

**Superintendent**

Lee Westrum  
218.632.2176

**Board Members**

Dan Lawson, *Chair* · Brandon Kern, *Vice Chair*  
Melissa Seelhammer, *Treasurer* · Barb Tumberg, *Clerk*  
Julie Bushinger, *Director* · Amanda Schmidt, *Director*

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218.632.2155 \* FAX: 218.632.2399 \* 600 COLFAX AVE SW WADENA MN 56482

**INDEPENDENT SCHOOL DISTRICT #2155****School Board Meeting Agenda****Monday, June 9, 2025 | 5:30 p.m.****Deer Creek Community Center**

- I. CALL TO ORDER
- II. PLEDGE OF ALLEGIANCE
- III. APPROVAL OF THE AGENDA
- IV. STUDENT, STAFF, COMMUNITY RECOGNITION: Josslyn Hansen, WDC 7th Grader, Scripps National Spelling Bee Qualifier
- V. PUBLIC FORUM PERIOD
- VI. PART A
  - 1. Board Business
    - a. Minutes
      - i. Regular Meeting of the School Board on May 19, 2025
    - b. Personnel Items
      - i. Hires: Cole Rundquist, Assistant Football
      - ii. Retirements/Resignations: Scott Woods, Head Boys' Golf Coach; Adam Justin, Kindergarten Teacher; McKinzie Halverson, 4th Grade Teacher; Elizabeth Spizman, 3rd Grade Teacher; Jerome Nelson, Custodian; Jordan Irish MS/HS Paraprofessional
      - iii. Placement of Continuing Contract Teacher on Unrequested Leave of Absence: Sue Volkmann
  - 2. Finance
    - a. Business Manager's Report
    - b. Disbursements
    - c. Manual Journal Entries
    - d. Donations
- VII. PART B
  - 1. Approval of 2025-2026 Budget
  - 2. Discussion of Possible Operating Referendum
  - 3. Approve Auditor for FY26

4. Approve Fiscal Compliance and Procedures Manual
5. MSBA Membership Renewal

VIII. BOARD COMMITTEE REPORTS

IX. ADMINISTRATION REPORTS

1. Elementary Principal
2. 5-12 Principal
3. Activities Director
4. Superintendent

X. ADJOURNMENT



**INDEPENDENT SCHOOL DISTRICT #2155  
REGULAR SCHOOL BOARD MEETING MINUTES**

May 19, 2025

The regular meeting of the Independent School District #2155 was called to order at 5:30 p.m. by Chair Dan Lawson. Other Board members present: Melissa Seelhammer, Julie Bushinger, Brandon Kern, Amanda Schmidt, Barb Tumberg and Supt. Lee Westrum.

The Pledge of Allegiance was recited.

*A motion was made by Kern, seconded by Seelhammer to approve the agenda. Motion approved unanimously.*

The Board recognized Robby and Lori Grendahl, NHS Advisors for Day of Caring, as well as Leah Osberg and Tayton Lehmann, Student Leaders for Day of Caring.

The Board recognized Jeff Browne and Wadena State Bank for the donation of the video board in the MS/HS gymnasium.

*A motion was made by Tumberg, seconded by Bushinger, to approve the April 22, 2025 Regular Board Meeting minutes. Motion approved unanimously.*

*A motion was made by Seelhammer, seconded by Kern, to approve the May 1, 2025 School Board Work Session minutes. Motion approved unanimously.*

*A motion was made by Bushinger, seconded by Kern, to approve the May 15, 2025 School Board Work Session minutes. Motion approved unanimously.*

*A motion was made by Seelhammer seconded by Schmidt, to approve the hires of Tabitha Petrowski and Lecia Parker, Special Olympics; Kristyn Rude, Fall Cheer Coach; Dominique Browne, Winter Cheer Coach; Kayla Boen, Food Service. Motion approved unanimously.*

*A motion was made by Kern, seconded by Tumberg, to approve the retirement of Gina Stave, Elementary Food Service. Motion approved unanimously.*

*A motion was made by Seelhammer, seconded by Schmidt, to approve the proposed placement of Sue Volkmann, substitute teacher, on unrequested leave of absence due to financial constraints. Motion approved 6-0 by roll call.*

*A motion was made by Tumberg, seconded by Kern, to approve the non-renewal of probationary teacher John Solien, Elementary Special Education Teacher. Motion approved 6-0 by roll call.*

*A motion was made by Schmidt, seconded by Bushinger, to approve the termination of non-certified employee Kyle Gylsen, Communications/Community Education Coordinator, due to financial constraints. Motion approved 6-0 by roll call.*

*A motion was made by Seelhammer, seconded by Bushinger, to approve the Business Manager's report. Motion approved unanimously.*



**INDEPENDENT SCHOOL DISTRICT #2155  
REGULAR SCHOOL BOARD MEETING MINUTES**

May 19, 2025

*A motion was made by Bushinger, seconded by Tumberg, to approve the Manual Journal Entries as presented. Motion approved unanimously.*

*A motion was made by Bushinger, seconded by Kern, to approve the following Disbursements:*

Vendor Check #'s	47798 - 47989	\$290,320.68
Credit Card (BMO Harris Bank):		\$11,508.68
Student Activity Check #'s	23417 - 23430	\$23,593.92

*Motion approved unanimously.*

*A motion was made by Seelhammer, seconded by Bushinger, to approve the following donations to the district:*

<b>Donor</b>	<b>Purpose</b>	<b>Amount</b>
American Legion Post 171 Wadena	American Legion Baseball Program, Community Ed	\$150.00
American Legion Post 171 Wadena	American Legion Softball Program, Community Ed	\$150.00
First Congregational United Church of Christ/Lamson Family Trust	Books for Mrs. Goeden's class	\$550.00
Don & Irene Dykhoff	Wadena Area Youth Baseball	\$830.00
Aaron & Sarah Spicer	Cross Country	\$350.00
Wadena Hockey Club	Boys Hockey	\$1,945.00
Various	Prom	\$100.00
Tim & Rita Nolte	FFA	\$900.00

*Motion approved unanimously.*

*A motion was made by Schmidt, seconded by Bushinger, to approve the dissolution of the current Boys' Hockey Cooperative. Motion approved unanimously.*

*A motion was made by Seelhammer, seconded by Kern, to approve the new Boys' Hockey Cooperative which adds Henning to the cooperative. Motion approved unanimously.*

The Board discussed the Proposed Budget Reductions for 2025-2026.





**INDEPENDENT SCHOOL DISTRICT #2155  
REGULAR SCHOOL BOARD MEETING MINUTES**

May 19, 2025

*A motion was made by Seelhammer, seconded by Kern, to approve the milk bid submitted by Ten Finns, with conditions that they address prior issues within the first two months of the year. Motion approved unanimously.*

*A motion was made by Bushinger, seconded by Tumberg, to approve the bread bid submitted by Pan-O-Gold. Motion approved unanimously.*

*A motion was made by Schmidt, seconded by Bushinger, to approve the MSHSL renewal for the 2025-2026 school year. Motion approved unanimously.*

*A motion was made by Bushinger, seconded by Seelhammer, to adjourn the meeting at 6:45 p.m. Motion approved unanimously.*

The next regular meeting of the WDC School Board is June 9, 2025 at 5:30 p.m. in the Deer Creek Community Center.

Respectfully submitted by:

\_\_\_\_\_  
Barb Tumberg, Board Clerk

Date: \_\_\_\_\_

\_\_\_\_\_  
Dan Lawson, Board Chair

Date: \_\_\_\_\_

## WADENA-DEER CREEK PUBLIC SCHOOL: BILLS FOR JUNE 09, 2025

<u>CHECK #</u>	<u>VENDOR</u>	<u>AMOUNT</u>
47990	BACHMANN, DARWIN	251.50
47991	HAMANN, WYATT	150.00
47992	JOHNSON, BRANDON	251.50
47993	TERVO, KATELYN	300.00
47994	WILDFLOWER GOLF COURSE	60.00
47995	ASTERA HEALTH	130.00
47996	TEN FINNS CREAMERY, LLC	5,616.00
47997	THE EXIT LIGHT COMPANY	175.00
47998	THE GARLAND CO INC.	573.70
47999	THRYV	37.09
48000	T-MOBILE	1,833.66
48001	TUMBERG, KEVIN	200.00
48002	UPPER LAKES FOODS, INC.	35,206.98
48003	WADENA AUTO VALUE	339.94
48004	WADENA COUNTY AG SOCIETY	15,000.00
48005	WADENA COUNTY RECORDER	15.00
48006	WADENA COUNTY TRANSFER STATION	130.00
48007	WADENA TRUCK & TRAILER REPAIR	44.22
48008	WEBER'S WADENA HARDWARE	20.78
48009	WOHLWEND, LANCE	100.00
48010	WOODS, SCOTT	38.24
48011	ECKER, DUSTIN	43.05
48012	PARK REGION CONFERENCE	1,670.00
48013	REGION 6A	160.00
48014	CRAGUNS LEGACY GOLF COURSE	125.00
48015	GRAVEL PIT GOLF COURSE	200.00
48016	IND. SCHOOL DIST. #2170	150.00
48017	TROWBRIDGE CREEK ZOO	315.00
48018	COLLINS, TANYA	60.00
48019	DAMLO, APRIL	60.00
48020	RUDA, NATHAN	60.00
48021	ALDRICH RENTAL LLC	4,000.00
48022	ANDERSON COACH OF FRAZEE, INC.	5,150.00
48023	ARVIG COMMUNICATIONS SYSTEMS	1,370.50
48024	BECKER TRANSPORT & AGGREGATE	77.00
48025	CATHEDRAL	100.00
48026	CENTURY LINK	71.00
48027	DAMLO, RYAN	175.00
48028	DISTRICT 9 BASEBALL	200.00
48029	DYKHOFF, KYLE	200.00
48030	GREIMAN'S	73.00
48031	IND. SCHOOL DIST. #182	200.00
48032	LAKES AREA LITTLE LEAGUE	300.00
48033	MARCO TECHNOLOGIES LLC. NW7128	696.00
48034	MINN. ENERGY RESOURCES CORP.	559.64
48035	MINNESOTA HISTORICAL SOCIETY	280.00
48036	OFFICE OF MN.IT SERVICES	22.67
48037	QUADIENT LEASING USA, INC	574.89
48038	SCAN AIR FILTER, INC.	1,661.05
48039	SOURCEWELL	5,035.00
48040	TECH CHECK	3,332.20
48041	TIMBERLINE BABE RUTH	830.00
48042	T-MOBILE	1,075.35
48043	GEORGE, JAMIE	75.00

## WADENA-DEER CREEK PUBLIC SCHOOL: BILLS FOR JUNE 09, 2025

48044	KISER, LAURA	1,330.59
48045	REGION 6A	4,890.00
48046	WADENA LANES	493.00
48047	REGION 5A	195.00
48048	TOP GUN FUN INFLATABLES LLC	1,200.00
48049	LONG WEEKEND SPORTSWEAR	540.00
48050	ACT	2,242.50
48051	AIM ELECTRONICS, INC.	46,813.76
48052	AMERICAN TIME & SIGNAL CO.	3,668.47
48053	ANDERSON, STEVEN K.	2,500.00
48054	APPLE, INC.	11,186.00
48055	ASTERA HEALTH	1,550.00
48056	AVIBEN	141.72
48057	CAPITAL ONE	1,797.22
48058	CHROMEBOOKPARTS.COM	271.34
48059	CITY OF WADENA	74.75
48060	CLIMATE MAKERS INC.	7,250.00
48061	CONTINENTAL CLAY COMPANY	1,252.00
48062	CULLIGAN	549.45
48063	DACOTAH PAPER CO.	1,242.32
48064	DAKOTA BUSINESS SOLUTIONS	375.00
48065	DRUG TESTING SOLUTIONS	31.50
48066	ECKROTH MUSIC CO.	30.00
48067	FIEMEYER, JILENE	329.11
48068	FRESHWATER ED. DISTRICT	40,007.36
48069	G & T SANITATION	3,844.62
48070	GOLBERG, CHELSA	73.75
48071	GREIMAN'S	99.00
48072	HAGEN, BRIAN	32.49
48073	HAMELAU, DAWN	217.75
48074	HAND2MIND, INC	199.96
48075	HEART BERRY	355.17
48076	HEARTLAND TIRE INC.	56.35
48077	HILLYARD/HUTCHINSON	10,970.70
48078	HINMAN, JEREMY	1,625.54
48079	IND. SCHOOL DIST. #23	200.00
48080	IND. SCHOOL DIST. #820	200.00
48081	INTERQUEST DETECTION CANINES	340.00
48082	JACOBSON, BRIAN	589.67
48083	JOHN'S CAR CARE CENTER INC.	963.50
48084	LAKES COUNTRY SERVICE COOP.	210.00
48085	LEIGHTON BROADCASTING	325.00
48086	MEI TOTAL ELEVATOR SOLUTIONS	186.32
48087	MERICKEL'S	614.32
48088	METRO TIMING	996.20
48089	NAPA CENTRAL MN	112.19
48090	NASHKE GAMES	1,800.00
48091	NESS, JENNIFER	35.00
48092	NORTH CENTRAL BUS & EQUIPMENT	271.55
48093	NORTH CENTRAL INTERNATIONAL, LLC	768.15
48094	OXYGEN SERVICE COMPANY	105.00
48095	PROFESSIONAL AGRONOMY SERVICES	460.30
48096	RANGE	825.92
48097	ROSS, KEVIN	183.40
48098	SCAN AIR FILTER, INC.	1,641.28

WADENA-DEER CREEK PUBLIC SCHOOL: BILLS FOR JUNE 09, 2025

48099	SCHMITZ PORTABLE RENTALS	1,225.00
48100	SCHOLASTIC INC.	556.69
48101	SCHOLASTIC INC.	400.00
48102	SCHULZ, DIRK	200.00
48103	SCHULZ, LOIS	45.13
48104	SCHWARTZ, DEB	55.00
48105	SEBCO BOOKS	1,394.17
48106	SNYDER, DAVID	135.00
48107	SOULE, KRISTI	24.50
48108	SUPER ONE FOODS- RETAIL ACCOUNTING	407.98
48109	TEN FINNS CREAMERY, LLC	978.00
48110	THOMPSON, LINDY	99.00
48111	THRYV	37.18
48112	T-MOBILE	1,840.00
48113	UPPER LAKES FOODS, INC.	18,155.59
48114	UPPER MIDWEST ATHLETIC CONTR.	67,870.00
48115	WADENA AUTO VALUE	683.37
48116	WADENA COUNTY RECORDER	15.00
48117	WEBER'S WADENA HARDWARE	255.36
48118	ZEP SALES & SERVICE	549.23
48119	AFLAC	926.24
48120	AFSCME COUNCIL 65	1,043.32
48121	AMERITAS LIFE INSURANCE CORP.	942.16
48122	D.S. ERICKSON & ASSOCIATES, PLLC	352.35
48123	DELTA DENTAL OF MINNESOTA	3,671.19
48124	ED MN	84.60
48125	INTERNATIONAL UNION OF OPER.	107.52
48126	MADISON NATIONAL LIFE	1,101.70
48127	NATIONAL INSURANCE SERVICES OF WI	1,646.72
48128	NCPERS GROUP LIFE INS.	80.00
48129	WDC ED MN	4,297.64

<b>TOTAL</b>	<b>356,818.82</b>
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## Detail Payment Register By Check

Check Number: 47990-48129 Payment Date: 7/1/2024-6/30/2025 Period: 202501-202512 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
WSB	47990	03314		BACHMANN, DARWIN		Check			
			E 01 300 294 053 000 305	UMPIRE- BASEBALL, 5/19/2025		\$251.50			
PO#:	Voucher #:	126064	Invoice	Invoice No: 5/19/2025	5/19/2025	Paid Amt:	\$251.50		
						Check Amount:	\$251.50		
WSB	47991	18356		HAMANN, WYATT		Check			
			E 01 300 294 053 000 305	UMPIRE- BASEBALL, 5/19/2025		\$150.00			
PO#:	Voucher #:	126065	Invoice	Invoice No: 5/19/2025	5/19/2025	Paid Amt:	\$150.00		
						Check Amount:	\$150.00		
WSB	47992	3294		JOHNSON, BRANDON		Check			
			E 01 300 294 053 000 305	UMPIRE- BASEBALL, 5/19/2025		\$251.50			
PO#:	Voucher #:	126066	Invoice	Invoice No: 5/19/2025	5/19/2025	Paid Amt:	\$251.50		
						Check Amount:	\$251.50		
WSB	47993	37430		TERVO, KATELYN		Check			
			E 01 300 296 061 000 305	UMPIRE- SOFTBALL, 5/19/2025		\$300.00			
PO#:	Voucher #:	126067	Invoice	Invoice No: 5/19/2025	5/19/2025	Paid Amt:	\$300.00		
						Check Amount:	\$300.00		
WSB	47994	51725		WILDFLOWER GOLF COURSE		Check			
			E 01 300 296 057 000 369	ENTRY FEE- GIRLS GOLF, 5/19/2025		\$60.00			
PO#:	Voucher #:	126068	Invoice	Invoice No: 5/19/2025	5/19/2025	Paid Amt:	\$60.00		
						Check Amount:	\$60.00		
WSB	47995	47100		ASTERA HEALTH		Check			
			E 01 006 760 000 720 305	DOT Physicals & Drug Testing		\$130.00			
PO#:	Voucher #:	126102	Invoice	Invoice No: 5/05/2025	5/19/2025	Paid Amt:	\$130.00		
						Check Amount:	\$130.00		
WSB	47996	4186		TEN FINNS CREAMERY, LLC		Check			
			E 02 005 770 000 701 495	Milk		\$469.50			
PO#:	Voucher #:	126035	Invoice	Invoice No: 1067919	5/19/2025	Paid Amt:	\$469.50		
			E 02 005 770 000 701 495	Milk		\$174.00			
PO#:	Voucher #:	126020	Invoice	Invoice No: 10675676	5/19/2025	Paid Amt:	\$174.00		
			E 02 005 770 000 701 495	Milk		\$171.00			
PO#:	Voucher #:	126027	Invoice	Invoice No: 10675699	5/19/2025	Paid Amt:	\$171.00		
			E 02 005 770 000 701 495	Milk		\$261.00			
PO#:	Voucher #:	126037	Invoice	Invoice No: 10675859	5/19/2025	Paid Amt:	\$261.00		
			E 02 007 770 000 707 495	Milk		\$60.00			
PO#:	Voucher #:	126028	Invoice	Invoice No: 10675701	5/19/2025	Paid Amt:	\$60.00		

## Detail Payment Register By Check

Check Number: 47990-48129 Payment Date: 7/1/2024-6/30/2025 Period: 202501-202512 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
WSB	47996	4186		TEN FINNS CREAMERY, LLC		Check
			E 02 005 770 000 701 495	Milk		\$174.00
PO#:	Voucher #:	126022	Invoice	Invoice No: 10675807	5/19/2025	Paid Amt: \$174.00
			E 02 005 770 000 701 495	Milk		\$273.00
PO#:	Voucher #:	126036	Invoice	Invoice No: 1067920	5/19/2025	Paid Amt: \$273.00
			E 02 005 770 000 701 495	Milk		\$87.00
PO#:	Voucher #:	126016	Invoice	Invoice No: 10675661	5/19/2025	Paid Amt: \$87.00
			E 02 005 770 000 701 495	Milk		\$456.00
PO#:	Voucher #:	126040	Invoice	Invoice No: 10675873	5/19/2025	Paid Amt: \$456.00
			E 02 007 770 000 707 495	Milk		\$57.00
PO#:	Voucher #:	126034	Invoice	Invoice No: 10675875	5/19/2025	Paid Amt: \$57.00
			E 02 007 770 000 707 495	Milk		\$60.00
PO#:	Voucher #:	126024	Invoice	Invoice No: 10675664	5/19/2025	Paid Amt: \$60.00
			E 02 007 770 000 707 495	Milk		\$54.00
PO#:	Voucher #:	126032	Invoice	Invoice No: 10675426	5/19/2025	Paid Amt: \$54.00
			E 02 005 770 000 701 495	Milk		\$162.00
PO#:	Voucher #:	126031	Invoice	Invoice No: 10675417	5/19/2025	Paid Amt: \$162.00
			E 02 005 770 000 701 495	Milk		\$144.00
PO#:	Voucher #:	126023	Invoice	Invoice No: 10675821	5/19/2025	Paid Amt: \$144.00
			E 02 005 770 000 701 495	Milk		\$328.50
PO#:	Voucher #:	126015	Invoice	Invoice No: 10675660	5/19/2025	Paid Amt: \$328.50
			E 02 005 770 000 701 495	Milk		\$526.50
PO#:	Voucher #:	126025	Invoice	Invoice No: 10675822	5/19/2025	Paid Amt: \$526.50
			E 02 007 770 000 707 495	Milk		\$60.00
PO#:	Voucher #:	126029	Invoice	Invoice No: 10675808	5/19/2025	Paid Amt: \$60.00
			E 02 005 770 000 701 495	Milk		\$114.00
PO#:	Voucher #:	126021	Invoice	Invoice No: 10675700	5/19/2025	Paid Amt: \$114.00
			E 02 005 770 000 701 495	Milk		\$144.00
PO#:	Voucher #:	126017	Invoice	Invoice No: 10685662	5/19/2025	Paid Amt: \$144.00
			E 02 005 770 000 701 495	Milk		\$186.00
PO#:	Voucher #:	126033	Invoice	Invoice No: 10675858	5/19/2025	Paid Amt: \$186.00
			E 02 005 770 000 701 495	Milk		\$261.00
PO#:	Voucher #:	126030	Invoice	Invoice No: 10675874	5/19/2025	Paid Amt: \$261.00
			E 02 005 770 000 701 495	Milk		\$313.50
PO#:	Voucher #:	126039	Invoice	Invoice No: 1067911	5/19/2025	Paid Amt: \$313.50
			E 02 005 770 000 701 495	Milk		\$229.50
PO#:	Voucher #:	126019	Invoice	Invoice No: 10675675	5/19/2025	Paid Amt: \$229.50

