

Yellow Medicine East ISD 2190 School Board Meeting Agenda



Monday, December 9, 2013 at 6:00 PM
Regular Meeting
YME Board Room

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A. Superintendent Contract - A. Stoeckman	102
B. Resignation - C-Squad Volleyball Coach - K. Fischer	

C. Resignation - Assistant Football Coach - D. Baldry

D. Resignation - Girls Tennis Coach - S. Barber

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11. Discussion Items

A. Extra-Curricular Participation

12. Upcoming Events

A. Teacher Negotiations - December 19, 2013 - YME Board Room - 6:00 pm

B. YME Winter Break -December 23, 2013 - January 1, 2014

C. School Resumes after Winter Break - January 2, 2014

D. YME School Board Meeting - January 13, 2014 - YME Board Room - 6:00 pm

13. Closed Meeting

A. Preliminary Consideration for Student Discipline

14. Adjourn

YELLOW MEDICINE EAST PUBLIC SCHOOLS

Independent School District 2190

To: YME School Board Members
From: Allen Stoeckman, Superintendent
Date: December 6, 2013
RE: Board Meeting – December 9, 2013

The agenda notes for the December 9, 2013 Board meeting are as follows.

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. | Truth in Taxation Hearing
<i>LeeAnn Boushek, Finance Director, will present a PowerPoint summarizing the current year budget and the proposed property tax levy. The school district must allow for public comments and questions. Good news is overall the tax levy is down 6%.</i> |
| 4. | Approval of November 14, 2013 Meeting Minutes |
| 5. | Opportunity for Citizens to Speak |
| 6. | Special Reports |
| A. | Chemical Health Coalition of Yellow Medicine County –
<i>Due to a death in the family, Renee is unable to attend the meeting tonight. Renee would like to attend the January 2014 meeting. Char Dahl, MS/HS Social Worker, will be in attendance to review information on substance abuse. With increasing concern of a perceived increase in the possession and use of chemicals by YME students, I have invited Renee to present statistics gathered from surveys on YME students.</i> |
| B. | Fall Musical – J. Iverson
<i>Jeff's written report is posted on BoardBook.</i> |
| 7. | Board Committee Reports |
| A. | Finance Committee
<i>Met November 18</i> |
| B. | Transportation Committee
<i>Met December 9</i> |
| 8. | Reports |
| A. | Enrollment Report
<i>Posted on BoardBook.</i> |
| B. | Finance Report
<i>Posted on BoardBook</i> |
| C. | Bert Raney Elementary Report – M. Hesch |

- D. YME High School Report – M. Meihak
 - E. Superintendent Report – A. Stoeckman
Posted on BoardBook
9. Action Items
- A. Approval of Bills for Payment
The list of bills is posted on BoardBook.
 - B. Certification of 2013 Pay 2014 Levy
This would be your approval of the presentation LeeAnn gave earlier regarding the proposed tax levy.
 - C. 2014 Letter of Intent for Membership – PACT for Families Collaborative
YME currently is one of 4 school districts receiving grant dollars over the next 3 years to support an after school program promoting 21st Century Skills. PACT is a collaborative supporting 5 counties to build stronger communities. Recommend approval.
 - D. MSHSL Region Facilities Use Agreement
 - E. Resolution Establishing Procedures for Reimbursement of Certain Expenditures from Proceeds of future Bond Issues of Other borrowings
Information is posted on BoardBook.
10. Personnel Items
- A. Superintendent Contract – A. Stoeckman
Posted on BoardBook.
 - B. Resignation – C-Squad Volleyball Coach – K. Fischer
Recommend accepting Karla's resignation.
 - C. Resignation – Assistant Football Coach – D. Baldry
Dean is resigning from his position as assistant football coach. Recommend approval.
 - D. Resignation – Girls Tennis Coach – S. Barber
Steve's letter of resignation is posted on BoardBook. Recommend approval.
11. Discussion Items
- A. Extra-Curricular Participation.
Extra-curricular activities seem to be trending toward low participation numbers. What can be done to reverse that trend?
12. Upcoming Events
- A. Teacher Negotiations – December 19, 2013 – YME Board Room – 6:00 pm
 - B. YME Winter Break – December 23, 2013–January 1, 2014
 - C. School Resumes after Winter Break – January 2, 2014
 - D. YME School Board Meeting – January 13, 2014 – YME Board Room – 6:00 pm
13. Closed Meeting – Preliminary Consideration Student Discipline
14. Adjourn

Yellow Medicine East ISD #2190

Truth in Taxation

2013 Pay 2014

December 9, 2013

Yellow Medicine East Board room

6:00 p.m.

Tax Hearing Presentation

- **State law requires we present information on the current year budget and actual revenue and expenses for the prior year.**
- **State law also requires we present information on the proposed property tax levy, including:**
 - **The percentage increase/decrease over the prior year.**
 - **Specific purposes and reasons for which taxes are increasing.**
- **The School District must allow for public comments and questions.**

School Levy vs. Budget Cycle

- Unlike cities and counties, a school district does not set its budgets when setting the tax levy.
- **Property Tax Levy**
 - Final levy set in December
 - Property taxes levied on a calendar year basis
- **Budget**
 - Final budget approved in June, 6 months later
 - School fiscal year is July 1 through June 30
 - Budget revision completed later in fiscal year

Tax Levy-Budget Relationship

- Tax levy is based on many state-determined formulas
- Some changes in tax levies are revenue neutral, offset by reductions or increases in state aid
- Expenditure budget is limited by state-set revenue formulas, voter-approved levies, available fund balance, and program needs, not just by tax levies

Budget Information

- Because approval of the budget lags behind certification of the tax levy by six months, only current year budget information and prior actual financial results will be presented at this hearing.

School District Funds

The School District is required to account for money in different *funds*. Each fund has a definite purpose. Tax levy is one source of revenue for most of those funds.

Budget Information

- All school district budgets are divided into separate funds, based on purposes of revenue, as required by law
- For our district, 8 active funds:

- **General Fund**

- **Food Service Fund**

- **Community Service Fund**

- **Building Construction Fund**

- **Debt Service Fund**

- **Trust and Agency Fund**

- **OPEB Revocable Trust Fund**

- **OPEB Debt Service Fund**

Fund 1 General Fund (Levy and other Revenue)

Accounts for most daily operating costs.

INSTRUCTION / MAINTENANCE

- Classroom Instruction
- Extra-Curricular Activities
- Utilities, supplies, maintenance

TRANSPORTATION OPERATIONS

- Transportation of Students

CAPITAL EXPENDITURES

- Health and Safety
- Safe School
- Buildings
- Equipment Purchases

FUND 2 FOOD SERVICE (No Levy)

- Accounts for School Lunch & Breakfast Programs

FUND 4 COMMUNITY SERVICE (Levy and other)

- Accounts for the “Lifelong Learning” Programs.
- Levy is based on :*
 - a) Adult population of the District (7,006)*
 - b) Early childhood levy is based on the number of children 0-4 years old in the district (339)*
- Adult Continuing Education
- Early Childhood Family Education Classes
- School and Community Sponsored Recreation Programs
- Senior Citizen’s Programs

FUND 6 BUILDING FUND (No Levy)

- Accounts for building construction programs that are funded by the sale of bonds, capital loans or the Alternative Bonding Program (including levies)

FUND 7 DEBT SERVICE FUND (Levy and other)

- Accounts for Principal and Interest Payment on long term debt (buildings).

FUND 9 AGENCY FUND (No Levy)

- Funds received, held and expended as directed by outside sources. This fund does not have revenue or expense budgets. Funds are accounted for in general ledger accounts. Usually donated funds.

FUND 25 OPEB Revocable Trust Fund

- Other Post Employment Benefits -Accounts for resources set aside and held in a revocable trust arrangement for post employment benefits for retirees. (Funded with bonds issued in 2009-10)

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FUND 47 AGENCY FUND (Levy)

- Activity to record levy proceeds and the repayment of the OPEB bonds accounted for in this fund.

School Funding is Highly Regulated by the State

- **State sets** formulas which determine revenue; most revenue is based on specified amounts per pupil.
- **State sets** tax policy for local schools.
- **State sets** maximum authorized property tax levy (district can levy less but not more than authorized by state, unless approved by voters.)
- **State authorizes** school board to submit referendums for operating and capital needs to voters for approval.

State Funding for Schools Has Not Kept Pace with Inflation

- Increases in basic general education revenue per pupil have been less than inflation.
- For fiscal years 2013 and 2014, as well as most prior years, basic per-pupil funding increased less than 1% to 1.5 % per year, while most district's expenses increase, without budget cuts, by at least 2-3% annually.

General Fund Changes In State Basic Per Pupil Allowance

Year	Total Basic Allocation	Percent Change
2003-04	4,601	0.00%
2004-05	4,601	0.00%
2005-06	4,783	3.96%
2006-07	4,974	3.99%
2007-08	5,074	2.01%
2008-09	5,124	0.99%
2009-10	5,124	0.00%
2010-11	5,124	0.00%
2011-12	5,174	0.98%
2012-13	5,224	0.97%
2013-14	5,302	1.49%

YME 2012-13 Actual Revenues and Expenses and 2013-14 Budget (with Fund Balances)

FUND	FY 2013 BEGINNING FUND BALANCES	FY 2013 ACTUAL REVENUES AND TRANSFERS IN	FY 2013 ACTUAL EXPENDITURES AND TRANSFERS OUT	JUNE 30, 2013 ACTUAL FUND BALANCES	FY 2014 BUDGET REVENUES AND TRANSFERS IN	FY 2014 BUDGET EXPENDITURES AND TRANSFERS OUT	JUNE 30, 2014 PROJECTED FUND BALANCES
General Fund/Restricted	\$ 438,164	\$ 344,860	\$ 382,144	\$ 400,880	\$ 344,565	\$ 357,803	\$ 387,642
General Fund/Other	\$ 1,550,218	\$ 8,526,761	\$ 8,587,151	\$ 1,489,829	\$ 8,549,522	\$ 8,711,814	\$ 1,327,537
Food Service Fund	\$ 8,596	\$ 379,322	\$ 363,054	\$ 24,864	\$ 381,300	\$ 391,126	\$ 15,038
Community Service Fund	\$ 18,439	\$ 374,772	\$ 351,437	\$ 41,774	\$ 353,126	\$ 375,769	\$ 19,131
Building Construction Fund	\$ (698,601)	\$ 114	\$ -	\$ (698,487)	\$ -	\$ -	\$ (698,487)
Debt Service Fund	\$ 107,925	\$ 1,226,552	\$ 1,137,608	\$ 196,869	\$ 1,193,826	\$ 1,199,488	\$ 191,207
Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Internal Service Fund	\$ -			\$ -			\$ -
OPEB Revocable Trust Fund	\$ 1,460,019	\$ 87,728	\$ 290,093	\$ 1,257,654	\$ 100,000	\$ 295,800	\$ 1,061,854
OPEB Irrevocable Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPEB Debt Service Fund	\$ 19,341	\$ 201,780	\$ 192,095	\$ 29,026	\$ 203,054	\$ 194,895	\$ 37,185
TOTAL - ALL FUNDS	\$ 2,904,102	\$ 11,141,889	\$ 11,303,581	\$ 2,742,409	\$ 11,125,393	\$ 11,526,695	\$ 2,341,107

YME 2013-14 Budget

by Revenue Source and Expenditure Category

REVENUES	General	Food Service	Community Ed.	Building/Construction	Debt Service	OPEB Trust	OPEB Debt Svc.	Totals	Percent
Levy/Taxes	\$ 1,196,682	0	\$ 131,223		\$ 754,826	0	\$ 203,054	\$ 2,285,785	20.55%
Misc. Local Rev.	\$ 322,988	\$ 143,500	\$ 154,727		0	\$ 100,000	0	\$ 721,215	6.48%
State	\$ 7,096,475	\$ 18,500	\$ 16,200		0	0	0	\$ 7,131,175	64.10%
Federal	\$ 277,942	\$ 219,300	\$ 39,976		\$ 439,000	0	0	\$ 976,218	8.77%
Gen Ed Transfer			\$ 11,000					\$ 11,000	0.10%
TOTALS	\$ 8,894,087	\$ 381,300	\$ 353,126	0	\$ 1,193,826	100,000	\$ 203,054	\$ 11,125,393	100.00%

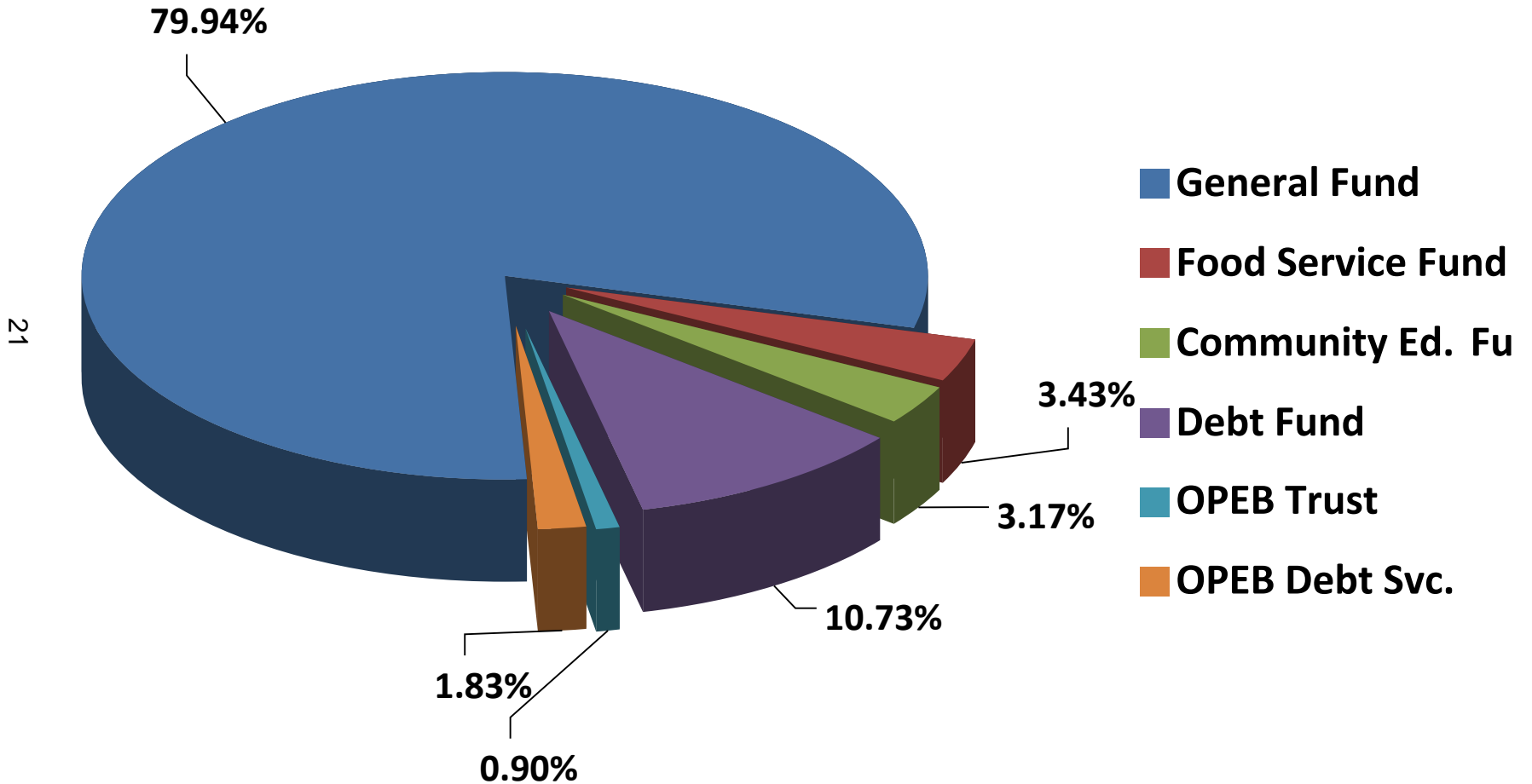
EXPENSES	General	Food Service	Community Ed.	Building/Construction	Debt Service	OPEB Trust	OPEB Debt Svc.	Totals	Percent
**Salaries/Benefits	\$ 7,000,800	\$ 176,576	\$ 219,743	0	0	\$ 295,800	0	\$ 7,692,919	66.74%
Purchased Services	\$ 1,282,993	\$ 4,300	\$ 106,511	0	0	0	0	\$ 1,393,804	12.09%
Supplies/Misc.	\$ 423,021	\$ 210,250	\$ 49,515	0	0	0	0	\$ 682,786	5.92%
Capital/Health & Safety	\$ 357,803	0	0	0	0	0	0	\$ 357,803	3.10%
Transfers Out	0	0	0	0	0	0	0	0	0.00%
Long Term Debt	\$ 5,000	0	0	0	\$ 1,199,488	0	\$ 194,895	\$ 1,399,383	12.14%
TOTALS	\$ 9,069,617	\$ 391,126	\$ 375,769	0	\$ 1,199,488	\$ 295,800	\$ 194,895	\$ 11,526,695	100.00%

BUDGET BALANCE	\$ (175,530)	\$ (9,826)	\$ (22,643)	\$ -	\$ (5,662)	\$ (195,800)	\$ 8,159	\$ (401,302)
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** Includes payment to Minnesota Valley Cooperative Center for Special Education salaries & benefits contract with YME.

Revenue %	79.94%	3.43%	3.17%	0.00%	10.73%	0.90%	1.83%	100.00%
Expense %	78.68%	3.39%	3.26%	0.00%	10.41%	2.57%	1.69%	100.00%

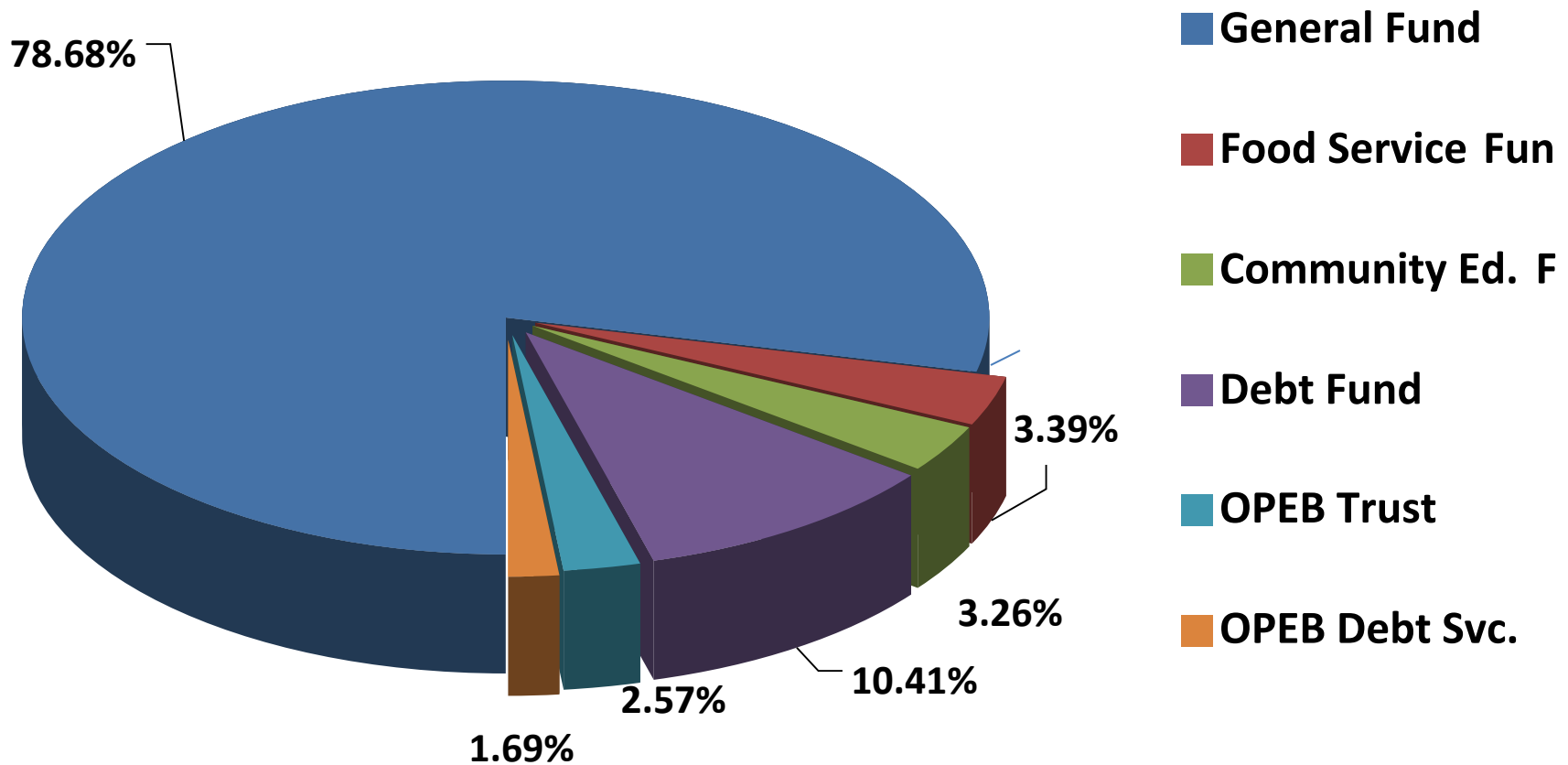
2013-14 Revenue Budget By Fund



2013-14 Revenue Budget By Funding Source



2013-14 Expense Budget By Fund



2013-14 Operating Funds

Expenses by Category

(General/Food Service/Community Ed.)

