  
TAXABLE OPEB BONDS; COVENANTING AND OBLIGATING THE  
DISTRICT TO BE BOUND BY AND TO USE THE PROVISIONS OF  
MINNESOTA STATUTES, SECTION 126C.55 TO GUARANTEE THE  
PAYMENT OF THE PRINCIPAL AND INTEREST ON THE BONDS**

I, the undersigned, being the duly qualified and acting recording officer of the public corporation issuing the obligations referred to in the title of this certificate, certify that the documents attached hereto, as described above, have been carefully compared with the original records of said corporation in my legal custody, from which they have been transcribed; that said documents are a correct and complete transcript of the minutes of a meeting of the governing body of said corporation, and correct and complete copies of all resolutions and other actions taken and of all documents approved by the governing body at said meeting, so far as they relate to said obligations; and that said meeting was duly held by the governing body at the time and place and was attended throughout by the members indicated above, pursuant to call and notice of such meeting given as required by law.

WITNESS MY HAND officially as such recording officer this \_\_\_\_ day of September, 2009.

\_\_\_\_\_  
School District Clerk

EXTRACT OF MINUTES OF A MEETING  
OF THE SCHOOL BOARD OF  
INDEPENDENT SCHOOL DISTRICT NO. 2190  
(YELLOW MEDICINE EAST)  
STATE OF MINNESOTA

HELD: SEPTEMBER 14, 2009

Pursuant to due call and notice thereof, a regular meeting of the School Board of Independent School District No. 2190, State of Minnesota, was duly held on September 14, 2009 at 7:00 o'clock p.m.

Member \_\_\_\_\_ introduced the following resolution and moved its adoption:

**RESOLUTION PROVIDING FOR SALE OF GENERAL OBLIGATION TAXABLE OPEB BONDS; COVENANTING AND OBLIGATING THE DISTRICT TO BE BOUND BY AND TO USE THE PROVISIONS OF MINNESOTA STATUTES, SECTION 126C.55 TO GUARANTEE THE PAYMENT OF THE PRINCIPAL AND INTEREST ON THE BONDS**

BE IT RESOLVED by the School Board of Independent School District No. 2190, State of Minnesota, as follows:

**1. Authorization.** This Board hereby finds and determines that it is necessary and expedient for Independent School District No. 2190 (the "Issuer" or the "District") to sell and issue its taxable general obligation bonds in the total aggregate principal amount of \$\_\_\_\_\_ (the "Bonds"), in order to fund the District's actuarially determined liabilities to pay postemployment benefits to its employees or officers after their termination of service, as authorized pursuant to Minnesota Statutes, Section 475.52, Subdivision 6. As used herein, the term "postemployment benefits" means benefits giving rise to a liability under Statement No. 45 of the Governmental Accounting Standards Board ("GASB"). The proceeds of the Bonds not appropriated to Fund 47 in the award resolution shall be deposited in a revocable trust (the "Trust") established pursuant to Section 471.6175, as amended. This Board has received a report dated June 2009, prepared by the District's actuary, Hildi Incorporated, specifying that the District's actuarially determined liabilities for postemployment benefits as of July 1, 2008, determined under the applicable standards of the Governmental Accounting Standards Board, is \$2,125,604. The proceeds of the Bonds to be deposited in the Trust will not exceed this specified amount.

2. **Sale.** The District has retained Ehlers & Associates, Inc. (Ehlers) in Roseville, Minnesota, as its independent financial advisor for the Bonds. Ehlers is authorized to solicit proposals in accordance with Minnesota Statutes, Section 475.60, Subdivision 2(9). If the issuance of the Bonds is approved, the School Board shall meet at the time and place specified in the Official Statement to receive and consider proposals for the purchase of the Bonds.

3. **Official Statement; Tabulation of Proposals.** Ehlers is authorized to prepare and distribute an Official Statement and to open, read and tabulate the proposals for presentation to the Board.

4. **Minnesota School District Credit Enhancement Program.** (a) The District hereby covenants and obligates itself to notify the Commissioner of Education of a potential default in the payment of principal and interest on the Bonds and to use the provisions of Minnesota Statutes, Section 126C.55 to guarantee payment of the principal and interest on the Bonds when due. The District further covenants to deposit with the Bond Registrar or any successor paying agent three (3) days prior to the date on which a payment is due an amount sufficient to make that payment or to notify the Commissioner of Education that it will be unable to make all or a portion of that payment. The Bond Registrar for the Bonds is authorized and directed to notify the Commissioner of Education if it becomes aware of a potential default in the payment of principal or interest on the Bonds or if, on the day two (2) business days prior to the date a payment is due on the Bonds, there are insufficient funds to make that payment on deposit with the Bond Registrar. The District understands that as a result of its covenant to be bound by the provisions of Minnesota Statutes, Section 126C.55, the provisions of that section shall be binding as long as any Bonds of this issue remain outstanding.

(b) The District further covenants to comply with all procedures now or hereafter established by the Departments of Finance and Education of the State of Minnesota pursuant to Minnesota Statutes, Section 126C.55, subdivision 2(c) and otherwise to take such actions as necessary to comply with that section. The chair, clerk, superintendent or business manager is authorized to execute any applicable Minnesota Department of Education forms.

The motion for the adoption of the foregoing resolution was duly seconded by Member \_\_\_\_\_, and upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

whereupon said resolution was declared duly passed and adopted.



## OPEB Background

- OPEB** Other Post Employment Benefits
- GASB 45** Governmental Accounting Standards Board, their 45<sup>th</sup> statement issued in 2004 relates to accounting and financial reporting for contractual retirement benefits
- Phases**
- One - school districts with revenue over \$100 million
  - Two – school districts with revenue between \$10 and 100 million
  - Three – school district with revenue under \$10 million

For YME which is part of Phase Two, an actuarial study needed to be completed during the 2008-09 school year to determine retirement liabilities. (Future studies must also be done every 3 years.) A study was completed by Hildi Incorporated and presented to District Office Staff on September 3, 2009 identifying retirement liabilities of \$2,125,604 through 2049.

- PAYGO** Pay-as-you-go from the general fund (currently what YME is doing)
- Trusts** The Minnesota Legislature in 2008 determined school districts could establish a revocable or irrevocable trust to fund OPEB liabilities. (Irrevocable trust dollars may only be used for OPEB, revocable trust dollars may be used for other purposes after meeting OPEB liabilities.)
- Bonds** School Boards have authority to issue bonds to fund OPEB liabilities if done before October 1, 2009 (Date was set during the 2009 legislative session.)

+ Upside Additional funding opportunity  
Reduces general fund expenditures (\$52,000 to \$81,000)  
Could reduce budget cuts

- Downside Increases property taxes  
Could jeopardize future referendums

Status 72 Minnesota school districts have decided to bond for OPEB liabilities

## Upcoming Events and Activities

<b>Event</b>	<b>Date</b>	<b>Location</b>	<b>Time</b>
YME Homecoming Week	September 14-18, 2009	District	
Buildings & Grounds Committee Meeting	September 23, 2009	YME Board Room	6:30 PM
Buildings & Grounds Committee Meeting	September 30, 2009	YME Board Room	6:30 PM