## Detail Payment Register By Check

Check Number: 47990-48129 Payment Date: 7/1/2024-6/30/2025 Period: 202501-202512 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
WSB	47996	4186		TEN FINNS CREAMERY, LLC		Check		
			E 02 005 770 000 701 495	Milk		\$261.00		
PO#:	Voucher #:	126018	Invoice	Invoice No: 10675663	5/19/2025	Paid Amt:	\$261.00	
			E 02 005 770 000 701 495	Milk		\$328.50		
PO#:	Voucher #:	126026	Invoice	Invoice No: 10675806	5/19/2025	Paid Amt:	\$328.50	
			E 02 005 770 000 701 495	Milk		\$261.00		
PO#:	Voucher #:	126038	Invoice	Invoice No: 1067912	5/19/2025	Paid Amt:	\$261.00	
Check Amount:							\$5,616.00	
WSB	47997	2877		THE EXIT LIGHT COMPANY		Check		
			E 01 005 810 000 000 415	EL-WST2 self testing emergency light white		\$175.00		
PO#: 14399	Voucher #:	126041	Invoice	Invoice No: 140383	5/19/2025	Paid Amt:	\$175.00	
Check Amount:							\$175.00	
WSB	47998	4395		THE GARLAND CO INC.		Check		
			E 01 005 810 000 000 313	ROOF REPAIRS		\$573.70		
PO#:	Voucher #:	126042	Invoice	Invoice No: CI-GUS0244739	5/19/2025	Paid Amt:	\$573.70	
Check Amount:							\$573.70	
WSB	47999	11499		THRYV		Check		
			E 01 005 810 000 000 320	Communications Serv		\$37.09		
PO#:	Voucher #:	126043	Invoice	Invoice No: 4/20/2025	5/19/2025	Paid Amt:	\$37.09	
Check Amount:							\$37.09	
WSB	48000	2224		T-MOBILE		Check		
			E 01 005 630 000 000 320	HOTSPOTS		\$1,833.66		
PO#:	Voucher #:	126044	Invoice	Invoice No: 4/21/2025	5/19/2025	Paid Amt:	\$1,833.66	
Check Amount:							\$1,833.66	
WSB	48001	47274		TUMBERG, KEVIN		Check		
			E 01 110 203 000 000 820	REIMB. 2024-25 LIONS MEMBERSHIP		\$200.00		
PO#:	Voucher #:	126045	Invoice	Invoice No: 5/13/2025	5/19/2025	Paid Amt:	\$200.00	
Check Amount:							\$200.00	
WSB	48002	48506		UPPER LAKES FOODS, INC.		Check		
			E 02 005 770 000 701 490	Food		\$1,398.96		
PO#:	Voucher #:	126083	Invoice	Invoice No: 629406	5/19/2025	Paid Amt:	\$1,398.96	
			E 02 005 770 000 701 490	Food		\$65.14		
PO#:	Voucher #:	126049	Invoice	Invoice No: 604811	5/19/2025	Paid Amt:	\$65.14	
			E 02 005 770 000 701 490	Food		\$2,091.10		
PO#:	Voucher #:	126050	Invoice	Invoice No: 605644	5/19/2025	Paid Amt:	\$2,091.10	

## Detail Payment Register By Check

Check Number: 47990-48129 Payment Date: 7/1/2024-6/30/2025 Period: 202501-202512 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
WSB	48002	48506		UPPER LAKES FOODS, INC.		Check
			E 02 005 770 000 701 490	Food		\$244.18
PO#:	Voucher #:	126079	Invoice	Invoice No: 613816	5/19/2025	Paid Amt: \$244.18
			E 02 005 770 000 701 490	Food		\$62.20
PO#:	Voucher #:	126052	Invoice	Invoice No: 604175	5/19/2025	Paid Amt: \$62.20
			E 02 005 770 000 701 490	Food		\$954.01
PO#:	Voucher #:	126053	Invoice	Invoice No: 608147	5/19/2025	Paid Amt: \$954.01
			E 02 005 770 000 701 490	Food		\$166.20
PO#:	Voucher #:	126075	Invoice	Invoice No: 609699	5/19/2025	Paid Amt: \$166.20
			E 02 005 770 000 701 490	Food		\$2,065.71
PO#:	Voucher #:	126055	Invoice	Invoice No: 618172	5/19/2025	Paid Amt: \$2,065.71
			E 02 005 770 000 701 401	NAPKINS/TRAYS		\$168.17
PO#:	Voucher #:	126056	Invoice	Invoice No: 618204	5/19/2025	Paid Amt: \$168.17
			E 02 005 770 000 701 490	Food		\$1,279.92
PO#:	Voucher #:	126057	Invoice	Invoice No: 618227	5/19/2025	Paid Amt: \$1,279.92
			E 02 005 770 000 701 490	Food		\$43.45
PO#:	Voucher #:	126058	Invoice	Invoice No: 609429	5/19/2025	Paid Amt: \$43.45
			E 02 005 770 000 701 490	Food		\$614.76
PO#:	Voucher #:	126059	Invoice	Invoice No: 633222	5/19/2025	Paid Amt: \$614.76
			E 02 005 770 000 701 490	Food		\$1,989.91
PO#:	Voucher #:	126060	Invoice	Invoice No: 633280	5/19/2025	Paid Amt: \$1,989.91
			E 02 005 770 000 701 490	Food		\$1,009.02
PO#:	Voucher #:	126061	Invoice	Invoice No: 639564	5/19/2025	Paid Amt: \$1,009.02
			E 02 005 770 000 701 401	CONTAINERS/NAPKINS/GLOVES		\$335.76
PO#:	Voucher #:	126062	Invoice	Invoice No: 639566	5/19/2025	Paid Amt: \$335.76
			E 02 005 770 000 701 490	Food		\$2,532.04
PO#:	Voucher #:	126063	Invoice	Invoice No: 639581	5/19/2025	Paid Amt: \$2,532.04
			E 02 005 770 000 701 490	Food		\$487.33
PO#:	Voucher #:	126069	Invoice	Invoice No: 604673	5/19/2025	Paid Amt: \$487.33
			E 02 005 770 000 701 401	HAIRNETS		\$46.95
PO#:	Voucher #:	126070	Invoice	Invoice No: 604677	5/19/2025	Paid Amt: \$46.95
			E 02 005 770 000 701 490	Food		\$1,813.07
PO#:	Voucher #:	126071	Invoice	Invoice No: 604679	5/19/2025	Paid Amt: \$1,813.07
			E 02 005 770 000 701 490	Food		\$105.95
PO#:	Voucher #:	126072	Invoice	Invoice No: 600737	5/19/2025	Paid Amt: \$105.95
			E 02 005 770 000 701 490	Food		\$450.92
PO#:	Voucher #:	126073	Invoice	Invoice No: 605525	5/19/2025	Paid Amt: \$450.92



Check Number: 47990-48129    Payment Date: 7/1/2024-6/30/2025    Period: 202501-202512    Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
WSB	48002	48506		UPPER LAKES FOODS, INC.		Check
			E 02 005 770 000 701 490	Food		\$2,123.65
PO#:	Voucher #:	126054	Invoice	Invoice No: 608170	5/19/2025	Paid Amt: \$2,123.65
			E 02 005 770 000 701 490	Food		\$2,066.77
PO#:	Voucher #:	126074	Invoice	Invoice No: 605622	5/19/2025	Paid Amt: \$2,066.77
			E 02 005 770 000 701 401	SOUFFLE CUPS/GLOVES		\$85.74
PO#:	Voucher #:	126076	Invoice	Invoice No: 609703	5/19/2025	Paid Amt: \$85.74
			E 02 005 770 000 701 490	Food		\$1,592.98
PO#:	Voucher #:	126077	Invoice	Invoice No: 609710	5/19/2025	Paid Amt: \$1,592.98
			E 02 005 770 000 701 490	Food		\$655.43
PO#:	Voucher #:	126051	Invoice	Invoice No: 605672	5/19/2025	Paid Amt: \$655.43
			E 02 005 770 000 701 490	Food		\$1,872.36
PO#:	Voucher #:	126078	Invoice	Invoice No: 613803	5/19/2025	Paid Amt: \$1,872.36
			E 02 005 770 000 701 490	Food		\$320.70
PO#:	Voucher #:	126080	Invoice	Invoice No: 618251	5/19/2025	Paid Amt: \$320.70
			E 02 005 770 000 701 490	Food		\$738.59
PO#:	Voucher #:	126084	Invoice	Invoice No: 633658	5/19/2025	Paid Amt: \$738.59
			E 02 007 770 000 707 401	BOWLS/CUPS/PLATES/SPOONS		\$187.48
			E 02 007 770 000 707 490	Food		\$1,221.27
PO#:	Voucher #:	126088	Invoice	Invoice No: 606634	5/19/2025	Paid Amt: \$1,408.75
			E 02 005 770 000 701 490	Food		\$1,558.33
PO#:	Voucher #:	126081	Invoice	Invoice No: 618357	5/19/2025	Paid Amt: \$1,558.33
			E 02 005 770 000 701 490	Food		\$2,405.06
PO#:	Voucher #:	126085	Invoice	Invoice No: 633686	5/19/2025	Paid Amt: \$2,405.06
			E 02 005 770 000 701 490	Food		\$137.20
PO#:	Voucher #:	126048	Invoice	Invoice No: 600738	5/19/2025	Paid Amt: \$137.20
			E 02 005 770 000 701 490	Food		\$191.66
PO#:	Voucher #:	126082	Invoice	Invoice No: 629397	5/19/2025	Paid Amt: \$191.66
			E 02 005 770 000 701 490	Food		\$742.84
PO#:	Voucher #:	126086	Invoice	Invoice No: 640151	5/19/2025	Paid Amt: \$742.84
			E 02 005 770 000 701 490	Food		\$11.92
PO#:	Voucher #:	126047	Invoice	Invoice No: 602466-0A	5/19/2025	Paid Amt: \$11.92
			E 02 005 770 000 701 490	Food		\$1,370.25
PO#:	Voucher #:	126087	Invoice	Invoice No: 640171	5/19/2025	Paid Amt: \$1,370.25
						Check Amount: \$35,206.98

## Detail Payment Register By Check

Check Number: 47990-48129 Payment Date: 7/1/2024-6/30/2025 Period: 202501-202512 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
WSB	48003	49341		WADENA AUTO VALUE		Check		
			E 01 300 351 000 830 433	LAWN&GARDEN APPLIC/GAS COMPRESSC		\$87.27		
PO#:	Voucher #:	126089	Invoice	Invoice No: 65399350	5/19/2025	Paid Amt:	\$87.27	
			E 01 006 760 000 720 403	Vehicle Maint/Parts		\$52.99		
PO#:	Voucher #:	126090	Invoice	Invoice No: 65399496	5/19/2025	Paid Amt:	\$52.99	
			E 01 006 760 000 720 403	Vehicle Maint/Parts		\$106.98		
PO#:	Voucher #:	126091	Invoice	Invoice No: 65399568	5/19/2025	Paid Amt:	\$106.98	
			E 01 006 760 000 720 403	Vehicle Maint/Parts		\$43.73		
PO#:	Voucher #:	126092	Invoice	Invoice No: 65400567	5/19/2025	Paid Amt:	\$43.73	
			E 01 006 760 000 720 403	Vehicle Maint/Parts		\$48.97		
PO#:	Voucher #:	126093	Invoice	Invoice No: 65401065	5/19/2025	Paid Amt:	\$48.97	
							Check Amount:	\$339.94
WSB	48004	49630		WADENA COUNTY AG SOCIETY		Check		
			B 01 131 000	7/1/2025-6/30/2026 BUS STORAGE LEASE A		\$15,000.00		
PO#:	Voucher #:	126094	Invoice	Invoice No: 5/06/2025	5/19/2025	Paid Amt:	\$15,000.00	
							Check Amount:	\$15,000.00
WSB	48005	49674		WADENA COUNTY RECORDER		Check		
			E 04 500 580 000 325 401	APRIL 2025 BIRTH REPORT		\$15.00		
PO#:	Voucher #:	126095	Invoice	Invoice No: 202500000131	5/19/2025	Paid Amt:	\$15.00	
							Check Amount:	\$15.00
WSB	48006	49689		WADENA COUNTY TRANSFER STATION		Check		
			E 01 005 815 000 000 330	Garbage		\$130.00		
PO#:	Voucher #:	126096	Invoice	Invoice No: 88712	5/19/2025	Paid Amt:	\$130.00	
							Check Amount:	\$130.00
WSB	48007	50525		WADENA TRUCK & TRAILER REPAIR		Check		
			E 01 006 760 000 720 403	Vehicle Maint/Parts		\$44.22		
PO#:	Voucher #:	126097	Invoice	Invoice No: 35207	5/19/2025	Paid Amt:	\$44.22	
							Check Amount:	\$44.22
WSB	48008	51006		WEBER'S WADENA HARDWARE		Check		
			E 01 005 630 000 000 455	REMOTE		\$6.00		
PO#:	Voucher #:	126098	Invoice	Invoice No: 404953	5/19/2025	Paid Amt:	\$6.00	
			E 01 005 630 000 000 455	PLUGS		\$14.78		
PO#:	Voucher #:	126099	Invoice	Invoice No: 405016	5/19/2025	Paid Amt:	\$14.78	
							Check Amount:	\$20.78

## Detail Payment Register By Check

6/6/2025

8:39 AM

Check Number: 47990-48129 Payment Date: 7/1/2024-6/30/2025 Period: 202501-202512 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
WSB	48009	52240		WOHLWEND, LANCE		Check			
			E 01	006 760 000 720 305	REIMB. DOT PHYSICAL		\$100.00		
PO#:	Voucher #:	126100	Invoice	Invoice No: 4/01/2025	5/19/2025	Paid Amt:	\$100.00		
						Check Amount:	\$100.00		
WSB	48010	52475		WOODS, SCOTT		Check			
			E 01	300 294 057 000 401	REIMB. RANGE GOLF BALLS- 4/23/25		\$16.00		
			E 01	300 294 057 000 401	REIMB. RANGE GOLF BALLS-5/14/25		\$8.24		
			E 01	300 294 057 000 401	REIMB. RANGE GOLF BALLS-4/29/25		\$14.00		
PO#:	Voucher #:	126101	Invoice	Invoice No: 5/19/2025	5/19/2025	Paid Amt:	\$38.24		
						Check Amount:	\$38.24		
WSB	48011	4396		ECKER, DUSTIN		Check			
			R 02	000 000 000 701 601	REIMB. LUNCH ACCOUNT BALANCE		\$43.05		
PO#:	Voucher #:	126105	Invoice	Invoice No: 5/20/2025	5/20/2025	Paid Amt:	\$43.05		
						Check Amount:	\$43.05		
WSB	48012	36748		PARK REGION CONFERENCE		Check			
			R 01	300 292 054 000 060	GATE- TRACK & FIELD, 5/13/2025		\$1,670.00		
PO#:	Voucher #:	126103	Invoice	Invoice No: 5/15/2025	5/20/2025	Paid Amt:	\$1,670.00		
						Check Amount:	\$1,670.00		
WSB	48013	39702		REGION 6A		Check			
			R 01	300 290 000 000 060	GATE- SECTION 8AA SOFTBALL, 5/19/2025		\$160.00		
PO#:	Voucher #:	126104	Invoice	Invoice No: 5/20/2025	5/20/2025	Paid Amt:	\$160.00		
						Check Amount:	\$160.00		
WSB	48014	1888		CRAGUNS LEGACY GOLF COURSE		Check			
			E 01	300 294 057 000 369	ENTRY FEE- BOYS GOLF, 5/28/2025		\$125.00		
PO#:	Voucher #:	126108	Invoice	Invoice No: 5/20/2025	5/21/2025	Paid Amt:	\$125.00		
						Check Amount:	\$125.00		
WSB	48015	3890		GRAVEL PIT GOLF COURSE		Check			
			E 01	300 294 057 000 369	ENTRY FEE'S- BOYS GOLF, 5/22/2025		\$200.00		
PO#:	Voucher #:	126107	Invoice	Invoice No: 5/20/2025	5/21/2025	Paid Amt:	\$200.00		
						Check Amount:	\$200.00		
WSB	48016	21720		IND. SCHOOL DIST. #2170		Check			
			E 01	300 294 057 000 369	ENTRY FEE- BOYS GOLF, 4/26/2025		\$150.00		
PO#:	Voucher #:	126109	Invoice	Invoice No: 5/20/2025	5/21/2025	Paid Amt:	\$150.00		
						Check Amount:	\$150.00		

## Detail Payment Register By Check

Check Number: 47990-48129 Payment Date: 7/1/2024-6/30/2025 Period: 202501-202512 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
WSB	48017	3663		TROWBRIDGE CREEK ZOO		Check			
			E 01 110 203 000 000 369	1ST GRADE FIELD TRIP- 5/19/2025		\$315.00			
PO#:	Voucher #:	126110	Invoice	Invoice No: INV0170	5/21/2025	Paid Amt:	\$315.00		
						Check Amount:	\$315.00		
WSB	48018	08829		COLLINS, TANYA		Check			
			E 01 300 290 000 000 305	EVENT WORKER- SUB SECTION TRACK, 5,		\$60.00			
PO#:	Voucher #:	126130	Invoice	Invoice No: 5/22/2025	5/22/2025	Paid Amt:	\$60.00		
						Check Amount:	\$60.00		
WSB	48019	11143		DAMLO, APRIL		Check			
			E 01 300 290 000 000 305	EVENT WORKER- SUB SECTION TRACK, 5,		\$60.00			
PO#:	Voucher #:	126131	Invoice	Invoice No: 5/22/2025	5/22/2025	Paid Amt:	\$60.00		
						Check Amount:	\$60.00		
WSB	48020	4398		RUDA, NATHAN		Check			
			E 01 300 290 000 000 305	EVENT WORKER- SUB SECTION TRACK, 5,		\$60.00			
PO#:	Voucher #:	126132	Invoice	Invoice No: 5/22/2025	5/22/2025	Paid Amt:	\$60.00		
						Check Amount:	\$60.00		
WSB	48021	4397		ALDRICH RENTAL LLC		Check			
			E 01 005 815 000 000 335	BOBCAT RENTAL		\$4,000.00			
PO#:	Voucher #:	126111	Invoice	Invoice No: 727	5/23/2025	Paid Amt:	\$4,000.00		
						Check Amount:	\$4,000.00		
WSB	48022	02284		ANDERSON COACH OF FRAZEE, INC.		Check			
			E 01 110 203 001 000 369	CHARTER BUS- 6TH GRD TO STATE CAPIT,		\$1,000.00			
			E 01 150 203 000 000 369	CHARTER BUS- 6TH GRD TO STATE CAPIT,		\$4,150.00			
PO#:	Voucher #:	126112	Invoice	Invoice No: 5/17/2025	5/23/2025	Paid Amt:	\$5,150.00		
						Check Amount:	\$5,150.00		
WSB	48023	02895		ARVIG COMMUNICATIONS SYSTEMS		Check			
			E 01 005 810 000 000 320	Communications Serv		\$1,370.50			
PO#:	Voucher #:	126113	Invoice	Invoice No: 4/28/2025	5/23/2025	Paid Amt:	\$1,370.50		
						Check Amount:	\$1,370.50		
WSB	48024	3335		BECKER TRANSPORT & AGGREGATE		Check			
			E 01 005 815 000 000 305	WASHED SAND, 5/12/25		\$77.00			
PO#:	Voucher #:	126114	Invoice	Invoice No: 03497	5/23/2025	Paid Amt:	\$77.00		
						Check Amount:	\$77.00		

## Detail Payment Register By Check

6/6/2025

8:39 AM

Check Number: 47990-48129 Payment Date: 7/1/2024-6/30/2025 Period: 202501-202512 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
WSB	48025	4400		CATHEDRAL		Check			
			E 01 300 296 057 000 369	ENTRY FEE- GIRLS GOLF, 5/27/2025		\$100.00			
PO#:	Voucher #:	126140	Invoice	Invoice No: 5/23/2025	5/23/2025	Paid Amt:	\$100.00		
						Check Amount:	\$100.00		
WSB	48026	07395		CENTURY LINK		Check			
			E 01 005 810 000 000 320	Communications Serv		\$71.00			
PO#:	Voucher #:	126115	Invoice	Invoice No: 5/01/2025	5/23/2025	Paid Amt:	\$71.00		
						Check Amount:	\$71.00		
WSB	48027	3600		DAMLO, RYAN		Check			
			E 01 300 292 054 000 369	REIMB. ENTRY FEE- FARGO ELITE MEET, 4		\$175.00			
PO#:	Voucher #:	126116	Invoice	Invoice No: 5/15/2025	5/23/2025	Paid Amt:	\$175.00		
						Check Amount:	\$175.00		
WSB	48028	3899		DISTRICT 9 BASEBALL		Check			
			E 04 500 524 000 321 820	LEGION DUES		\$200.00			
PO#:	Voucher #:	126117	Invoice	Invoice No: 4/24/2025	5/23/2025	Paid Amt:	\$200.00		
						Check Amount:	\$200.00		
WSB	48029	12209		DYKHOFF, KYLE		Check			
			E 04 500 524 000 321 369	REIMB. TOURNAMENT FEE'S: 9-11U NIT EN		\$200.00			
PO#:	Voucher #:	126118	Invoice	Invoice No: 5/20/2025	5/23/2025	Paid Amt:	\$200.00		
						Check Amount:	\$200.00		
WSB	48030	17530		REMIT1 GREIMAN'S		Check			
			E 01 300 292 059 000 401	PRINTED & LAMINATED NUMBERS		\$36.50			
			E 01 300 292 054 000 401	PRINTED & LAMINATED NUMBERS		\$36.50			
PO#:	Voucher #:	126119	Invoice	Invoice No: 11571	5/23/2025	Paid Amt:	\$73.00		
						Check Amount:	\$73.00		
WSB	48031	21513		IND. SCHOOL DIST. #182		Check			
			E 01 300 292 054 000 369	ENTRY FEE- TRACK, 5/02/2025		\$200.00			
PO#:	Voucher #:	126120	Invoice	Invoice No: 5/19/2025	5/23/2025	Paid Amt:	\$200.00		
						Check Amount:	\$200.00		
WSB	48032	25937		LAKES AREA LITTLE LEAGUE		Check			
			E 04 500 524 000 321 369	LITTLE LEAGUE FEE'S- MINORS		\$75.00			
			E 04 500 524 000 321 369	LITTLE LEAGUE FEE'S-MAJORS		\$225.00			
PO#:	Voucher #:	126121	Invoice	Invoice No: 5/22/2025	5/23/2025	Paid Amt:	\$300.00		
						Check Amount:	\$300.00		