Levy Comparison

Proposed 2014 to Final 2013

Levy Description	Pay 14 Proposed	Pay 13 Final	Change in \$	Change in %
Miscellaneous (Equity/Abatement)	44,973.00	39,035.19	5,937.81	
Integration & Achievement	34,190.24	32,912.63	1,277.61	
Career Technical Levy	31,594.89	26,915.71	4,679.18	
Student Achievement	49,488.44	0	49,488.44	
Referendum	813,876.00	841,638.86	(27,762.86)	
Reemployment	(25,771.25)	(8,672.71)	(17,098.54)	
Leases (Track/MRVED/KCC)	19,791.62	74,288.31	(54,496.69)	
Facilities & Equip Bond Adjust.	(176,037.93)	(189,000.00)	12,962.07	
Unreserved Sub-Total	792,105.01	817,117.99	(25,012.98)	
Operating Capital	210,743.88	195,603.69	15,140.19	
Safe Schools	31,060.80	27,551.40	3,509.40	
Health & Safety	29,880.72	66,306.34	(36,425.62)	
Deferred Maintenance	54,421.20	55,102.80	(681.60)	
Total General fund (01)	1,118,211.61	1,161,682.22	(43,470.61)	-3.74%

Abatement	1.81	39.63		
Early Childhood Family Ed. (Under 5 Pop. 339)	42,782.40	35,752.10	7,030.30	
Pool	24,119.29	37,190.46	(13,071.17)	
Community Education (District Population 7006)	57,939.62	57,939.62	-	
Total Community Education (04)	124,843.12	130,921.81	(6,078.69)	-4.64%

Abatement	32.74	9.58	23.16	
Alternative Facilities (2010-12 Project) New Bond TBD	-	-	-	
Alternative Facilities (2010-12 Project) QZABS	504,324.88	565,826.00	(61,501.12)	
Capital Bonds (2010-12 Energy/Capital) QZABS	176,037.93	189,000.00	(12,962.07)	
OPEB Bonds	191,238.87	203,053.25	(11,814.38)	
Total Debt Redemption (07,47)	871,634.42	957,888.83	(86,277.57)	-9.01%

Grand Total Levy	2,114,689.15	2,250,492.86	(135,803.71)	-6.03%
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Levy Comparison

- **Referendum Revenue** – \$401.19 PPU (Per Pupil Unit) voter approved 2010 for 10 years beginning taxes payable 2012 (through taxes payable 2021). \$653.36 PPU (currently) voter approved 2006 for 10 years with inflationary factor (through taxes payable 2016). Down \$27,763.
- **Integration & Achievement Levy** -YME identified by State Department as a “racially isolated school.” Levy share 30%/State share 70%. Up \$1,277.
- **Student Achievement Levy** – New. Based on .0035 times School District Net Tax Capacity. \$49,488.44
- **Reemployment Levy** – Estimated unemployment insurance costs adjusted over time for actual expenditures. 100% Levy. Down \$17,098.
- **Career Technical Levy** – Provides partial funding for vocational programs (Ag, Carpentry, FACS) Up 4,679.18.

Levy Comparison cont'd

- **Lease Levy** –MRVED, KCC - Levy is adjusted to actual cost annually. 100% Levy. Taxes payable 13 was last year of track levy. Down \$54,496.
- **Operating Capital Levy** – For buildings and equipment. 100% Levy. Up \$15,140.
- **Facilities & Equipment Bond Adjustment Levy** – Reduction to General Fund levy offsets Debt Service levy for 2010 facilities bond. Will be levied through taxes payable 2024. Last payment is February 2025. \$12,962 change.
- **Deferred Maintenance Levy** – For repair of buildings. 100% Levy. Down \$682.
- **Health & Safety Levy** – Hazardous substance removal, fire safety code maintenance and repairs, and health, safety, environmental and air quality management. Based on projects reported over a rolling three year period. Adjusted to actual annually. 100% levy. Down \$36,426.
- **Safe Schools Levy** – For security of buildings. 100% Levy. Up \$3,509.

Levy Comparison cont'd

- **Early Childhood Family Education (ECFE) Levy** – For education of the district's pre-school children. September census 339. 100% Levy. Up \$7,030.
- **Pool Levy** – Levy based on actual deficit from previous fiscal year (2012-13). Levied on previous ISD 892 (Clarkfield) property. Down \$13,071.
- **Community Education Levy** - Based on census of 7006 district residents. No change.
- **OPEB Bonds Levy**- Levy of Other Post Employment Benefits (OPEB) for retirees (including current employees benefits when retired). Based on actuarial study. Bonds issued in 2009-10. Down \$11,814.
- **Alternative Facilities Levy**- for bonds issued for facilities project. The total amount issued to date is \$8,260,000 to be levied through taxes payable 2025. Last payment is February 2026. Down \$61,501 due to positive fund balance. *New bond to be issued for \$730,000 January 2014 to pay remaining project expenses. First levy will be 2014 pay 2015 for this debt.*

Factors Causing Changes from 2013 to 2014

- **Changes in state funding formulas.**
- **Change in referendum due to inflationary factor.**
- **Change in number of pupil units affecting levies driven by student numbers.**
- **Home values increasing at a slower rate than commercial/ industrial and agricultural acreage, shifting more tax burden from town to farm in rural school districts.**
- **Changes in the total value of your individual property.**
- **Changes in the total value of all property in the district.**

Whereas, Pursuant to Minnesota Statutes the School Board of Independent School District No. 2190 is authorized to make the following proposed tax levies for general purposes:

General Fund	\$ 1,118,211.61
Community Service	\$ 124,843.12
<u>Debt Redemption/OPEB</u>	<u>\$ 871,634.42</u>
Total Proposed Tax levy	\$ 2,114,689.15

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Now Therefore, Be it resolved by the School Board of Independent School District No. 2190 that the levy to be levied in 2013 to be collected in 2014 is set at \$2,114,689.15. The clerk of ISD 2190 School Board is authorized to certify the proposed levy to the County Auditor of Yellow Medicine County.

QUESTIONS?



**YELLOW MEDICINE EAST ISD #2190
SCHOOL BOARD MEETING MINUTES
THURSDAY, NOVEMBER 14, 2013 – 6:00 PM
YME BOARD ROOM**

Board Members Present: Jane Hagert, Dawn Odegard, Tim Opdahl, Steve Rupp, Grant Velde, Shelly Weir, Steve Zumhofe

Community / Staff Members Present: Deb Beckler, LeeAnn Boushek, Barry Evenstad, Ethan Groothius, Melissa Hesch, Tim Knapper, Mike Meihak, Steve Petrich, Denise Streich

Chairman Velde called the meeting to order.

Motion by Weir, second by Hagert and carried to approve the agenda for the meeting.

Motion by Opdahl, second by Zumhofe and carried to approve the minutes from the October 14, 2013 Board meeting.

The opportunity for citizens to speak received no response

Gary Olsen, of Ehlers & Associates, reviewed possible structures for capital and debt levy Alternative Facility Bonds to fund the final project payments. The consensus of the Board was to pursue the 10-year option.

Barry Evenstad, of Hoffman & Brobst, PLLP, reviewed the Audit Report for FY2013.

Motion by Hagert, second by Odegard and carried to approve the FY2013 audit report as presented by Barry Evenstad, Hoffman & Brobst, PLLP.

Fall coaches reports were submitted for review. Mr. Knapper addressed the need for a new press box & indicated that a structure has been located. The Board will confer to the Buildings & Grounds Committee to determine the value of said structure and decide if it would meet our needs.

Tim Opdahl reported on the November 7, 2013 Negotiations Committee meeting.

Board member Shelly Weir left the meeting at this time.

Steve Rupp reported on the November 13, 2013 Buildings & Grounds Committee meeting.

Enrollment & fund balance reports were submitted for review.

Principals Hesch & Meihak reported on various activities and programs taking place in their respective buildings.

Superintendent Stoeckman submitted a written report for Board review.

Motion by Odegard, second by Rupp and carried to approve bills for payment in the amount of \$474,070.67 with checks numbered 16495 – 16655; and wire transfers in the amount of \$177,573.81, numbered 201300071 – 201300081.

Motion by Opdahl, second by Zumhofe and carried to approve the final project payment to Honeywell/ESG, pending receipt of final alternative facility bond proceeds.

Motion by Hagert, second by Rupp and carried to accept the resignation of Tim Knapper, assistant girls basketball coach.

Motion by Hagert, second by Rupp and carried to accept the resignation of Pete Scheffler, JH girls basketball coach.

Motion by Hagert, second by Rupp and carried to accept the resignation of Ashely Vikander, assistant dance coach.

Motion by Hagert, second by Rupp and carried to accept the resignation of Trevor Schulte, assistant football coach.

Motion by Zumhofe, second by Opdahl and carried to approve the employment of Rob Miller, assistant girls basketball coach.

Motion by Odegard, second by Opdahl and carried to approve the employment of Tim Knapper, JH boys basketball coach.

Motion by Odegard, second by Hagert and carried to approve the employment of Julie Jaenisch, assistant danceline coach.

Motion by Rupp, second by Opdahl and carried to approve the employment of Jenna Dorn, assistant danceline coach.
Jenna's salary will be reimbursed by the dance booster club.

Motion by Zumhofe, second by Rupp and carried to approve the employment of Meghan Jensen, assistant danceline coach.
Meghan's salary will be reimbursed by the dance booster club.

Discussion items included a question regarding a retirement benefit.

Upcoming Events

No School – Staff Development Day – November 27, 2013

No School – Thanksgiving Break – November 28 & 29, 2013

Chairman Velde closed the meeting to discuss negotiation strategy.

Board member Shelly Weir returned during the closed session.

The meeting was opened by Chairman Velde.

The meeting was adjourned by Chairman Velde.

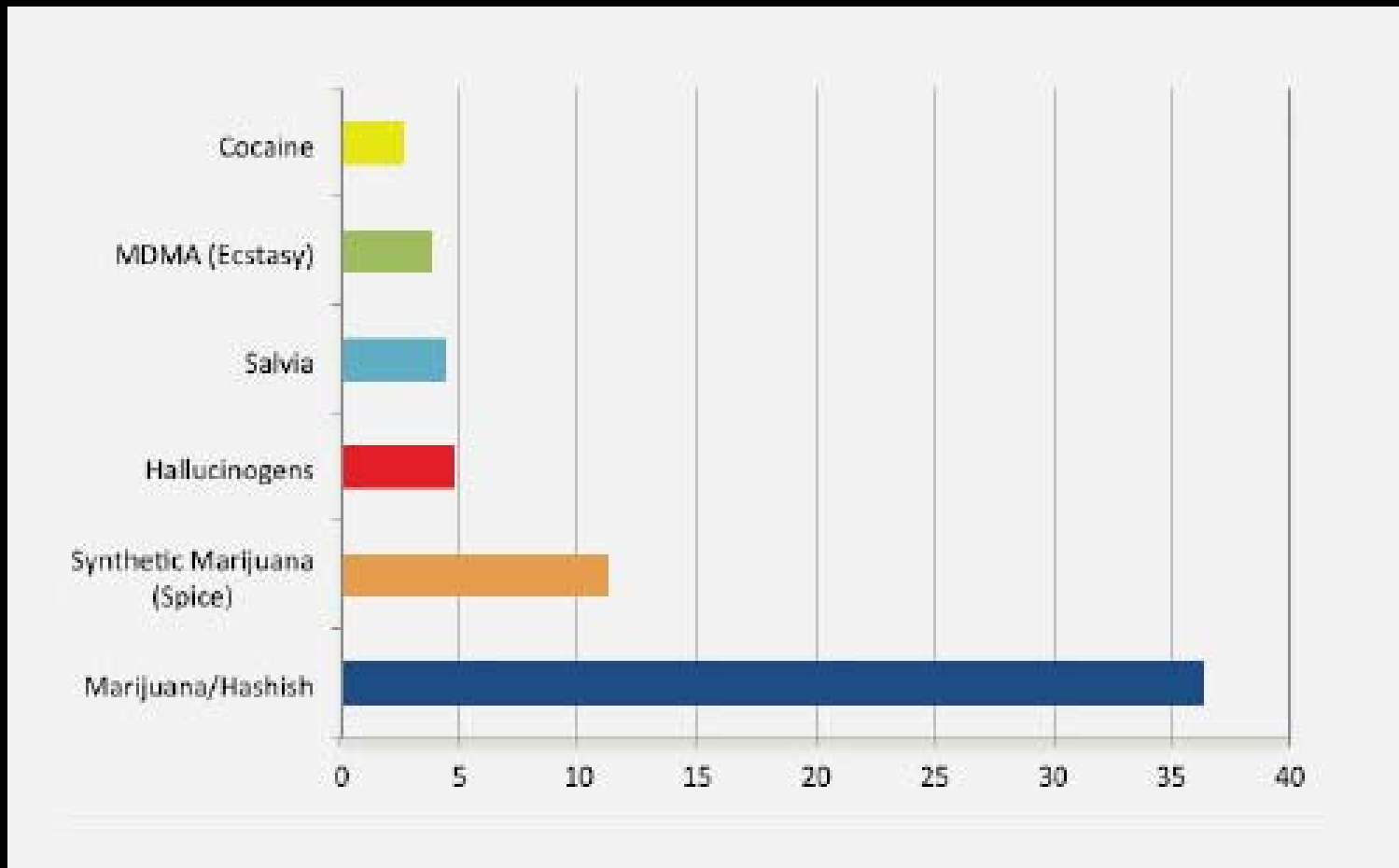


Substance Abuse

December 9, 2013

Past Year Use of Illicit Drugs by HS Seniors

(source: University of Michigan, Monitoring the Future Study, 2012)



Marijuana (Drug Enforcement Administration)

- Mind-altering (psychoactive) drug
- Smoked or mixed with foods or brewed as a tea
- Effects on the body - sedation, blood shot eyes, increased heart rate, coughing from lung irritation, increased appetite, decreased blood pressure.



Marijuana Today

(Source: US Department of Justice)

- This is not the marijuana of the 1970's
 - Today's marijuana is far more powerful - the marijuana potency levels in the U.S. are the highest ever reported since the scientific analysis of the drug began
 - The potency level has tripled since 1983

Marijuana/Hashish (Source: US Department of Justice)

- Adolescents are vulnerable to adverse developmental, cognitive and medical effects
(American Academy of Child and Adolescent Psychiatry)
- Adolescents are more likely to develop marijuana dependence
(American Academy of Child and Adolescent Psychiatry)
- Heavy use is associated with increased incidence and worsened course of psychotic, mood, and anxiety disorders
(American Academy of Child and Adolescent Psychiatry)

Marijuana and Students

(Source: US Department of Justice)

- Affects the brain, specifically having adverse effects on learning and memory
- Recent research has shown that marijuana use that begins during adolescence can lower IQ and impair other measures of mental function in adulthood.
- Teen marijuana use is linked to school dropout.

Adolescent Marijuana Use & Addiction

- Marijuana use that begins in adolescence increases the risk they will become addicted to the drug
 - The risk of addiction goes from about 1 in 11 overall to 1 in 6 for those who start using in their teens, and even higher among daily smokers
- Teens who used marijuana at least once in the last month are 13 times likelier than other teens to use another drug like cocaine, heroin, or meth and almost 26 times likelier than those teens who have never used marijuana to use another drug. (Columbia University's National Center on Addiction and Substance Abuse)

Fall Musical Report 2013

Les Miserables - Student Version

Jeff Iverson, Lead Director

Elaine Halverson & Aaron Schuler, Assistant Directors

Monica Kasel, Instrumental Director

ZeeAnn Reishus, Accompanist

Robyn Speh, Volunteer

Keith Woods, Volunteer

Pete Speh, Volunteer

Carrie Speh, Volunteer

Kelly Nokleby, Volunteer



Highlights

- * 3 performances
- * 51 students involved
- * Good audience turnout
- * Pre-show meal Friday night (FOM)
- * Preview for grades K-12
- * Financial support from community...major donors: Granite Falls Area Community Theater, YME Friends of Music, YME Drama Club
- * 6 graduating seniors
- * New control booth used

...more highlights...

- * New sound system (paid for entirely by Drama Club raising funds)
- * New award presented at last year's YME music banquet: "Best Actor/Actress Award" (Last year's winner was Mariah Norell.)
- * Continued partnership with Granite Falls Area Community Theater

Concerns

- * Director stipend
- * Overall condition of auditorium (broken seats, broken doors, chipped paint, crumbling ceiling...)
- * Storage space

YELLOW MEDICINE EAST ENROLLMENT UPDATE 2013-2014

	SEPTEMBER			OCTOBER			NOVEMBER			DECEMBER			JANUARY		
	BRE	MS/HS	ENR	BRE	MS/HS	ENR	BRE	MS/HS	ENR	BRE	MS/HS	ENR	BRE	MS/HS	ENR
Kindergarten	71			72			70			70					
First Grade	57			57			57			59					
Second Grade	55			55			55			55					
Third Grade	59			59			59			59					
Fourth Grade	59			59			59			59					
Fifth Grade	61			62			62			62					
	362			364			362			364			0		
Sixth Grade		51			50			50			52				
Seventh Grade		56			56			57			56				
Eighth Grade		71			70			67			68				
Ninth Grade		60			60			60			59				
Tenth Grade		51			50			51			53				
Eleventh Grade		87			86			84			84				
Twelfth Grade		65			65			65			64				
		441			437			434			436			0	
K-12 TOTAL			803			801			796			800			0

	FEBRUARY			MARCH			APRIL			MAY			END OF THE YEAR		
	BRE	MS/HS	ENR	BRE	MS/HS	ENR	BRE	MS/HS	ENR	BRE	MS/HS	ENR	BRE	MS/HS	ENR
Kindergarten															
First Grade															
Second Grade															
Third Grade															
Fourth Grade															
Fifth Grade															
		0			0			0			0			0	
Sixth Grade															
Seventh Grade															
Eighth Grade															
Ninth Grade															
Tenth Grade															
Eleventh Grade															
Twelfth Grade															
		0			0			0			0			0	
K-12 TOTAL			0			0			0			0			0

**Yellow Medicine East #2190
Board Report
Dec-13**

2013-14 By Fund	Original 2013-14	Year to Date Expenditures	Budget Balance	Percent Expended	2012-13 YTD Expended On Original Budget
General	9,069,617	3,376,314	5,693,303	37.23%	36.21%
Food Service	391,126	124,185	266,941	31.75%	29.47%
Community Service	375,769	130,641	245,128	34.77%	32.66%
Debt Red.	1,199,488	246,494	952,994	20.55%	25.62%
OPEB Trust	295,800	69,404	226,396	23.46%	27.01%
OPEB Debt Service	194,895	39,898	154,998	20.47%	21.42%
Sub-total	11,526,695	3,986,935	7,539,760	34.59%	34.31%
Building Project (Fund 06)	0	0	0		0
Total	11,526,695	3,986,935	7,539,760		

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

Building Project expended to date: \$11,386,348 (Includes FY12 A/P balance due ESG/Honeywell & Hallbar C

Salaries % expended to date (approximately)

Contracted July-June	Supt/Finance/Maint/Comm Ed	41.67%
Contracted August-July	Principals/Fd Svc Director	33.33%
Contracted Sept-August	Teachers/Nurse	25.00%
12 Month Non-certified	Secretaries	41.67%
12 Month Non-certified	Custodians	36.00%
9 Month non-Certified	Assistants/Cooks	26.00%

Liquid Asset Fund/Citizen's Alliance Money Market (Investments)

11/30/2013
Month End Cash Invested \$2,846,171.57 General Closing Market Value

Electronic Fund Transfers/LAF Checks

			From	To
11/13/2013	\$ 121.94	RevTrak Fees	LAF	Revtrak
11/18/2013	\$ 100,000.00	Board Accounts Payable	LAF	Citizens Alliance
11/22/2013	\$ -	Payroll (F&M Bank)	LAF	F&M Bank
11/22/2013	\$ 260,786.51	Payroll (GF Bank direct deposits)	LAF	Granite Falls Bank
11/20/2013	\$ 120,000.00	Board Accounts Payable	LAF	Citizens Alliance
	\$ -	PERA Trust (OPEB)	OPEB Trust	LAF

Trust Fund (PERA) OPEB \$1,258,357.50 Ending 11/30/2013

YME High School

450 9th Avenue
Granite Falls, MN 56241,
Phone: 320.564.4081 Fax: 320.564.4782
E-Mail: mmeihak@isd2190.org
Web: www.isd2190.org

NWEA results and MCA Test – 2014
Goals/Projections

Mr. Michael Meihak - Principal

Fall 2013

YME High School

6th grade Math

MCA Proficiency Goals

Proficiency Projection and Goals / Fall NWEA Scores

2014 Goal

- 41% of YME 6th graders meet proficiency on the MCA Math Test.