## Detail Payment Register By Check

Check Number: 47990-48129 Payment Date: 7/1/2024-6/30/2025 Period: 202501-202512 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
WSB	48033	29245		MARCO TECHNOLOGIES LLC. NW7128		Check			
			E 01 005 630 000 000 305	REPAIRS- MS/HS GYM SOUND BOARD SYS		\$696.00			
PO#:	Voucher #:	126139	Invoice	Invoice No: INV13895723	5/23/2025	Paid Amt:	\$696.00		
						Check Amount:	\$696.00		
WSB	48034	31400		MINN. ENERGY RESOURCES CORP.		Check			
			E 01 006 760 000 720 440	Fuel For Buildings bus garage		\$46.72			
PO#:	Voucher #:	126123	Invoice	Invoice No: 5475448793	5/23/2025	Paid Amt:	\$46.72		
			E 01 300 260 121 000 440	Greenhouse Natural Gas		\$137.92			
PO#:	Voucher #:	126124	Invoice	Invoice No: 5472513784	5/23/2025	Paid Amt:	\$137.92		
			E 01 005 810 000 000 440	Fuel For Buildings		\$23.00			
PO#:	Voucher #:	126126	Invoice	Invoice No: 5471661822	5/23/2025	Paid Amt:	\$23.00		
			E 01 005 810 000 000 440	Fuel For Buildings		\$352.00			
PO#:	Voucher #:	126125	Invoice	Invoice No: 5471831487	5/23/2025	Paid Amt:	\$352.00		
						Check Amount:	\$559.64		
WSB	48035	31612		MINNESOTA HISTORICAL SOCIETY		Check			
			E 01 110 203 001 000 369	6TH GRD FIELD TRIP- STUDENT ADMISSIO		\$240.00			
			E 01 150 203 000 000 369	6TH GRD FIELD TRIP- STUDENT ADMISSIO		\$40.00			
PO#:	Voucher #:	126141	Invoice	Invoice No: 33704	5/23/2025	Paid Amt:	\$280.00		
						Check Amount:	\$280.00		
WSB	48036	2580		OFFICE OF MN.IT SERVICES		Check			
			E 01 005 630 000 000 405	CYBERSECURITY PLAN		\$22.67			
PO#:	Voucher #:	126127	Invoice	Invoice No: 25040649	5/23/2025	Paid Amt:	\$22.67		
						Check Amount:	\$22.67		
WSB	48037	29218		QUADIENT LEASING USA, INC		Check			
			E 01 005 850 000 000 335	POSTAGE METER LEASE		\$574.89			
PO#:	Voucher #:	126128	Invoice	Invoice No: Q1849342	5/23/2025	Paid Amt:	\$574.89		
						Check Amount:	\$574.89		
WSB	48038	41095		SCAN AIR FILTER, INC.		Check			
			E 01 005 810 000 000 415	FILTERS		\$1,661.05			
PO#:	Voucher #:	126129	Invoice	Invoice No: 164262	5/23/2025	Paid Amt:	\$1,661.05		
						Check Amount:	\$1,661.05		
WSB	48039	33580		SOURCEWELL		Check			
			E 01 110 640 000 316 366	QTR 2 BILLING- TRAINING		\$257.50			
			E 01 300 640 000 316 366	QTR 2 BILLING- TRAINING		\$66.50			
			E 01 150 203 000 000 369	YOUNG AUTHORS CONFERENCE		\$2,070.00			
PO#:	Voucher #:	126133	Invoice	Invoice No: INV00004222	5/23/2025	Paid Amt:	\$2,394.00		

## Detail Payment Register By Check

Check Number: 47990-48129 Payment Date: 7/1/2024-6/30/2025 Period: 202501-202512 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
WSB	48039	33580		SOURCEWELL		Check			
			E 01	300 211 000 000 305	CAREER CONSULTING PROGRAM JAN-JUN	\$2,641.00			
PO#:	Voucher #:	126134	Invoice	Invoice No: INV00004354	5/23/2025	Paid Amt:	\$2,641.00		
						Check Amount:	\$5,035.00		
WSB	48040	46036		TECH CHECK		Check			
			E 01	005 630 000 311 305	Fortigate renewal -- Firewall	\$1,859.20			
PO#:	Voucher #:	126135	Invoice	Invoice No: 61225	5/23/2025	Paid Amt:	\$1,859.20		
			E 01	005 630 000 311 305	PROFESSIONAL TECHNICAL SERVICES	\$975.00			
PO#:	Voucher #:	126136	Invoice	Invoice No: 8063C	5/23/2025	Paid Amt:	\$975.00		
			E 01	005 630 000 311 305	Quote #GH016825 Forti Tokens	\$498.00			
PO#: 14121	Voucher #:	126137	Invoice	Invoice No: 61543	5/23/2025	Paid Amt:	\$498.00		
						Check Amount:	\$3,332.20		
WSB	48041	46365		TIMBERLINE BABE RUTH		Check			
			E 04	500 524 000 321 369	BABE RUTH LEAGUE FEE- 14U	\$415.00			
			E 04	500 524 000 321 369	BABE RUTH LEAGUE FEE- 16U	\$415.00			
PO#:	Voucher #:	126122	Invoice	Invoice No: 5825	5/23/2025	Paid Amt:	\$830.00		
						Check Amount:	\$830.00		
WSB	48042	2224		T-MOBILE		Check			
			B 01	206 002	TMOBILE: STAFF/FAMILY DEVICES	\$1,075.35			
PO#:	Voucher #:	126138	Invoice	Invoice No: 5/11/2025	5/23/2025	Paid Amt:	\$1,075.35		
						Check Amount:	\$1,075.35		
WSB	48043	16214		GEORGE, JAMIE		Check			
			E 01	300 290 000 000 369	FIELD RENTAL- SECTION BASEBALL	\$75.00			
PO#:	Voucher #:	126142	Invoice	Invoice No: 5/27/2025	5/27/2025	Paid Amt:	\$75.00		
						Check Amount:	\$75.00		
WSB	48044	24970		KISER, LAURA		Check			
			E 01	300 640 000 316 366	REIMB. LICSW SUPERVISION 9/11/23-5/5/20	\$1,120.00			
PO#:	Voucher #:	126143	Invoice	Invoice No: 5/20/2025	5/27/2025	Paid Amt:	\$1,120.00		
			E 04	500 516 000 000 401	REIMB. HOPE SQUAD PIZZA/SNACKS/DRIN	\$210.59			
PO#:	Voucher #:	126144	Invoice	Invoice No: 5/22/2025	5/27/2025	Paid Amt:	\$210.59		
						Check Amount:	\$1,330.59		
WSB	48045	39702		REGION 6A		Check			
			R 01	300 290 000 000 060	GATE- SECTION 6A TRACK & FIELD, 5/22/2	\$4,890.00			
PO#:	Voucher #:	126145	Invoice	Invoice No: 5/23/02025	5/27/2025	Paid Amt:	\$4,890.00		
						Check Amount:	\$4,890.00		

## Detail Payment Register By Check

Check Number: 47990-48129 Payment Date: 7/1/2024-6/30/2025 Period: 202501-202512 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
WSB	48046	49450		WADENA LANES		Check			
			E 01 300 211 000 000 369	10TH GRADE BOWLING- 5/27/2025		\$493.00			
PO#:	Voucher #:	126146	Invoice	Invoice No: 5/27/2025	5/27/2025	Paid Amt:	\$493.00		
						Check Amount:	\$493.00		
WSB	48047	1760		REGION 5A		Check			
			R 01 300 290 000 000 060	GATE- SECTION 6AA BASEBALL, 5/27/2025		\$195.00			
PO#:	Voucher #:	126166	Invoice	Invoice No: 5/29/2025	5/29/2025	Paid Amt:	\$195.00		
						Check Amount:	\$195.00		
WSB	48048	4148		TOP GUN FUN INFLATABLES LLC		Check			
			E 01 110 203 000 000 305	END OF SCHOOL YEAR INFLATABLES- WD		\$1,200.00			
PO#:	Voucher #:	126165	Invoice	Invoice No: 5/29/2025	5/29/2025	Paid Amt:	\$1,200.00		
						Check Amount:	\$1,200.00		
WSB	48049	27762		LONG WEEKEND SPORTSWEAR		Check			
			E 04 500 560 000 321 401	LEGION SOFTBALL JERSEYS		\$540.00			
PO#:	Voucher #:	126211	Invoice	Invoice No: 2187	6/2/2025	Paid Amt:	\$540.00		
						Check Amount:	\$540.00		
WSB	48050	01390		ACT		Check			
			E 01 300 710 000 000 430	ACT TESTS		\$2,242.50			
PO#:	Voucher #:	126235	Invoice	Invoice No: 33307	6/9/2025	Paid Amt:	\$2,242.50		
						Check Amount:	\$2,242.50		
WSB	48051	00791		AIM ELECTRONICS, INC.		Check			
			E 01 300 292 000 000 530	FINAL PAYMENT- VIDEO BOARD		\$46,813.76			
PO#:	Voucher #:	126236	Invoice	Invoice No: 45889	6/9/2025	Paid Amt:	\$46,813.76		
						Check Amount:	\$46,813.76		
WSB	48052	02000		AMERICAN TIME & SIGNAL CO.		Check			
			E 01 005 630 000 000 455	QUOTE #69171 American Time room monitor:		\$2,985.57			
PO#: 14486	Voucher #:	126238	Invoice	Invoice No: 889035	6/9/2025	Paid Amt:	\$2,985.57		
			E 01 005 630 000 000 455	ORDER #977895 American Time FTU		\$666.95			
			E 01 005 630 000 000 455	Freight		\$15.95			
PO#: 14486	Voucher #:	126237	Invoice	Invoice No: 886575	6/9/2025	Paid Amt:	\$682.90		
						Check Amount:	\$3,668.47		
WSB	48053	02299		ANDERSON, STEVEN K.		Check			
			E 04 500 510 000 321 305	2024-25 COMMUNITY BAND DIRECTOR		\$2,500.00			
PO#:	Voucher #:	126239	Invoice	Invoice No: 5/27/2025	6/9/2025	Paid Amt:	\$2,500.00		
						Check Amount:	\$2,500.00		



## Detail Payment Register By Check

6/6/2025

8:39 AM

Check Number: 47990-48129 Payment Date: 7/1/2024-6/30/2025 Period: 202501-202512 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
WSB	48054	02485		APPLE, INC.		Check
			E 01 111 216 000 401 433	Indiv Instr Supp		\$11,186.00
PO#:	Voucher #:	126240	Invoice	Invoice No: MB71206632	6/9/2025	Paid Amt: \$11,186.00
						Check Amount: \$11,186.00
WSB	48055	47100		ASTERA HEALTH		Check
			E 01 300 292 000 000 305	MAY 25 ATHLETIC TRAINER HOURS		\$1,550.00
PO#:	Voucher #:	126390	Invoice	Invoice No: 193016	6/9/2025	Paid Amt: \$1,550.00
						Check Amount: \$1,550.00
WSB	48056	13177		AVIBEN		Check
			E 01 005 111 000 000 305	JUNE 2025 403(b) ADMIN & COMPL FEE		\$141.72
PO#:	Voucher #:	126385	Invoice	Invoice No: 37702	6/9/2025	Paid Amt: \$141.72
						Check Amount: \$141.72
WSB	48057	50811		REMIT1 CAPITAL ONE		Check
			E 12 300 298 218 301 401	FFA - TOTES/PENCILS/FLOWERS/SNACKS		\$57.15
PO#:	Voucher #:	126242	Invoice	Invoice No: 00821	6/9/2025	Paid Amt: \$57.15
			E 12 300 298 210 301 401	TRASHBAGS/DONUTS		\$197.10
PO#:	Voucher #:	126250	Invoice	Invoice No: 01499	6/9/2025	Paid Amt: \$197.10
			E 04 500 522 000 321 401	LOCK BOX		\$29.97
PO#:	Voucher #:	126251	Invoice	Invoice No: 01940	6/9/2025	Paid Amt: \$29.97
			E 12 300 298 218 301 401	FFA - SNACKS		\$51.38
PO#:	Voucher #:	126243	Invoice	Invoice No: 05363	6/9/2025	Paid Amt: \$51.38
			E 01 300 301 000 830 433	ICE CREAM SUPPLIES		\$89.27
PO#:	Voucher #:	126252	Invoice	Invoice No: 05657	6/9/2025	Paid Amt: \$89.27
			E 04 500 582 000 344 401	TUMBLERS/SEEDS- preschool		\$36.50
PO#:	Voucher #:	126253	Invoice	Invoice No: 04812	6/9/2025	Paid Amt: \$36.50
			E 01 300 622 000 000 401	SNACKS- MHL REWARD PARTY		\$16.06
PO#:	Voucher #:	126244	Invoice	Invoice No: 00860	6/9/2025	Paid Amt: \$16.06
			E 04 500 580 000 325 401	BUBBLES/BATTERIES- ECFE		\$40.60
PO#:	Voucher #:	126254	Invoice	Invoice No: 02722	6/9/2025	Paid Amt: \$40.60
			E 01 005 810 000 000 410	BUNGEE CORDS		\$12.80
PO#:	Voucher #:	126255	Invoice	Invoice No: 06829	6/9/2025	Paid Amt: \$12.80
			E 12 300 298 210 301 401	GARBAGE BAGS/WATER/SNACKS		\$221.48
PO#:	Voucher #:	126245	Invoice	Invoice No: 01259	6/9/2025	Paid Amt: \$221.48
			E 04 500 580 000 325 401	SNACKS- ECFE		\$43.12
PO#:	Voucher #:	126256	Invoice	Invoice No: 02780	6/9/2025	Paid Amt: \$43.12
			E 04 500 582 000 344 401	END OF YEAR CELEBRATION SUPPLIES		\$51.70
PO#:	Voucher #:	126257	Invoice	Invoice No: 06393	6/9/2025	Paid Amt: \$51.70

## Detail Payment Register By Check

Check Number: 47990-48129 Payment Date: 7/1/2024-6/30/2025 Period: 202501-202512 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
WSB	48057	50811	REMIT1	CAPITAL ONE		Check
			E 01 112 206 000 433 433	REACH INCENTIVES		\$40.28
PO#:	Voucher #:	126246	Invoice	Invoice No: 05973	6/9/2025	Paid Amt: \$40.28
			E 01 300 402 000 740 433	LIFE SCIENCES- COOKING SUPPLIES		\$78.21
PO#:	Voucher #:	126258	Invoice	Invoice No: 09118	6/9/2025	Paid Amt: \$78.21
			E 01 110 408 000 740 433	SNACK INCENTIVES		\$62.76
PO#:	Voucher #:	126259	Invoice	Invoice No: 09320	6/9/2025	Paid Amt: \$62.76
			E 12 300 298 210 301 401	WINDEX/PAPER TOWELS		\$61.66
PO#:	Voucher #:	126247	Invoice	Invoice No: 01075	6/9/2025	Paid Amt: \$61.66
			E 04 500 582 000 344 401	WATER/POPSICLES/ICE/COOKIES		\$36.54
PO#:	Voucher #:	126260	Invoice	Invoice No: 06974	6/9/2025	Paid Amt: \$36.54
			E 12 300 298 218 301 401	WATER/HAND SANITIZER		\$13.52
PO#:	Voucher #:	126261	Invoice	Invoice No: 08376	6/9/2025	Paid Amt: \$13.52
			E 01 300 301 000 830 433	STEMWIRE/SUREBONDER		\$20.49
PO#:	Voucher #:	126241	Invoice	Invoice No: 01727	6/9/2025	Paid Amt: \$20.49
			E 01 300 212 021 000 430	GLUE/FRAMES		\$36.22
PO#:	Voucher #:	126248	Invoice	Invoice No: 05665	6/9/2025	Paid Amt: \$36.22
			E 01 112 206 000 433 433	REACH INCENTIVES		\$25.67
PO#:	Voucher #:	126262	Invoice	Invoice No: 09919	6/9/2025	Paid Amt: \$25.67
			E 01 150 203 025 000 430	ISOPRYPYL ALCOHOL/PARSLEY/MUSHROOI		\$13.77
PO#:	Voucher #:	126263	Invoice	Invoice No: 08167	6/9/2025	Paid Amt: \$13.77
			E 01 300 211 000 000 401	SUPPLIES- SENIOR COOKOUT		\$316.88
PO#:	Voucher #:	126266	Invoice	Invoice No: 05895	6/9/2025	Paid Amt: \$316.88
			E 12 300 298 210 301 401	RAKES		\$39.88
PO#:	Voucher #:	126249	Invoice	Invoice No: 04983	6/9/2025	Paid Amt: \$39.88
			E 01 110 203 027 000 430	FIELD TRIP SUPPLIES		\$80.03
PO#:	Voucher #:	126264	Invoice	Invoice No: 08259	6/9/2025	Paid Amt: \$80.03
			R 12 300 298 208 301 619	FCCLA - RB FLOAT FUNDRAISER ITEMS		\$124.18
PO#:	Voucher #:	126265	Invoice	Invoice No: 01865	6/9/2025	Paid Amt: \$124.18
						Check Amount: \$1,797.22
WSB	48058	3658	CHROMEBOOKPARTS.COM			Check
			E 01 005 630 000 000 314	CHROMEBOOK REPAIRS		\$179.85
PO#:	Voucher #:	126267	Invoice	Invoice No: 244175	6/9/2025	Paid Amt: \$179.85
			E 01 005 630 000 000 314	CHROMEBOOK REPAIRS		\$91.49
PO#:	Voucher #:	126268	Invoice	Invoice No: 244137	6/9/2025	Paid Amt: \$91.49
						Check Amount: \$271.34

## Detail Payment Register By Check

Check Number: 47990-48129 Payment Date: 7/1/2024-6/30/2025 Period: 202501-202512 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
WSB	48059	08300		CITY OF WADENA		Check			
			E 01	005 815 000 000 401	BULK WATER	\$74.75			
PO#:	Voucher #:	126391	Invoice	Invoice No: INV00464	6/9/2025	Paid Amt:	\$74.75		
						Check Amount:	\$74.75		
WSB	48060	08425		CLIMATE MAKERS INC.		Check			
			E 01	005 810 000 000 313	WO#10972 HYDRONIC SYSTEM PRESSURE	\$5,774.00			
PO#:	Voucher #:	126270	Invoice	Invoice No: 123861	6/9/2025	Paid Amt:	\$5,774.00		
			E 01	005 810 000 000 313	WO#11811 HEATING/COOLING ACCESS	\$1,476.00			
PO#:	Voucher #:	126271	Invoice	Invoice No: 123856	6/9/2025	Paid Amt:	\$1,476.00		
						Check Amount:	\$7,250.00		
WSB	48061	09550		CONTINENTAL CLAY COMPANY		Check			
			E 01	300 212 021 000 430	Mid-Fire White Cone 4-7 COD: CCMF(40 Box	\$1,100.00			
			E 01	300 212 021 000 430	Freight	\$152.00			
PO#: 14343	Voucher #:	126269	Invoice	Invoice No: INV000205807	6/9/2025	Paid Amt:	\$1,252.00		
						Check Amount:	\$1,252.00		
WSB	48062	10550		CULLIGAN		Check			
			E 01	005 810 000 000 401	SOLALR SALT/SANIT PACKS	\$165.75			
PO#:	Voucher #:	126275	Invoice	Invoice No: 295004	6/9/2025	Paid Amt:	\$165.75		
			E 01	006 760 000 720 335	Rentals or Leases	\$57.70			
			E 01	005 815 000 000 335	Rentals or Leases	\$13.50			
PO#:	Voucher #:	126276	Invoice	Invoice No: 5/31/2025	6/9/2025	Paid Amt:	\$71.20		
			E 01	010 810 000 000 401	SOLAR SALT/SANIT PACKS	\$126.75			
PO#:	Voucher #:	126272	Invoice	Invoice No: 294501	6/9/2025	Paid Amt:	\$126.75		
			E 01	006 760 000 720 401	5 GAL PREM WATER	\$59.00			
PO#:	Voucher #:	126274	Invoice	Invoice No: 294520	6/9/2025	Paid Amt:	\$59.00		
			E 01	005 810 000 000 401	SOLAR SALT/SANIT PACKS	\$126.75			
PO#:	Voucher #:	126273	Invoice	Invoice No: 294503	6/9/2025	Paid Amt:	\$126.75		
						Check Amount:	\$549.45		
WSB	48063	10980		DACOTAH PAPER CO.		Check			
			E 02	005 770 000 701 401	TRAYS/CONTAINERS/SPOONS/FORKS	\$1,242.32			
PO#:	Voucher #:	126277	Invoice	Invoice No: 37078	6/9/2025	Paid Amt:	\$1,242.32		
						Check Amount:	\$1,242.32		
WSB	48064	3250		DAKOTA BUSINESS SOLUTIONS		Check			
			E 01	005 111 000 000 401	INK	\$375.00			
PO#:	Voucher #:	126278	Invoice	Invoice No: 11078	6/9/2025	Paid Amt:	\$375.00		
						Check Amount:	\$375.00		

## Detail Payment Register By Check

6/6/2025

8:39 AM

Check Number: 47990-48129 Payment Date: 7/1/2024-6/30/2025 Period: 202501-202512 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
WSB	48065	2090		DRUG TESTING SOLUTIONS		Check
			E 01 006 760 000 720 310	PRE-EMPLOYMENT DRUG TESTING		\$31.50
PO#:	Voucher #:	126279	Invoice	Invoice No: 4223	6/9/2025	Paid Amt: \$31.50
						Check Amount: \$31.50
WSB	48066	12297		ECKROTH MUSIC CO.		Check
			E 01 300 258 201 000 314	TRUMPET REPAIRS		\$30.00
PO#:	Voucher #:	126392	Invoice	Invoice No: 5698837	6/9/2025	Paid Amt: \$30.00
						Check Amount: \$30.00
WSB	48067	14625		FIEMEYER, JILENE		Check
			E 01 300 298 209 000 366	REIMB. MEALS- BPA NATIONALS, 5/7-5/10		\$174.53
PO#:	Voucher #:	126280	Invoice	Invoice No: 5/28/2025	6/9/2025	Paid Amt: \$174.53
			E 01 112 206 000 433 433	REIMB. REACH INCENTIVES		\$154.58
PO#:	Voucher #:	126281	Invoice	Invoice No: 5/19/2025	6/9/2025	Paid Amt: \$154.58
						Check Amount: \$329.11
WSB	48068	15490		FRESHWATER ED. DISTRICT		Check
			E 01 005 400 000 000 391	DHS REVALIDATION FEE FOR 3RD PARY B		\$730.00
PO#:	Voucher #:	126282	Invoice	Invoice No: 20624	6/9/2025	Paid Amt: \$730.00
			E 01 005 400 000 000 391	MAY 25 MEMBER SERVICES		\$3,546.76
			E 01 005 400 000 000 391	MAY 25 FACIILITY LEASE AGR		\$374.62
			E 01 005 630 000 311 391	MAY 25 INTERNET ACCESS		\$15.90
			E 01 005 400 000 000 391	MAY 25 BUSINESS OFFICE SERVICES		\$3.00
			E 01 300 401 000 740 396	MAY 25 OTHER SPED ASSESSMENTS		\$9,637.35
			E 01 300 400 000 000 390	MAY 25 NON SPED ELIG		(\$564.30)
			E 01 110 412 000 740 396	MAY 25 ECSE		\$13,130.76
			E 01 300 400 000 000 390	MAY 25 SPEECH		\$2,827.06
			E 01 005 630 000 311 391	MAY 25 WIDE AREA NETWORK		\$529.42
			E 01 005 400 000 000 391	MAY 25 MA SUPPORT		\$570.26
			E 01 005 400 000 000 391	MAY 25 STUDENT SUPPORT PERSONNEL		\$9,206.53
PO#:	Voucher #:	126283	Invoice	Invoice No: 20610	6/9/2025	Paid Amt: \$39,277.36
						Check Amount: \$40,007.36
WSB	48069	2827		G & T SANITATION		Check
			E 01 005 810 000 000 330	MS/HS - Garbage		\$1,160.64
			E 02 005 770 000 701 330	FS MS/HS- Garbage		\$616.59
			E 01 010 810 000 000 330	ELEM- Garbage		\$1,178.78
			E 02 005 770 000 701 330	FS ELEM- Garbage		\$634.72
			E 01 005 815 000 000 330	GROUND S - Garbage		\$181.35

## Detail Payment Register By Check

6/6/2025

8:39 AM

Check Number: 47990-48129 Payment Date: 7/1/2024-6/30/2025 Period: 202501-202512 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
WSB	48069	2827		G & T SANITATION		Check
			E 01 006 760 000 720 330	BUS GARAGE -Garbage		\$72.54
PO#:	Voucher #:	126389	Invoice	Invoice No: 150227	6/9/2025	Paid Amt: \$3,844.62
						Check Amount: \$3,844.62
WSB	48070	1640		GOLBERG, CHELSA		Check
			E 01 300 256 022 000 430	Instr Sup - Golberg Math		\$73.75
PO#:	Voucher #:	126284	Invoice	Invoice No: 5/01/2025	6/9/2025	Paid Amt: \$73.75
						Check Amount: \$73.75
WSB	48071	17530		REMIT1 GREIMAN'S		Check
			E 18 005 211 127 000 401	KINDERGARTEN SHIRTS		\$99.00
PO#:	Voucher #:	126285	Invoice	Invoice No: 11521	6/9/2025	Paid Amt: \$99.00
						Check Amount: \$99.00
WSB	48072	3099		HAGEN, BRIAN		Check
			E 01 300 351 000 830 433	PART		\$32.49
PO#:	Voucher #:	126286	Invoice	Invoice No: 00111651	6/9/2025	Paid Amt: \$32.49
						Check Amount: \$32.49
WSB	48073	18360		HAMELAU, DAWN		Check
			E 01 300 402 000 740 433	REIMB. END OF YEAR PARTY SUPPLIES		\$17.75
PO#:	Voucher #:	126287	Invoice	Invoice No: 5/12/2025	6/9/2025	Paid Amt: \$17.75
			E 01 300 211 000 000 820	REIMB. LION'S DUES		\$200.00
PO#:	Voucher #:	126288	Invoice	Invoice No: 5/08/2025	6/9/2025	Paid Amt: \$200.00
						Check Amount: \$217.75
WSB	48074	2122		REMIT1 HAND2MIND, INC		Check
			E 01 110 203 001 000 401	QUO034116-1 Elkonin Box Magnetic Answer E		\$199.96
PO#: 14479	Voucher #:	126289	Invoice	Invoice No: INV000404198	6/9/2025	Paid Amt: \$199.96
						Check Amount: \$199.96
WSB	48075	4370		HEART BERRY		Check
			E 01 110 203 100 000 401	Satin Berry Bomber Jacket - 2XL		\$330.00
			E 01 110 203 100 000 401	Freight		\$25.17
PO#: 14485	Voucher #:	126290	Invoice	Invoice No: 120657HB	6/9/2025	Paid Amt: \$355.17
						Check Amount: \$355.17
WSB	48076	19150		HEARTLAND TIRE INC.		Check
			E 01 005 815 000 000 314	TIRE REPAIRS		\$56.35
PO#:	Voucher #:	126291	Invoice	Invoice No: 16049575	6/9/2025	Paid Amt: \$56.35
						Check Amount: \$56.35

## Detail Payment Register By Check

6/6/2025

8:39 AM

Check Number: 47990-48129 Payment Date: 7/1/2024-6/30/2025 Period: 202501-202512 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
WSB	48077	19640		HILLYARD/HUTCHINSON		Check
			E 01 010 810 000 000 410	Custodial Supplies		\$49.71
PO#:	Voucher #:	126296	Invoice	Invoice No: 605836039	6/9/2025	Paid Amt: \$49.71
			E 01 005 865 000 347 401	GLOVES		\$49.50
			E 01 005 810 000 000 410	Custodial Supplies		\$1,138.79
PO#:	Voucher #:	126297	Invoice	Invoice No: 605836038	6/9/2025	Paid Amt: \$1,188.29
			E 01 005 865 000 347 401	gloves		\$113.40
			E 01 010 810 000 000 410	Custodial Supplies		\$1,509.40
PO#:	Voucher #:	126295	Invoice	Invoice No: 605829100	6/9/2025	Paid Amt: \$1,622.80
			E 01 005 810 000 000 410	GYM REFINISH SUPPLIES		\$7,360.26
PO#:	Voucher #:	126294	Invoice	Invoice No: 605823571	6/9/2025	Paid Amt: \$7,360.26
			E 01 005 810 000 000 314	SCRUBBER REPAIRS		\$710.34
PO#:	Voucher #:	126292	Invoice	Invoice No: 700656663	6/9/2025	Paid Amt: \$710.34
			E 01 010 810 000 000 410	Custodial Supplies		\$39.30
PO#:	Voucher #:	126293	Invoice	Invoice No: 605816594	6/9/2025	Paid Amt: \$39.30
						Check Amount: \$10,970.70
WSB	48078	3986	1099	HINMAN, JEREMY		Check
			E 01 005 810 000 000 313	ELECTRICAL SERVICES- MAY 2025		\$1,625.54
PO#:	Voucher #:	126298	Invoice	Invoice No: 1421	6/9/2025	Paid Amt: \$1,625.54
						Check Amount: \$1,625.54
WSB	48079	21468		IND. SCHOOL DIST. #23		Check
			E 01 300 292 054 000 369	ENTRY FEE- TRACK, 4/29/2025		\$200.00
PO#:	Voucher #:	126393	Invoice	Invoice No: 6/02/2025	6/9/2025	Paid Amt: \$200.00
						Check Amount: \$200.00
WSB	48080	21700		IND. SCHOOL DIST. #820		Check
			R 01 300 292 054 000 099	REIMB. CANCELLED TRACK FEE'S		\$200.00
PO#:	Voucher #:	126299	Invoice	Invoice No: 5/15/2025	6/9/2025	Paid Amt: \$200.00
						Check Amount: \$200.00
WSB	48081	22801		INTERQUEST DETECTION CANINES		Check
			E 01 005 718 000 342 325	REGULAR CANINE SEARCH- 5/14/2025		\$340.00
PO#:	Voucher #:	126300	Invoice	Invoice No: May NM 2025	6/9/2025	Paid Amt: \$340.00
						Check Amount: \$340.00
WSB	48082	2076		JACOBSON, BRIAN		Check
			E 01 005 640 000 316 366	REIMB. HOTEL & MILEAGE- MASBO, 5/6-5/C		\$589.67
PO#:	Voucher #:	126301	Invoice	Invoice No: 5/12/2025	6/9/2025	Paid Amt: \$589.67
						Check Amount: \$589.67

## Detail Payment Register By Check

6/6/2025

8:39 AM

Check Number: 47990-48129 Payment Date: 7/1/2024-6/30/2025 Period: 202501-202512 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
WSB	48083	23650		JOHN'S CAR CARE CENTER INC.		Check
			E 01 006 760 000 720 314	MAINTENANCE- 2018 RAM PROMASTER		\$963.50
PO#:	Voucher #:	126302	Invoice	Invoice No: 5963	6/9/2025	Paid Amt: \$963.50
						Check Amount: \$963.50
WSB	48084	25950		LAKES COUNTRY SERVICE COOP.		Check
			E 01 006 760 000 720 305	DOT Physicals & Drug Testing		\$210.00
PO#:	Voucher #:	126303	Invoice	Invoice No: 101331	6/9/2025	Paid Amt: \$210.00
						Check Amount: \$210.00
WSB	48085	3634		LEIGHTON BROADCASTING		Check
			E 01 005 112 000 000 320	SENIOR SALUTES		\$325.00
PO#:	Voucher #:	126374	Invoice	Invoice No: 252859-1	6/9/2025	Paid Amt: \$325.00
						Check Amount: \$325.00
WSB	48086	31362		MEI TOTAL ELEVATOR SOLUTIONS		Check
			E 01 005 810 000 000 313	JUNE MONTHLY SERVICES		\$186.32
PO#:	Voucher #:	126387	Invoice	Invoice No: 1131489	6/9/2025	Paid Amt: \$186.32
						Check Amount: \$186.32
WSB	48087	30200		MERICKEL'S		Check
			E 01 300 351 000 830 433	HARDBOARD/PLYWOOD		\$426.46
PO#:	Voucher #:	126306	Invoice	Invoice No: 613731	6/9/2025	Paid Amt: \$426.46
			E 01 005 810 000 000 415	PRESSURE WASHER HOSE		\$54.57
PO#:	Voucher #:	126307	Invoice	Invoice No: 613849	6/9/2025	Paid Amt: \$54.57
			E 01 005 815 000 000 401	BROOM/FLOOR SCRUBBER		\$26.98
PO#:	Voucher #:	126308	Invoice	Invoice No: 614066	6/9/2025	Paid Amt: \$26.98
			E 01 300 301 000 830 433	DRILL BIT		\$19.98
PO#:	Voucher #:	126305	Invoice	Invoice No: 613589	6/9/2025	Paid Amt: \$19.98
			E 12 300 298 210 301 401	CHARCOAL/LIGHTER FLUID/MATCHES		\$86.33
PO#:	Voucher #:	126304	Invoice	Invoice No: 612832	6/9/2025	Paid Amt: \$86.33
						Check Amount: \$614.32
WSB	48088	4405		METRO TIMING		Check
			E 01 300 292 054 000 305	PROFESSIONAL SERVICES-PARK REGION		\$996.20
PO#:	Voucher #:	126309	Invoice	Invoice No: 25*057	6/9/2025	Paid Amt: \$996.20
						Check Amount: \$996.20
WSB	48089	32895		NAPA CENTRAL MN		Check
			E 01 005 815 000 000 401	3PC HOSE		\$112.19
PO#:	Voucher #:	126386	Invoice	Invoice No: 039715	6/9/2025	Paid Amt: \$112.19
						Check Amount: \$112.19

## Detail Payment Register By Check

Check Number: 47990-48129 Payment Date: 7/1/2024-6/30/2025 Period: 202501-202512 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
WSB	48090	4359		NASHKE GAMES		Check
			E 01 110 203 100 000 305	NASHKE EVENT- 5/27/2025		\$1,800.00
PO#:	Voucher #:	126310	Invoice	Invoice No: 296	6/9/2025	Paid Amt: \$1,800.00
						Check Amount: \$1,800.00
WSB	48091	34211		NESS, JENNIFER		Check
			E 04 500 570 001 321 820	REIMB. MDH FOOD SAFETY RENEWAL		\$35.00
PO#:	Voucher #:	126311	Invoice	Invoice No: 5/22/2025	6/9/2025	Paid Amt: \$35.00
						Check Amount: \$35.00
WSB	48092	35000		NORTH CENTRAL BUS & EQUIPMENT		Check
			E 01 006 760 000 720 403	Vehicle Maint/Parts		\$271.55
PO#:	Voucher #:	126312	Invoice	Invoice No: 323499	6/9/2025	Paid Amt: \$271.55
						Check Amount: \$271.55
WSB	48093	19840	REMIT	NORTH CENTRAL INTERNATIONAL, LLC		Check
			E 01 006 760 000 720 403	Vehicle Maint/Parts		\$238.18
PO#:	Voucher #:	126314	Invoice	Invoice No: X221055883:01	6/9/2025	Paid Amt: \$238.18
			E 01 006 760 000 720 403	Vehicle Maint/Parts		\$431.11
PO#:	Voucher #:	126313	Invoice	Invoice No: X226026986:01	6/9/2025	Paid Amt: \$431.11
			E 01 006 760 000 720 403	Vehicle Maint/Parts		\$98.86
PO#:	Voucher #:	126315	Invoice	Invoice No: X221056729:01	6/9/2025	Paid Amt: \$98.86
						Check Amount: \$768.15
WSB	48094	36470		OXYGEN SERVICE COMPANY		Check
			E 01 300 255 000 000 335	SPOOL GUNS/WIRE FEEDERS		\$105.00
PO#:	Voucher #:	126316	Invoice	Invoice No: 0008832305	6/9/2025	Paid Amt: \$105.00
						Check Amount: \$105.00
WSB	48095	2653		PROFESSIONAL AGRONOMY SERVICES		Check
			E 01 005 815 000 000 401	MAD DOG/LIBERATE LECITECH/CHOICE W		\$460.30
PO#:	Voucher #:	126375	Invoice	Invoice No: 57118193	6/9/2025	Paid Amt: \$460.30
						Check Amount: \$460.30
WSB	48096	44050		RANGE		Check
			E 01 300 211 070 000 401	GRADUATION PROGRAMS		\$825.92
PO#:	Voucher #:	126317	Invoice	Invoice No: 2511184	6/9/2025	Paid Amt: \$825.92
						Check Amount: \$825.92
WSB	48097	40320		ROSS, KEVIN		Check
			E 01 300 296 057 000 401	REIMB. GLOVES		\$56.00
			E 12 300 292 057 301 369	REIMB. MEALS		\$101.65



## Detail Payment Register By Check

6/6/2025

8:39 AM

Check Number: 47990-48129 Payment Date: 7/1/2024-6/30/2025 Period: 202501-202512 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
WSB	48097	40320		ROSS, KEVIN		Check
			E 01	300 296 057 000 401	REIMB. GOLF BALLS	\$25.75
PO#:	Voucher #:	126376	Invoice	Invoice No: 5/20/2025	6/9/2025	Paid Amt: \$183.40
						Check Amount: \$183.40
WSB	48098	41095		SCAN AIR FILTER, INC.		Check
			E 01	005 810 000 000 415	FILTERS	\$1,641.28
PO#:	Voucher #:	126318	Invoice	Invoice No: 164305	6/9/2025	Paid Amt: \$1,641.28
						Check Amount: \$1,641.28
WSB	48099	3504		SCHMITZ PORTABLE RENTALS		Check
			E 01	005 810 000 000 335	PORTABLE RESTROOM RENTALS	\$1,225.00
PO#:	Voucher #:	126377	Invoice	Invoice No: 2793	6/9/2025	Paid Amt: \$1,225.00
						Check Amount: \$1,225.00
WSB	48100	41624		SCHOLASTIC INC.		Check
			E 01	110 203 035 000 430	BOOKS- Goeden G3	\$80.33
PO#:	Voucher #:	126319	Invoice	Invoice No: 72329478	6/9/2025	Paid Amt: \$80.33
			E 01	110 203 035 000 430	BOOKS- Goeden G3	\$476.36
PO#:	Voucher #:	126320	Invoice	Invoice No: 78271863	6/9/2025	Paid Amt: \$476.36
						Check Amount: \$556.69
WSB	48101	41625		SCHOLASTIC INC.		Check
			E 04	500 580 000 325 401	34C8 - How to catch a class pet	\$40.00
			E 04	500 580 000 325 401	38C8 - I need my monster	\$40.00
			E 04	500 580 000 325 401	39C8 - If you give a moose a muffin	\$40.00
			E 04	500 580 000 325 401	46C8 - Little turtle	\$40.00
			E 04	500 580 000 325 401	58C8 - On the first day of summer vacation	\$40.00
			E 04	500 580 000 325 401	23J7	\$40.00
			E 04	500 580 000 325 401	14J6 - Click Clack Goodnight	\$40.00
			E 04	500 580 000 325 401	36J6 - If you give a mouse a cookie	\$40.00
			E 04	500 580 000 325 401	5696 - Lilly's purple plastic purse	\$40.00
			E 04	500 580 000 325 401	9596 - Splat the cat: the big helper	\$40.00
PO#:	14429	Voucher #:	126321	Invoice	Invoice No: 78266739	6/9/2025
						Paid Amt: \$400.00
						Check Amount: \$400.00
WSB	48102	41890		SCHULZ, DIRK		Check
			E 01	300 211 000 000 820	REIMB. 2024-25 LION'S DUES	\$200.00
PO#:	Voucher #:	126322	Invoice	Invoice No: 5/29/2025	6/9/2025	Paid Amt: \$200.00
						Check Amount: \$200.00

## Detail Payment Register By Check

Check Number: 47990-48129 Payment Date: 7/1/2024-6/30/2025 Period: 202501-202512 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
WSB	48103	41891		SCHULZ, LOIS		Check
			E 01 300 270 023 000 430	REIMB. CASTLE SUPPLIES		\$45.13
PO#:	Voucher #:	126323	Invoice	Invoice No: 4/17/2025	6/9/2025	Paid Amt: \$45.13
						Check Amount: \$45.13
WSB	48104	41915		SCHWARTZ, DEB		Check
			E 01 300 211 070 000 401	CAKES- SENIOR AWARDS NIGHT		\$55.00
PO#:	Voucher #:	126324	Invoice	Invoice No: 905251	6/9/2025	Paid Amt: \$55.00
						Check Amount: \$55.00
WSB	48105	1308		SEBCO BOOKS		Check
			E 01 110 622 000 000 470	purchase #136403 books		\$1,250.16
PO#: 14323	Voucher #:	126325	Invoice	Invoice No: 214897	6/9/2025	Paid Amt: \$1,250.16
			E 01 110 622 000 000 470	Library Books		\$144.01
PO#:	Voucher #:	126326	Invoice	Invoice No: 214972	6/9/2025	Paid Amt: \$144.01
						Check Amount: \$1,394.17
WSB	48106	43633		SNYDER, DAVID		Check
			E 01 005 112 000 000 335	JUNE 25 BILLBOARD RENTAL		\$135.00
PO#:	Voucher #:	126328	Invoice	Invoice No: 6/05/2025	6/9/2025	Paid Amt: \$135.00
						Check Amount: \$135.00
WSB	48107	2198		SOULE, KRISTI		Check
			E 01 110 403 000 740 433	REIMB. TPT RESOURCES		\$24.50
PO#:	Voucher #:	126327	Invoice	Invoice No: 5/27/2025	6/9/2025	Paid Amt: \$24.50
						Check Amount: \$24.50
WSB	48108	50502		SUPER ONE FOODS- RETAIL ACCOUNTING		Check
			E 01 110 203 035 000 430	READING CHALLENGE INCENTIVE SUPPLI		\$70.87
PO#:	Voucher #:	126330	Invoice	Invoice No: 00224075	6/9/2025	Paid Amt: \$70.87
			E 01 110 203 035 000 430	READING ACTIVITY INCENTIVE SUPPLIES		\$102.72
PO#:	Voucher #:	126331	Invoice	Invoice No: 00224156	6/9/2025	Paid Amt: \$102.72
			E 01 300 403 000 740 433	Reeces snack size		\$5.49
			E 01 300 403 000 740 433	M&M candy		\$9.89
			E 01 300 403 000 740 433	Cheetos Crunchy		\$5.89
			E 01 300 403 000 740 433	Plastic Storage bags		\$2.99
			E 01 300 403 000 740 433	Paper Plates		\$1.99
			E 01 300 403 000 740 433	Paper Plates large		\$2.99
			E 01 300 403 000 740 433	Tortilla Chips		\$5.29
			E 01 300 403 000 740 433	Pace Salsa		\$2.69
			E 01 300 403 000 740 433	Jollytime Popcorn		\$5.78

## Detail Payment Register By Check

Check Number: 47990-48129 Payment Date: 7/1/2024-6/30/2025 Period: 202501-202512 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
WSB	48108	50502		SUPER ONE FOODS- RETAIL ACCOUNTING		Check
			E 01 300 403 000 740 433	Pretzel Sticks		\$4.24
PO#:	14489	Voucher #:	126332	Invoice Invoice No: 00306494	6/9/2025	Paid Amt: \$47.24
			E 01 300 211 000 000 401	SUPPLIES FOR AWARDS NIGHT		\$40.45
PO#:		Voucher #:	126333	Invoice Invoice No: 00485706	6/9/2025	Paid Amt: \$40.45
			E 01 110 201 000 000 401	BOTTLED WATER		\$23.80
PO#:		Voucher #:	126334	Invoice Invoice No: 00306651	6/9/2025	Paid Amt: \$23.80
			E 12 300 298 208 301 401	OREOS		\$19.88
PO#:		Voucher #:	126335	Invoice Invoice No: 00487465	6/9/2025	Paid Amt: \$19.88
			E 12 300 298 207 301 401	HOTDOGS/BUNS		\$50.94
PO#:		Voucher #:	126336	Invoice Invoice No: 00309607	6/9/2025	Paid Amt: \$50.94
			E 12 300 298 207 301 401	KETCHUP/MUSTARD/RELISH/ICE		\$28.54
PO#:		Voucher #:	126337	Invoice Invoice No: 00491260	6/9/2025	Paid Amt: \$28.54
			E 04 500 582 000 344 401	BOTTLED WATER		\$11.64
PO#:		Voucher #:	126329	Invoice Invoice No: 00483013	6/9/2025	Paid Amt: \$11.64
			E 01 300 211 000 000 401	AWARDS		\$11.90
PO#:		Voucher #:	126338	Invoice Invoice No: 00491261	6/9/2025	Paid Amt: \$11.90
						Check Amount: \$407.98
WSB	48109	4186		TEN FINNS CREAMERY, LLC		Check
			E 02 005 770 000 701 495	Milk		\$147.00
PO#:		Voucher #:	126339	Invoice Invoice No: 1068005	6/9/2025	Paid Amt: \$147.00
			E 02 005 770 000 701 495	Milk		\$375.00
PO#:		Voucher #:	126340	Invoice Invoice No: 1067973	6/9/2025	Paid Amt: \$375.00
			E 02 005 770 000 701 495	Milk		\$54.00
PO#:		Voucher #:	126341	Invoice Invoice No: 1067971	6/9/2025	Paid Amt: \$54.00
			E 02 005 770 000 701 495	Milk		\$348.00
PO#:		Voucher #:	126342	Invoice Invoice No: 1067970	6/9/2025	Paid Amt: \$348.00
			E 04 500 570 001 321 401	MILK		\$54.00
PO#:		Voucher #:	126343	Invoice Invoice No: 1067974	6/9/2025	Paid Amt: \$54.00
						Check Amount: \$978.00
WSB	48110	4030		THOMPSON, LINDY		Check
			E 01 300 296 060 000 366	REIMB. COACHES CLINIC- TENNIS, 2/28-3/6		\$99.00
PO#:		Voucher #:	126344	Invoice Invoice No: 5/17/2025	6/9/2025	Paid Amt: \$99.00
						Check Amount: \$99.00