Fall 2013 NWEA scores project proficiency at 34.0%

Historical Data

- 35.2% of the 2013 6th graders met proficiency on the MCA Test

Proficiency Projection and Goals / Winter NWEA Scores

2014 Goal

- _____% of YME 6th graders meet proficiency on the MCA Math Test.

Winter 2014 NWEA scores project proficiency at _____%

Historical Data

- As 5th graders - 40.4% met proficiency on the 2013 MCA Math Test.

YME High School

6th grade Reading

MCA Proficiency Goals

Proficiency Projection and Goals / Fall NWEA Scores

2014 Goal

- 38% of YME 6th graders meet proficiency on the MCA Reading Test.

Fall 2013 NWEA scores project proficiency at 27.6%

Historical Data

- 38.0% of the 2013 6th graders met proficiency on the MCA Test

Proficiency Projection and Goals / Winter NWEA Scores

2014 Goal

- ____% of YME 6th graders meet proficiency on the MCA Reading Test.

Winter 2014 NWEA scores project proficiency at ____%

Historical Data

- As 5th graders - 51.1% met proficiency on the 2013 MCA Reading Test.

YME High School

7th grade Math

MCA Proficiency Goals

Proficiency Projection and Goals / Fall NWEA Scores

2014 Goal

- 36% of YME 7th graders meet proficiency on the MCA Math Test.

Fall 2013 NWEA scores project proficiency at 26.7%

Historical Data

- 20.90% of the 2013 7th graders met proficiency on the MCA Test

Proficiency Projection and Goals / Winter NWEA Scores

2014 Goal

- _____% of YME 7th graders meet proficiency on the MCA Math Test.

Winter 2014 NWEA scores project proficiency at _____%

Historical Data

- As 6th graders - 35.2% met proficiency on the 2013 MCA Math Test.

YME High School

7th grade Reading

MCA Proficiency Goals

Proficiency Projection and Goals / Fall NWEA Scores

2014 Goal

- 38% of YME 7th graders meet proficiency on the MCA Reading Test.

Fall 2013 NWEA scores project proficiency at 31%

Historical Data

- 44.4% of the 2013 7th graders met proficiency on the MCA Reading Test

Proficiency Projection and Goals / Winter NWEA Scores

2014 Goal

- ____% of YME 7th graders meet proficiency on the MCA Reading Test.

Winter 2014 NWEA scores project proficiency at ____%

Historical Data

- As 6th graders - 38.0% met proficiency on the 2013 MCA Reading Test.

YME High School

8th grade Math

MCA Proficiency Goals

Proficiency Projection and Goals / Fall NWEA Scores

2014 Goal

- 25% of YME 8th graders meet proficiency on the MCA Math Test.

Fall 2013 NWEA scores project proficiency at 15%

Historical Data

- 44.4% of the 2013 8th graders met proficiency on the MCA Test

Proficiency Projection and Goals / Winter NWEA Scores

2014 Goal

- _____% of YME 7th graders meet proficiency on the MCA Math Test.

Winter 2014 NWEA scores project proficiency at _____%

Historical Data

- As 7th graders - 20.9% met proficiency on the 2013 MCA Math Test.

YME High School

8th grade Reading

MCA Proficiency Goals

Proficiency Projection and Goals / Fall NWEA Scores

2014 Goal

- 25% of YME 7th graders meet proficiency on the MCA Reading Test.

Fall 2013 NWEA scores project proficiency at 15%

Historical Data

- 44.4% of the 2013 7th graders met proficiency on the MCA Reading Test

Proficiency Projection and Goals / Winter NWEA Scores

2014 Goal

- _____% of YME 8th graders meet proficiency on the MCA Reading Test.

Winter 2014 NWEA scores project proficiency at _____%

Historical Data

- As 7th graders - 46.9% met proficiency on the 2013 MCA Reading Test.

YME High School

8th grade Science

MCA Proficiency Goals

Proficiency Projection and Goals / Fall NWEA Scores

2014 Goal

- 44% of YME 8th graders meet proficiency on the MCA Science Test.

Fall 2013 NWEA scores: 57% of students at or above NWEA Norm Group Level

Historical Data

- 31.6% of the 2013 8th graders met proficiency on the MCA Science Test

Proficiency Projection and Goals / Winter NWEA Scores

2014 Goal

- _____% of YME 8th graders meet proficiency on the MCA Science Test.

Winter 2014 NWEA scores: _____% of students at or above NWEA Norm Group Level

Historical Data

- 23.5% of the 2012 8th graders met proficient on the MCA Science Test.

YME High School

10th grade Science

MCA Proficiency Goals

Proficiency Projection and Goals / Fall NWEA Scores

2014 Goal

- 54% of YME 10th graders meet proficiency on the MCA Science Test.

Fall 2013 NWEA scores 65.9% of students at or above NWEA Norm Group Level

Historical Data

- 35.9% of the 2013 10th graders met proficiency on the MCA Science Test

Proficiency Projection and Goals / Winter NWEA Scores

2014 Goal

- _____% of YME 10th graders meet proficiency on the MCA Math Test.

Winter 2014 NWEA scores: _____% of students at or above NWEA Norm Group Level

Historical Data

- 2013 State Average for the MCA Science Test was 53%

YME High School 10th grade Reading MCA Proficiency Goals

Proficiency Projection and Goals / Fall NWEA Scores

2014 Goal

- 52% of YME 10th graders meet proficiency on the MCA Reading Test.

Fall 2013 NWEA scores project proficiency at 34.7%

Historical Data

- 51.9% of the 2013 10th graders met proficiency on the MCA Reading Test

Proficiency Projection and Goals / Winter NWEA Scores

2014 Goal

- ____% of YME 10th graders meet proficiency on the MCA Reading Test.

Winter 2014 NWEA scores project proficiency at ____%

Yellow Medicine East - ISD 2190

Superintendent Report

December 9, 2013

- As was announced in the Advocate Tribune, West Central Tribune, and Marshall Independent, YME is the recipient of a \$100,000 Legacy Grant in honor of Granite Falls native A.G. Bush. The grant will be used to design and build a STEM greenhouse/renewable energy classroom on campus. Our first meeting regarding the design will be a breakfast meeting of school staff representatives Tuesday morning, December 10 at Tillies.
- The Teacher Evaluation Committee attended on November 20 a workshop jointly sponsored by Education Minnesota and the Minnesota School Board's Association. Last Friday the committee met to review information from the workshop and begin the creation of rubrics to evaluate observations done by administrators and peers. The next meeting of the committee will be on January 10. Once a teacher evaluation plan has been finalized, it needs to be approved by EMYME and the School Board. If there is not agreement on the plan by both parties, the Minnesota Department of Education plan must be implemented for the 2014-2015 school year.
- At the October meeting I introduced you to WBWF (World's Best Work Force). Each school district must develop a WBWF plan that is created under the guidance of an Advisory Committee. I have sent out an email inviting parents and community members to join the committee. In January I hope to convene the first meeting of the committee, which will be followed by a public Hearing in February giving voice to the community for input on continuous improvement in our teaching and learning to create the WBWF.

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
16674	A&B BUSINESS, INC. SOLUTIONS	12/09/2013	1	COPIER LEASE	0	1,492.50	2,098.50
01 E	005 020 000 302 580			SUPERINTENDENT'S OFFICE/CAPITAL OUTLAY/CAPITAL LEASE PR		200.00	
01 E	100 203 000 302 580			ELEMENTARY GENERAL ED./CAPITAL OUTLAY/CAPITAL LEASE PRI		450.00	
01 E	300 211 000 302 580			SECONDARY EDUCATION GENERAL/CAPITAL OUTLAY/CAPITAL LEAS		842.50	
			2	COPIER MAINTENANCE	0	606.00	
01 E	005 020 000 000 350			SUPERINTENDENT'S OFFICE//REPAIRS AND MAINTENANCE SVCS/		110.00	
01 E	100 203 000 000 350			ELEMENTARY GENERAL ED.//REPAIRS AND MAINTENANCE SVCS/		200.00	
01 E	300 211 000 000 350			SECONDARY EDUCATION GENERAL//REPAIRS AND MAINTENANCE SV		296.00	
16675	ABERDEEN AWARDS	12/09/2013	8097		0	35.00	35.00
01 E	300 292 000 000 899			BOYS/GIRLS ATHLETICS//MISCELLANEOUS EXPENSE/		35.00	
16676	ADVOCATE TRIBUNE	12/09/2013	1	legals	0	267.20	595.10
01 E	005 010 000 000 380			BOARD OF EDUCATION//PRINTING/ADVERTISING/		267.20	
			2	transcripts	0	130.40	
01 E	300 211 000 000 430			SECONDARY EDUCATION GENERAL//SUPPLIES/		130.40	
			3	certificates	0	197.50	
01 E	300 298 000 000 899			EXTRACURRICULAR ACTIVITIES//MISCELLANEOUS EXPENSE/		197.50	
16677	Vendor Continued Void	12/09/2013					0.00
16678	Vendor Continued Void	12/09/2013					0.00
16679	BENNETT & BENNETT INC.	12/09/2013	1	REG ROUTES	0	54,846.61	71,321.45
01 E	005 760 000 720 361			PUPIL TRANSPORTATION/REGULAR TO AND FROM SCHOOL/BUS CON		54,846.61	
			10	after school (21st cent. grant)	0	751.96	
04 E	500 505 030 882 360			COMMUNITY EDUCATION GENERAL/21ST CENTRUY GRANT/CONTRACT		751.96	
			11	band rent	0	30.00	
01 E	300 258 233 000 370			MUSIC//RENTALS AND LEASES/INSTRUMENTAL MUSIC		30.00	
			14	willmar run	0	533.63	
01 E	005 760 000 723 361			PUPIL TRANSPORTATION/HANDICAPPED/BUS CONTR. (XWKD TO 36		533.63	
			2	FUEL	0	1,838.27	
01 E	005 760 000 720 361			PUPIL TRANSPORTATION/REGULAR TO AND FROM SCHOOL/BUS CON		1,838.27	
			20	monte	0	57.83	
01 E	100 203 000 733 361			ELEMENTARY GENERAL ED./TRANSPORTATION/NON-AUTHORIZED/BU		57.83	
			22	PLAY	0	526.76	
01 E	100 203 000 733 361			ELEMENTARY GENERAL ED./TRANSPORTATION/NON-AUTHORIZED/BU		526.76	
			23	PIPESTONE	0	541.65	
01 E	100 203 000 733 361			ELEMENTARY GENERAL ED./TRANSPORTATION/NON-AUTHORIZED/BU		541.65	
			24	SMSU	0	151.24	
01 E	100 218 000 733 361			GIFTED & TALENTED/TRANSPORTATION/NON-AUTHORIZED/BUS CON		151.24	
			25	WATER TESTING	0	57.69	
01 E	300 211 000 733 361			SECONDARY EDUCATION GENERAL/TRANSPORTATION/NON-AUTHORIZ		57.69	
			26	VOC AG FFA	0	119.74	
01 E	300 298 501 733 361			EXTRACURRICULAR ACTIVITIES/TRANSPORTATION/NON-AUTHORIZE		119.74	
			3	CLKFD SHUTTLE	0	638.40	
01 E	005 760 000 720 361			PUPIL TRANSPORTATION/REGULAR TO AND FROM SCHOOL/BUS CON		638.40	
			4	OUT OF DISTRICT	0	2,737.00	
01 E	005 760 000 713 361			PUPIL TRANSPORTATION/OPEN ENROLLMENT/BUS CONTR. (XWKD T		2,737.00	
			5	ATHLETIC SHUTTLE	0	314.16	
01 E	005 760 000 717 361			PUPIL TRANSPORTATION/LATE ACTIVITY BUS/BUS CONTR. (XWKD		314.16	
			6	SPEC. NEEDS	0	3,691.42	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
01 E 005 760 000 723 361				PUPIL TRANSPORTATION/HANDICAPPED/BUS CONTR. (XWKD TO 36		3,691.42	
			7	BELVIEW RUN	0	52.02	
01 E 005 760 000 723 361				PUPIL TRANSPORTATION/HANDICAPPED/BUS CONTR. (XWKD TO 36		52.02	
			8	BELVIEW RUN	0	1,631.11	
01 E 005 760 000 723 361				PUPIL TRANSPORTATION/HANDICAPPED/BUS CONTR. (XWKD TO 36		1,631.11	
			9	COSMOS RUN	0	2,801.96	
01 E 005 760 000 723 361				PUPIL TRANSPORTATION/HANDICAPPED/BUS CONTR. (XWKD TO 36		2,801.96	
16680 BENSON LAUNDRY		12/09/2013	1		0	46.71	46.71
02 E 005 770 000 701 382				FOOD SERVICES/SCHOOL LUNCH/LAUNDRY AND DRY CLEANING/		46.71	
16681 BILL'S ELECTRIC		12/09/2013	5604	stairway lights	0	924.52	924.52
01 E 005 810 000 000 350				OPERATIONS AND MAINTENANCE//REPAIRS AND MAINTENANCE SVC		924.52	
16682 BROTHERS FIRE PROTECTION		12/09/2013	1	sound booth	0	1,284.55	1,284.55
01 E 005 850 000 302 522				FACILITIES/CAPITAL OUTLAY/BUILDING IMPROVEMENTS/		1,284.55	
16683 CANBY NEWS		12/09/2013	2263	down christmas lane	0	22.00	22.00
04 E 500 505 000 321 380				COMMUNITY EDUCATION GENERAL/COMMUNITY EDUCATION/PRINTIN		22.00	
16684 CARL'S BAKERY		12/09/2013	11953		0	21.56	21.56
04 E 500 505 000 321 450				COMMUNITY EDUCATION GENERAL/COMMUNITY EDUCATION/MATERIA		21.56	
16685 CENEX CREDIT CARD		12/09/2013	1	DRIVER'S ED	0	36.65	853.08
04 E 500 505 548 321 442				COMMUNITY EDUCATION GENERAL/COMMUNITY EDUCATION/GAS & O		36.65	
			2	VEHICLES	0	816.43	
01 E 005 810 193 000 442				OPERATIONS AND MAINTENANCE//GAS & OIL/CAR EXPENSES		816.43	
16686 CHIPPEWA COUNTY		12/09/2013	1	tax notices	0	230.36	230.36
01 E 005 010 000 000 401				BOARD OF EDUCATION//GENERAL SUPPLIES/		230.36	
16687 Vendor Continued Void		12/09/2013					0.00
16688 CITY OF GRANITE FALLS		12/09/2013	1	BR WATER/SEWER	0	640.68	11,633.52
01 E 005 810 183 000 330				OPERATIONS AND MAINTENANCE//UTILITY SERVICES/SEWER-WATE		640.68	
			2	BR ELECTRICITY	0	3,207.25	
01 E 005 810 184 000 330				OPERATIONS AND MAINTENANCE//UTILITY SERVICES/ELECTRICIT		3,207.25	
			3	HS WATER-SEWER	0	752.28	
01 E 005 810 183 000 330				OPERATIONS AND MAINTENANCE//UTILITY SERVICES/SEWER-WATE		752.28	
			4	HS ELECTRICITY	0	6,913.09	
01 E 005 810 184 000 330				OPERATIONS AND MAINTENANCE//UTILITY SERVICES/ELECTRICIT		6,913.09	
			5	TRACK	0	25.55	
01 E 005 810 184 000 330				OPERATIONS AND MAINTENANCE//UTILITY SERVICES/ELECTRICIT		25.55	
			6	CARPENTRY	0	13.55	
01 E 300 361 000 000 330				CARPENTRY//UTILITY SERVICES/		13.55	
			7	OUTSIDE MAINTENANCE	0	81.12	
01 E 005 810 184 000 330				OPERATIONS AND MAINTENANCE//UTILITY SERVICES/ELECTRICIT		81.12	
16689 CLINICARE CORPORATION		12/09/2013	280781	tuition	0	696.55	696.55
01 E 998 410 000 740 392				MISC. HEALTH DISABILITIES/STATE FUNDED SPECIAL ED/OUT O		696.55	
16690 COMPUTER MAN		12/09/2013	262784		0	279.95	279.95
02 E 005 770 000 701 350				FOOD SERVICES/SCHOOL LUNCH/REPAIRS AND MAINTENANCE SVCS		279.95	
16691 CHAR DAHL		12/09/2013	1	mileage reim.	0	119.97	130.74
01 E 300 640 000 316 367				STAFF DEVELOPMENT/STAFF DEVELOPMENT/TRAVEL-PROFESS DEVE		119.97	
			2	meal reimb.	0	10.77	
01 E 300 640 000 316 367				STAFF DEVELOPMENT/STAFF DEVELOPMENT/TRAVEL-PROFESS DEVE		10.77	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
16692	DAVE'S ELECTRIC CO	12/09/2013	1		0	51.50	333.37
02 E 005 770 000 701 490				FOOD SERVICES/SCHOOL LUNCH/FOOD/		51.50	
			118847	motor	0	281.87	
01 E 005 810 000 000 350				OPERATIONS AND MAINTENANCE//REPAIRS AND MAINTENANCE SVC		281.87	
16693	DEAN FOODS NORTH CENTRAL, INC.	12/09/2013	1		0	2,571.53	2,571.53
02 E 005 770 000 701 495				FOOD SERVICES/SCHOOL LUNCH/MILK/		1,864.01	
02 E 005 770 000 705 495				FOOD SERVICES/BREAKFAST/MILK/		707.52	
16694	DIDAX	12/09/2013	s1-030037		0	7.95	7.95
01 E 100 216 000 401 433				TITLE I - PART A/TITLE I/INDIVIDUAL INST SUPPLIES/		7.95	
16695	EAP CONSULTANTS	12/09/2013	1	FY14	0	193.44	193.44
01 L 230 92				GENERAL FUND/DEFERRED REVENUE/WELLNESS \$		193.44	
16696	Vendor Continued Void	12/09/2013					0.00
16697	Vendor Continued Void	12/09/2013					0.00
16698	ECONOMART	12/09/2013	1	FACS	0	2,749.23	3,525.07
01 E 300 331 000 830 433				FAMILY LIFE SCIENCE (VOC)/VOCATIONAL PROGRAMS/INDIVIDUA		2,749.23	
			10	FOOD SERV.	0	29.75	
02 E 005 770 000 701 490				FOOD SERVICES/SCHOOL LUNCH/FOOD/		29.75	
			11	AFTER SCHOOL	0	57.23	
				PROG.			
04 E 500 505 000 882 430				COMMUNITY EDUCATION GENERAL/21ST CENTRUY GRANT/SUPPLIES		57.23	
			12	2ND GRADE	0	232.52	
01 E 100 203 362 000 899				ELEMENTARY GENERAL ED.//MISCELLANEOUS EXPENSE/ELEM SNAC		232.52	
			13	ECFE	0	36.13	
04 E 500 580 000 325 430				EARLY CHILDHOOD AND FAM ED/EARLY CHILDHOOD AND FAMILY E		36.13	
			14	SCIENCE	0	10.04	
01 E 300 260 000 000 430				NATURAL SCIENCES//SUPPLIES/		10.04	
			2	2ND GRADE SNACKS	0	132.09	
01 E 100 203 372 000 899				ELEMENTARY GENERAL ED.//MISCELLANEOUS EXPENSE/SNACKS-2N		132.09	
			3	AG	0	52.79	
01 E 300 301 501 830 433				AG EDUCATION (VOCATIONAL)/VOCATIONAL PROGRAMS/INDIVIDUA		52.79	
			4	STAFF DEV. DAY	0	36.89	
01 E 100 203 000 000 899				ELEMENTARY GENERAL ED.//MISCELLANEOUS EXPENSE/		36.89	
			5	CONCESSIONS	0	9.60	
01 L 230 21				GENERAL FUND/DEFERRED REVENUE/CONCESSIONS		9.60	
			6	6TH GRADE	0	83.17	
01 L 230 43				GENERAL FUND/DEFERRED REVENUE/SR HIGH PROJECTS		83.17	
			7	R. TANNER	0	10.58	
01 L 230 38				GENERAL FUND/DEFERRED REVENUE/KIWANIS DONATIONS		10.58	
			8	PERFECT	0	20.95	
				ATTENDANCE			
01 L 230 43				GENERAL FUND/DEFERRED REVENUE/SR HIGH PROJECTS		20.95	
			9	COOKIES-SENIOR	0	64.10	
				VISITS			
01 E 005 203 731 315 305				ELEMENTARY GENERAL ED.//INTEGRATION/PROFESSIONAL FEES/IN		64.10	
16699	EMC INSURANCE COMPANIES	12/09/2013	1	LEGAL EXP. DED.	0	1,000.00	1,000.00
01 E 005 150 000 000 305				LEGAL SERVICES//PROFESSIONAL FEES/		1,000.00	
16700	EMC INSURANCE COMPANIES	12/09/2013	10	WORK COMP	0	34,296.60	34,296.60
				INSURANCE			
01 E 005 020 000 000 270				SUPERINTENDENT'S OFFICE//WORKERS COMPENSATION/		482.09	
01 E 005 110 000 000 270				ACCOUNTING OFFICE//WORKERS COMPENSATION/		380.60	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
01 E 005 810 000 000 270				OPERATIONS AND MAINTENANCE//WORKERS COMPENSATION/		7,611.97	
01 E 005 940 000 000 340				PROPERTY AND OTHER INSURANCE//INSURANCE/		1,925.19	
01 E 100 050 000 000 270				PRINCIPAL'S OFFICE//WORKERS COMPENSATION/		507.46	
01 E 100 203 000 000 270				ELEMENTARY GENERAL ED.//WORKERS COMPENSATION/		8,119.44	
01 E 300 050 000 000 270				PRINCIPAL'S OFFICE//WORKERS COMPENSATION/		329.85	
01 E 300 211 000 000 270				SECONDARY EDUCATION GENERAL//WORKERS COMPENSATION/		6,901.52	
02 E 005 770 000 701 270				FOOD SERVICES/SCHOOL LUNCH/WORKERS COMPENSATION/		3,653.75	
04 E 500 505 000 321 270				COMMUNITY EDUCATION GENERAL/COMMUNITY EDUCATION/WORKERS		405.97	
04 E 500 580 000 325 270				EARLY CHILDHOOD AND FAM ED/EARLY CHILDHOOD AND FAMILY E		202.99	
01 E 350 050 000 000 270				PRINCIPAL'S OFFICE//WORKERS COMPENSATION/		202.99	
01 E 350 211 000 000 270				SECONDARY EDUCATION GENERAL//WORKERS COMPENSATION/		3,247.78	
04 E 500 560 000 321 340				RECREATION-SWIM POOL/COMMUNITY EDUCATION/INSURANCE/		325.00	
16701	TIM EFEMA	12/09/2013	1	SKIN CHECK	0	150.00	150.00
01 E 300 294 221 000 401				BOYS ATHLETICS//GENERAL SUPPLIES/WRESTLING		150.00	
16702	F & M STATE BANK	12/09/2013	1	safety deposit box	0	25.00	25.00
01 E 005 020 000 000 899				SUPERINTENDENT'S OFFICE//MISCELLANEOUS EXPENSE/		25.00	
16703	FARMERS UNION OIL CO.	12/09/2013	1		0	36.63	36.63
01 E 005 810 191 000 442				OPERATIONS AND MAINTENANCE//GAS & OIL/OUTSIDE MAINTENAN		36.63	
16704	FIRST CHOICE FOOD & BEVERAGE S	12/09/2013	94274		0	45.60	45.60
02 E 005 770 000 707 490				FOOD SERVICES/ALA CARTE/OTHER/FOOD/		45.60	
16705	FOOD SERVICES OF AMERICA	12/09/2013	1		0	8,554.62	8,554.62
02 E 005 770 000 701 401				FOOD SERVICES/SCHOOL LUNCH/GENERAL SUPPLIES/		268.15	
02 E 005 770 000 701 490				FOOD SERVICES/SCHOOL LUNCH/FOOD/		6,833.72	
02 E 005 770 000 705 490				FOOD SERVICES/BREAKFAST/FOOD/		1,243.60	
02 E 005 770 000 707 490				FOOD SERVICES/ALA CARTE/OTHER/FOOD/		209.15	
16706	GOOGLE, INC.	12/09/2013	4318932		0	11.00	11.00
01 E 200 612 199 000 401				TECHNOLOGY//GENERAL SUPPLIES/KAREN MCCOY		11.00	
16707	GOOGLE, INC.	12/09/2013	8095963		0	16.50	16.50
01 E 200 612 199 000 401				TECHNOLOGY//GENERAL SUPPLIES/KAREN MCCOY		16.50	
16708	GRANITE FALLS AREA CHAMBER	12/09/2013	1231	2014 MEMBERSHIP DUES	0	150.00	150.00
04 E 500 590 000 321 401				OTHER COMMUNITY SERVICES/COMMUNITY EDUCATION/GENERAL SU		150.00	
16709	GRANITE FALLS AUTO PARTS	12/09/2013	1	AG SUPPLIES	0	101.34	101.34
01 E 300 301 501 830 433				AG EDUCATION (VOCATIONAL)/VOCATIONAL PROGRAMS/INDIVIDUA		101.34	
16710	GREAT PLAINS NATURAL GAS CO	12/09/2013	1	CLKFD	0	20.00	5,443.55
01 E 025 810 000 000 440				OPERATIONS AND MAINTENANCE//FUEL FOR BUILDINGS/		20.00	
			2	BRE	0	1,564.76	
01 E 005 810 000 000 440				OPERATIONS AND MAINTENANCE//FUEL FOR BUILDINGS/		1,564.76	
			3	HS	0	3,782.55	
01 E 005 810 000 000 440				OPERATIONS AND MAINTENANCE//FUEL FOR BUILDINGS/		3,782.55	
			4	MAINT.	0	76.24	
01 E 005 810 191 000 440				OPERATIONS AND MAINTENANCE//FUEL FOR BUILDINGS/OUTSIDE		76.24	
16711	HILLYARD/HUTCHINSON	12/09/2013	600944320		0	1,459.36	1,531.12
01 E 005 810 000 000 410				OPERATIONS AND MAINTENANCE//CUST/REPAIR SUPPLIES/		1,459.36	
			600947070		0	71.76	
01 E 005 810 000 000 410				OPERATIONS AND MAINTENANCE//CUST/REPAIR SUPPLIES/		71.76	
16712	HOBY	12/09/2013	1		0	150.00	150.00
01 L 230 38				GENERAL FUND/DEFERRED REVENUE/KIWANIS DONATIONS		150.00	
16713	INDIANA DEVELOPMENTAL TRAINING	12/09/2013	294176	Nov 13	0	2,175.46	2,175.46
01 E 998 410 000 740 392				MISC. HEALTH DISABILITIES/STATE FUNDED SPECIAL ED/OUT O		2,175.46	
16714	INNOVATIVE OFFICE SOLUTIONS	12/09/2013	0404395		130	23.34	3,149.10

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
01 E 100 203 000 000 899				ELEMENTARY GENERAL ED./MISCELLANEOUS EXPENSE/		23.34	
			0414697	DESKS-CHAIRS	1	2,581.22	
01 E 100 203 000 302 530				ELEMENTARY GENERAL ED./CAPITAL OUTLAY/EQUIPMENT PURCHAS		2,581.22	
			408515		133	424.80	
01 E 100 203 000 000 430				ELEMENTARY GENERAL ED./SUPPLIES/		424.80	
			412088		138	119.74	
01 E 100 203 000 000 899				ELEMENTARY GENERAL ED./MISCELLANEOUS EXPENSE/		119.74	
16715 ISCORP		12/09/2013	1	SKYWARD & FINANCE	0	195.50	195.50
01 E 005 110 000 000 350				ACCOUNTING OFFICE//REPAIRS AND MAINTENANCE SVCS/		195.50	
16716 JEFFREY IVERSON		12/09/2013	1	SUPPLIES	0	130.24	234.49
01 E 300 258 231 000 430				MUSIC//SUPPLIES/VOCAL MUSIC		130.24	
			11	SUPPLIES	0	104.25	
01 E 300 258 231 000 430				MUSIC//SUPPLIES/VOCAL MUSIC		104.25	
16717 KVAM, PEGGY		12/09/2013	1	SUPPLIES	0	30.91	30.91
01 E 100 203 362 000 899				ELEMENTARY GENERAL ED./MISCELLANEOUS EXPENSE/ELEM SNAC		30.91	
16718 MCEA		12/09/2013	1	FY14	0	510.00	510.00
04 E 500 505 000 321 820				COMMUNITY EDUCATION GENERAL/COMMUNITY EDUCATION/DUES &		510.00	
16719 MINNESOTA ELEVATOR, INC.		12/09/2013	296800		0	319.84	319.84
01 E 005 860 000 347 590				HEALTH & SAFETY EQUIP/PHYSICAL HAZARD CONTROL/OTHER CAP		319.84	
16720 MN FEED DISTRIBUTORS		12/09/2013	193830	SALT	0	171.00	171.00
01 E 005 810 191 000 410				OPERATIONS AND MAINTENANCE//CUST/REPAIR SUPPLIES/OUTSID		171.00	
16721 MTI DISTRIBUTING INC.		12/09/2013	938682-00	BROOM WAFER	0	349.11	349.11
01 E 005 810 191 000 410				OPERATIONS AND MAINTENANCE//CUST/REPAIR SUPPLIES/OUTSID		349.11	
16722 MUNDO LEARNING		12/09/2013	1	Spanish	0	1,605.50	2,140.70
01 E 300 230 251 000 394				FOREIGN/NATIVE LANGUAGES//PAYMENTS TO OTHER AGENCIES/SP		1,605.50	
			2	spanish	0	535.20	
01 E 350 230 251 000 394				FOREIGN/NATIVE LANGUAGES//PAYMENTS TO OTHER AGENCIES/SP		535.20	
16723 MUSIC STREET		12/09/2013	29009		0	7.99	7.99
01 E 300 258 233 000 450				MUSIC//MATERIALS PURCH FOR RESALE/INSTRUMENTAL MUSIC		7.99	
16724 MVCC		12/09/2013	1	SPECIAL ED	0	140,000.00	140,000.00
				SERVICES			
01 E 200 420 000 740 396				SPECIAL EDUCATIONAL GENERAL/STATE FUNDED SPECIAL ED/DUE		140,000.00	
16725 MVTV		12/09/2013	1	MAINT. INTERNET	0	47.95	47.95
01 E 200 612 199 000 305				TECHNOLOGY//PROFESSIONAL FEES/KAREN MCCOY		47.95	
16726 NATL CNCIL OF TEACHERS OF MATH		12/09/2013	2312322		0	119.00	119.00
01 E 100 216 000 401 401				TITLE I - PART A/TITLE I/GENERAL SUPPLIES/		119.00	
16727 NHSH INC.		12/09/2013	1	RENT JANUARY	0	1,666.67	1,666.67
01 E 025 850 000 000 370				FACILITIES//RENTALS AND LEASES/		1,666.67	
16728 NORTHWEST EVALUATION ASSOC.		12/09/2013	14998	A.HOERNEMANN	0	100.00	100.00
01 E 100 640 000 316 367				STAFF DEVELOPMENT/STAFF DEVELOPMENT/TRAVEL-PROFESS DEVE		100.00	
16729 OFFICE MAX CONTRACT INC.		12/09/2013	873369		0	38.58	38.58
01 E 005 020 000 000 401				SUPERINTENDENT'S OFFICE//GENERAL SUPPLIES/		38.58	
16730 OLSON SANITATION INC.		12/09/2013	1		0	965.96	965.96
01 E 005 810 000 000 330				OPERATIONS AND MAINTENANCE//UTILITY SERVICES/		965.96	
16731 PACT 4 FAMILIES COLLABORATIVE		12/09/2013	B-328	CONF. ON BRAIN-	0	40.00	40.00
				AS			
01 E 005 020 000 000 367				SUPERINTENDENT'S OFFICE//TRAVEL-PROFESS DEVELOPMENT/		40.00	

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16732	PAN-O-GOLD BAKING CO.	12/09/2013	1		0	529.35	529.35
02 E	005 770 000 701 490			FOOD SERVICES/SCHOOL LUNCH/FOOD/		464.65	
02 E	005 770 000 705 490			FOOD SERVICES/BREAKFAST/FOOD/		64.70	
16733	J.W. PEPPER & SON INC.	12/09/2013	11921739		0	68.97	165.35
01 E	300 258 231 000 430			MUSIC//SUPPLIES/VOCAL MUSIC		68.97	
			11925148		0	96.38	
01 E	100 203 407 000 430			ELEMENTARY GENERAL ED.//SUPPLIES/ELEM MUSIC		96.38	
16734	PETRICH, STEVE	12/09/2013	1		0	55.94	55.94
01 E	300 260 000 000 430			NATURAL SCIENCES//SUPPLIES/		55.94	
16735	PITNEY BOWES	12/09/2013	454116-0T13	POSTAGE MACHINE	0	1,017.00	1,017.00
01 E	005 020 000 000 370			SUPERINTENDENT'S OFFICE//RENTALS AND LEASES/		1,017.00	
16736	POSTMASTER	12/09/2013	1	FY14 PERMIT	0	200.00	200.00
01 E	005 020 000 000 329			SUPERINTENDENT'S OFFICE//POSTAGE AND EXPRESS/		200.00	
16737	QUILL CORPORATION	12/09/2013	1		0	53.94	135.83
09 L	230 27			TRUST FUND/DEFERRED REVENUE/SR. CITIZENS GEN ACTIVITY		53.94	
			2		0	81.89	
04 E	500 590 000 321 401			OTHER COMMUNITY SERVICES/COMMUNITY EDUCATION/GENERAL SU		81.89	
16738	RAUTH, CHIP	12/09/2013	105438		0	228.00	228.00
01 E	300 296 228 000 401			GIRLS ATHLETICS//GENERAL SUPPLIES/DANCELINE		228.00	
16739	RENVILLE SALES INC	12/09/2013	128922	small engines	0	591.33	591.33
01 E	300 301 501 830 433			AG EDUCATION (VOCATIONAL)/VOCATIONAL PROGRAMS/INDIVIDUA		591.33	
16740	BECCA RIGGE	12/09/2013	1	FALL DANCE	0	450.00	450.00
04 E	500 505 000 321 305			EXPLOSION			
				COMMUNITY EDUCATION GENERAL/COMMUNITY EDUCATION/PROFESS		450.00	
16741	RILEY BUS SERVICE, INC.	12/09/2013	11	MALL OF AMERICA	0	705.00	1,412.25
04 E	500 505 000 321 450			COMMUNITY EDUCATION GENERAL/COMMUNITY EDUCATION/MATERIA		705.00	
			9484	ST CLOUD	0	707.25	
04 E	500 505 000 321 450			COMMUNITY EDUCATION GENERAL/COMMUNITY EDUCATION/MATERIA		707.25	
16742	RTS	12/09/2013	1		0	129.49	129.49
01 E	005 810 000 000 320			OPERATIONS AND MAINTENANCE//COMMUNICATIONAL SERVICES/		129.49	
16743	RUNNINGS FARM & FLEET	12/09/2013	1	OM	0	17.96	70.96
01 E	005 810 191 000 410			OPERATIONS AND MAINTENANCE//CUST/REPAIR SUPPLIES/OUTSID		17.96	
			2	AG	0	53.00	
01 E	300 301 501 830 433			AG EDUCATION (VOCATIONAL)/VOCATIONAL PROGRAMS/INDIVIDUA		53.00	
16744	RYER PLUMBING INC.	12/09/2013	7287	house	0	2,387.50	3,014.70
01 R	300 361 000 000 620			CARPENTRY//HOUSE RESALE/		2,387.50	
			7288	sinks	0	438.58	
01 E	005 810 000 000 350			OPERATIONS AND MAINTENANCE//REPAIRS AND MAINTENANCE SVC		438.58	
			7878	faucets	0	188.62	
01 E	005 810 000 000 410			OPERATIONS AND MAINTENANCE//CUST/REPAIR SUPPLIES/		188.62	
16745	SARLETTES MUSIC	12/09/2013	104410		0	40.00	223.81
01 E	300 258 233 000 350			MUSIC//REPAIRS AND MAINTENANCE SVCS/INSTRUMENTAL MUSIC		40.00	
			105231		0	39.98	
01 E	300 258 233 000 430			MUSIC//SUPPLIES/INSTRUMENTAL MUSIC		39.98	
			105307		0	122.83	
01 E	300 258 233 000 450			MUSIC//MATERIALS PURCH FOR RESALE/INSTRUMENTAL MUSIC		122.83	
			105367		0	21.00	
01 E	300 258 233 000 430			MUSIC//SUPPLIES/INSTRUMENTAL MUSIC		21.00	

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16746	SAWMILL	12/09/2013	572446		0	24.43	24.43
01 E 005 810 191 000 410				OPERATIONS AND MAINTENANCE//CUST/REPAIR SUPPLIES/OUTSID		24.43	
16747	EPS- SCHOOL SPECIALTY & INTERV	12/09/2013	208111783225		0	177.20	177.20
01 E 100 203 000 000 430				ELEMENTARY GENERAL ED.//SUPPLIES/		177.20	
16748	SOUTHWEST WHOLESALE	12/09/2013	1		0	2,340.46	2,340.46
02 E 005 770 000 701 401				FOOD SERVICES/SCHOOL LUNCH/GENERAL SUPPLIES/		142.16	
02 E 005 770 000 701 490				FOOD SERVICES/SCHOOL LUNCH/FOOD/		1,850.00	
02 E 005 770 000 705 490				FOOD SERVICES/BREAKFAST/FOOD/		348.30	
16749	ALLEN L STOECKMAN	12/09/2013	1		0	113.00	113.00
01 E 005 020 000 000 366				SUPERINTENDENT'S OFFICE//TRAVEL-SCHOOL BUSINESS/		113.00	
16750	SW/WC SERVICE COOP - MARSHALL	12/09/2013	41510	ASSESSMENT	0	150.00	2,536.00
01 E 005 380 000 835 391				SPECIAL NEEDS/VOC HANDICAPPED/MN SCH DIST - REIMBURSEME		150.00	
			41543	YOUNG ARTISTS	0	106.00	
01 E 100 218 000 388 366				GIFTED & TALENTED/TAG (06)/TRAVEL-SCHOOL BUSINESS/		106.00	
			41567	MSBA ED DAY	0	280.00	
01 E 005 640 000 316 366				STAFF DEVELOPMENT/STAFF DEVELOPMENT/TRAVEL-SCHOOL BUSIN		280.00	
			41730	RTI CONTRACT 2 OF 3	0	2,000.00	
01 E 100 216 000 401 303				TITLE I - PART A/TITLE I/FED SUB AWARD UNDER \$25,000/		2,000.00	
16751	Vendor Continued Void	12/09/2013					0.00
16752	TRUE VALUE-GF/MONTE	12/09/2013	1		0	111.49	346.60
01 E 005 810 000 000 410				OPERATIONS AND MAINTENANCE//CUST/REPAIR SUPPLIES/		111.49	
			2		0	75.69	
01 E 005 810 191 000 410				OPERATIONS AND MAINTENANCE//CUST/REPAIR SUPPLIES/OUTSID		75.69	
			3		0	58.70	
01 E 005 810 193 000 401				OPERATIONS AND MAINTENANCE//GENERAL SUPPLIES/CAR EXPENS		58.70	
			4		0	59.95	
04 E 500 590 156 321 401				OTHER COMMUNITY SERVICES/COMMUNITY EDUCATION/GENERAL SU		59.95	
			5		0	2.29	
01 E 300 255 000 000 430				INDUSTRIAL EDUCATION//SUPPLIES/		2.29	
			6		0	8.49	
01 E 300 292 000 000 899				BOYS/GIRLS ATHLETICS//MISCELLANEOUS EXPENSE/		8.49	
			7		0	29.99	
01 E 300 301 501 830 433				AG EDUCATION (VOCATIONAL)/VOCATIONAL PROGRAMS/INDIVIDUA		29.99	
16753	DANIELLE WEIR	12/09/2013	1	fall DANCE EXPLOSION	0	450.00	450.00
04 E 500 505 000 321 305				COMMUNITY EDUCATION GENERAL/COMMUNITY EDUCATION/PROFESS		450.00	
16754	VALERIE WENSAUER	12/09/2013	1		0	27.90	27.90
02 E 005 770 000 701 366				FOOD SERVICES/SCHOOL LUNCH/TRAVEL-SCHOOL BUSINESS/		27.90	
16755	WEST CENTRAL PETROLINK	12/09/2013	114		0	50.00	50.00
01 E 005 810 000 000 370				OPERATIONS AND MAINTENANCE//RENTALS AND LEASES/		50.00	
16756	WEST CENTRAL TRIBUNE	12/09/2013	1324572		0	70.00	70.00
01 E 005 010 000 000 380				BOARD OF EDUCATION//PRINTING/ADVERTISING/		70.00	
16757	XCEL ENERGY	12/09/2013	1		0	13.62	34.58
01 E 025 810 184 000 330				OPERATIONS AND MAINTENANCE//UTILITY SERVICES/ELECTRICIT		13.62	
			2		0	20.96	
04 E 500 560 000 321 330				RECREATION-SWIM POOL/COMMUNITY EDUCATION/UTILITY SERVIC		20.96	
16758	YME COMMUNITY EDUCATION	12/09/2013	1	DANCE EXP. FEES-KID CHANGE (4)	0	148.00	148.00