## Detail Payment Register By Check

Check Number: 47990-48129 Payment Date: 7/1/2024-6/30/2025 Period: 202501-202512 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
WSB	48111	11499		THRYV		Check
			E 01 005 810 000 000 320	Communications Serv		\$37.18
PO#:	Voucher #:	126388	Invoice	Invoice No: 5/20/2025	6/9/2025	Paid Amt: \$37.18
						Check Amount: \$37.18
WSB	48112	2224		T-MOBILE		Check
			E 01 005 630 000 000 320	HOTSPOTS		\$1,840.00
PO#:	Voucher #:	126345	Invoice	Invoice No: 5/21/2025	6/9/2025	Paid Amt: \$1,840.00
						Check Amount: \$1,840.00
WSB	48113	48506		UPPER LAKES FOODS, INC.		Check
			E 02 005 770 000 701 490	Food		\$1,385.56
PO#:	Voucher #:	126362	Invoice	Invoice No: 657455	6/9/2025	Paid Amt: \$1,385.56
			E 02 005 770 000 701 490	Food		\$560.87
			E 02 005 770 000 701 401	TRAYS		\$39.69
PO#:	Voucher #:	126363	Invoice	Invoice No: 659381	6/9/2025	Paid Amt: \$600.56
			E 02 005 770 000 701 490	Food		\$537.45
			E 02 005 770 000 701 401	CONTAINERS		\$26.86
PO#:	Voucher #:	126364	Invoice	Invoice No: 660884	6/9/2025	Paid Amt: \$564.31
			E 02 005 770 000 701 490	Food		\$1,671.36
PO#:	Voucher #:	126353	Invoice	Invoice No: 661320	6/9/2025	Paid Amt: \$1,671.36
			E 02 005 770 000 701 490	Food		\$264.94
PO#:	Voucher #:	126361	Invoice	Invoice No: 657374	6/9/2025	Paid Amt: \$264.94
			E 02 005 770 000 701 490	Food		\$648.33
PO#:	Voucher #:	126357	Invoice	Invoice No: 643618	6/9/2025	Paid Amt: \$648.33
			E 02 005 770 000 701 401	SPOONS		\$51.99
PO#:	Voucher #:	126347	Invoice	Invoice No: 643018	6/9/2025	Paid Amt: \$51.99
			E 02 005 770 000 701 490	Food		\$2,155.68
PO#:	Voucher #:	126348	Invoice	Invoice No: 643020	6/9/2025	Paid Amt: \$2,155.68
			E 02 005 770 000 701 490	Food		\$2,419.78
PO#:	Voucher #:	126349	Invoice	Invoice No: 652415	6/9/2025	Paid Amt: \$2,419.78
			E 02 005 770 000 701 490	Food		\$891.91
PO#:	Voucher #:	126350	Invoice	Invoice No: 652470	6/9/2025	Paid Amt: \$891.91
			E 02 005 770 000 701 490	Food		\$630.55
PO#:	Voucher #:	126351	Invoice	Invoice No: 661272	6/9/2025	Paid Amt: \$630.55
			E 02 005 770 000 701 401	BUN BAGS		\$80.56
PO#:	Voucher #:	126352	Invoice	Invoice No: 661278	6/9/2025	Paid Amt: \$80.56
			E 02 005 770 000 701 490	Food		\$662.26
PO#:	Voucher #:	126346	Invoice	Invoice No: 643017	6/9/2025	Paid Amt: \$662.26

## Detail Payment Register By Check

Check Number: 47990-48129 Payment Date: 7/1/2024-6/30/2025 Period: 202501-202512 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
WSB	48113	48506		UPPER LAKES FOODS, INC.		Check		
			E 02 005 770 000 701 490	Food		\$128.00		
PO#:	Voucher #:	126365	Invoice	Invoice No: 666883	6/9/2025	Paid Amt:	\$128.00	
			E 02 005 770 000 701 490	Food		\$133.95		
PO#:	Voucher #:	126354	Invoice	Invoice No: 666878	6/9/2025	Paid Amt:	\$133.95	
			E 02 005 770 000 709 490	Food		\$1,117.55		
			E 02 005 770 000 709 401	GLOVES		\$9.33		
PO#:	Voucher #:	126355	Invoice	Invoice No: 676221	6/9/2025	Paid Amt:	\$1,126.88	
			E 02 007 770 000 707 490	Food		\$491.28		
			E 02 007 770 000 707 401	NAPKINS/FORKS/PLATES		\$178.56		
PO#:	Voucher #:	126366	Invoice	Invoice No: 645631	6/9/2025	Paid Amt:	\$669.84	
			E 02 005 770 000 701 490	Food		\$859.03		
PO#:	Voucher #:	126356	Invoice	Invoice No: 676256	6/9/2025	Paid Amt:	\$859.03	
			E 02 005 770 000 701 490	Food		\$1,126.57		
PO#:	Voucher #:	126358	Invoice	Invoice No: 643647	6/9/2025	Paid Amt:	\$1,126.57	
			E 02 005 770 000 701 490	Food		\$261.47		
PO#:	Voucher #:	126359	Invoice	Invoice No: 650481	6/9/2025	Paid Amt:	\$261.47	
			E 02 005 770 000 701 490	Food		\$1,822.06		
PO#:	Voucher #:	126360	Invoice	Invoice No: 650612	6/9/2025	Paid Amt:	\$1,822.06	
						Check Amount:	\$18,155.59	
WSB	48114	1570		UPPER MIDWEST ATHLETIC CONTRS.		Check		
			E 01 005 865 000 384 511	2025 TENNIS COURT RESURFACING		\$67,870.00		
PO#:	Voucher #:	126367	Invoice	Invoice No: 5787	6/9/2025	Paid Amt:	\$67,870.00	
						Check Amount:	\$67,870.00	
WSB	48115	49341		WADENA AUTO VALUE		Check		
			E 01 005 815 000 000 401	PERMATEX		\$22.99		
PO#:	Voucher #:	126368	Invoice	Invoice No: 65401427	6/9/2025	Paid Amt:	\$22.99	
			E 01 006 760 000 720 403	Vehicle Maint/Parts		\$10.98		
PO#:	Voucher #:	126369	Invoice	Invoice No: 65401475	6/9/2025	Paid Amt:	\$10.98	
			E 01 006 760 000 720 403	Vehicle Maint/Parts		\$279.04		
PO#:	Voucher #:	126370	Invoice	Invoice No: 65402519	6/9/2025	Paid Amt:	\$279.04	
			E 01 006 760 000 720 403	Vehicle Maint/Parts		\$27.48		
PO#:	Voucher #:	126371	Invoice	Invoice No: 65403015	6/9/2025	Paid Amt:	\$27.48	
			E 01 006 760 000 720 403	Vehicle Maint/Parts		\$71.94		
PO#:	Voucher #:	126372	Invoice	Invoice No: 65403120	6/9/2025	Paid Amt:	\$71.94	

## Detail Payment Register By Check

Check Number: 47990-48129 Payment Date: 7/1/2024-6/30/2025 Period: 202501-202512 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
WSB	48115	49341		WADENA AUTO VALUE		Check
			E 01 005 815 000 000 401	BATTERIES		\$270.94
PO#:	Voucher #:	126373	Invoice	Invoice No: 65403135	6/9/2025	Paid Amt: \$270.94
						Check Amount: \$683.37
WSB	48116	49674		WADENA COUNTY RECORDER		Check
			E 04 500 580 000 325 401	MAY 2025 BIRTH REPORT		\$15.00
PO#:	Voucher #:	126378	Invoice	Invoice No: 202500000158	6/9/2025	Paid Amt: \$15.00
						Check Amount: \$15.00
WSB	48117	51006		WEBER'S WADENA HARDWARE		Check
			E 01 005 815 000 000 401	TP/HOSE NOZZLE		\$33.26
PO#:	Voucher #:	126379	Invoice	Invoice No: 412405	6/9/2025	Paid Amt: \$33.26
			E 01 010 810 000 000 410	Custodial Supplies		\$16.67
PO#:	Voucher #:	126380	Invoice	Invoice No: 406193	6/9/2025	Paid Amt: \$16.67
			E 01 005 810 000 000 410	Custodial Supplies		\$83.47
PO#:	Voucher #:	126381	Invoice	Invoice No: 405378	6/9/2025	Paid Amt: \$83.47
			E 01 005 810 000 000 410	Custodial Supplies		\$60.14
PO#:	Voucher #:	126382	Invoice	Invoice No: 414052	6/9/2025	Paid Amt: \$60.14
			E 01 010 810 000 000 410	Custodial Supplies		\$61.82
PO#:	Voucher #:	126383	Invoice	Invoice No: 413922	6/9/2025	Paid Amt: \$61.82
						Check Amount: \$255.36
WSB	48118	52873		ZEP SALES & SERVICE		Check
			E 01 010 810 000 000 410	Custodial Supplies		\$549.23
PO#:	Voucher #:	126384	Invoice	Invoice No: 9011274515	6/9/2025	Paid Amt: \$549.23
						Check Amount: \$549.23
WSB	48119	01600		AFLAC		Check
			B 01 215 030	Employee Insurance Withholding Payable		\$439.52
			B 02 215 030	Employee Insurance Withholding Payable		\$23.60
PO#:	Voucher #:	126169	Invoice	Invoice No: S2025220	6/6/2025	Paid Amt: \$463.12
			B 01 215 030	Employee Insurance Withholding Payable		\$439.52
			B 02 215 030	Employee Insurance Withholding Payable		\$23.60
PO#:	Voucher #:	125831	Invoice	Invoice No: S2025210	6/6/2025	Paid Amt: \$463.12
						Check Amount: \$926.24
WSB	48120	00675		AFSCME COUNCIL 65		Check
			B 01 215 040	Union Dues Withholding Payable		\$1,025.39

Check Number: 47990-48129    Payment Date: 7/1/2024-6/30/2025    Period: 202501-202512    Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
WSB	48120	00675		AFSCME COUNCIL 65		Check
			B 04 215 040	Union Dues Wihholding Payable		\$17.93
PO#:	Voucher #:	126176	Invoice	Invoice No: S2025220	6/6/2025	Paid Amt: \$1,043.32
						Check Amount: \$1,043.32
WSB	48121	1864		AMERITAS LIFE INSURANCE CORP.		Check
			B 01 215 030	VISION		\$11.80
PO#:	Voucher #:	126395	Invoice	Invoice No: 6/06/2025	6/6/2025	Paid Amt: \$11.80
			B 01 215 030	Employee Insurance Withholding Payable		\$852.89
			B 02 215 030	Employee Insurance Withholding Payable		\$51.64
			B 04 215 030	Employee Ins. Withholding Payable		\$25.83
PO#:	Voucher #:	126195	Invoice	Invoice No: S2025220	6/6/2025	Paid Amt: \$930.36
						Check Amount: \$942.16
WSB	48122	4399		D.S. ERICKSON & ASSOCIATES, PLLC		Check
			B 01 215 060	Miscellaneous Withholding Payable		\$352.35
PO#:	Voucher #:	126182	Invoice	Invoice No: S2025220	6/6/2025	Paid Amt: \$352.35
						Check Amount: \$352.35
WSB	48123	2582		DELTA DENTAL OF MINNESOTA		Check
			B 01 215 030	Employee Insurance Withholding Payable		\$3,426.08
			B 02 215 030	Employee Insurance Withholding Payable		\$68.32
			B 04 215 030	Employee Ins. Withholding Payable		\$42.51
PO#:	Voucher #:	126173	Invoice	Invoice No: S2025220	6/6/2025	Paid Amt: \$3,536.91
			B 01 215 030	DENTAL		\$134.28
PO#:	Voucher #:	126394	Invoice	Invoice No: 6/06/2025	6/6/2025	Paid Amt: \$134.28
						Check Amount: \$3,671.19
WSB	48124	12786		ED MN		Check
			B 02 215 040	Union Dues Withholding Payable		\$84.60
PO#:	Voucher #:	126175	Invoice	Invoice No: S2025220	6/6/2025	Paid Amt: \$84.60
						Check Amount: \$84.60
WSB	48125	22800		INTERNATIONAL UNION OF OPER.		Check
			B 01 215 040	Union Dues Withholding Payable		\$107.52
PO#:	Voucher #:	126177	Invoice	Invoice No: S2025220	6/6/2025	Paid Amt: \$107.52
						Check Amount: \$107.52
WSB	48126	29080		MADISON NATIONAL LIFE		Check
			E 01 110 203 000 000 240	Ltd Ins		\$503.44
			E 01 300 211 000 000 240	Ltd Ins		\$527.88

Detail Payment Register By Check

Check Number: 47990-48129    Payment Date: 7/1/2024-6/30/2025    Period: 202501-202512    Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
WSB	48126	29080		MADISON NATIONAL LIFE		Check			
			E 01 111 216 000 401 240	Ltd Ins			\$70.38		
PO#:	Voucher #:	126396	Invoice	Invoice No: 6/06/2025	6/6/2025	Paid Amt:	\$1,101.70		
						Check Amount:	\$1,101.70		
WSB	48127	33520		NATIONAL INSURANCE SERVICES OF WI		Check			
			B 01 215 030	LIFE			\$142.50		
PO#:	Voucher #:	126397	Invoice	Invoice No: 6/06/2025	6/6/2025	Paid Amt:	\$142.50		
			B 01 215 030	Employee Insurance Withholding Payable			\$658.30		
			B 02 215 030	Employee Insurance Withholding Payable			\$50.38		
			B 04 215 030	Employee Ins. Withholding Payable			\$43.43		
PO#:	Voucher #:	125848	Invoice	Invoice No: S2025210	6/6/2025	Paid Amt:	\$752.11		
			B 01 215 030	Employee Insurance Withholding Payable			\$657.18		
			B 02 215 030	Employee Insurance Withholding Payable			\$50.33		
			B 04 215 030	Employee Ins. Withholding Payable			\$44.60		
PO#:	Voucher #:	126188	Invoice	Invoice No: S2025220	6/6/2025	Paid Amt:	\$752.11		
						Check Amount:	\$1,646.72		
WSB	48128	31631		NCPERS GROUP LIFE INS.		Check			
			B 01 215 030	Employee Insurance Withholding Payable			\$27.90		
			B 02 215 030	Employee Insurance Withholding Payable			\$12.10		
PO#:	Voucher #:	125851	Invoice	Invoice No: S2025210	6/6/2025	Paid Amt:	\$40.00		
			B 01 215 030	Employee Insurance Withholding Payable			\$28.07		
			B 02 215 030	Employee Insurance Withholding Payable			\$11.93		
PO#:	Voucher #:	126191	Invoice	Invoice No: S2025220	6/6/2025	Paid Amt:	\$40.00		
						Check Amount:	\$80.00		
WSB	48129	49720		WDC ED MN		Check			
			B 01 215 040	Union Dues Withholding Payable			\$4,170.34		
			B 04 215 040	Union Dues Wihholding Payable			\$127.30		
PO#:	Voucher #:	126174	Invoice	Invoice No: S2025220	6/6/2025	Paid Amt:	\$4,297.64		
						Check Amount:	\$4,297.64		
						Report Total:	\$356,818.82		



WADENA-DEER CREEK PUBLIC SCHOOL  
CREDIT CARDS- EFT PAYMENT THROUGH BMO ON 5/06/2025 FOR PURCHASES IN APRIL 2025

<u>VENDOR</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
APPLE, INC.	ARTIKPIX- FULL (M.DOSDALL)	42.94
BEST WESTERN AMERICANNA INN	HOTEL- AD CONFERENCE, 3/25-3/27/2025	268.04
KWIK TRIP	MEAL- ADULT FCCLA, 3/30/2025	10.83
SPORTS ENGINE	2025 REGISTRATION- MN AMERICAN LEGION SOFTBALL	500.00
STEFFEL PEST CONTROL INC.	MONTHLY PEST CONTROL SERVICES	380.00
MINNESOTA DEPT. OF LABOR & IND	SPECIAL ENGINEER LICENSE	20.00
BOARD OF SCHOOL ADMINISTRATORS	2024-25 ANNUAL MEMBERSHIP- L.WESTRUM	102.15
BOARD OF SCHOOL ADMINISTRATORS	2024-25 ANNUAL MEMBERSHIP- L.RUTTEN	102.15
BOARD OF SCHOOL ADMINISTRATORS	2024-25 ANNUAL MEMBERSHIP	102.15
KAHOOT	2024-25 GAME BASED LEARNING PLATFORM	95.88
ZOOM VIDEO COMMUNICATIONS INC	ZOOM ACCESS- MONTHLY CHARGE	50.00
PROCARE	PROCARE TUITION EXPRESS SOFTWARE	44.50
PROCARE	PROCARE TUITION EXPRESS SOFTWARE	44.50
EL MARIACHI	MEAL- AIPAC, 4/15/2025	183.26
SOURCEWELL	GRANT WRITING 101- REGISTRATION	100.00
PIZZA RANCH	PIZZA- "BOOKS ON THE BEACH"	218.93
DOMINO'S PIZZA	MEAL- STATE FCCLA, 3/28/2025	155.72
SIMPLEPRACTICE LLC	MONTHLY- EHR SUBSCRIPTION	79.00
QDOBA MEXICAN EATS	MEALS- ADULTS FCCLA, 3/27/2025	31.53
STARBUCKS COFFEE	MEAL- ADULTS STATE FCCLA, 3/28/2025	128.26
PINK CAT GAMES	1 YEAR- PINK CAT STUDIO	49.99
STAGE PARTNERS	Alice in Wonderland Perusal Script	11.00
SEA LIFE	ADMISSION- SEA LIFE AT MOA, 3/27/2025	240.00
BENIHANA	MEAL- STATE FCCLA, 3/27/2025	781.92
SPORTDECALS, INC.	WINDOW DECALS	184.80
TEACHERS PAY TEACHERS CO	Sweet Summer Bulletin Board   Popsicle Bulletin Board   Ice Pop Bulletin Board Created	4.00
TEACHERS PAY TEACHERS CO	Mini Apraxia Cards Speech Therapy - Grab and Go Picture Flashcards 5 Word Shapes	4.00
VERIZON WIRELESS	KIDS CLUB CELL PHONE	93.46
VERIZON WIRELESS	KIDS KREW CELL PHONE	73.30
WALMART	Food supplies for Ag Classes	124.57
WALMART	Food supplies for Ag Classes	31.56
WALMART	FACE TISSUE/EYE PUPPETS/PEROXIDE/ETC	17.27
WALMART	PUPPETS/PEROXIDE/ETC	17.27
WALMART	Food Kids Krew	98.87
WALMART	Food- Meals	98.88
WALMART	ACT SNACKS	78.04
WALMART	STICKS/HEADBANDS/BATTERIES	19.70
WALMART	SHEEP PLAYS/AQUA STICKS/HEADBANDS/BATTERIES	19.70
WALMART	Food Kids Krew	32.54
WALMART	Food- Meals	32.55
WALMART	Food for ag class	41.10
WALMART	FOOD ITEMS- BUS DRIVER MEETING	8.48
WALMART	Food supplies for Ag Classes	103.81
<b>TOTAL</b>		<b>4,826.65</b>

WADENA-DEER CREEK STUDENT ACTIVITY BILLS FOR JUNE 9, 2025

<b><u>CHECK #</u></b>	<b><u>VENDOR</u></b>	<b><u>AMOUNT</u></b>
23431	COYLE, KRISTA	246.51
23432	FIEMEYER, JILENE	878.49
23433	GOOD NEWS TOUR & TRAVEL	20,000.00
23434	GREIMAN'S	586.98
23435	JOSTENS, INC.	9,059.71
23436	LARRY'S FAMILY PIZZA	1,091.19
23437	PEPSICO BEVERAGE SALES LLC	302.32
23438	SEVERSON, JODEE	60.21
	<b>TOTAL</b>	<b>32,225.41</b>

## Detail Payment Register By Check

Check Number: 23431-23438 Payment Date: 7/1/2024-6/30/2025 Period: 202501-202512 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
STUD	23431	3275		COYLE, KRISTA		Check
			E 12 300 298 208 301 401	REIMB. FCCLA BLAZERS		\$246.51
PO#:	Voucher #:	126046	Invoice	Invoice No: 5/06/2025	5/16/2025	Paid Amt: \$246.51
						Check Amount: \$246.51
STUD	23432	14625		FIEMEYER, JILENE		Check
			E 12 300 298 209 301 401	REIMB. OFFICER JACKET		\$45.12
PO#:	Voucher #:	126215	Invoice	Invoice No: 2/24/2025	6/3/2025	Paid Amt: \$45.12
			E 12 300 298 209 301 369	REIMB. TRANSPORTATION- BPA NATIONAL		\$98.39
PO#:	Voucher #:	126212	Invoice	Invoice No: 5/28/2025	6/3/2025	Paid Amt: \$98.39
			E 12 300 298 209 301 369	REIMB. RENTAL CAR- BPA NATIONALS, 5/7-		\$605.94
PO#:	Voucher #:	126214	Invoice	Invoice No: 5/07/2025	6/3/2025	Paid Amt: \$605.94
			E 12 300 298 209 301 369	REIMB. PARKING- BPA NATIONALS, 5/11/25		\$129.04
PO#:	Voucher #:	126213	Invoice	Invoice No: 5/11/2025	6/3/2025	Paid Amt: \$129.04
						Check Amount: \$878.49
STUD	23433	3492		GOOD NEWS TOUR & TRAVEL		Check
			E 12 300 298 204 301 369	DEPOSIT #1- MUSIC TOUR 2026 IN WASHIN		\$20,000.00
PO#:	Voucher #:	126216	Invoice	Invoice No: 1911A	6/3/2025	Paid Amt: \$20,000.00
						Check Amount: \$20,000.00
STUD	23434	17530		REMIT1 GREIMAN'S		Check
			E 12 300 298 205 301 401	FISHING TEAM CAPS		\$499.00
PO#:	Voucher #:	126217	Invoice	Invoice No: 11469	6/3/2025	Paid Amt: \$499.00
			E 12 300 298 218 301 401	FFA SENIOR AWARDS		\$87.98
PO#:	Voucher #:	126218	Invoice	Invoice No: 11477	6/3/2025	Paid Amt: \$87.98
						Check Amount: \$586.98
STUD	23435	24095		JOSTENS, INC.		Check
			R 12 300 298 203 301 619	Yearbooks		\$373.20
PO#:	Voucher #:	126219	Invoice	Invoice No: 1417533	6/3/2025	Paid Amt: \$373.20
			R 12 300 298 203 301 619	Yearbooks		\$8,686.51
PO#:	Voucher #:	126220	Invoice	Invoice No: 1415743	6/3/2025	Paid Amt: \$8,686.51
						Check Amount: \$9,059.71
STUD	23436	26170		LARRY'S FAMILY PIZZA		Check
			E 01 110 203 100 000 366	PIZZA-AIPAC		\$152.38
PO#:	Voucher #:	126226	Invoice	Invoice No: 3127425	6/3/2025	Paid Amt: \$152.38
			R 12 300 292 054 301 619	PIZZA- CONCESSIONS		\$63.00
PO#:	Voucher #:	126222	Invoice	Invoice No: 3127457/0340-24	6/3/2025	Paid Amt: \$63.00