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01 E 300 790 388 000 899				OTHER PUPIL SUPPORT SERVICES//MISCELLANEOUS EXPENSE/KID		148.00	
16759	Vendor Continued Void	12/09/2013					0.00
16760	Vendor Continued Void	12/09/2013					0.00
16761	Vendor Continued Void	12/09/2013					0.00
16762	Vendor Continued Void	12/09/2013					0.00
16763	YME SCHOOLS-ADM	12/09/2013	6374		0	763.46	10,890.50
04 E 500 505 000 321 450				COMMUNITY EDUCATION GENERAL/COMMUNITY EDUCATION/MATERIA		763.46	
			6375	PLYMOUTH PLAYHOUSE	0	1,066.00	
04 E 500 505 000 321 450				COMMUNITY EDUCATION GENERAL/COMMUNITY EDUCATION/MATERIA		1,066.00	
			6376	CENTURY LINK	0	805.76	
01 E 005 810 000 000 320				OPERATIONS AND MAINTENANCE//COMMUNICATIONAL SERVICES/		763.99	
01 E 610 050 000 000 320				PRINCIPAL'S OFFICE//COMMUNICATIONAL SERVICES/		41.77	
			6377	THE AUTO CLUB	0	24.70	
01 L 230 33				GENERAL FUND/DEFERRED REVENUE/BERT RANEY ACTIVITY ACCOU		24.70	
			6378	SCHOLASTIC BOOK FAIRS	0	4,817.43	
01 L 230 33				GENERAL FUND/DEFERRED REVENUE/BERT RANEY ACTIVITY ACCOU		4,817.43	
			6379	RESOURCE TRAINING SOLUTIONS	0	48.00	
01 E 100 640 000 316 367				STAFF DEVELOPMENT/STAFF DEVELOPMENT/TRAVEL-PROFESS DEVE		48.00	
			6381	SCOTT BEEKMAN	0	230.00	
01 E 300 294 213 000 319				BOYS ATHLETICS//OTHER PERSONAL SERVICES/BASKETBALL		230.00	
			6382	MACCRAY SCHOOLS	0	60.00	
01 E 300 292 226 000 369				BOYS/GIRLS ATHLETICS//PARTICIPATION FEES/CROSS COUNTRY		60.00	
			6383	JON SAUNDERS	0	230.00	
01 E 300 294 213 000 319				BOYS ATHLETICS//OTHER PERSONAL SERVICES/BASKETBALL		230.00	
			6384	GREG PETERSON	0	170.00	
01 E 300 294 221 000 319				BOYS ATHLETICS//OTHER PERSONAL SERVICES/WRESTLING		170.00	
			6385	BOLD SCHOOL	0	150.00	
01 E 350 294 213 000 369				BOYS ATHLETICS//PARTICIPATION FEES/BASKETBALL		150.00	
			6386	HIGH TECH KIDS	0	60.00	
01 E 100 298 198 000 369				EXTRACURRICULAR ACTIVITIES//PARTICIPATION FEES/LEGO LEA		60.00	
			6387	DRAMATIC PUBLISHING	0	70.00	
01 E 300 298 237 000 401				EXTRACURRICULAR ACTIVITIES//GENERAL SUPPLIES/ONE ACT PL		70.00	
			6388	MICHAEL AND GLENIS ELLIOTT	0	13.35	
02 R 005 000 000 701 601				SCHOOL LUNCH/SALES TO PUPILS/		13.35	
			6389	LAKEVIEW MYSTIQUES	0	375.00	
01 E 300 296 228 000 369				GIRLS ATHLETICS//PARTICIPATION FEES/DANCELINE		375.00	
			6390	BOLD DIVA	0	95.00	
01 E 300 296 228 000 369				GIRLS ATHLETICS//PARTICIPATION FEES/DANCELINE		95.00	
			6391	GFW DANCE	0	285.00	
01 E 300 296 228 000 369				GIRLS ATHLETICS//PARTICIPATION FEES/DANCELINE		285.00	
			6392	MINNETONKA	0	315.00	
01 E 300 296 228 000 369				GIRLS ATHLETICS//PARTICIPATION FEES/DANCELINE		315.00	
			6393	JEFFERSON SH	0	210.00	
01 E 300 296 228 000 369				GIRLS ATHLETICS//PARTICIPATION FEES/DANCELINE		210.00	

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01 E 005 810 000 000 350			6394	MN DEPT OF LABOR OPERATIONS AND MAINTENANCE//REPAIRS AND MAINTENANCE SVC	0	80.00	80.00
01 E 350 294 221 000 369			6396	WILLMAR COMM ED/REC BOYS ATHLETICS//PARTICIPATION FEES/WRESTLING	0	35.00	35.00
01 E 300 294 221 000 319			6397	GREG PETERSON 1-2-14 BOYS ATHLETICS//OTHER PERSONAL SERVICES/WRESTLING	0	170.00	170.00
04 E 500 590 000 321 401			6398	POST MASTER OTHER COMMUNITY SERVICES/COMMUNITY EDUCATION/GENERAL SU	0	8.80	8.80
04 R 500 000 000 321 050			6399	JOYCE VOLD COMMUNITY EDUCATION/FEES FROM PATRONS/	0	59.00	59.00
04 R 500 000 000 321 050			6400	SANDY NORDAUNE COMMUNITY EDUCATION/FEES FROM PATRONS/	0	59.00	59.00
01 E 300 294 213 000 319			6401	STEVE AMMERMAN BOYS ATHLETICS//OTHER PERSONAL SERVICES/BASKETBALL	0	230.00	230.00
01 E 300 296 213 000 319			6402	SCOTT SCHWEIGLE GIRLS ATHLETICS//OTHER PERSONAL SERVICES/BASKETBALL	0	230.00	230.00
01 E 300 296 213 000 319			6403	OWEN GUSTAFSON GIRLS ATHLETICS//OTHER PERSONAL SERVICES/BASKETBALL	0	230.00	230.00
16764 YME BOARD ACCOUNT 01 L 230 21		12/09/2013	1	FFA WATER GENERAL FUND/DEFERRED REVENUE/CONCESSIONS	0	304.00	304.00
16765 YME FFA BOOSTER 01 L 230 21		12/09/2013	1	WATER BOTTLES GENERAL FUND/DEFERRED REVENUE/CONCESSIONS	0	666.00	666.00
16766 YME-FOOD SERVICE 04 E 500 582 000 344 430		12/09/2013	1	RSL 10/9 - 10/29 LEARNING READINESS/LEARNING READINESS/SUPPLIES/	0	134.45	371.02
04 E 500 582 000 344 430			2	RSL 10/31 -11/15 LEARNING READINESS/LEARNING READINESS/SUPPLIES/	0	129.60	129.60
01 L 230 33			3	PBIS- ICE CREAM GENERAL FUND/DEFERRED REVENUE/BERT RANEY ACTIVITY ACCOU	0	82.96	82.96
01 L 230 33			40	BIRTHDAY TREATS GENERAL FUND/DEFERRED REVENUE/BERT RANEY ACTIVITY ACCOU	0	6.51	6.51
01 E 100 203 000 000 899			41	NL ELEMENTARY GENERAL ED.//MISCELLANEOUS EXPENSE/	0	17.50	17.50
16767 YOUTH FRONTIERS, INC. 01 E 005 211 733 315 305		12/09/2013	1	T-SHIRTS SECONDARY EDUCATION GENERAL/INTEGRATION/PROFESSIONAL FE	0	80.00	80.00
16768 YOUTH FRONTIERS, INC. 01 E 005 211 733 315 305		12/09/2013	2	RETREAT SECONDARY EDUCATION GENERAL/INTEGRATION/PROFESSIONAL FE	0	2,020.00	2,020.00

95 Computer Check(s) For a Total of 329,452.87

	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
	95	Computer	Checks For a Total of	329,452.87
Total For	95	Manual, Wire Tran, ACH & Computer	Checks	329,452.87
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	329,452.87

FUND SUMMARY

Fund	Description	Balance Sheet	Revenue	Expense	Total
01	GENERAL FUND	6,369.34	2,387.50	295,282.77	304,039.61
02	FOOD SERVICE	0.00	13.35	18,131.12	18,144.47
04	COMMUNITY SERVICE	0.00	118.00	7,096.85	7,214.85
09	TRUST FUND	53.94	0.00	0.00	53.94

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
16769	AMERICAN WELDING AND GAS	12/09/2013	NOV2013		0	1,190.77	1,190.77
01 E 300 301 501 830 433				AG EDUCATION (VOCATIONAL)/VOCATIONAL PROGRAMS/INDIVIDUA		1,190.77	
16770	BENNETT & BENNETT INC.	12/09/2013	100	KB	0	281.21	383.35
01 E 350 218 000 733 361				GIFTED & TALENTED/TRANSPORTATION/NON-AUTHORIZED/BUS CON		281.21	
01 E 350 294 213 733 361			101	BBB	0	75.15	
				BOYS ATHLETICS/TRANSPORTATION/NON-AUTHORIZED/BUS CONTR.		75.15	
01 E 005 203 731 315 360			102	GRANITE RIDGE	0	26.99	
				ELEMENTARY GENERAL ED./INTEGRATION/CONTRACTORS (NON-BEN		26.99	
16771	DRAMATIC PUBLISHING	12/09/2013	1706804		0	49.50	49.50
01 E 300 298 237 000 401				EXTRACURRICULAR ACTIVITIES//GENERAL SUPPLIES/ONE ACT PL		49.50	
16772	LIFETRACK	12/09/2013	33428	CALENDARS	0	175.00	175.00
04 E 500 582 000 344 430				LEARNING READINESS/LEARNING READINESS/SUPPLIES/		175.00	
16773	PARK SQUARE THEATRE	12/09/2013	b000348715		0	266.00	266.00
01 E 005 211 731 315 305				SECONDARY EDUCATION GENERAL/INTEGRATION/PROFESSIONAL FE		266.00	
16774	AL RESZEL	12/09/2013	1	art project	0	84.95	84.95
01 E 005 211 734 315 305				SECONDARY EDUCATION GENERAL/INTEGRATION/PROFESSIONAL FE		84.95	
16775	SAWMILL	12/09/2013	1		0	21.90	2,609.27
01 E 300 255 000 000 430				INDUSTRIAL EDUCATION//SUPPLIES/		21.90	
01 R 300 361 000 000 620			2	CARPENTRY//HOUSE RESALE/	0	2,587.37	
						2,587.37	
16776	SCHOOL SPECIALTY SUPPLY, INC.	12/09/2013	208111783225		0	177.20	177.20
01 E 100 203 000 000 430				ELEMENTARY GENERAL ED.//SUPPLIES/		177.20	
16777	Vendor Continued Void	12/09/2013					0.00
16778	Vendor Continued Void	12/09/2013					0.00
16779	VISA	12/09/2013	1	Amazon.com	0	94.65	1,949.90
01 L 230 38				GENERAL FUND/DEFERRED REVENUE/KIWANIS DONATIONS		94.65	
01 L 230 38			10	amazon.com	0	126.78	
				GENERAL FUND/DEFERRED REVENUE/KIWANIS DONATIONS		126.78	
01 E 100 203 000 000 899			12	battery warehouse	0	33.87	
				ELEMENTARY GENERAL ED.//MISCELLANEOUS EXPENSE/		33.87	
01 E 300 296 209 000 899			2	amazon	0	25.38	
				GIRLS ATHLETICS//MISCELLANEOUS EXPENSE/VOLLEYBALL		25.38	
01 E 300 211 000 000 430			20	AMAZON.COM	0	153.49	
				SECONDARY EDUCATION GENERAL//SUPPLIES/		153.49	
01 E 300 294 211 000 899			3	amazon	0	15.49	
				BOYS ATHLETICS//MISCELLANEOUS EXPENSE/FOOTBALL		15.49	
01 L 230 38			30	AMAZON.COM	0	232.59	
				GENERAL FUND/DEFERRED REVENUE/KIWANIS DONATIONS		232.59	
01 L 230 36			31	WEST MUSIC	0	934.93	
				GENERAL FUND/DEFERRED REVENUE/MUSIC-BERT RANEY		934.93	
01 E 100 050 000 000 899			33	APPLE ITUNES	0	4.14	
				PRINCIPAL'S OFFICE//MISCELLANEOUS EXPENSE/		4.14	
01 E 200 612 199 000 401			4	batteries plus	0	105.55	
				TECHNOLOGY//GENERAL SUPPLIES/KAREN MCCOY		105.55	
01 E 300 298 216 000 899			5	act	0	60.00	
				EXTRACURRICULAR ACTIVITIES//MISCELLANEOUS EXPENSE/FLO-T		60.00	
			6	teachers pay teachers	0	27.99	

Check Nbr	Vendor Name	Check Date	Invoice Number	Invoice Desc	PO Number	Invoice Amount	Check Amount
01 E 300 220 000 000 430				ENGLISH//SUPPLIES/		27.99	
		7		verizon	0	60.00	
01 E 200 612 199 000 320				TECHNOLOGY//COMMUNICATIONAL SERVICES/KAREN MCCOY		60.00	
		8		ups (IRS)	0	19.44	
01 E 005 020 000 000 329				SUPERINTENDENT'S OFFICE//POSTAGE AND EXPRESS/		19.44	
		9		UPS (musical)	0	55.60	
01 E 300 298 236 000 401				EXTRACURRICULAR ACTIVITIES//GENERAL SUPPLIES/MUSICAL		55.60	
				11 Computer	Check(s) For a Total of		6,885.94

	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
	11	Computer	Checks For a Total of	6,885.94
Total For	11	Manual, Wire Tran, ACH & Computer	Checks	6,885.94
Less	0	Voided	Checks For a Total of	0.00
			Net Amount	6,885.94

FUND SUMMARY

Fund	Description	Balance Sheet	Revenue	Expense	Total
01	GENERAL FUND	1,388.95	2,587.37	2,734.62	6,710.94
04	COMMUNITY SERVICE	0.00	0.00	175.00	175.00

CHECK CHECK				
<u>NUMBER</u>	<u>DATE</u>	<u>VENDOR</u>	<u>AMOUNT</u>	<u>SB</u>
201300082	20131122	ING SERVICE CENTER	15,180.31	
201300083	20131122	FEDERAL TAX WITHHOLDING	87,960.25	
201300084	20131122	MN TEACHERS RETIREMENT ASSOC.	37,570.80	
201300085	20131122	PUBLIC EMPLOYEES RETIREMENT	15,882.40	
201300086	20131122	STATE TAX WITHHOLDING	14,140.65	
Totals for checks			170,734.41	

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
01	GENERAL FUND	157,539.02	0.00	0.00	157,539.02
02	FOOD SERVICE	5,165.96	0.00	0.00	5,165.96
04	COMMUNITY SERVICE	8,029.43	0.00	0.00	8,029.43
***	Fund Summary Totals ***	170,734.41	0.00	0.00	170,734.41

***** End of report *****

CHECK NUMBER	VENDOR	CHECK DATE	AMOUNT
000016657	AMERICAN FAMILY LIFE ASSURANCE	20131125	300.90
000016658	AMERITAS LIFE INSURANCE CORP.	20131125	488.12
000016659	DELTA DENTAL	20131125	5,363.55
000016660	INTERNAL REVENUE SERVICE	20131125	237.45
000016662	MADISON NATIONAL LIFE	20131125	2,017.22
000016663	MCDOWELL AGENCY, INC.	20131125	16.00
000016664	MN CHILD SUPPORT PAYMENT CTR.	20131125	1,321.00
000016665	MSEA	20131125	1,016.50
000016666	MVCC	20131125	350.00
000016667	154200 NCPERS MN	20131125	64.00
000016668	SCHAFFRAN, JANE	20131125	597.78
000016669	SCHULTE, TREVOR	20131125	400.00
000016670	SELECT ACCOUNT	20131125	3,260.00
000016671	SW/WC SVC. COOP - HEALTH INS.	20131125	57,602.73
000016672	VERIZON	20131125	197.60
000016673	Y.M.E.E.A.	20131125	3,373.61
000016674	A&B BUSINESS, INC. SOLUTIONS	20131209	2,098.50
000016675	ABERDEEN AWARDS	20131209	35.00
000016676	ADVOCATE TRIBUNE	20131209	595.10
000016679	BENNETT & BENNETT INC.	20131209	71,321.45
000016680	BENSON LAUNDRY	20131209	46.71
000016681	BILL'S ELECTRIC	20131209	924.52
000016682	BROTHERS FIRE PROTECTION	20131209	1,284.55
000016683	CANBY NEWS	20131209	22.00
000016684	CARL'S BAKERY	20131209	21.56
000016685	CENEX CREDIT CARD	20131209	853.08
000016686	CHIPPEWA COUNTY	20131209	230.36
000016688	CITY OF GRANITE FALLS	20131209	11,633.52
000016689	CLINICARE CORPORATION	20131209	696.55
000016690	COMPUTER MAN	20131209	279.95
000016691	DAHL, CHAR	20131209	130.74
000016692	DAVE'S ELECTRIC CO	20131209	333.37
000016693	DEAN FOODS NORTH CENTRAL, INC.	20131209	2,571.53
000016694	DIDAX	20131209	7.95
000016695	EAP CONSULTANTS	20131209	193.44
000016698	ECONOMART	20131209	3,525.07
000016699	EMC INSURANCE COMPANIES	20131209	1,000.00
000016700	EMC INSURANCE COMPANIES	20131209	34,296.60
000016701	EPEMA, TIM	20131209	150.00
000016702	F & M STATE BANK	20131209	25.00
000016703	FARMERS UNION OIL CO.	20131209	36.63
000016704	FIRST CHOICE FOOD & BEVERAGE SOLUTIONS	20131209	45.60
000016705	FOOD SERVICES OF AMERICA	20131209	8,554.62
000016706	GOOGLE, INC.	20131209	11.00
000016707	GOOGLE, INC.	20131209	16.50
000016708	GRANITE FALLS AREA CHAMBER	20131209	150.00
000016709	GRANITE FALLS AUTO PARTS	20131209	101.34
000016710	GREAT PLAINS NATURAL GAS CO	20131209	5,443.55
000016711	HILLYARD/HUTCHINSON	20131209	1,531.12
000016712	HOBY	20131209	150.00
000016713	INDIANA DEVELOPMENTAL TRAINING CENTER	20131209	2,175.46
000016714	INNOVATIVE OFFICE SOLUTIONS	20131209	3,149.10
000016715	ISCORP	20131209	195.50
000016716	IVERSON, JEFFREY	20131209	234.49
000016717	KVAM, PEGGY	20131209	30.91
000016718	MCEA	20131209	510.00

CHECK NUMBER	VENDOR	CHECK DATE	AMOUNT
000016719	MINNESOTA ELEVATOR, INC.	20131209	319.84
000016720	MN FEED DISTRIBUTORS	20131209	171.00
000016721	MTI DISTRIBUTING INC.	20131209	349.11
000016722	MUNDO LEARNING	20131209	2,140.70
000016723	MUSIC STREET	20131209	7.99
000016724	MVCC	20131209	140,000.00
000016725	MVTV	20131209	47.95
000016726	NATL CNCIL OF TEACHERS OF MATH	20131209	119.00
000016727	NHSH INC.	20131209	1,666.67
000016728	NORTHWEST EVALUATION ASSOC.	20131209	100.00
000016729	OFFICE MAX CONTRACT INC.	20131209	38.58
000016730	OLSON SANITATION INC.	20131209	965.96
000016731	PACT 4 FAMILIES COLLABORATIVE	20131209	40.00
000016732	PAN-O-GOLD BAKING CO.	20131209	529.35
000016733	J.W. PEPPER & SON INC.	20131209	165.35
000016734	PETRICH, STEVE	20131209	55.94
000016735	PITNEY BOWES	20131209	1,017.00
000016736	POSTMASTER	20131209	200.00
000016737	QUILL CORPORATION	20131209	135.83
000016738	RAUTH, CHIP	20131209	228.00
000016739	RENVILLE SALES INC	20131209	591.33
000016740	RIGGE, BECCA	20131209	450.00
000016741	RILEY BUS SERVICE, INC.	20131209	1,412.25
000016742	RTS	20131209	129.49
000016743	RUNNINGS FARM & FLEET	20131209	70.96
000016744	RYER PLUMBING INC.	20131209	3,014.70
000016745	SARLETTES MUSIC	20131209	223.81
000016746	SAWMILL	20131209	24.43
000016747	EPS- SCHOOL SPECIALTY & INTERVENTION	20131209	0.00
000016748	SOUTHWEST WHOLESale	20131209	2,340.46
000016749	STOECKMAN, ALLEN	20131209	113.00
000016750	SW/WC SERVICE COOP - MARSHALL	20131209	2,536.00
000016752	TRUE VALUE-GF/MONTE	20131209	346.60
000016753	WEIR, DANIELLE	20131209	450.00
000016754	WENSAUER, VALERIE	20131209	27.90
000016755	WEST CENTRAL PETROLINK	20131209	50.00
000016756	WEST CENTRAL TRIBUNE	20131209	70.00
000016757	XCEL ENERGY	20131209	34.58
000016758	YME COMMUNITY EDUCATION	20131209	148.00
000016763	YME SCHOOLS-ADM	20131209	10,890.50
000016764	YME BOARD ACCOUNT	20131209	304.00
000016765	YME FFA BOOSTER	20131209	666.00
000016766	YME-FOOD SERVICE	20131209	371.02
000016767	YOUTH FRONTIERS, INC.	20131209	80.00
000016768	YOUTH FRONTIERS, INC.	20131209	2,020.00
000016769	AMERICAN WELDING AND GAS	20131209	1,190.77
000016770	BENNETT & BENNETT INC.	20131209	383.35
000016771	DRAMATIC PUBLISHING	20131209	49.50
000016772	LIFETRACK	20131209	175.00
000016773	PARK SQUARE THEATRE	20131209	266.00
000016774	RESZEL, AL	20131209	84.95
000016775	SAWMILL	20131209	2,609.27
000016776	SCHOOL SPECIALTY SUPPLY, INC.	20131209	177.20
000016779	VISA	20131209	1,949.90
Totals for checks			412,768.07

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
01	GENERAL FUND	67,767.36	4,974.87	298,049.56	370,791.79
02	FOOD SERVICE	1,313.60	13.35	18,131.12	19,458.07
04	COMMUNITY SERVICE	1,550.84	118.00	7,271.85	8,940.69
09	TRUST FUND	53.94	0.00	0.00	53.94
25	REVOCABLE TRUST (FY10)	0.00	597.78	12,925.80	13,523.58
***	Fund Summary Totals ***	70,685.74	5,704.00	336,378.33	412,768.07

***** End of report *****



PACT for Families Collaborative

2200 23rd Street NE, Suite 2030; Willmar, MN 56201
Phone (320) 231-7030; Fax (320) 231-7033; www.pactforfamilies.org

Putting All Communities Together in the Counties of Kandiyohi, Meeker, McLeod, Renville and Yellow Medicine

2013 Executive Board

Allen Stoeckman
Public School Representative
Yellow Medicine East School Dist.
astoeckman@isd2190.org

Becky Romosz
Parent Representative
Kandiyohi County
ellen_romosz@yahoo.com

Corinne Torkelson
Member-at-Large
Kandiyohi County Family Services
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Deb West
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Laurie Bliss
Parent Representative
Yellow Medicine County
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Lisa Kraft
Member-at-Large
Hutchinson School District
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Non-voting members:
Valerie Marsch
Fiscal Agent
val_m@co.renville.mn.us

Deborah Sheehan
Collaborative Director
debb_s@pactforfamilies.org

NOV 19 2013

November 18, 2013

Al Stoeckman, Superintendent
Yellow Medicine East
450 Ninth Ave
Granite Falls, MN 56241

Dear Al,

Thank you for all you have done to meet the needs of children and families in our five counties over the past year. We are pleased to have partnered with you in reducing illegal chemical use, providing for the mental health needs of youth, assuring after-school enrichment activities and so much more.

Did you know that PACT for Families has received almost \$30 million in grants for programs and services for families and children over the 20 years we have been in existence! According to Social Return on Investment research, every dollar invested in programs for children returns between \$3 and \$34 in benefits to society. Just think what the total dollars would be for the grant funds that have been leveraged in overall return value to our communities—that is between \$82 and \$928 million dollars of value! Still, our greatest returns are seen on the faces of the children and families who benefit from these services.

As a PACT for Families partner your efforts on behalf of children and families is greatly appreciated to keep the lives of families moving forward for healthier, stronger communities. Thanks to your partnership, over the last twelve months PACT for Families has supported:

- the creation of a five-county children's Local Advisory Council (LAC) to improve local mental health services;
- low or no-cost trainings, such as Brain Conference, Incredible Years, Strength-Based Practice, Lessons from the Field, Boundaries & Ethics and more;
- 32 youth with scholarships to attend a residential summer camp;
- local drug free coalitions and initiatives;
- wraparound and liaison services to 47 families through training;
- 4 school districts in out-of-school-time programming;
- provide intervention for drug and alcohol use to 35 special-populations youth;

- ✎ 284 conference participants with education and strategies about the healthy brain;
- ✎ social work/counseling services with over 1005 students;
- ✎ 10,500 contacts with elementary and high school students.
- ✎ member organizations with program grants totaling \$430,831;
- ✎ And much more for the children and families in Kandiyohi, McLeod, Meeker, Renville and Yellow Medicine Counties.

Since 1993 PACT for Families has been serving children and families and has enjoyed state and national recognition as a model for rural collaboration. In order to keep these activities running successfully it takes a financial and a dedicated commitment from the community.

With this in mind, it is time once again for PACT for Families to send out partner contribution statements to all members. Enclosed is a Letter of Intent for 2013. Please fill in your most recent MARSS student count. Your contribution amount is \$1.25 per student for the period of January 1 through December 31, 2014.

Please return the enclosed Letter of Intent along with your financial contribution when you submit payment by January 31, 2014. If you have any questions about the enclosed materials, please contact Jolene Borka or myself at (320) 231-7030 or e-mail debb_s@pactforfamilies.org or jolene_b@pactforfamilies.org

Sincere thanks,



Deborah Sheehan
Director

Enclosure

DS/jb



2014 LETTER OF INTENT FOR MEMBERSHIP

By completing and returning this Letter of Intent for Membership you agree to the financial commitment outlined below or dedicated in-kind service. This contribution will be made to the integrated fund of PACT for Families of which you are a member for the period of January 1 through December 31, 2014. The purpose of the integrated fund is to provide services to the children and families served by the Collaborative.

Through this commitment you are agreeing to participate in regularly scheduled meetings of the general membership and committee meetings; and to support the mission, vision and values of the Collaborative. Membership in the Collaborative may be withdrawn at any time with or without cause, by forwarding a written notice to the current chairperson of the Executive Board; however the financial commitment remain in effect for the 2014 calendar year.

School District Name & ISD: _____

Superintendent or Main Contact Name: _____

Address: _____ City: _____ State: MN Zip: _____

Main Contact Email: _____ Website: _____

Phone # _____ Fax: _____ Tax ID:#: _____

Using your most recent MARSS student count; your membership contribution amount is \$1.25 per student for the period of January 1 through December 31, 2014.

MARSS Count: _____ X 1.25 = \$ _____ *This is the amount to be paid and enclosed with your return of this completed Membership form.*



In addition to our membership, we would like to contribute \$ _____ to the Parent Advisory Committee family scholarship fund to assist parents and other family members to attend trainings related to mental health and family support.

x _____
Authorized School District Signature / Date PACT for Families Director / Date

Please note that PACT for Families is about collaboration and our goal is to expand resources for all our constituents and partners and not compete with partner members for limited public funds. Your member contribution is deposited into an integrated fund that is used to provide services and activities for which categorical dollars do not exist.

MISSION:
Partners working together to strengthen families and support children in achieving their highest potential.

VISION:
The PACT for Families Collaborative has a vision of healthy and safe communities where individuals, families, and children care about and support each other.

- VALUES:**
- We work in partnership with others
 - We embrace strength-based and family-driven practices
 - We assure parents will always have a voice, will be listened to, encouraged and empowered.
 - We embrace accessible and culturally-sensitive services
 - We continuously measure strengths and needs.
 - We focus on prevention and early intervention strategies.
 - We are accountable for results and are outcome-driven.
 - We support the development of integrated care models that enhance children's mental health needs.
 - We address gaps in the service delivery system.
 - We reduce fragmentation in the children's mental health and family services system.

For more information about membership with PACT for Families, please contact us at 320-231-7030 or visit our website www.pactforfamilies.org.

Please complete and return this original Letter of Intent for Membership with your payment.

Once all signatures are obtained a copy will be returned to you for your records.

For AL 3 Denice

The Minnesota State High School League provides educational opportunities for students through interscholastic athletic and fine arts programs and provides leadership and support for member schools.



Member of the National Federation of State High School Associations

To: Member School Superintendent, Business Manager, Principal,
and Activities Director

From: Dave Stead, MSHSL Executive Director
Rich Matter, Director of Finance

[Handwritten signature]
[Handwritten signature]

Re: Employee vs. Independent Contractor

Date: October 3, 2013

As you may know, the Minnesota State High School League (League) is a voluntary, nonprofit, incorporated association of member high schools. The League has had a rich history providing top quality athletic and fine arts programs for Minnesota students for nearly 100 years; and for several decades the member schools have provided exceptional facilities in which subsection, section and state tournament competitions have been held. In every instance, our member schools have relied on one another to provide both facilities and workers in order to conduct these tournaments.

You may also be aware that the Internal Revenue Service (IRS) has performed employment audits of state associations as well as some local Minnesota school districts, and the IRS rulings have determined that tournament workers are, in fact, employees and not independent contractors. Because of these recent rulings in Minnesota schools, as well as similar IRS rulings in other state high school associations, it is necessary for the League to ensure that post-season tournament workers are being classified as employees rather than independent contractors when applicable.

The audit reports indicate that tournament workers, **other than registered sports officials and sworn security officers** should be paid through the school district's payroll system. A conservative estimate of the number of people paid during post-season tournaments by the League's Administrative Regions (Regions) exceeds 16,000 annually. Many of these people are school district employees who are paid through your existing payroll system during regular season contests, but the League does not have a payroll infrastructure to pay these same individuals as employees during post-season tournaments in which member schools participate.

With this in mind, specific policies and procedures must be in place to ensure compliance with local, state and federal regulations. The League and its 16 Region Committees will be implementing new procedures effective not later than January 1, 2014. However, some Region Committees may implement these procedures prior to January 1, 2014.

The League's board of directors, staff, and legal counsel have thoroughly reviewed the employee/independent contractor requirements, and the following information identifies the process by which the League and Regions will enter into agreements with both public and private member schools to conduct post-season tournaments:

- The League and 16 Regions will enter into facility use agreements with schools. The agreements will be signed by the school district and the League/Region as identified in Attachment A.
- The host school, using the school's existing payroll system, will be responsible for compliance with all federal, state, and local laws and regulations regarding payment for the labor and/or services of the individuals hired by host school as part of the schools management responsibilities, including compliance with IRS and Minnesota Department of Revenue regulations regarding income tax, FICA and other withholdings as well as the issuance of tax reports. This may be the same process schools currently utilize during regular season competitions.
- Registered game officials for both the school district and League/Regions will continue to be treated as independent contractors as identified earlier. Therefore, these specific independent contractors will be responsible for reporting all of their taxable income.
- Sworn law enforcement officials will continue to be treated as independent contractors to both the school and League/Regions and they, too, will be responsible for reporting all of their taxable income.
- Any fee for the use of a school facility shall be determined based on the past usual and customary practice between the League/Region and the member school.

The MSHSL Board of Directors and League staff fully understand the support necessary to conduct post-season, education-based athletic and fine arts activities for thousands of students in our state. We, and the 16 Administrative Regions, **thank you** for your continued and on-going assistance in administering the subsection, section, and state tournaments in your facilities as you have done in the past.

If you have any questions about any of the above information, please feel free to contact either of us or your school's Administrative Region Secretary.

Thank you, again, for your continued support.

Region Facilities Use Agreement

This Agreement is entered into on December 9, 2014 by and between Minnesota State High School League Region 3A (“Region”) and Yellow Medicine East – ISD 2190 (“Host”)

WHEREAS, Region conducts playoff contests in various interscholastic athletic and arts activities and Host wishes to conduct and administer such contests.

NOW, THEREFORE, in consideration for the promises contained herein and other good and valuable consideration, the sufficiency of which is hereby acknowledged, the parties agree as follows:

1. When applicable, Host agrees to provide reasonable and necessary facilities (the “Facilities”) to conduct Region contests at a date, time, and location to be determined once subsection/section contest sites are determined. A specific contest facilities agreement shall be executed as soon as reasonably possible after sub-section/section contests sites are determined based on the usual and customary practice regarding fees, including but not limited to information from the Region XXX Tournament Report Form. Host is responsible for compliance with all federal, state, and local laws and regulations, including those relating to public health, safety, and welfare.
2. Host understands and acknowledges that during Region contests the Facilities are to be used exclusively for Region contests and are not to be shared with other events. Host agrees to comply with all MSHSL and Region bylaws, policies, and guidelines, including but not limited to those relating to media credentials, ticket pricing, passes, program/merchandise sales, televising, videotaping, audiotaping, webstreaming, and any other electronic recording. MSHSL and Region reserves and retains the exclusive rights to any and all advertising, copyright, broadcast and other similar or related rights to the contests.
3. When applicable, Region shall be responsible for obtaining and compensating game officials and the tournament director/manager for the contest.
4. Subject to Paragraph 3, Host shall provide, manage, pay, and supervise all other personnel reasonably necessary to safely and properly conduct the contest, including for illustrative purposes only, ticket sellers/takers, announcers, concession workers, statisticians, time-clock/scoreboard operators, security personnel, athletic trainers, healthcare providers, custodial workers, and others deemed necessary to safely and properly conduct the contest. Host shall be solely responsible for compliance with all laws and regulations regarding payment for the labor and/or services of individuals hired by Host as part of its management responsibilities, including without limitation, compliance with IRS and Minnesota Department of Revenue regulations regarding income tax, FICA and other withholdings, the issuance of tax reports, and any and all other applicable federal, state, and local laws and regulations.
5. This Agreement cannot be transferred or assigned by Host to any other party without the express written consent of the Region.

6. Host agrees to indemnify, defend and hold harmless Region and its officers, agents, employees, board members, contractors, and volunteers from and against any and all claims, damages or allegations arising from or relating to this Facilities Use Agreement except for claims that arise from the gross negligence or intentional misconduct of Region or its agents. Region agrees to indemnify, defend and hold harmless Host and its officers, agents, employees, board members, contractors, and volunteers from and against any and all claims, damages or allegations arising from or relating to this Facilities Use Agreement except for claims that arise from the gross negligence or intentional misconduct of Host or its agents.

7. Region may terminate this agreement immediately at any time it reasonably determines the Facilities are not adequate, safe or otherwise suitable for the contests. Region may terminate this agreement by written notice if Host materially breaches this Agreement and such breach has not been cured within five (5) day of written notification.

8. This Agreement constitutes the entire agreement between the parties and supersedes any and all prior agreements or discussions. No changes to this Agreement will be valid or enforceable unless in writing and signed by all parties. The undersigned warrants and represents that he/she is authorized to enter into this agreement for and on behalf of Host.

9. The parties understand and agree that the invalidity or partial invalidity of any portion of this Agreement shall not invalidate the remainder of it, and the remainder shall remain in full force and effect. This Agreement is to be interpreted and enforced in accordance with the laws of the State of Minnesota.

Region 3A

Grant Velde, YME – ISD 2190 Board Chair

Its: _____

Its: _____



December 9, 2013

Pre-Sale Report for

Independent School District No. 2190
(Yellow Medicine East), Minnesota

\$730,000 General Obligation Alternative Facilities Bonds,
Series 2014A

Prepared by:

Gary Olsen
Senior Financial Advisor

And

Jeff Seeley
Financial Advisor



Executive Summary of Proposed Debt

Proposed Issue:	\$730,000 General Obligation Alternative Facilities Bonds, Series 2014A
Authority:	<p>The Bonds are being issued pursuant to Minnesota Statutes, Section 123B.59 and Chapter 475.</p> <p>The Bonds will be general obligations of the District for which its full faith, credit and taxing powers are pledged.</p>
Purposes:	<p>The proposed issue will finance the costs of health and safety projects in the District.</p> <p>Debt Service will be paid from the District's annual debt service levy.</p>
Term/Call Feature:	<p>The Bonds are being issued for a 10 year term. Principal on the Bonds will be due on February 1 in the years 2016 through 2024. Interest is payable every six months beginning August 1, 2014.</p> <p>The Bonds are being offered without option of prior redemption.</p>
Bank Qualification:	<p>Because the District is issuing less than \$10,000,000 in the calendar year, the District will be able to designate the Bonds as "bank qualified" obligations. Bank qualified status broadens the market for the Bonds, which can result in lower interest rates.</p>
State Credit Enhancement:	<p>By resolution the District will covenant and obligate itself to be bound by the provisions of Minnesota Statutes, Section 126C.55, which provides for payment by the State of Minnesota in the event of a potential default of a school district obligation.</p> <p>To qualify for the credit enhancement, the District must submit an application to the State. Ehlers will coordinate the application process to the State on your behalf.</p>
Rating:	<p>Under current bond ratings, the state credit enhancement would bring a Standard & Poor's "AA+" rating or a Moody's "Aa2" rating.</p> <p>The District's most recent bond issues were rated by Standard & Poor's. The current rating on those bonds is AA+ (through the State of Minnesota Credit Enhancement Program). The District will request a new State Credit Enhanced Rating for the Bonds from Standard and Poor's.</p> <p>If the winning bidder on the Bonds elects to purchase bond insurance, the rating for the issue may be higher than the District's bond rating in the event that the bond rating of the insurer is higher than that of the District.</p>



<p>Method of Sale/Placement:</p>	<p>In order to obtain the lowest interest cost to the District, we will solicit competitive bids for purchase of the Bonds from local banks in your area and regional underwriters.</p> <p>We have included an allowance for discount bidding equal to 1.2% of the principal amount of the issue. The discount is treated as an interest item and provides the underwriter with all or a portion of their compensation in the transaction.</p>
<p>Review of Existing Debt:</p>	<p>We have reviewed all outstanding indebtedness for the District and find that there are no refunding opportunities at this time.</p> <p>We will continue to monitor the market and the call dates for the District's outstanding debt and will alert you to any future refunding opportunities.</p>
<p>Continuing Disclosure:</p>	<p>The District will be agreeing to provide certain updated Annual Financial Information and its Audited Financial Statement annually as well as providing notices of the occurrence of certain "material events" to the Municipal Securities Rulemaking Board (the "MSRB"), as required by rules of the Securities and Exchange Commission (SEC). The District is already obligated to provide such reports for its existing bonds, and has contracted with Ehlers to prepare and file the reports.</p>
<p>Arbitrage Monitoring:</p>	<p>Because the Bonds are tax-exempt securities, the District must ensure compliance with certain Internal Revenue Service (IRS) rules throughout the life of the issue. These rules apply to all gross proceeds of the issue, including initial bond proceeds and investment earnings in construction, escrow, debt service, and any reserve funds. How issuers spend bond proceeds and how they track interest earnings on funds (arbitrage/yield restriction compliance) are common subjects of IRS inquiries. Your specific responsibilities will be detailed in the Nonarbitrage Certificate prepared by your Bond Attorney and provided at closing. We also recommend that you establish written procedures regarding compliance with IRS rules.</p>



Proposed Debt Issuance Schedule

Pre-Sale Review by School Board:	December 9, 2013
Distribute Official Statement:	December 23, 2013
School Board Meeting to Award Sale of the Bonds:	January 6, 2014
Estimated Closing Date:	January 23, 2014

Attachments

Sources and Uses of Funds

Estimated Debt Service Schedule

Estimated Tax Impact

Ehlers Contacts

Financial Advisors:	Gary Olsen	(651) 697-8513
	Jeff Seeley	(651) 697-8585
Disclosure Coordinator:	Wendy Lundberg	(651) 697-8540
Bond Sale Coordinator:	Alicia Baldwin	(651) 697-8523
Financial Analyst:	Brian Shannon	(651) 697-8515

The Official Statement for this financing will be mailed to the School Board at their home address or e-mailed for review prior to the sale date.

Yellow Medicine East School District No 2190

Capitalization of Possible Bond Issue
December 9, 2013

Bond Issue Amount No. of Years	Alternative Facilities Bonds \$730,000
Sources of Funds	
Par Amount of Bonds	\$730,000
<u>Estimated Investment Earnings*</u>	0
Total Sources	\$730,000
Uses of Funds	
Allowance for Discount Bidding	\$8,760
Capitalized Interest**	0
Legal and Fiscal Costs#	19,929
<u>Net Available for Project Costs</u>	701,311
Total Uses	\$730,000

* Assumes no investment earnings.