## Detail Payment Register By Check

Check Number: 23431-23438 Payment Date: 7/1/2024-6/30/2025 Period: 202501-202512 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
STUD	23436	26170		LARRY'S FAMILY PIZZA		Check
			E 12 300 298 218 301 401	PIZZA/STICKS- FFA		\$46.24
PO#:	Voucher #:	126223	Invoice	Invoice No: 3127448	6/3/2025	Paid Amt: \$46.24
			E 12 300 298 214 301 401	PIZZA/STICKS- PROM		\$57.03
PO#:	Voucher #:	126224	Invoice	Invoice No: 3127431	6/3/2025	Paid Amt: \$57.03
			R 12 300 298 208 301 619	PIZZA- CONCESSIONS		\$108.00
PO#:	Voucher #:	126221	Invoice	Invoice No: 0340-31	6/3/2025	Paid Amt: \$108.00
			E 01 110 203 100 000 366	PIZZA- AIPAC		\$131.91
PO#:	Voucher #:	126225	Invoice	Invoice No: 658963	6/3/2025	Paid Amt: \$131.91
			E 01 110 203 100 000 401	PIZZA-AIPAC		\$60.74
PO#:	Voucher #:	126227	Invoice	Invoice No: 3127433	6/3/2025	Paid Amt: \$60.74
			E 01 110 203 100 000 366	PIZZA-AIPAC		\$86.89
PO#:	Voucher #:	126228	Invoice	Invoice No: 3127464	6/3/2025	Paid Amt: \$86.89
			R 12 300 298 209 301 619	PIZZA FUNDRAISER- BPA		\$385.00
PO#:	Voucher #:	126229	Invoice	Invoice No: 5/01/2025	6/3/2025	Paid Amt: \$385.00
Check Amount:						\$1,091.19
STUD	23437	37210		PEPSICO BEVERAGE SALES LLC		Check
			R 12 300 298 001 000 619	SODA/GATORADE		\$284.72
PO#:	Voucher #:	126230	Invoice	Invoice No: 72543002	6/3/2025	Paid Amt: \$284.72
			R 12 300 298 001 000 619	SODA		\$69.20
PO#:	Voucher #:	126231	Invoice	Invoice No: 18332004	6/3/2025	Paid Amt: \$69.20
			E 02 007 770 000 707 490	SODA		\$412.08
PO#:	Voucher #:	126232	Invoice	Invoice No: 46993007	6/3/2025	Paid Amt: \$412.08
			E 02 007 770 000 707 490	SODA		\$463.68
PO#:	Voucher #:	126233	Credit	Invoice No: 26926005	6/3/2025	Paid Amt: (\$463.68)
Check Amount:						\$302.32
STUD	23438	14601		SEVERSON, JODEE		Check
			E 12 300 298 104 301 401	REIMB. COOKIES- 4TH GRADE FIELD TRIP		\$60.21
PO#:	Voucher #:	126234	Invoice	Invoice No: 4/30/2025	6/3/2025	Paid Amt: \$60.21
Check Amount:						\$60.21
Report Total:						\$32,225.41

General Fund		Expenses & OFU	Revenues & OFS	projected fund balance increase/(decrease)	ADM's
FD 01	2026AD Working Budget	16,850,140	17,594,009	743,869	1,100
	Revised budget "2025R1" Adopted 2.24.2025	17,091,227	17,431,152	339,925	1,100
	Proposed budget "2025AD" presented 6.10.24	16,555,581	16,925,499	369,918	1,120
	Actual 2024	17,020,876	17,652,467	631,591	1,113
	Original budget "2024AD" adopted 6.12.23	15,568,355	17,183,273	1,614,918	1,135
	Actual 2023	15,116,934	14,654,963	(461,971)	1,130
	Actual 2022	15,423,602	15,001,366	(422,236)	1,091
	Actual 2021	14,022,164	13,959,135	(63,029)	1,048
	Actual 2020	13,062,426	13,172,006	109,580	1,083
	Actual 2019	12,660,795	13,001,941	341,146	1,043
	Actual 2018	11,923,676	11,901,820	(21,856)	1,050
	Actual 2017	11,800,960	11,583,380	(217,580)	1,016
	Actual 2016	11,518,264	11,083,491	(434,773)	1,007
	Actual 2015	11,058,522	10,686,728	(371,794)	996
	Actual 2014	10,694,722	10,270,868	(423,854)	1,009
Food Service Fund		Expenses & OFU	Revenues & OFS	projected fund balance increase/(decrease)	
Fund 02	2026AD Working Budget	1,109,726	1,060,918	(48,808)	
	Revised budget "2025R1" Adopted 2.24.2025	1,109,726	1,060,918	(48,808)	
	Proposed budget "2025AD" presented 6.10.24	1,111,607	992,732	(118,875)	
	Actual 2024	1,163,945	1,053,666	(110,279)	
	Original budget "2024AD" adopted 6.12.23	1,031,558	975,485	(56,073)	
	Actual 2023	1,080,134	968,665	(11,469)	
	Actual 2022	1,148,095	1,138,540	(9,555)	
	Actual 2021	762,817	839,399	76,582	
	Actual 2020	825,784	886,805	61,021	
	Actual 2019	880,631	822,133	(58,498)	
	Actual 2018	771,262	830,425	59,163	
	Actual 2017	781,431	823,047	41,616	
	Actual 2016	855,982	854,653	(1,329)	
	Actual 2015	815,579	778,407	(37,172)	
	Actual 2014	776,043	777,588	1,545	
Community Service Fund		Expenses & OFU	Revenues & OFS	projected fund balance increase/(decrease)	
FD 04	2026AD Working Budget	811,040	841,891	30,851	
	Revised budget "2025R1" Adopted 2.24.2025	809,528	841,891	32,363	
	Proposed budget "2025AD" presented 6.10.24	873,165	900,441	27,276	
	Actual 2024	898,058	939,381	41,324	
	Original budget "2024AD" adopted 6.12.23	808,302	801,582	(6,720)	
	Actual 2023	850,552	854,427	3,875	
	Actual 2022	970,773	920,745	(50,028)	
	Actual 2021	798,604	849,918	51,314	
	Actual 2020	735,044	760,989	25,945	
	Actual 2019	1,042,474	1,037,459	(5,015)	
	Actual 2018	994,856	1,335,985	341,129	trnsfr in
	Actual 2017	967,792	970,190	2,398	\$436,187
	Actual 2016	942,762	898,662	(44,100)	
	Actual 2015	938,616	852,652	(85,964)	
	Actual 2014	919,880	884,822	(35,058)	
Building Construction Fund		Expenses & OFU	Revenues & OFS	projected fund balance increase/(decrease)	
FD 06	2026AD Working Budget	10,000	8,000	(2,000)	
	Revised budget "2025R1" Adopted 2.24.2025	5,000	7,000	2,000	
	Proposed budget "2025AD" presented 6.10.24	26,000	9,000	(17,000)	
	Actual 2024	26,000	8,395	(17,605)	
	Original budget "2024AD" adopted 6.12.23	-	8,000	8,000	
	Actual 2023	5,000	6,834	1,834	
	Actual 2022				



**PRELIMINARY INFORMATION - FOR DISCUSSION ONLY**

**Wadena-Deer Creek Public Schools, ISD #2155**

**Analysis of Tax Impact for Potential Referendum Levy**

**April 14, 2025**

Year Taxes are Payable	2026	2026	
	Revoked Authority	Proposed Authority	NET CHANGE
Estimated Adjusted Pupil Units (APU)	1,201.60	1,201.60	
Additional Revenue Per Pupil Unit	-\$563.29	\$813.29	\$250.00
Estimated Increase in Referendum Revenue	-\$676,849	\$977,249	\$300,400
Estimated Net Increase in Total Revenue (Including Est. Reduction in Equity Revenue)			\$286,507

Type of Property	Estimated Market Value	Estimated Taxes for Referendum Levy Only*		
	\$50,000	-\$42	\$64	\$22
	75,000	-64	96	32
	100,000	-85	128	43
	125,000	-106	160	54
	150,000	-127	192	65
Residential	175,000	-148	224	76
Homesteads,	200,000	-169	256	87
Apartments,	225,000	-191	288	97
and Commercial-	250,000	-212	320	108
Industrial Property	275,000	-233	352	119
	300,000	-254	384	130
	325,000	-275	416	141
	350,000	-296	448	152
	375,000	-318	480	162
	400,000	-339	512	173
	450,000	-381	576	195
	500,000	-424	641	217
	550,000	-466	705	239
	600,000	-508	769	261
	700,000	-593	897	304

\* The amounts in the table are based on school district taxes for the operating referendum levy only, and do not include tax levies for other purposes. Tax increases shown above are gross increases, not including the impact of the Minnesota Homestead Credit Refund ("Circuit Breaker") program. Owners of homestead property may qualify for a refund, based on their income and total property taxes. This may decrease the net effect of the referendum levy for those property owners.

**NOTE:** Agricultural property will pay taxes for the proposed referendum based only on the value of the house, garage and one acre. Seasonal recreational residential property (i.e., cabins) will pay no taxes for the proposed referendum.

**PRELIMINARY INFORMATION - FOR DISCUSSION ONLY**

**Wadena-Deer Creek Public Schools, ISD #2155**

**Analysis of Tax Impact for Potential Referendum Levy**

**April 14, 2025**

Year Taxes are Payable	2026	2026	
	Revoked Authority	Proposed Authority	NET CHANGE
Estimated Adjusted Pupil Units (APU)	1,201.60	1,201.60	
Additional Revenue Per Pupil Unit	-\$563.29	\$938.29	\$375.00
Estimated Increase in Referendum Revenue	-\$676,849	\$1,127,449	\$450,600
Estimated Net Increase in Total Revenue (Including Est. Reduction in Equity Revenue)			\$429,752

Type of Property	Estimated Market Value	Estimated Taxes for Referendum Levy Only*		
	\$50,000	-\$42	\$75	\$33
	75,000	-64	112	48
	100,000	-85	150	65
	125,000	-106	187	81
	150,000	-127	225	98
Residential	175,000	-148	262	114
Homesteads,	200,000	-169	300	131
Apartments,	225,000	-191	337	146
and Commercial-	250,000	-212	375	163
Industrial Property	275,000	-233	412	179
	300,000	-254	449	195
	325,000	-275	487	212
	350,000	-296	524	228
	375,000	-318	562	244
	400,000	-339	599	260
	450,000	-381	674	293
	500,000	-424	749	325
	550,000	-466	824	358
	600,000	-508	899	391
	700,000	-593	1,049	456

\* The amounts in the table are based on school district taxes for the operating referendum levy only, and do not include tax levies for other purposes. Tax increases shown above are gross increases, not including the impact of the Minnesota Homestead Credit Refund ("Circuit Breaker") program. Owners of homestead property may qualify for a refund, based on their income and total property taxes. This may decrease the net effect of the referendum levy for those property owners.

**NOTE:** Agricultural property will pay taxes for the proposed referendum based only on the value of the house, garage and one acre. Seasonal recreational residential property (i.e., cabins) will pay no taxes for the proposed referendum.



**PRELIMINARY INFORMATION - FOR DISCUSSION ONLY**

**Wadena-Deer Creek Public Schools, ISD #2155**

**Analysis of Tax Impact for Potential Referendum Levy**

**April 14, 2025**

Year Taxes are Payable	2026	2026	
	Revoked Authority	Proposed Authority	NET CHANGE
Estimated Adjusted Pupil Units (APU)	1,201.60	1,201.60	
Additional Revenue Per Pupil Unit	-\$563.29	\$1,063.29	\$500.00
Estimated Increase in Referendum Revenue	-\$676,849	\$1,277,649	\$600,800
Estimated Net Increase in Total Revenue (Including Est. Reduction in Equity Revenue)			\$573,013

Type of Property	Estimated Market Value	Estimated Taxes for Referendum Levy Only*		
	\$50,000	-\$42	\$86	\$44
	75,000	-64	129	65
	100,000	-85	172	87
	125,000	-106	214	108
	150,000	-127	257	130
Residential	175,000	-148	300	152
Homesteads,	200,000	-169	343	174
Apartments,	225,000	-191	386	195
and Commercial-	250,000	-212	429	217
Industrial Property	275,000	-233	472	239
	300,000	-254	515	261
	325,000	-275	557	282
	350,000	-296	600	304
	375,000	-318	643	325
	400,000	-339	686	347
	450,000	-381	772	391
	500,000	-424	858	434
	550,000	-466	943	477
	600,000	-508	1,029	521
	700,000	-593	1,201	608

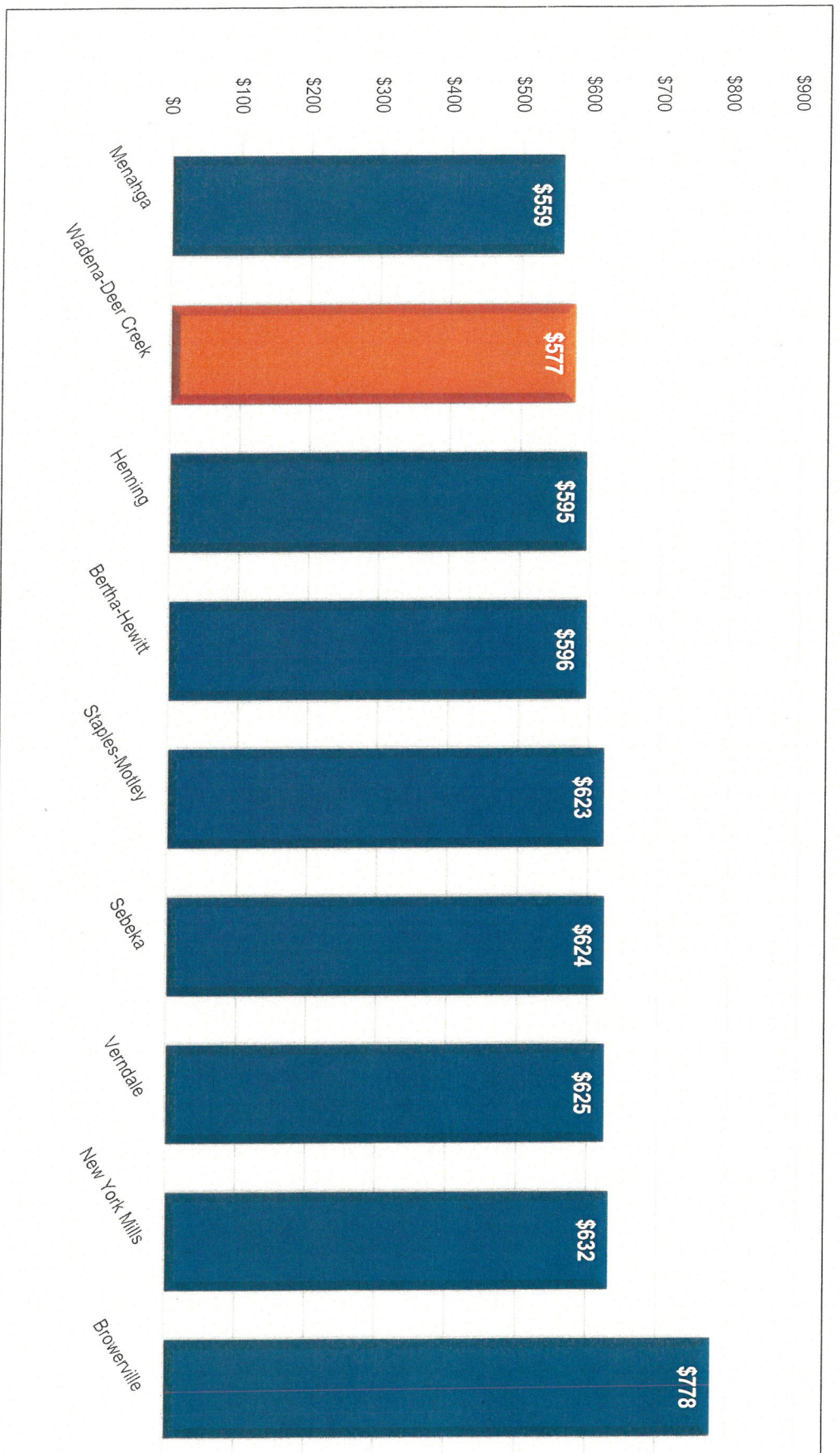
\* The amounts in the table are based on school district taxes for the operating referendum levy only, and do not include tax levies for other purposes. Tax increases shown above are gross increases, not including the impact of the Minnesota Homestead Credit Refund ("Circuit Breaker") program. Owners of homestead property may qualify for a refund, based on their income and total property taxes. This may decrease the net effect of the referendum levy for those property owners.

**NOTE: Agricultural property will pay taxes for the proposed referendum based only on the value of the house, garage and one acre. Seasonal recreational residential property (i.e., cabins) will pay no taxes for the proposed referendum.**



## Wadena-Deer Creek Public Schools

Total School Property Taxes, Payable 2025, on a Home with an Estimated Market Value of \$200,000



Source: Pay 2025 School Tax Report.



May 28, 2025

The Board of Education  
Independent School District No. 2155  
Wadena, Minnesota 56482

You have requested that we audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 2155 ("the District") as of June 30, 2025, and for the year then ended, and the related notes to the financial statements, which collectively comprise the District's basic financial statements.

In addition, if applicable, we will audit the entity's compliance over major federal award programs for the period ended June 30, 2025. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity's major federal award programs. The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and in accordance with *Government Auditing Standards*, and the Legal Compliance Audit Guide prepared by the Office of the State Auditor pursuant to Minn. Stat. §6.65 will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

The objectives of our compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the entity complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and *Government Auditing Standards*, if any, and perform procedures to address those requirements.

Accounting principles generally accepted in the United States of America (U.S. GAAP), as promulgated by the Governmental Accounting Standards Board (GASB), require that certain supplementary information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

1. Management's Discussion and Analysis
2. Schedule of Changes in the District's Total OPEB Liability and Related Ratios
3. Schedule of Employer's Share of Net Pension Liability
4. Schedule of Employer's Contributions

Supplementary information other than RSI will accompany the District's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

1. Combining and individual fund schedules
2. Uniform financial accounting and reporting standards compliance table

#### **Schedule of Expenditures of Federal Awards**

We will subject the schedule of expenditures of federal awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements as a whole.

Also, the document we submit to you will include the following other additional information that will not be subjected to the auditing procedures applied in our audit of the financial statements:

1. School board and administration

## Data Collection Form

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the *earlier* of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

## Audit of the Financial Statements

We will conduct our audits in accordance with GAAS, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America, the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the Legal Compliance Audit Guide prepared by the Office of the State Auditor pursuant to Minn. Stat. §6.65. As part of an audit of financial statements in accordance with GAAS and in accordance with *Government Auditing Standards*, Uniform Guidance and/or any state or regulatory audit requirements we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of controls.
- Obtain an understanding of the system of internal control in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America and the Legal Compliance Audit Guide prepared by the Office of the State Auditor pursuant to Minn. Stat. §6.65. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of the District's basic financial statements. Our report will be addressed to the governing body of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

We also will issue a written report on *Minnesota Legal Compliance* upon completion of our audit.

### **Audit of Major Program Compliance**

Our audit of the District's major federal award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; and the Uniform Guidance and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion on major federal award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the entity's compliance based on the audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements of the federal programs as a whole.

As part of a compliance audit in accordance with GAAS and in accordance with *Government Auditing Standards*, and the Legal Compliance Audit Guide prepared by the Office of the State Auditor pursuant to Minn. Stat. §6.65, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal programs and performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs, and performing such other procedures as we considers necessary in the circumstances. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Also, as required by the Uniform Guidance, we will obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

### **Management Responsibilities**

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
3. For identifying, in its accounts, all federal awards received and expended during the period and the federal programs under which they were received;
4. For maintaining records that adequately identify the source and application of funds for federally funded activities;
5. For preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the Uniform Guidance;
6. For designing, implementing, and maintaining effective internal control over federal awards that provides reasonable assurance that the entity is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards;
7. For identifying and ensuring that the entity complies with federal laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal award programs and implementing systems designed to achieve compliance with applicable federal statutes, regulations, and the terms and conditions of federal award programs;
8. For disclosing accurately, currently, and completely, the financial results of each federal award in accordance with the requirements of the award;
9. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
10. For taking prompt action when instances of noncompliance are identified;

11. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
12. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
13. For submitting the reporting package and data collection form to the appropriate parties;
14. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
15. To provide us with:
  - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including disclosures, and relevant to federal award programs, such as records, documentation, and other matters;
  - b. Additional information that we may request from management for the purpose of the audit; and
  - c. Unrestricted access to persons within the entity and others from whom we determine it necessary to obtain audit evidence.
16. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
17. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
18. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
19. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in the system of internal control and others where fraud could have a material effect on compliance;
20. For the accuracy and completeness of all information provided;
21. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
22. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the schedule of expenditures of federal awards referred to above, you acknowledge and understand your responsibility (a) for the preparation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance, (b) to provide us with the appropriate written representations regarding the schedule of expenditures of federal awards, (c) to include our report on the schedule of expenditures of federal awards in any document that contains the schedule of expenditures of federal awards and that indicates that we have reported on such schedule, and (d) to present the schedule of expenditures of federal awards with the audited financial statements, or if the schedule will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by you of the schedule and our report thereon.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility (a) for the preparation of the supplementary information in accordance with the applicable criteria, (b) to provide us with the appropriate written representations regarding supplementary information, (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information, and (d) to present the supplementary information with the audited financial statements, or if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

### **Nonattest Services**

With respect to any nonattest services we perform, we agree to perform the following:

- Prepare or assist with preparing financial statements and the schedule of expenditures of federal awards in conformity with U.S. generally accepted accounting principles based on information provided by you.
- Reconciliation of pension activity and related journal entries in accordance with GASB Statement No. 68 to be reviewed and approved by management.
- Submission of the uniform financial accounting and reporting standards compliance table
- Completion of the auditee's portion of the Data Collection Form

We will not assume management responsibilities on behalf of the District. The District's management understands and agrees that any advice or recommendation we may provide in connection with our audit engagement are solely to assist management in performing its responsibilities.