** This amount could be paid either from bond proceeds or from funds on hand.

Includes fees for financial advisor, bond counsel, rating agency, paying agent and county certification.

Yellow Medicine East School District No. 2190
Analysis of Possible Structure for Capital and Debt Levies

\$730,000 Alternative Facilities Bonds
10 Years- Level Payments

Principal Amount: \$730,000
 Dated Date: 1/1/2014
 Avg. Interest Rate: 2.59%

December 9, 2013

Levy Pay. Year	Fiscal Year	Tax Capacity Value* (\$000s)		Existing Commitments						Proposed New Debt				Combined Totals					
				Building Bonds	AF Bonds	OPEB Bonds	Est. Debt Excess+	State Debt Aid	Net Levy	Tax Rate	Principal	Interest	Est. Debt Excess+	Initial Debt Levy**	Initial Debt Levy**	Est. Debt Excess	State Debt Aid	Net Levy	Tax Rate
2013	2014	12.851	21.5%		565,826	203,590	-	-	769,416	5.99	-	-	-	-	769,416	-	-	769,416	5.99
2014	2015	12.851	0.0%		571,076	199,967	(70,387)	-	700,656	5.45	-	15,489	-	-	771,043	(70,387)	-	700,656	5.45
2015	2016	12.851	0.0%		576,326	200,991	(22,843)	-	754,474	5.87	75,000	15,153	94,660	871,977	(22,843)	-	849,134	6.61	
2016	2017	12.851	0.0%		580,340	201,201	(23,053)	-	758,488	5.90	75,000	14,515	93,991	875,532	(23,053)	-	852,479	6.63	
2017	2018	12.851	0.0%		584,343	200,873	(23,214)	-	762,002	5.93	75,000	13,765	(3,760)	93,203	878,419	(26,973)	-	851,446	6.63
2018	2019	12.851	0.0%	-	588,334	199,980	(23,374)	-	764,941	5.95	80,000	12,753	(3,728)	97,390	885,704	(27,102)	-	858,603	6.68
2019	2020	12.851	0.0%	-	592,313	198,497	(23,533)	-	767,277	5.97	80,000	11,353	(3,896)	95,920	886,731	(27,429)	-	859,302	6.69
2020	2021	12.851	0.0%	-	591,031	201,647	(23,693)	-	768,986	5.98	85,000	9,673	(3,837)	99,406	892,085	(27,529)	-	864,555	6.73
2021	2022	12.851	0.0%	-	594,999	199,022	(23,641)	-	770,380	5.99	85,000	7,548	(3,976)	97,175	891,196	(27,617)	-	863,579	6.72
2022	2023	12.851	0.0%	-	598,956	201,385	(23,800)	-	776,540	6.04	85,000	5,210	(3,887)	94,721	895,061	(27,687)	-	867,374	6.75
2023	2024	12.851	0.0%	-	602,901	197,799	(23,958)	-	776,741	6.04	90,000	2,745	(3,789)	97,382	898,082	(27,747)	-	870,335	6.77
2024	2025	12.851	0.0%	-	606,834	199,017	(24,116)	-	781,735	6.08	-	-	-	-	805,851	(24,116)	-	781,735	6.08
2025	2026	12.851	0.0%	-	799,756	-	(24,273)	-	775,482	6.03	-	-	-	-	799,756	(24,273)	-	775,482	6.03
2026	2027	12.851	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2027	2028	12.851	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2028	2029	12.851	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2029	2030	12.851	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2030	2031	12.851	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2031	2032	12.851	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2032	2033	12.851	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2033	2034	12.851	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2034	2035	12.851	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2035	2036	12.851	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2036	2037	12.851	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2037	2038	12.851	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2038	2039	12.851	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2034	2035	12.851	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2035	2036	12.851	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2036	2037	12.851	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2037	2038	12.851	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2038	2039	12.851	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2039	2040	12.851	0.0%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals				-	7,853,035	2,403,970	(329,885)	-	9,927,119		730,000	108,202	863,848	11,120,853	-	-	10,764,095		

* Tax capacity estimates are based on actual values for taxes payable in 2013, with estimated percentage changes as shown above.
 ** Initial debt service levies (prior to subtracting debt equalization aid) are set at 105 percent of the principal and interest payments during the next fiscal year.
 + Debt excess adjustments for taxes payable in 2013 and 2014 are actual amounts. Debt excess for future years is estimated at 4% of the prior year's initial debt service levy.

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Yellow Medicine East School District No. 2190

Analysis of Tax Impact for Potential Bond Issue

December 9, 2013

Bond Issue Amount	\$730,000
Number of Years	10
	Level Payments
Est. Tax Capacity Rate*	
Payable 2015- W/o Proposed Bonds	5.87%
Payable 2015 - With Proposed Bonds	6.61%
Difference	0.74%

Type of Property	Estimated Market Value	Estimated Tax Increase
Residential Homestead	\$50,000	\$2
	60,000	3
	70,000	3
	80,000	4
	90,000	5
	100,000	5
	125,000	7
	150,000	9
	175,000	11
	200,000	13
Commercial/ Industrial	250,000	31
	500,000	68
	750,000	105
	1,000,000	142
	1,500,000	216
Agricultural Homestead **	\$300,000	\$13
	400,000	16
	500,000	20
	600,000	24
	800,000	31
Agricultural Non-Homestead (dollars per acre)	1,000,000	39
	\$2,000	\$0.15
	3,000	0.22
	4,000	0.30
	5,000	0.37

* The figures in the table are based on school district taxes for bonded debt only, and do not include tax levies for other purposes. Tax increases shown above are gross increases, not including the impact of the state Property Tax Refund ("Circuit Breaker") program. Many owners of homestead property will qualify for a refund, based on their

** For agricultural homestead property, a value of \$100,000 was assumed for the house, garage and one acre.



KNUTSON, FLYNN & DEANS, P.A.

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Mendota Heights, MN 55120

651.222.2811 fax 651.225.0600

www.kfdmn.com

December 9, 2013

Mr. Allen Stoeckman
Superintendent
Independent School District No. 2190
450 9th Avenue
Granite Falls, MN 56241

Dear Superintendent Stoeckman:

The Internal Revenue Service has issued a Treasury Regulation which affects all school district bonds issued after June 30, 1993. This regulation relates to the use of bond proceeds for the reimbursement of expenditures made prior to the date of issuance of the bonds. We have attached a copy of the regulation and the IRS explanation for your reference and future guidance.

Under this regulation, a district is required to establish procedures for approval of expenditures for which it intends to reimburse itself subsequently from a future bond issue or borrowing. If the district does not follow these procedures, any bond proceeds used for those reimbursements will be treated as having not been expended, which could have serious consequences under the federal arbitrage regulations. Those proceeds will remain subject to rebate, arbitrage and other rules until they are ultimately spent.

We have enclosed a proposed resolution to be adopted by the board to establish procedures that will govern the reimbursements of these expenditures. The resolution spells out the major provisions of the new regulation and the requirements thereunder. While the language is difficult, we believe it clearly summarizes the regulation and establishes the procedures required thereunder. Attached to the resolution is a proposed form of the Official Intent Declaration which would need to be completed by the authorized official prior to paying any covered expenditure which is to be later reimbursed. We have tried to make the Declaration as self-explanatory and easy to complete as possible. These Declarations must be maintained by the district, be available for public inspection, and be provided to bond counsel for the bond issue from which the reimbursements are to be made.

It is important to note that the regulations only apply to certain expenditures that are being reimbursed. They do not apply to the following:

1. Expenditures made from bond proceeds which are used to make payments for project costs on or after the actual bond closing date;
2. Preliminary expenditures that are reimbursed with proceeds of a bond that finances all or a portion of the property, project or program with respect to which the preliminary expenditures were incurred. The term "preliminary expenditures" includes architectural, engineering, soil testing, bond issuance, and similar costs incurred prior to the commencement of the project. The term does not include land acquisition, site preparation and similar costs incident to commencement of construction. Preliminary expenditures may not exceed 20% of the issue price of the portion of the bond issue that finances the project.

With most school district bond issues, the expenditures to be reimbursed will be preliminary expenditures of the type defined above. Those expenditures will not require Official Intent Declarations. However, if a project includes items such as site acquisition that the district wishes to finance initially from the capital expenditure fund and to reimburse itself for later from bond proceeds, a Declaration will be necessary. If there are questions, please contact your attorney or bond counsel before you pay for the expenditure in that an Official Interest Declaration must be executed for covered expenditures before those expenditures are paid.

It is important that the responsible individual carefully review these Declarations and make them only for expenditures that the district actually intends to reimburse. There is a reasonable intent standard that prohibits blanket declarations that would preserve the right of the district subsequently to reimburse all expenditures. In reviewing questioned items, the IRS would look at the district's past history of actually reimbursing itself from future borrowings in cases where it had declared an intent to do so. A pattern of failing to reimburse is one factor indicating that an expectation was not reasonable.

We understand that this is another mandate that requires time and effort from district staff. However, it is necessary to comply with these regulations. Please have your board adopt the proposed resolution immediately and begin compliance as soon as possible.

PLEASE NOTE THAT THIS REQUIREMENT WILL BE ONGOING SO PROPER PROCEDURES MUST BE ESTABLISHED AND MAINTAINED.

If you have any questions on this matter, we shall be available at your convenience.

Sincerely yours,
/s/ Thomas S. Deans
Thomas S. Deans

TSD/pw
Enclosure

CERTIFICATION OF MINUTES

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 December 9, 2013, at 6 o'clock p.m., in the School District Board Room.

MEMBERS PRESENT:

MEMBERS ABSENT:

DOCUMENTS ATTACHED: Extract of Minutes of said meeting.

RESOLUTION ESTABLISHING PROCEDURES FOR
REIMBURSEMENT OF CERTAIN EXPENDITURES
FROM PROCEEDS OF FUTURE BOND ISSUES OR
OTHER BORROWINGS

I, the undersigned, being the duly qualified and acting recording officer of the public corporation referred to in 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, as listed above; 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 9th day of December, 2013.

Dawn Odegard, School District Clerk

Member _____ moved the adoption of the following resolution:

RESOLUTION ESTABLISHING PROCEDURES FOR
REIMBURSEMENT OF CERTAIN EXPENDITURES
FROM PROCEEDS OF FUTURE BOND ISSUES
OR OTHER BORROWINGS

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

1. Purpose. The Internal Revenue Service has issued Treasury Regulations Section 1.150-2 (the "Regulations") to provide rules governing Bonds issued after June 30, 1993, the proceeds of which are allocated to reimburse an Issuer for certain expenditures made prior to the date of issue of those Bonds. An allocation of the proceeds of a Bond issue to reimburse certain previously paid expenditures must comply with the Regulations to be an expenditure of Bond proceeds. If a Bond meets the requirements of the Regulations, the Bond proceeds are deemed to be spent when they are allocated to reimburse the prior expenditure. The Board of Independent School District No. 2190 (the "District") desires to establish procedures necessary to comply with those Regulations. The terms used in this resolution shall be as defined in the Regulations.

2. Official Intent Requirement. The Regulations, in those situations in which they are applicable, require a District to declare a reasonable official intent (the "Official Intent Declaration") to reimburse itself for certain previously paid expenditures from the proceeds of subsequent Bonds or other borrowings of the District (the "Bonds"). The Board hereby authorizes the superintendent or the business manager to make the District's Official Intent Declarations or to delegate that responsibility from time to time to other appropriate District officers or employees. Each Official Intent Declaration shall comply with the requirements of the Regulations, including, without limitation, the following:

a) Each Official Intent Declaration shall be made not later than sixty (60) days after the date the District pays the applicable expenditure and shall state that the District reasonably intends to reimburse itself for those expenditures with the proceeds of a future borrowing;

b) Each Official Intent Declaration shall, at a minimum, contain a general functional description of the property, project or program for which the expenditure to be reimbursed is paid (for example, "acquisition and betterment of school facilities" or a specific identifiable project). In the alternative, a description is sufficient if it identifies the fund or account from which the expenditure is to be paid and a general functional description of that fund or account (for example: General Fund - general school district operations and maintenance; Capital Expenditure Fund - school district equipment and capital improvements);

- c) Each Official Intent Declaration shall contain a statement of the maximum principal amount of debt to be issued for the purposes of the specified property, project or program;
- d) Each Official Intent Declaration shall be considered public data and shall be made available for public inspection in compliance with the Minnesota Government Data Practices Act at the main administrative offices of the District within a reasonable period of time, but not to exceed 30 days, after the date of said declaration. An Official Intent Declaration shall remain available for public inspection until at least the day after the issuance of the Bonds from which the prior expenditures are to be reimbursed, and shall be made available to the Bond counsel for that issue.

It is the intention of the Board that an Official Intent Declaration shall be made only if, as of the date of the declaration, the District reasonably expects that it will reimburse the expenditure with Bond or borrowing proceeds. The Board understands that the determination as to whether the expectation to reimburse is reasonable is based on all relevant facts and circumstances, including the purpose for the declaration, the history of actual reimbursement of other expenditures for which official intent was declared and which were actually paid, and the District's actions taken toward reimbursement of the expenditures.

3. Reimbursement Period Requirement. The administration shall advise the Board from time to time on timing issues relating to reimbursements for which Official Intent Declarations have been made, including recommendations on the timing of the issuance of Bonds so that the reimbursement allocations occur not earlier than the dates on which the expenditures are paid and not later than eighteen (18) months after the later of (a) the date on which the expenditure is paid or (b) the date on which the property is placed in service or abandoned (but in no event more than three (3) years after the original expenditure, except as provided in Treas. Reg. 1.150-2(2)(d)(ii) and (iii). The officials designated above to make the Official Intent Declarations shall also be responsible for making the appropriate reimbursement allocations to reimburse the source of temporary financing used by the District to make the payments for the prior expenditures. Each allocation shall be evidenced by an entry on the official books, records or accounts of the District maintained for such reimbursement Bonds; shall specifically identify the actual prior expenditure being reimbursed or, in the case of a reimbursement of a particular fund or account, the fund or account from which the expenditure was previously paid. This allocation shall be effective to relieve the Bond proceeds involved from any restrictions under the Bond resolution or other relevant legal documents for those Bonds and under any other state statute applicable to unspent proceeds of that Bond issue.

4. Capital Expenditure Requirement.

a) General. An original expenditure to be reimbursed from Bond proceeds must be a capital expenditure, a cost of issuance for a Bond or an expenditure defined in the applicable Treasury Regulation.

b) Capital Expenditures. The term "capital expenditure" as used in the Regulations means any cost of a type that is properly chargeable to a capital account. Whether an expenditure is a capital expenditure is determined at the time the expenditure is paid. Capital expenditures do not include expenditures for items of current operating expense that are not properly chargeable to a capital account. Costs incurred to acquire, construct or improve land, buildings, and equipment generally are capital expenditures. Under the Regulations, the issuance costs of issuing reimbursement Bonds are also treated as capital expenditures.

c) Preliminary Expenditures. The Official Intent Requirement does not apply to preliminary expenditures that are reimbursed with proceeds of a Bond that finances all or a portion of the property, project or program with respect to which the preliminary expenditures were incurred. The term "preliminary expenditures" includes architectural, engineering, surveying, soil testing, reimbursement Bond issuance, and similar costs that are incurred prior to commencement, rehabilitation or acquisition of a property, project or program, but does not include land acquisition, site preparation and similar costs incident to commencement of construction. Preliminary expenditures include only amounts that do not exceed in the aggregate twenty percent (20%) of the issue price of that portion of a Bond issue or Bond issues that finance the property, project or program with respect to which the preliminary expenditures were incurred.

d) Transition Rule Expenditures. The Official Intent Requirement also does not apply to certain expenditures paid by the Issuer if the expenditures comply with the transition rule provisions of the Regulations.

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.

DECLARATION OF OFFICIAL INTENT

The undersigned, being the duly appointed and acting Chairman of Independent School District No. 2190 (the "District") pursuant to and for purposes of compliance with Treasury Regulations Section 1.150-2 (the "Regulations"), which have been promulgated under the Internal Revenue Code of 1986, as amended, hereby states and certifies as follows:

1. Purpose. The undersigned has been and is on the date hereof duly authorized by the School Board of the District, to make and execute this Declaration of Official Intent (the "Declaration") for and on behalf of the District. This Declaration is a declaration of official intent under Treasury Regulations Section 1.150-2.

[Note: the following paragraphs 2a and 2b are alternatives; one or the other of those paragraphs must be completed, both may be, if applicable.]

2a. Project Description. The property, project, or program for which the Expenditures to be reimbursed will be paid is generally and functionally described as follows:

(check and complete, as applicable)

- Acquisition and betterment of school facilities
- Other use - (specify) _____
- A specific identifiable project - (specify) ventilation & fire protection project

2b. Fund or Account Description. The specific fund or account of the District from which the expenditure to be reimbursed will be paid, and the general functional purpose of that fund or account, are as follows:

(check and complete, as applicable)

- General Fund - District operations and maintenance
- Capital Expenditure Fund - District equipment and capital improvements
- Other Fund or Account: Specify and describe _____

3. Loans or Grants.

(check if this paragraph is applicable)

YES

The District intends to make the reimbursements described above from the proceeds of Bonds or other borrowings only if a grant or loan that the District is expecting for that property, project or

NO

program is not received or is received a substantial period of time after the expenditures have been paid.

4. Debt to be Issued. The maximum principal amount of the debt expected to be issued by the District for the purpose of reimbursing the expenditures to which this Declaration relates (the "Expenditures") is on the date hereof reasonably estimated to be \$674,000.00. Each of the Expenditures is (or would be with a proper election) a capital expenditure under federal tax law principles, as described in the Regulations.

5. Reasonable Expectation to Reimburse. This Declaration has been made within sixty (60) days after the date the District has paid the Expenditures and the District intends and reasonably expects to reimburse itself for the payment of the Expenditures out of the proceeds of a borrowing (the "Bonds"), which the District reasonably expects to make after the date of payment of the Expenditures.

6. Reasonableness. As of the date hereof, there are no sources of District funds which have been or are reasonably expected to be allocated or available on a long-term basis, reserved, or otherwise set aside to provide permanent financing for the Expenditures, other than pursuant to the subsequent issuance of the Bonds. On the basis of the foregoing, the statements and certifications contained in this Declaration are believed to be reasonable and accurate, and this Declaration is believed to be consistent with the District's budgetary and financial circumstances as they exist or as are reasonably foreseeable on the date hereof, all within the meaning of the Regulations.

7. Public Availability. This Declaration is and shall remain a part of the publicly available official books, records, or proceedings of the District and shall be continuously available for inspection by the general public at the main administrative offices of the District during the District's regular business hours for a period ending not earlier than the day after the issuance of the Bonds from which the Expenditures are to be reimbursed. Upon request, the Declaration shall be made available to the Bond counsel for those Bonds subsequently issued.

IN WITNESS WHEREOF, the undersigned duly authorized individual has executed this Declaration and placed it on file in the official records of the District on the date specified below.

December 9, 2013

/s/

Grant Velde, School Board Chair
Independent School District No. 2190
Granite Falls, Minnesota

STATUTORY AUTHORITY

Sec. 1.150-2 **Proceeds of bonds used for reimbursement.**

(a) Table of contents. This table of contents contains a listing of the headings contained in Sec. 1.150-2.

- (a) Table of contents.
- (b) Scope.
- (c) Definitions.
- (d) General operating rules for reimbursement expenditures.
 - (1) Official intent.
 - (2) Reimbursement period.
 - (3) Nature of expenditure.
- (e) Official intent rules.
 - (1) Form of official intent.
 - (2) Project description in official intent.
 - (3) Reasonableness of official intent.
- (f) Exceptions to general operating rules.
 - (1) De minimis exception.
 - (2) Preliminary expenditures exception.
- (g) Special rules on refundings.
 - (1) In general--once financed, not reimbursed.
 - (2) Certain proceeds of prior issue used for reimbursement treated as unspent.
- (h) Anti-abuse rules.
 - (1) General rule.
 - (2) One-year step transaction rule.
- (i) Authority of the Commissioner to prescribe rules.
- (j) Effective date.
 - (1) In general.
 - (2) Transitional rules.

(b) Scope. This section applies to reimbursement bonds (as defined in paragraph (c) of this section) for all purposes of sections 103 and 141 to 150.

(c) Definitions. The following definitions apply:

Issuer means--

(1) For any private activity bond (excluding a qualified 501(c)(3) bond, qualified student loan bond, qualified mortgage bond, or qualified veterans' mortgage bond), the entity that actually issues the reimbursement bond; and

(2) For any bond not described in paragraph (1) of this definition, either the entity that actually issues the reimbursement bond or, to the extent that the reimbursement bond proceeds are to be loaned to a conduit borrower, that conduit borrower.

Official intent means an issuer's declaration of intent to reimburse an original expenditure with proceeds of an obligation.