The District's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) designing, implementing, and maintaining the system of internal control, including the process used to monitor the system of internal control.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the services previously outlined above. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities.



## Fees and Timing

Brian Stavenger is the engagement partner for the audit services specified in this letter. The engagement partner's responsibilities include supervising services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses, administrative charges, and a technology fee. Invoices are payable upon presentation. We estimate that our fee for the audit will be \$26,750. Additionally, our fees are subject to an additional 5% technology fee to support and enhance the quality work we provide by investing in technology and data security. The technology fee for the audit of the financial statements will be \$1,338.

GASB No. 101, *Compensated Absences*, became effective for fiscal years beginning after December 15, 2023. The requirements of this standard may result in material changes to governmental entity's financial statements, both with respect to financial statement presentation and related disclosures. Our fees related to the performance of audit procedures related to your implementation of this standard will be dependent upon the nature of the District's compensated absences policies.

As noted above actual out-of-pocket expenses will be billed if onsite services are requested, plus the travel time of the professional(s) coming onsite at 50% of their standard hourly rates.

Other circumstances may arise under which Eide Bailly must perform additional audit work and may require additional billings for these services. Examples of such circumstances include, but are not limited to:

- Work caused due to the identification of, and management's correction of, inappropriate application of accounting pronouncements
- Erroneous or incomplete accounting records
- New or unusual transactions
- Failure of District staff to prepare and provide information in a timely manner
- Lack of availability of appropriate personnel during the audit fieldwork
- Significant capital projects
- New long-term debt issuances
- Refunding bond transactions
- Changes at the District such as software conversions, software updates, and/or staffing transitions.

If the District's federal expenditures exceed \$750,000 and an audit over those funds is required, the fee will be \$6,625 assuming one major program to be tested. If additional programs are required to be tested, it will be an additional \$4,900 per program. Single audit fees are also subject to an additional 5% technology fee to support and enhance the quality work we provide by investing in technology and data security. The technology fee related to the single audit will be \$331 for the first major program, and \$245 per additional major program.

The ability to perform and complete our engagement consistent with the estimated fee included above depends upon the quality of your underlying accounting records and the timeliness of your personnel in providing information and responding to our requests. To assist with this process, we will provide you with an itemized request list that identifies the information required to perform our engagement, as well as the requested delivery date for those items. A lack of preparation, including not providing this information in an accurate and timely manner, unanticipated audit adjustments, and/or untimely assistance by your personnel may result in an increase in our fees and/or a delay in the completion of our engagement.

We may be requested to make certain audit documentation available to outside parties, including regulators, pursuant to authority provided by law or regulation or applicable professional standards. If requested, access to such audit documentation will be provided under the supervision of Eide Bailly LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the outside party, who may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We will be compensated for any time and expenses, including time and expenses of legal counsel, we may incur in making such audit documentation available or in conducting or responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings as a result of our Firm's performance of these services. You and your attorney will receive, if lawful, a copy of every subpoena we are asked to respond to on your behalf and will have the ability to control the extent of the discovery process to control the costs you may incur.

Should our relationship terminate before our audit procedures are completed and a report issued, you will be billed for services to the date of termination. All bills are payable upon receipt. A service charge of 1% per month, which is an annual rate of 12%, will be added to all accounts unpaid 30 days after billing date. If collection action is necessary, expenses and reasonable attorney's fees will be added to the amount due.

### **Other Matters**

During the course of the engagement, we will only provide confidential engagement documentation to you via Eide Bailly's secure portal or other secure methods, and request that you use the same or similar tools in providing information to us. Should you choose not to utilize secure communication applications, you acknowledge that such communication contains a risk of the information being made available to unintended third parties. Similarly, we may communicate with you or your personnel via e-mail or other electronic methods, and you acknowledge that communication in those mediums contains a risk of misdirected or intercepted communications.

Should you provide us with remote access to your information technology environment, including but not limited to your financial reporting system, you agree to (1) assign unique usernames and passwords for use by our personnel in accessing the system and to provide this information in a secure manner; (2) limit access to "read only" to prevent any unintentional deletion or alteration of your data; (3) limit access to the areas of your technology environment necessary to perform the procedures agreed upon; and (4) disable all usernames and passwords provided to us upon the completion of procedures for which access was provided. We agree to only access your technology environment to the extent necessary to perform the identified procedures.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your website or elsewhere, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

We may use third party service providers and/or affiliated entities (including Eide Bailly Shared Services Private Limited) (collectively, “service providers”) in order to facilitate delivering our services to you. Our use of service providers may require access to client information by the service provider. We will take reasonable precautions to determine that they have the appropriate procedures in place to prevent the unauthorized release of confidential information to others. We will remain responsible for the confidentiality of client information accessed by such service provider and any work performed by such service provider. You acknowledge that your information may be disclosed to such service providers, including those outside the United States.

Neither of us may use or disclose the other’s confidential information for any purpose except as permitted under this engagement letter or as otherwise necessary for Eide Bailly to provide the services. Your confidential information is defined as any information you provide to us that is not available to the public. Eide Bailly’s confidential information includes our audit documentation for this engagement. Our audit documentation shall at all times remain the property of Eide Bailly LLP. The confidentiality obligations described in this paragraph shall supersede and replace any and all prior confidentiality and/or nondisclosure agreements (NDAs) between us.

We agree to retain our audit documentation or work papers for a period of at least eight years from the date of our report.

Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

You agree to share all facts that may affect your financial statements, even if you first become aware of those facts after the date of the auditor’s report but before the date your financial statements are issued.

At the conclusion of our audit engagement, we will communicate to management and the board of education the following significant findings from the audit:

- Our view about the qualitative aspects of the entity’s significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management’s consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

*Government Auditing Standards* require that we provide, upon request, a copy of our most recent external peer review report and any subsequent review reports to the party contracting for the audit. Accordingly, we will provide a copy of our most recent peer review report at your request.

Eide Bailly LLP is a member of HLB International, a worldwide organization of accounting firms and business advisors, ("HLB"). Each member firm of HLB, including Eide Bailly LLP is a separate and independent legal entity and is not owned or controlled by any other member of HLB. Each member firm of HLB is solely responsible for its own acts and omissions and no other member assumes any liability for such acts or omissions. Neither Eide Bailly LLP, nor any of its affiliates, are responsible or liable for any acts or omission of HLB or any other member firm of HLB and hereby specifically disclaim any and all responsibility, even if Eide Bailly LLP, or any of its affiliates are aware of such acts or omissions of another member of HLB.

Eide Bailly LLP formed The Eide Bailly Alliance Network, a network for small to mid-sized CPA firms across the nation. Each member firm of The Eide Bailly Alliance, including Eide Bailly LLP, is a separate and independent legal entity and is not owned or controlled by any other member of The Eide Bailly Alliance. Each member firm of The Eide Bailly Alliance is solely responsible for its own acts and omissions and no other member assumes any liability for such acts or omissions. Neither Eide Bailly LLP, nor any of its affiliates, are responsible or liable for any acts or omission of The Eide Bailly Alliance or any other member firm of The Eide Bailly Alliance and hereby specifically disclaim any and all responsibility, even if Eide Bailly LLP, or any of its affiliates are aware of such acts or omissions of another member of The Eide Bailly Alliance.

## **MEDIATION**

Any disagreement, controversy or claim arising out of or related to any aspect of our services or relationship with you (hereafter a "Dispute") shall, as a precondition to litigation in court, first be submitted to mediation. In mediation, the parties attempt to reach an amicable resolution of the Dispute with the aid of an impartial mediator. Mediation shall begin by service of a written demand. The mediator will be selected by mutual agreement. If we cannot agree on a mediator, one shall be designated by the American Arbitration Association ("AAA"). Mediation shall be conducted with the parties in person in Fargo, North Dakota. Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties. Neither party may commence a lawsuit until the mediator declares an impasse.

## **LIMITED INDEMNITY**

Eide Bailly LLP and its partners, affiliates, officers and employees (collectively "Eide Bailly") shall not be responsible for any misstatements in your financial statements that we may fail to detect as a result of misrepresentations or concealment of information by any of your owners, directors, officers or employees. You shall indemnify and hold Eide Bailly harmless from any claims, losses, settlements, judgments, awards, damages and attorneys' fees arising from any such misstatement or concealment of information.

If through no fault of Eide Bailly we are named as a party to a dispute between you and a third party, you shall indemnify and hold Eide Bailly harmless against any losses, damages, settlements, judgments, awards, and the costs of litigation (including attorneys' fees) we incur in connection with the dispute.

Eide Bailly shall not be entitled to indemnification under this agreement unless the services were performed in accordance with professional standards in all material respects.

## **LIMITATION OF LIABILITY**

The exclusive remedy available to you for any alleged loss or damages arising from or related to Eide Bailly's services or relationship with you shall be the right to pursue claims for actual damages that are directly caused by Eide Bailly's breach of this agreement or Eide Bailly's violation of applicable professional standards. In no event shall Eide Bailly's aggregate liability to you exceed two times fees paid under this agreement, nor shall Eide Bailly ever be liable to you for incidental, consequential, punitive or exemplary damages, or attorneys' fees.

**TIME LIMITATION**

You may not bring any legal proceeding against Eide Bailly unless it is commenced within twenty-four (24) months ("Limitation Period") after the date when we delivered our report, return, or other deliverable under this agreement to you, regardless of whether we do other services for you or that may relate to the audit. The Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of a possible Dispute.

**GOVERNING LAW AND VENUE**

Any Dispute between us, including any Dispute related to the engagement contemplated by this agreement, shall be governed by Minnesota law. Any unresolved Dispute shall be submitted to a federal or state court located in Minneapolis, Minnesota.


**ASSIGNMENTS PROHIBITED**

You shall not assign, sell, barter or transfer any legal rights, causes of actions, claims or Disputes you may have against Eide Bailly to any person.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

We appreciate the opportunity to be your certified public accountants and look forward to working with you and your staff.

Respectfully,

  
\_\_\_\_\_  
Brian Stavenger, CPA  
Partner

\*\*\*\*\*

**RESPONSE:**

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of Independent School District No. 2155 by:

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



May 28, 2025

The Board of Education  
Independent School District No. 2155  
Wadena, Minnesota 56482

This letter is provided in connection with our engagement to audit the financial statements and to audit compliance over major federal award programs, if applicable, of Independent School District No. 2155 ("the District") as of June 30, 2025. Professional standards require that we communicate with you certain items including our responsibilities with regard to the financial statement audit, the compliance audit, and the planned scope and timing of our audits, including significant risks we have identified.

### **Our Responsibilities**

As stated in our engagement letter dated May 27, 2025, we are responsible for conducting our audit in accordance with auditing standards generally accepted in the United States of America (GAAS); *Government Auditing Standards* of the Comptroller General of the United States of America; the requirements of the Single Audit Act, as amended; the provisions of the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the Legal Compliance Audit Guide prepared by the Office of the State Auditor pursuant to Minn. Stat. §6.65 for the purpose of forming and expressing opinions on the financial statements and on major federal award program compliance. Our audits do not relieve you or management of your respective responsibilities.

Our responsibility as it relates to the schedule of expenditures of federal awards is to evaluate its presentation for the purpose of forming and expressing an opinion as to whether it is presented fairly in all material respects in relation to the financial statements as a whole.

### **Planned Scope of the Audit**

Our audits will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. Our audit is designed to provide reasonable, but not absolute assurance about whether the financial statements as a whole are free of material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations. Because of this concept of reasonable assurance and because we will not examine all transactions, there is a risk that material misstatements may exist and not be detected by us.

Our audit procedures will also include determining major federal programs and performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or material noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS; *Government Auditing Standards* of the Comptroller General of the United States of America; the requirements of the Single Audit Act, as amended; and the provisions of the Uniform Guidance.

Our audits will include obtaining an understanding of the entity and its environment, including its internal control, sufficient to assess the risks of material misstatement of the financial statements, the risk of material noncompliance in the major federal award programs, and as a basis for designing the nature, timing, and extent of further audit procedures, but not for the purpose of expressing an opinion of the effectiveness of the entity's internal control over financial reporting. However, we will communicate to you at the conclusion of our audit, any material weaknesses or significant deficiencies identified. We will also communicate to you:

- Any violation of laws or regulations that come to our attention;
- Our views related to qualitative aspects of the entity's significant accounting practices, including accounting policies, accounting estimates, and financial statement disclosures;
- Significant difficulties, if any, encountered during the audit;
- Significant unusual transactions, if any;
- The potential effects of uncorrected misstatements on future-period financial statements; and
- Other significant matters that are relevant to your responsibilities in overseeing the financial reporting process.

Professional standards require us to design our audit to provide reasonable assurance that the financial statements are free of material misstatement whether caused by fraud or error. In designing our audit procedures, professional standards require us to evaluate the financial statements and assess the risk that a material misstatement could occur. Areas that are potentially more susceptible to misstatements, and thereby require special audit considerations, are designated as "significant risks." Although we are currently in the planning stage of our audit, we have preliminarily identified the following significant risks that require special audit consideration.

- Lack of Segregation of Duties – Inadequate segregation of duties could adversely affect the District's ability to detect misstatements in amounts that would be material in relation to the financial statements in a timely period by employees in the normal course of performing their assigned functions.
- Management Override of Controls - Professional standards require auditors to address the possibility of management overriding controls. Accordingly, we identified as a significant risk that management of the District may have the ability to override controls that the District has implemented. Management may override the District's controls in order to modify the financial records with the intent of manipulating the financial statements to overstate the District's financial performance or with the intent of concealing fraudulent transactions.
- Revenue Recognition - We identified revenue recognition as a significant risk due to the number of transactions incurred at or near year-end and a risk of recording those in the incorrect fiscal year.
- Improper Capitalization – We identified improper capitalization of capital assets as a significant risk due to the potential of not identifying all expenditures to be capitalized on the government-wide financial statements.
- Significant Estimates – We identified the net pension liability activity, total OPEB liability activity, compensated absences, and MDE state aid receivables as significant risks due to them being inherently significant estimates.

We expect to begin our audit in September 2025 and issue our report once approved by management.

This information is intended solely for the information and use of Board of Education and Management of Independent School District No. 2155 and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Fargo, North Dakota



# Wadena/Deer Creek Public Schools ISD 2155

## Fiscal Compliance and Procedure Manual

Approved ~~8-21-2017~~ 6-9-2025



## **Preface**

It is the intention of ISD #2155, Wadena-Deer Creek Public School, to comply with all federal, state and local fiscal laws. It is also the intention of ISD #2155 to ensure special education expenditures are necessary, reasonable, and allowable. The procedures and practices used to accomplish these goals are outlined in this manual. It is the goal of the administration of ISD #2155 to ensure these practices and procedures are followed.

## **Code of Conduct**

Each Staff member, through words and actions, will conduct oneself in the following manner:

1. Comply with all policies and procedures pertinent to one's job duties, and all state/federal laws, rules and regulations.
2. Professionally carry out one's employment duties and responsibilities.
3. Cooperate fully with internal and external auditors in all areas of the examinations; and
4. Report suspected code of conduct and ethics violations, significant internal control weaknesses, evidence of theft, embezzlement, unlawful use of public funds or property or other irregularities/wrongdoings to the district superintendent or school board.

In order to ensure accountability, ISD #2155. Wadena-Deer Creek Public School and each of its staff members will account for all activities, accept responsibility for those activities, and disclose information/results in a transparent manner.

## **Conflict of Interest**

### **UGG 2 CFR §200.318(c)**

No ISD #2155 employee, officer or agent will participate in the selection, award or administration of a contract supported by a federal award if he or she has a conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or tangible personal benefit from a firm considered for a contract. The officers, employees, and agents of the non-federal entity must neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to sub contracts. Violation of the above standard for a conflict of interest will result in an letter of deficiency and reprimand for the employees, officer, or agent of ISD #2155.

## **Financial Management System and Internal Controls**

The superintendent and business manager of ISD #2155 are responsible for preparing a budget. The designated program representative will assist in this process. Monthly financial reports are provided to the superintendent and school board by the business manager and bookkeeper. Individual budgets by federal award are also submitted to MDE for approval via the MDE ~~SERVS (State Education Record View and Submission System)~~. **MEGS (Minnesota Education Grant System)**

## **Cash Management**

Requests of federal funds by ISD #2155 to the Minnesota Department of Education via the ~~SERVS~~ **MEGS** system will be made after ISD #2155 has expended the funds. Requests for funds will be made by the Senior Bookkeeper and approved by the Business Manager.

## **Financial Record Retention**

UGG 2 CFR 200.334-338

All records are maintained following the MN Records Retention Schedule. Financial records will be maintained for a minimum of 3 years from the date of submission of the final expenditure report, or for ongoing grants, the date of submission of the quarterly or annual financial report. If any litigation/claim/audit starts before the 3-year period, records will be retained until completed or resolved.

## **Procurement**

When requesting materials or services, these guidelines will be followed:

- The purchase is necessary for the provision of services.
- There is no conflict of interest in selecting the vendor. If an ISD#2155 employee authorized to approve purchases is related to the vendor being submitted for payment, that employee must notify their direct supervisor so that another designated representative will be provided to approve purchase.
- There is no soliciting or acceptance of gratuities, favors, or anything of monetary value from contractors or subcontractors.
- All procurement transactions provide full and open competition to the maximum extent practicable.
- Is there an opportunity to use an intergovernmental agreement for this purchase?
- Contractors will be reviewed for suspension and debarment using the sam.gov website.

## Purchasing Procedure

ISD #2155 staff will complete a requisition form listing items they wish to purchase for their program. ~~This requisition will be attached to the P.O.~~ using ESS (Employee Self Serve) through SMART systems.

1. The requisition form will include all necessary purchasing information and a reason why the purchase is necessary.
2. The form is submitted to the building principal or program ~~director~~ supervisor who considers whether the purchase requested is allowable.
3. Upon approval, the requisition form is submitted for ordering.

When special education staff requests items for purchase the following criteria will be used:

- Is it necessary/allowable/eligible
- Items to be noted on PO would include reason for use in special education and/or student initials with most current IEP date and a description of the need. (ie. Building blocks for motor skills for "student initials" on IEP dated ##/##/## or used for student reinforcements in classroom).

Small pre-approved purchases may be made by staff using established guidelines at approved local businesses or by purchasing items and requesting reimbursement.

## Ordering Procedure

~~Upon receipt of signed requisition from the building principal or program director, the building administrative assistant will generate a purchase order stating vendor, item, amount, and approved reason.~~

~~The purchase order is then routed by the administrative assistant to the Senior Bookkeeper for approval. It is then routed to the district accounts payable bookkeeper for printing and mailing, faxing or PCard.~~

Upon approval through SmartER by the staff's supervisor, the Senior Bookkeeper makes the requisition into a purchase order (PO) and submits the PO to the Vendor to fulfill the purchase request. (see appendix for PCard process.)

ISD #2155 staff will use a purchase requisition form when making an individual purchase. This form will be attached to the purchase order. ISD #2155 follows these Minnesota State Statutes requirements:

**1A. Purchases up to \$3,000 10,000:** ~~The purchase requisition will be completed by the person requesting funds and will include all necessary purchasing information and the reason why the purchase is needed. This will be completed through an open market.:~~ If the amount of the contract is estimated to be \$10,000 or less, the contract may be made either upon quotation or in the open market, in the discretion of the governing body. If the contract is made upon quotation it shall be based, so far as practicable, on at least two quotations which shall be kept on file for a period of at least one year after their receipt.

**1B. Purchases of \$3,000 10,000 to \$25,000 175,000:** ~~It is good business to find the lowest price when purchasing capital items. These purchases are an open market with 2 quotations.~~ If the amount of the contract is estimated to exceed \$10,000 but not to exceed \$175,000, the contract may be made either upon sealed bids or by direct negotiation, by obtaining two or more quotations for the purchase or sale when possible, and without advertising for bids or otherwise complying with the requirements of competitive bidding. All quotations obtained shall be kept on file for a period of at least one year after receipt thereof.

**1C. Purchases of \$175,000 or more 25,000 to \$100,000:** ~~will require 3 quotations. It is good business practice to find the lowest price when purchasing capital items. The quote will be awarded to the lowest responsible, qualified vendor taking into consideration the quality of the product and the ability to perform given the needs of the district.~~ If the amount of the contract is estimated to exceed \$175,000, sealed bids shall be solicited by public notice in the manner and subject to the requirements of the law governing contracts by the particular municipality or class thereof.

~~2. The form is submitted to the superintendent or designated program director who will consider whether the purchase or supply being requested is an allowable and eligible purchase.~~

~~3. Upon approval, the form is submitted for ordering.~~

### **Purchases exceeding \$100,000**

~~All purchases exceeding \$100,000 shall be sealed bids, public notice and school board approval. Notice is to include an explanation of services being sought, criteria for selection, and the application and selection process. Minnesota State Statutes regarding Competition, Contract Administration, Quotes, Sealed Bids, and Sole Source requirements are followed. Purchases requiring prior approval from the Minnesota Department of Education include out-of-state travel, purchases greater than \$5,000, remodeling projects, and leasing of vehicles.~~

### **Receipt of Materials**

1. When orders are received, they will be checked in by the building administrative assistant, who will verify that the PO matches the items received.
2. The administrative assistant signs and dates the PO copy verifying the receipt of the merchandise. If a packing slip and/or an invoice is included with the order, the administrative assistant will attach it or them to the PO copy and send it to the ~~accounts payable~~ Senior Bookkeeper for payment. Sometimes there is no packing slip in the order, and sometimes the vendor mails the invoice to the school office.
3. If the order is equipment, it will be tagged and inventoried (see inventory section) and then sent to the person requesting.
4. If the purchase is a supply, it will be sent to the person requesting.

## Staff Travel

Travel Costs are the expenses incurred by staff members for transportation, lodging and other related expenses who are on official business of the school district. Meals as stated in Policy 412 shall be reimbursable at the stated rates. and Alcoholic beverages are not reimbursable. A school district vehicle is the first option for transportation. If a school district vehicle is not available, the staff member may use his/her personal vehicle and be reimbursed at the Federal IRS mileage rate for mileage. If a school district vehicle is available and the staff member chooses to use his/her personal vehicle, they will be reimbursed ½ the mileage rate. A "Travel Expense Report Reimbursement Form" must be completed, signed by the staff member and signed by the supervisor. This report, with receipts attached, is turned over to the accounts payable department for reimbursement. Once approved, reimbursements for day trips shall be made through the payroll process, while reimbursement for overnight trips shall be completed through Accounts Payable.

## Equipment and Inventory Management

IDEA 34 80.20(b)(3)  
IDEA 34 CFR 80.32 (d)(1)  
UGG 2 CFR 200.313(d)(1)

ISD#2155 will keep an inventory listing of special education equipment items purchased. ~~regular and special education.~~ "Equipment" means an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost which equals or exceeds \$500. Items that do not meet the \$500 threshold but are "sensitive" in nature (such as portable technology devices) will be included on the inventory. Inventory tags will be used to track items that do not meet the threshold or that the district needs to determine the location, such as office furniture and other equipment.

All items not meeting the definition of equipment shall be considered supplies. Supplies shall not be inventoried; however, each employee shall be responsible to effectively control and account for all supplies in their care. Each employee shall properly safeguard supplies and ensure they are used for authorized purposes.

### Procedure for Purchasing Equipment with Federal Funds

Staff will complete a requisition stating their reason for a purchase with federal funds. This will be submitted to the building principal or program director. When approved, the order will be placed with an approved purchase order or PCard. When the equipment is received an inventory number is assigned to the equipment and tagged with an ISD #2155 tag. The inventory record is maintained by year of purchase.

## **Inventory Records**

UGG 2 CFR 200.313(d)(1)

Property records will be maintained that include the tag number, a description of the item, a serial number or other identification number, the vendor, who holds title, date of acquisition, cost, percentage of federal participation in the cost, location (including staff name, building and room), condition of the item, and any ultimate disposal data including date and sale price. The ISD #2155 inventory form will contain this information

## **Inventory Reconciliation**

UGG 2 CFE 200.313(d)(2)

A physical inventory of the property must be taken and reconciled with the property records at least once every two years.

## **Procedures for Disposition of Equipment Purchased with Federal Funds in Excess of \$5,000**

~~The bookkeeper shall establish a UFARS course code for the purpose of tracking the receipt(s) and expenditures of the sale of a piece of equipment purchased with federal funds.~~

1. ISD #2155 will notify the Division of School Finance in writing of the equipment sale, including a description, date of sale, proceeds of the sale, and the UFARS course code.
2. ISD #2155 will record the sales receipts of the equipment with the correct UFARS source code and the designated course code.
3. ISD #2155 may record a journal entry to transfer \$500 or ten percent of the proceeds, whichever is less, for ISD #2155's selling and handling expenses.
4. The remaining funds from the sale of the equipment shall be used only for the purpose of the delivery of special education and related services and shall be accounted for using the UFARS program code 400, established course code, and the appropriate UFARS expenditure object code.
5. ISD #2155 must expend the funds from the sale of the equipment in the current fiscal year.
6. ISD #2155 must be aware that these expenditures shall not be included in the MOE calculation requirement of the Individuals with Disabilities Education Act (IDEA).
7. ISD #2155 must submit an "Activity Report" to the Division of School Finance at the end of the fiscal year to document expenditures.

## **Procedures for Disposition of Equipment less than \$5,000**

UGG 2 CFR 200.313(e)(1)

If current pre-unit fair market value is less than \$5000, the equipment may be retained, sold or otherwise disposed of with no further obligation.

A record of the date, reason, and method of disposal or sale must be maintained with the equipment inventory.

## **Time and Effort Reporting**

Time and effort reporting will be completed for employees of ISD #2155 who are paid with federal funds. **Upon Completion** the PARS reports will be kept in the district office.

~~For employees funded through a single cost objective, a semi-annual certification stating that the employee worked solely on activities related to a single cost objective will be kept. This certification will be signed by the supervisor after the fact.~~

~~All WDC special education staff will complete a weekly or monthly schedule and submit at the beginning of the year of which copies will be kept in the employee's personnel file.~~

## **Periodic Certification/PARs Report**

All full time staff working under a single cost objective and paid with federal funds will be required to sign a Certification Report each December and May and attach a copy of their schedule. After approval by the building principal or program director, the reports will be kept on file in the HR office.

Employees who work in multiple cost objectives but have a clearly set schedule will complete the substitute system of Time and Effort. This includes providing the schedule and signing the appropriate form.

Employees who work multiple activities or cost objectives without a set schedule will complete a monthly PARS report. These staff will keep a daily log of all activities performed under each cost objective. Each identified employee will sign and complete the report. After approval by the building principal or program director, these reports will be kept on file in the HR office.

### **Adjustments/Journal Entries**

Adjustments will be processed through payroll when possible; otherwise a journal entry will be completed.

Individual IEP needs, student needs, building or district needs may play a factor when analyzing a teacher's caseload/workload. The administration will make the final decision on teacher and paraprofessional based on the data available.



### **Third Party Billing (Special Education)**

On behalf of ISD #2155, the Freshwater Education District will seek reimbursement from third parties for the cost of services provided by district or Freshwater staff whenever the services provided are otherwise covered by the child's health coverage. This will be done in accordance with Minn. Stat. Sec. 125A.21, Subd 2.

### **Proportionate Share**

The Freshwater Education District will control and administer federal special education funds used to provide equitable participation services to parentally-placed private school children with disabilities.

A timely and meaningful consultation will occur in August-September with representatives of private schools located in the member districts that will include discussion of the child find process, the calculation of proportionate amount, and how the services will be provided.

ISD #2155 will maintain control over the property and program decisions and the Freshwater Education District will maintain control over the funds. The Education District will ensure that proportionate share funds are used to meet the special education and related services needs of eligible students with disabilities and are not used for the general needs of the private school. The Education District will track the required expenditures by fiscal year. Any unused funds at the end of the fiscal year will be spent during the following one-year carryover period.

A report will be run once a year by the designated staff person to verify the nonpublic school students receiving special education services.

This is given to the Special Education Finance Manager. Upon receipt of the report the Special Education Finance Manager will:

- Verify that a Time and Effort is completed
- The business office of the staff's employing district will maintain the record
- Track expenditures by Fiscal Year to demonstrate how the LEA spent the proportionate share of Federal Flow Through funds on providing special education and related services to parentally-placed private school children with disabilities.
- Special Education Finance Manager will contact member district Business Managers to relay coding of expenditures for any non-public special education students.
- The member district will maintain documentation of supplies and equipment purchased for the shared-time student.

## **Coordinated Early Intervening Services (CEIS)**

### **Voluntary CEIS**

#### **April**

When contacted by the Freshwater Education District, ISD #2155 will decide whether or not to use Part B Federal Flow through Funds to implement Coordinated Early Intervening Services (CEIS). The Freshwater Education District will include that information in the annual Federal application and submit it to MDE by June 1.

The "Request for Coordinated Early Intervening Services (CEIS)" form will be completed by ISD #2155 and returned to Freshwater Education District by May 15. Freshwater Education District will submit the CEIS form to MDE for Approval.

Freshwater Education District will enter the ISD #2155's application into MEGS for CEIS. The Freshwater Education District Special Education Finance Manager will assist districts in this process.

#### **September – June**

If CEIS funds are used for a staff person, the appropriate time and effort form will be completed.

ISD #2155 will identify all students receiving CEIS services and enter them as a Special Education Evaluation Status 8 on MARSS.

#### **June**

ISD #2155 will complete the "Coordinated Early Intervening Services (CEIS) Student Tracking Form." This form identifies the students who received CEIS services during the school year that later were found eligible for special education services. This form is submitted to the Freshwater Special Education Finance Manager who will submit to MDE. The deadline to submit this form is in mid-October. This data will be maintained by ISD #2155 for audit and monitoring purposes and will be provided upon request.

## **Mandatory CEIS**

### **Jan-Feb**

MDE notifies Freshwater Education District if the district or any member district is disproportionate on any indicator. If any district is disproportionate in a third year consecutively, Freshwater will need to do mandatory CEIS programming. This also requires the use of 15% of its federal dollars for the entire education district for the CEIS program.

### **March-May**

Freshwater will plan its programming for CEIS for the upcoming year. Freshwater will enter its application for CEIS into the MEGS system prior to the June 30 deadline.

### **September-June**

If CEIS funds are used for a staff person, the appropriate time and effort form will be completed.

ISD #2155 will identify all students receiving CEIS services and enter them as a Special Education Evaluation Status 8 on MARSS. Students with an IEP that are served in mandatory CEIS will be entered on the separate MDE spreadsheet.

### **June**

ISD #2155 will complete the "Coordinated Early Intervening Services (CEIS) Student Tracking Form." This form identifies the students who received CEIS services during the school year that later were found eligible for special education services. This form is submitted to the Freshwater Special Education Finance Manager who will submit to MDE. The deadline to submit this form is by mid-October. This data will be maintained in the LEA for audit and monitoring purposes and will be provided upon request.

## **Transporting Students with Disabilities**

Regulatory Citations:

- A. IDEA 34 CFR 300.34 (a) and (c) (16)
- B. IDEA 34 CFR 300.202(a) – Use of Amounts
- C. EDGAR 34 CFE 80.20 (a) (6) – Standard for Financial Management Systems

Transportation for a child receiving special education is a "related service" when because of the disability, the student requires special transportation in order to benefit from his/her specialized instruction. When an Individualized Education Program (IEP) team determines that transportation is a related service for a student, it should be written in the IEP.

While the vast majority of students with disabilities receive the same transportation services as nondisabled children, it is the responsibility of the IEP team to determine whether the student's disability prevents the student from using the same transportation provided to nondisabled students. In developing recommendations for special transportation, IEP teams should consider the following relating to a student and his/her disability.

1. Mobility issues – Is the student non-ambulatory, wheelchair bound?
2. Communication issues – Is the student hard of hearing; visually impaired; nonverbal; has limited understanding of questions and directions; non-English speaking?
3. Physical issues – Does the student need assistive devices to maintain a sitting position; need assistance walking and going up and down stairs?
4. Health issues – Does the student have seizures; fatigue that causes him/her to fall asleep on the bus; require oxygen equipment?
5. Behavior issues – Does the student have very significant behavioral issues; physically abusive to other students; attempts to get off the bus; is self-abusive?
6. The child will be receiving Early Childhood Special Education services in a center-based program
7. The student is being transported to a separate site/facility for special education services.
8. Special transportation is not considered for any child who is capable of riding the regular school bus.

## **Procurement Card (Credit Card) Summary**

**Use the credit card for purchases, online or otherwise, when you have confirmed sales tax will not be charged.** If you are unsure, please contact the A/P bookkeeper.

In Store (face to face) – Follow the directions on the P Card Quick User Guide (shown below).

~~—Online — Use the Accounts Information List on the Athena network.~~

~~**New information has been added to the “Account Info. List” in Athena network files** — The list will be updated as vendors are contacted regarding card use.~~

~~— PLEASE contact accounts payable if there is a vendor from which you wish to purchase and that vendor is not marked “yes” on the Accounts Info List.~~

**Once you have made a transaction with the card, the receipt and documentation is to be turned in ASAP. ~~Paperwork must be turned in to the business office by the 28<sup>th</sup> of each month.~~ immediately.**

Purchase Order purchase – submit to ~~your department personnel~~ an administrator who processes purchase orders.

**The card is not to be used for personal purchases.**

**Each cardholder is responsible for the security of and for any transactions made against their card.**

### **P-Card Quick User Guide**

- ~~1. — Advise cashier that your purchase will be tax exempt. Tax exempt number is on the back of the credit card.~~
2. Present card for payment.
3. Request detailed receipt.
4. If tax has been charged, have cashier correct it.

Process PO using code “CC” and new credit card SKU code(s) even if vendor does not accept PO

Use credit card – DO NOT PAY TAX

Submit detailed receipt and PO copy to business office for payment, marked with “ok to pay”, “your signature”, and “date”.

8/21/2017



**Minnesota School Boards Association**  
**1900 West Jefferson Avenue**  
**St. Peter, MN 56082-3015**  
**507-934-2450 or 800-324-4459**

Invoice	INV-13649-F6N3W8
Date	7/1/2025
Amount Due	\$5,789.00
Date Due	8/15/2025

Wadena-Deer Creek  
600 Colfax Ave SW  
Wadena, MN 56482-1769

Customer Name	Purchase Order No.			
Wadena-Deer Creek				
Description	Quantity		Unit Price	Ext. Price
Policy Services Subscription - Wadena-Deer Creek	1		\$760.00	\$760.00
ISD Membership - Wadena-Deer Creek	1		\$5,029.00	\$5,029.00

COPY

Dues for your district are based on "Average Daily Membership of Students Served" for the fiscal year ended June 30, 2024, as provided by the Minnesota Department of Education.

MSBA is not able to accept Credit, Debit, or Procurement Cards as a method of payment of your 2025-2026 Dues Invoice. Please remit payment of this invoice to MSBA by CHECK. Thank you for your cooperation.

In accordance with IRS Code Sec. 6113, contributions or gifts (including membership dues) to MSBA are not deductible as charitable contributions for Federal income tax purposes.

Subtotal	\$5,789.00
Total	\$5,789.00



*Where Minnesota School Boards Learn to Lead*

May 27, 2025

Dear Superintendent:

Thank you for your continued membership in the Minnesota School Boards Association. Our vision, "Strong School Boards, Stronger Minnesota," defines everything we do to strengthen our members and their ability to drive student success across the state of Minnesota.

MSBA is **your** Association.

- Our dedicated staff prides itself on anticipating **your needs** through engagement, analyzing national and state directives, working with other educational organizations, and providing workshops and webinars for our boards that provide you and your board members with the information and guidance you need.
- **Your feedback and engagement** have been helpful as we continue to implement our 2023-2027 Strategic Plan. We are continuing to evaluate, evolve, and improve what we are offering. Look for some exciting changes over the summer and into fall.
- **Your MSBA staff** is solution-driven. We will find the answer promptly or get you to someone with the answer. In all our interactions, we strive to build high-performing boards that can meet the expectations of your staff, students, and community.
- Legal and legislative advocacy are essential services to representing **your voice** at the state and federal levels. As a statewide organization, and a leading advocate for public education, we pride ourselves in finding a path forward that benefits all our school districts, regardless of shape and size.

Like you, we deeply care about the success of all Minnesota's public school students. We also understand strong board governance is a key component to driving this success. **Your success** is our success, and our Association is stronger when our members are stronger. A copy of the dues invoice is included with this letter. The original invoice will be mailed separately to your district office.

We wish you a successful 2025-2026 school year and hope to continue as your valued and trusted Association. If you have any questions, please contact me.

Sincerely,

Kirk Schneidawind, Executive Director  
[kschneidawind@mnmsba.org](mailto:kschneidawind@mnmsba.org)

**MINNESOTA SCHOOL BOARDS ASSOCIATION**

1900 West Jefferson Avenue, St. Peter, MN 56082-3015 Phone: 507-934-2450 or 800-324-4459  
[www.mnmsba.org](http://www.mnmsba.org)

# Your MSBA

## 2024 - 2025 At-A-Glance

### MSBA is YOUR Association

The Minnesota School Boards Association mission articulates the value MSBA aspires to bring to our members. "MSBA supports and empowers Minnesota public school boards through **policy, advocacy, and board development** which positively impacts student success."

Our focus and commitment to **local control** and our belief in working **collaboratively** to strengthen relationships with school boards across the state allows us to leverage our **collective strength to make a difference in public education.**

100%

Number of independent school district boards represented by MSBA.

800,566

Number of public school students represented by MSBA boards\*.

331

Number of public school boards across the state of Minnesota represented by MSBA.

"Our strategic vision of building strong school boards for a stronger Minnesota will guide MSBA's efforts in our quest to ensure Minnesota's public schools deliver on their goals of student success."

Kirk Schneidawind  
MSBA Executive Director

\*Pupil count most recent data available from the Minnesota Department of Education's Minnesota Education Statistics Summary.

### MSBA is YOUR Resource

#### Board Development - Strategic Planning - Executive Search - Value Added Products and Services

MSBA is the **only** statewide organization in Minnesota providing board members and other key decision-makers with **training, workshops, and other key resources** developed by staff with many years of board and other public school service. The resources we design and offer our boards are meant to facilitate a **high-level of governance** to drive **student success.**

"The **Coffee and Conversation** series is a great space to connect with fellow board members from all districts across the state. We openly share our experiences, and most importantly, learn from each other. By hearing the challenges and questions that our fellow board members have, we can lean on each other to find solutions and best practices which ultimately helps us focus on what truly matters: the success of all of our students."

Hunter Feldt, Board Chair, Watertown-Mayer School District, MSBA Board Director

100+

The number of workshops, webinars, and events offered by MSBA last year. From Erskine to St. Cloud, from Marshall to Minneapolis, or virtually on your own computer screen, MSBA offers flexibility in our workshops and events.

1,600+

The number of attendees at our 2025 Leadership Conference. Where our members are getting up-to-date information sharing best practices. At **no cost** to MSBA members.

5,000+

The number of phone calls and emails fielded by MSBA staff last year to answer questions and troubleshoot board and district issues across the state of Minnesota.

34

The number of boards who have participated in strategic planning and board self-evaluations through our strategic planning services during the 2024-2025 fiscal year.

30+

The number of boards who utilized MSBA's Executive Search services during the 2024-2025 fiscal year.

9

The number of business connections and products accessible to the MSBA membership. These partnerships are designed to save boards time and money.





# MSBA is YOUR Policy Guide

MSBA is the **only organization** in the state of Minnesota to offer a comprehensive set of model policies for school boards. MSBA is considered the **gold standard and best practice** for policy development.

"Policy research and development is critically important to helping school districts support their students. Policies present school boards with a key opportunity to align the district's educational programs with its mission for public education in their communities. MSBA is committed to helping Minnesota school boards govern."

Dr. Terence Morrow, MSBA General Counsel

140

The number of sample policies and regulations available to boards and districts. The most comprehensive set of public school policies to guide boards in the state of Minnesota. MSBA updates policies as necessary in direct response to changes in state and federal law.

1,867

Number of policy questions fielded by MSBA's General Counsel.



Consulting with boards on policy challenges and working with boards on policy audits.



Providing up-to-date information and guidance in relevant federal and state statutes and laws.



Developing amicus curiae briefs to support school boards facing key legal challenges.

# MSBA is YOUR Advocate

MSBA focuses its **advocacy** on **local control** and adequate funding for our districts. We work to ensure the **voice of our members** is heard on public education issues at the state and federal level and during the state budgetary process.

"Building MSBA's platform shows how our advocacy efforts directly shape education policy and funding. It's a chance to ensure the real needs of our schools are heard at the state level—and to see how our collective voice can protect and advance public education."

Deb Pauly, Board Chair, Jordan Public Schools

150

The number of board members from across the state that compose our annual Delegate Assembly. The Delegate Assembly ensures that MSBA reflects the needs and interests of boards statewide. Their action is the foundation for MSBA's legislative advocacy.

43

Number of meetings with legislators by MSBA's Government Relations Team.

196

Number of attendees at MSBA / MASA Joint Day at the Capitol.

1,400+

Number of Friday Chat Room attendees in 2024-2025.

ONE

MSBA launched our One Voice initiative to our member boards at our 2025 Leadership Conference. We are excited to continue to develop this initiative and use the collective power of our voices to support public education in Minnesota.

# MSBA is YOUR Access

School board members, superintendents, and other district employees get access to **MSBA's comprehensive publications and webinars** keeping them **informed of local, state and federal educational issues**.

"As chair, my role is not to have all the answers, but to help us ask the right questions. That's precisely what the Board Chair chat does!"

Milind Sohoni, Ph.D., Board Chair  
Wayzata Public Schools

260

eClippings emailed to our subscribers each year. This free subscription is a daily newsletter with your MSBA membership that comes to your inbox featuring K-12 news from around the state.

268

Pages of The Journal sent to members this year. Our bimonthly magazine that includes school features, exploration of leadership issues and in-depth stories on education trends.

150

Combined number of years of board and public-school experience on your MSBA staff.



## **5-12 Board Report**

### **6-9-25**

-Great end to the year. Baccalaureate was held on May 21<sup>st</sup> and was led by Jake Heppner. Commencement went well on the 23<sup>rd</sup>. Our student speakers; Cadie and Chloe Leeseberg, Addy Gravelle, Montana Carsten, Jenna Dykhoff, and Leah Osberg all did a great job. Great weather allowed for our Senior Parade and pictures at the football field to end the night.

-Congrats to all of our spring sports on their great seasons. Softball and baseball are all wrapped up, but once again had successful seasons. The track season is still going on for a couple of our athletes who advanced to the state meet. Congratulations to Amber Collins and Grant Nelson for advancing once again. The Trap Team will also continue the season on June 13<sup>th</sup> in Alexandria. Great student participation again with Trap. Fishing League is starting up soon as well.

-We are officially in summer mode. Finishing up some state reports (DIRS) and finalizing student schedules. Mr. Westrum, Mrs. Kraska, Mr. Tumberg, Mr. Ortmann, Mr. Rutten, and I will be attending a leadership/planning conference June 16<sup>th</sup> – 18<sup>th</sup> at Breezy Point put on by Sourcewell. This will give us an opportunity to wrap up things for this year and plan for next year. We will continue to work on our Effective Schools Blueprint and set up our professional development for next year.

-Kendra Schultz has started our 5-6 Summer School Boosters Program that will run the first 3 weeks of June (8:00 – 12:00 Monday-Thursday). Kendra has done this for us for many years and it gives a group of students an extra few weeks of learning enrichment.

-Mr. Endres has 40+ students (morning and afternoon sessions) doing the Driver's Education Course. This will go for two weeks. Our drivers' ed instructors also have a full load of Behind the Wheel students this summer. It is going to be busy for them through August.

-A final big thanks to everyone for helping us get through the year. Parents, staff, and most importantly the students.