Original expenditure means an expenditure for a governmental purpose that is originally paid from a source other than a reimbursement bond.

Placed in service means, with respect to a facility, the date on which, based on all the facts and circumstances--

(1) The facility has reached a degree of completion which would permit its operation at substantially its design level; and

(2) The facility is, in fact, in operation at such level.

Reimbursement allocation means an allocation in writing that evidences an issuer's use of proceeds of a reimbursement bond to reimburse an original expenditure. An allocation made within 30 days after the issue date of a reimbursement bond may be treated as made on the issue date.

Reimbursement bond means the portion of an issue allocated to reimburse an original expenditure that was paid before the issue date.

(d) **General operating rules for reimbursement expenditures.** Except as otherwise provided, a reimbursement allocation is treated as an expenditure of proceeds of a reimbursement bond for the governmental purpose of the original expenditure on the date of the reimbursement allocation only if:

(1) Official intent. Not later than 60 days after payment of the original expenditure, the issuer adopts an official intent for the original expenditure that satisfies paragraph (e) of this section.

(2) **Reimbursement period--(i) In general.** The reimbursement allocation is made not later than 18 months after the later of--

(A) The date the original expenditure is paid; or

(B) The date the project is placed in service or abandoned, but in no event more than 3 years after the original expenditure is paid.

(ii) **Special rule for small issuers.** In applying paragraph (d)(2)(i) of this section to an issue that satisfies section 148(f)(4)(D)(i) (I) through (IV), the "18 month" limitation is changed to "3 years" and the "3-year" maximum reimbursement period is disregarded.

(iii) **Special rule for long-term construction projects.** In applying paragraph (d)(2)(i) to a construction project for which both the issuer and a licensed architect or engineer certify that at least 5 years is necessary to complete construction of the project, the maximum reimbursement period is changed from "3 years" to "5 years."

(3) **Nature of expenditure.** The original expenditure is a capital expenditure, a cost of issuance for a bond, an expenditure described in Sec. 1.148-6(d)(3)(ii)(B) (relating to certain extraordinary working capital items), a grant (as defined in Sec. 1.148-6(d)(4)), a qualified student loan, a qualified mortgage loan, or a qualified veterans' mortgage loan.

(e) **Official intent rules.** An official intent satisfies this paragraph (e) if:

(1) **Form of official intent.** The official intent is made in any reasonable form, including issuer resolution, action by an appropriate representative of the issuer (e.g., a person authorized or designated to declare official intent on behalf of the issuer), or specific legislative authorization for the issuance of obligations for a particular project.

(2) **Project description in official intent--(i) In general.** The official intent generally describes the project for which the original expenditure is paid and states the maximum principal amount of obligations expected to be issued for the project. A project includes any property, project, or program (e.g., highway capital improvement program, hospital equipment acquisition, or school building renovation).

(ii) **Fund accounting.** A project description is sufficient if it identifies, by name and functional purpose, the fund or account from which the original expenditure is paid (e.g., parks and recreation fund--recreational facility capital improvement program).

(iii) **Reasonable deviations in project description.** Deviations between a project described in an official intent and the actual project financed with reimbursement bonds do not invalidate the

official intent to the extent that the actual project is reasonably related in function to the described project. For example, hospital equipment is a reasonable deviation from hospital building improvements. In contrast, a city office building rehabilitation is not a reasonable deviation from highway improvements.

(3) Reasonableness of official intent. On the date of the declaration, the issuer must have a reasonable expectation (as defined in Sec. 1.148-1(b)) that it will reimburse the original expenditure with proceeds of an obligation. Official intents declared as a matter of course or in amounts substantially in excess of the amounts expected to be necessary for the project (e.g., blanket declarations) are not reasonable. Similarly, a pattern of failure to reimburse actual original expenditures covered by official intents (other than in extraordinary circumstances) is evidence of unreasonableness. An official intent declared pursuant to a specific legislative authorization is rebuttably presumed to satisfy this paragraph (e)(3).

(f) Exceptions to general operating rules--(1) De minimis exception. Paragraphs (d)(1) and (d)(2) of this section do not apply to costs of issuance of any bond or to an amount not in excess of the lesser of \$100,000 or 5 percent of the proceeds of the issue.

(2) Preliminary expenditures exception. Paragraphs (d)(1) and (d)(2) of this section do not apply to any preliminary expenditures, up to an amount not in excess of 20 percent of the aggregate issue price of the issue or issues that finance or are reasonably expected by the issuer to finance the project for which the preliminary expenditures were incurred. Preliminary expenditures include architectural, engineering, surveying, soil testing, reimbursement bond issuance, and similar costs that are incurred prior to commencement of acquisition, construction, or rehabilitation of a project, other than land acquisition, site preparation, and similar costs incident to commencement of construction.

(g) Special rules on refundings--(1) In general--once financed, not reimbursed. Except as provided in paragraph (g)(2) of this section, paragraph (d) of this section does not apply to an allocation to pay principal or interest on an obligation or to reimburse an original expenditure paid by another obligation. Instead, such an allocation is analyzed under rules on refunding issues. See Sec. 1.148-9.

(2) Certain proceeds of prior issue used for reimbursement treated as unspent. In the case of a refunding issue (or series of refunding issues), proceeds of a prior issue purportedly used to reimburse original expenditures are treated as unspent proceeds of the prior issue unless the purported reimbursement was a valid expenditure under applicable law on reimbursement expenditures on the issue date of the prior issue.

(h) Anti-abuse rules--(1) General rule. A reimbursement allocation is not an expenditure of proceeds of an issue under this section if the allocation employs an abusive arbitrage device under Sec. 1.148-10 to avoid the arbitrage restrictions or to avoid the restrictions under sections 142 through 147.

(2) One-year step transaction rule--(i) Creation of replacement proceeds. A purported reimbursement allocation is invalid and thus is not an expenditure of proceeds of an issue if, within 1 year after the allocation, funds corresponding to the proceeds of a reimbursement bond for which a reimbursement allocation was made are used in a manner that results in the creation of replacement proceeds (as defined in Sec. 1.148-1) of that issue or another issue. The preceding sentence does not apply to amounts deposited in a bona fide debt service fund (as defined in Sec. 1.148-1).

(ii) Example. The provisions of paragraph (h)(2)(i) of this section are illustrated by the following example.

Example. On January 1, 1994, County A issues an issue of 7 percent tax-exempt bonds (the 1994 issue) and makes a purported reimbursement allocation to reimburse an original expenditure for specified capital improvements. A immediately deposits funds corresponding to

the proceeds subject to the reimbursement allocation in an escrow fund to provide for payment of principal and interest on its outstanding 1991 issue of 9 percent tax-exempt bonds (the prior issue). The use of amounts corresponding to the proceeds of the reimbursement bonds to create a sinking fund for another issue within 1 year after the purported reimbursement allocation invalidates the reimbursement allocation. The proceeds retain their character as unspent proceeds of the 7 percent issue upon deposit in the escrow fund. Accordingly, the proceeds are subject to the 7 percent yield restriction of the 1994 issue instead of the 9 percent yield restriction of the prior issue.

(i) Authority of the Commissioner to prescribe rules. The Commissioner may by revenue ruling or revenue procedure (see Sec. 601.601(d)(2)(ii)(b) of this chapter) prescribe rules for the expenditure of proceeds of reimbursement bonds in circumstances that do not otherwise satisfy this section.

(j) Effective date--(1) In general. The provisions of this section apply to all allocations of proceeds of reimbursement bonds issued after June 30, 1993.

(2) Transitional rules--(i) Official intent. An official intent is treated as satisfying the official intent requirement of paragraph (d)(1) of this section if it--

(A) Satisfied the applicable provisions of Sec. 1.103-8(a)(5) as in effect prior to July 1, 1993, (as contained in 26 CFR part 1 revised as of April 1, 1993) and was made prior to that date, or

(B) Satisfied the applicable provisions of Sec. 1.103-18 as in effect between January 27, 1992, and June 30, 1993, (as contained in 26 CFR part 1 revised as of April 1, 1993) and was made during that period.

(ii) Certain expenditures of private activity bonds. For any expenditure that was originally paid prior to August 15, 1993, and that would have qualified for expenditure by reimbursement from the proceeds of a private activity bond under T.D. 7199, section 1.103-8(a)(5), 126872-2 C.B. 45 (see Sec. 601.601(d)(2)(ii)(b)) of this chapter, the requirements of that section may be applied in lieu of this section.

[T.D. 8476, 58 FR 33551, June 18, 1993; 58 FR 44453, Aug. 23, 1993]

YELLOW MEDICINE EAST SUPERINTENDENT'S CONTRACT

The School Board of Independent School District No. 2190, Granite Falls, Minnesota (School Board) enters into this agreement with Allen Stoeckman, Superintendent, a legally qualified and licensed Superintendent, who agrees to perform the duties of Superintendent of Schools of the School District.

The conditions of this contract will not constitute precedent for other employee contracts.

The School District and the Superintendent agree as follows:

I. Applicable Statute:

This contract is entered into between the School District and the Superintendent in conformance with Minn. Statute 123B.143, Subd.1.

II. Licensure

The Superintendent shall furnish throughout the life of this contract a valid and appropriate license to act as Superintendent in the State of Minnesota as provided by applicable state laws, rules and regulations.

III. Duration, Expiration, Termination and Mutual Consent:

1. Duration

This contract is for a term of one (1) year commencing on July 1, 2014 and ending on June 30, 2015. It shall remain in full force and effect unless modified by mutual consent of the School Board and the Superintendent, or unless terminated as provided herein.

2. Expiration:

This contract shall expire at the end of the term specified in Section 1 hereof. At the conclusion of its term, neither party shall have any further claim against the other, and the School District employment of the Superintendent shall cease, unless a subsequent contract is entered into in accordance with M.S. 123B.143, Subd. 1.

3. Termination During the Term:

The Superintendent's employment may be terminated during the term of this contract only for cause as defined in M.S. 122A.40, Subds. 9 or 13. Except for purposes of describing grounds for discharge, the provisions of M.S. 122A.40 shall not be applicable. If the School Board proposes to terminate the Superintendent during the contract term for cause as described in M. S. 122A.40, Subd. 9 or 13, it shall notify the Superintendent in writing of the proposed grounds for termination. The Superintendent shall be entitled to a hearing before an arbitrator provided the Superintendent makes such a request in writing within fifteen (15) calendar days after receipt of the written notice of the proposed termination. In such event, the parties shall jointly petition the Bureau of Mediation Services (BMS) for a list of five (5) arbitrators. The arbitrator shall be selected by the parties through the normal striking process as provided by BMS rules. The arbitrator shall conduct a hearing under normal arbitration procedure rules and issue a written decision. The decision of the arbitrator shall be final and binding upon the parties, subject to normal judicial review of arbitration decisions as provided by law. The Superintendent may be suspended with pay pending final determination by the arbitrator. If the Superintendent fails to request a

hearing as provided herein within the fifteen (15) calendar day period, it shall be deemed acquiescence by the Superintendent of the School Board's proposed action and the proposed action shall become final on such date as determined by the School Board, and the Superintendent shall have no further claim or recourse.

4. Mutual Consent:

This contract may be terminated at any time by the parties by mutual consent.

5. If this Contract is a subsequent contract entered into prior to the completion of an existing Contract, this subsequent contract is contingent upon the Superintendent completing the terms of the existing Contract.

IV. Duties:

The Superintendent shall have charge of the administration of the schools under the direction of the School Board. The Superintendent shall be the chief executive officer of the School District; shall direct and assign teachers and other employees of the schools under the Superintendent's supervision; shall organize, reorganize and arrange the administrative and supervisory staff, including the instruction and business affairs, as best serves the School District subject to the approval of the School Board; shall select all personnel subject to the approval of the School Board; shall from time to time suggest policies, regulations, rules and procedures deemed necessary for the School District, and in general perform all duties incident to the office of the Superintendent and such other duties as may be prescribed by the School Board from time to time. The Superintendent shall abide by the policies, regulations, rules and procedures established by the School Board and the State of Minnesota. The Superintendent shall have the right to attend all School Board meetings and all School Board and citizen committee meetings, serve as an ex-officio member of the School Board and all School Board committees and provide administrative recommendations on each item of business considered by each of these groups.

V. Duty Year and Leaves:

1. Basic Work Year:

The Superintendent's duty year shall be for the entire 12-month contract year as provided herein and the Superintendent shall perform services on those legal holidays on which the School District is authorized to conduct school if the School Board so determines. The Superintendent shall be on duty during any emergency, natural or unnatural, unless otherwise excused in accordance with School Board administrative policy.

2. Vacation:

The Superintendent shall earn 20 working days of annual paid vacation each contract year. The Superintendent may carry a maximum of twenty-five (25) unused vacation days into the next fiscal year. Upon retirement, the Superintendent shall be entitled to payment of any unused vacation days accrued and earned. The payment will be placed into the Minnesota Post Employment Health Care Savings Plan (HCSP) established under Minnesota Statute section 352.98 (Minn. Supp. 2001 and as outlined in the Minnesota State Retirement System's Trust and Plan Documents.

3. Personal Leave:

The Superintendent may be granted a leave of absence of no more than (1) day per year, accumulative to two (2). Personal leave days shall only be used for situations that arise requiring the Superintendent's personal attention that cannot be attended to outside the normal business day.

4. Holidays:

The Superintendent shall be entitled to 9 paid holidays each contract year as designated by the School Board. In a typical year, these days would be New Year's Day, Good Friday, Memorial Day, July 4th, Labor Day, Thanksgiving Day, Christmas Eve Day, Christmas Day, the day after Thanksgiving, and President's Day (if school is not in session).

5. Sick Leave:

The Superintendent shall earn paid sick leave at a rate of 1 day for each working month, which may be accumulated to a maximum of 90 days. Upon retiring, the Superintendent will be paid for unused sick leave up to a maximum of 60 days. The amount allowed will be the number of allowable days times the daily rate of pay. The payment will be placed into the Minnesota Post Employment Health Care Savings Plan (HCSP) established under Minnesota Statute section 352.98 (Minn. Supp. 2001 and as outlined in the Minnesota State Retirement System's Trust and Plan Documents.

6. Emergency Leave:

The Superintendent may be granted paid emergency leave during the contract year at the direction of the School Board.

7. Bereavement Leave:

The Superintendent shall be granted bereavement leave for a death within the Superintendent's immediate or close family. The time utilized shall be in a reasonable amount and shall be determined after conferring with the School Board Chair. Days utilized will be deducted from sick leave.

8. Medical Leave:

If the Superintendent is unable to perform regular duties because of personal illness or disability and has exhausted all sick leave credit available or has become eligible for long term disability compensation and has not been suspended or placed on leave of absence pursuant to M.S. 122A.40, Subd. 12, the Superintendent shall, upon request, be granted a medical leave of absence, without pay up to one year in duration. The School Board may, in its discretion, extend such leave upon written request. A request for medical leave of absence or extension thereof pursuant to this section shall be accompanied by a written statement from a physician outlining the condition of health and estimated time at which the Superintendent is expected to be able to resume normal responsibilities. The Superintendent when on medical leave of absence is eligible to continue to participate in group insurance programs as permitted under the insurance policy provisions, but the Superintendent shall pay to the school district the entire premium for such programs as the Superintendent wishes to retain commencing with the beginning of the leave. If medical leave of at least one full year is granted pursuant to this section, the Superintendent voluntarily waives any right to a leave of absence to which the Superintendent might otherwise be entitled pursuant to M.S. 122A.40, Subd. 12.

VI. Insurance

1. Health and Hospitalization and Dental

The School District shall provide the Superintendent with a fully paid single health and hospitalization benefit under the School District's group plan.

The School District will provide the Superintendent with a fully paid dental insurance policy for the Superintendent and his spouse under the School District's group plan.

2. Life Insurance:

The School District shall provide, at the expense of the School District, a term life insurance for the Superintendent under the School District's group life insurance plan for the maximum allowable up to \$250,000, payable to the Superintendent's named beneficiary. In addition, the School District will pay the expense of the Superintendent's dependent group term life insurance under the School District's group life insurance plan.

3. Long Term Disability Insurance:

The School District shall provide, at the School District expense, long term disability insurance coverage for the Superintendent under the School District's group plan.

4. Liability Insurance:

The School District shall provide, at the School District expense, liability insurance naming the Superintendent as an insured, along with the School District, in an amount not less than that which is required by law for the School District.

5. Insurance Deductible Compensation:

The Superintendent will be compensated for vandalism to personal property, up to \$500 per incident, for property damage caused by students as it relates to position responsibilities.

6. Claims Against the School District:

The eligibility of the Superintendent, or the Superintendent's dependents or beneficiary, for insurance benefits shall be governed by the terms of the insurance policies purchased by the School District pursuant to this section. It is understood that the School District's only obligation is to purchase the insurance policies described herein, and no claim shall be made against the School District as a result of denial by an insurer of insurance benefits if the School district has purchased the policies and paid the premiums described herein.

VII. Other Benefits:

1. Tax Sheltered Annuities:

The Superintendent will be eligible to participate with a School District approved vendor in a tax sheltered annuity plan through payroll deduction established pursuant to Section 403 (b) of the Internal Revenue Code of 1986, Minnesota Statutes, Section 123B.02, Subd. 15. The School District shall match up to \$2,400 on an annual basis.

2. Conferences and Meetings:

The School District shall pay all legally valid expenses and fees for the Superintendent’s attendance at professional conferences and meetings with other educational agencies when attendance thereof is required, directed or permitted by the School Board. The Superintendent shall periodically report to the School Board relative to all meetings and conferences attended. The Superintendent shall file itemized expenses statements to be processed and approved as provided by law.

3. Dues:

The Superintendent is encouraged to belong to and participate in appropriate professional and educational organizations where such membership will serve the best interests of the School District. Accordingly, the School District will pay such membership dues for professional and educational organizations as are required, directed, or permitted by the School Board. The Superintendent shall present appropriate statements for approval as provided by law.

4. Automobile:

The School District shall compensate the Superintendent for business use of the Superintendent’s private automobile pursuant to M.S. 471.665, Subd. 1 at the rate per mile set by School District policy.

VIII. Salary

The Superintendent shall be paid an annual salary of:
2014-15 \$111,575.00

The annual salary may be modified, but shall not be reduced, during the term of this contract. The salary shall be paid in 12 equal installments during the contract year.

IX. Other Provisions:

1. Outside Activities:

While the Superintendent shall devote full time and due diligence to the affairs and the activities of the School District, the Superintendent may serve as a consultant to other School Districts or educational agencies, lecture, engage in writing and speaking activities, and engage in other activities if such activities do not impede the Superintendent’s ability to perform the duties of the Superintendent.

2. Indemnifications and Provision of Counsel:

In the event that an action is brought or a claim is made against the Superintendent arising out of or in connection with the Superintendent’s employment, and the Superintendent is acting within the scope of employment or official duties, the School District shall defend and indemnify to the extent permitted by law. Indemnification, as provided in this section, shall not apply in the case of malfeasance in office or willful or wanton neglect of duty, and the obligation of the School District herein shall be subject to the limitations as provided in Minnesota Statutes, Chapter 466.

3. Severability:

If any provision of this contract is held to be invalid by operation of law the remainder of the contract shall not be affected thereby and shall remain in full force and effect.

This contract shall be effective only upon signatures of the Superintendent and of the officers of the School Board after authorization for such signatures by the officers is given by the School Board in appropriate action in its minutes.

IN WITNESS HEREOF, I have subscribed
my signature this _____
day of _____ 2013.

Allen Stoeckman, Superintendent

IN WITNESS HEREOF, I have subscribed
my signature this _____
day of _____ 2013.

Grant Velde , Chairperson

Dawn Odegard, Clerk

Steve Barber
132 Aadland Circle
Granite Falls, MN 56241

December 9th, 2013

Tim Knapper – Athletic Director
Yellow Medicine East High School
450 9th Ave
Granite Falls, MN 56241

Dear Tim,

This letter is to inform you I am resigning as Head Coach for the Yellow Medicine East Girls Tennis Program effective December 9th, 2013. Coaching both the Boys Tennis Program as assistant and as head coach for the Girls Program for the past 26 years has been one of the most enriching and enjoyable experiences of my lifetime. However, it's time to move on so others can take the lead and continue the rich tennis tradition at YME.

I would recommend that the Yellow Medicine East consider making our assistant coach Cheri Fjermestad Head Coach for Girls Tennis Program. Should the Girls Tennis Program need an assistant I would be willing to serve as Cheri's assistant, circumstances permitting.

Cheri in my opinion is well qualified to serve as head coach for the Girls Tennis Program. She has a very good knowledge of the game, is a quality tennis player in her own right, has the coaching experience serving as both a volunteer and paid assistant, is respected by both the players and parents and displays the highest level of integrity and maturity at all times.

Thank you for your continued unwavering support in the past. It is very much appreciated.

Sincerely,



Steve Barber