



Independent School District #146
Regular School Board Meeting
7:00 PM on October 21, 2024
Barnesville High School
302 3rd Street South
Barnesville, MN 56514

1. Call to Order
2. Roll Call

Dion Bredman: Present
Marla Field: Present
Crystal Henderson: Present
David Herbranson: Absent
Ryan Lindbom: Present
Andrew Maier: Present
Jacob Thompson: Present

Present: 6, Absent 1

Dr. Jon Ellerbusch - Superintendent: Absent
Mr. Bryan Strand - HS Principal: Present
Mr. Todd Henrickson - Elementary Principal: Present
Mr. Aaron Schindler - Director of Student Activities and Community Education Coordinator: Present
Ms. Jodi Samuelson - Finance Officer: Present

Guests Present: Rachel Green, Josh Schroeder, Lisa Forsgren, Laura Jorud, Jeremy Cossette, Scott Snobl, Heather Winkler, Tonya Stokka, Ben Del Greco, Matt Askegaard, Shari Grabow, Sarah Poepping, Sara Hough, Chris Messer, Ben Schuman, Nathan Stokka, Holly Kirkeide

3. Pledge of Allegiance
4. Approval of Agenda
5. Approval of Minutes

1. Call to Order

2. Roll Call

Dion Bredman: Present
Marla Field: Present
Crystal Henderson: Present
David Herbranson: Present
Ryan Lindbom: Present
Andrew Maier: Present
Jacob Thompson: Present
Present: 7.

Dr. Jon Ellerbusch - Superintendent: Present
Mr. Bryan Strand - HS Principal: Present
Mr. Todd Henrickson - Elementary Principal: Present
Mr. Aaron Schindler - Director of Student Activities and Community Education Coordinator: Present
Ms. Jodi Samuelson - Finance Officer: Present

Guests Present: Ley Bouchard, Michelle Field, Britta Teaples, Jeremy Cossette, Kelli Steer

3. Pledge of Allegiance

4. Approval of Agenda

Vote to approve the agenda as presented/amended. This motion, made by Dion Bredman and seconded by Ryan Lindbom, Passed.

Dion Bredman: Yea, Marla Field: Yea, Crystal Henderson: Yea, David Herbranson: Yea, Ryan Lindbom: Yea, Andrew Maier: Yea, Jacob Thompson: Yea
Yea: 7, Nay: 0

5. Approval of Minutes

Vote to approve the minutes of the regular school board meeting on August 19, 2024 as presented/amended. This motion, made by Andrew Maier and seconded by Marla Field, Passed.

Dion Bredman: Yea, Marla Field: Yea, Crystal Henderson: Yea, David Herbranson: Yea, Ryan Lindbom: Yea, Andrew Maier: Yea, Jacob Thompson: Yea
Yea: 7, Nay: 0

6. Claims, Accounts and Financial

Vote to approve claims, wires and all other financial reports as presented. This motion, made by David Herbranson and seconded by Dion Bredman, Passed.

Dion Bredman: Yea, Marla Field: Yea, Crystal Henderson: Yea, David Herbranson: Yea, Ryan

Lindbom: Yea, Andrew Maier: Yea, Jacob Thompson: Yea
Yea: 7, Nay: 0

7. Appreciation, Recognition and Presentations

8. Recognition of Citizens for Input Purposes

9. Reports/News

9.A. High School Principal's Report

9.B. Elementary Principal's Report

9.C. Director of Student Activities and Community Education Coordinator's Report

9.D. Superintendent's Report

9.E. Board Committee Reports

10. Removal of Consent Items for Discussion

11. Approval of Consent Items

Vote to approve the consent agenda items as presented/amended. This motion, made by Jacob Thompson and seconded by Andrew Maier, Passed.

Dion Bredman: Yea, Marla Field: Yea, Crystal Henderson: Yea, David Herbranson: Yea, Ryan

Lindbom: Yea, Andrew Maier: Yea, Jacob Thompson: Yea

Yea: 7, Nay: 0

11.A. Personnel

11.A.1) Compensation for Lost Prep Time During Maternity Leave Coverage

11.A.2) Sarah Larson as High School Student Council Advisor

11.A.3) Sara Larson as Co-Advisor for PaY

11.A.4) Ben Del Greco as JH Football Coach for 2024 Season

11.A.5) Kenzie Skogen as 7th Grade Volleyball Coach for 2024 Season

11.A.6) Chrissa Halverson-Wolters as Community Education Elementary Head Volleyball Coach

11.A.7) Megan Askegaard as Community Education Elementary Head Volleyball Coach

11.A.8) Jenny Thompson as Concession Manager

11.A.9) Briana Chezum's Resignation as Concession Manager

11.A.10) Lane Change for T.J. Schmitt from MA + 10 to MA + 20

11.B. Donations

11.B.1) \$1,500 Donation from Tom Jensen for Class Supplies for Tech Ed Department

11.B.2) \$100 Donation from Sun Control, LLC for Summer Rec T-shirts

11.B.3) \$88.12 Donation from Coborn's MORE School Rewards

12. New Business

12.A. Preliminary Levy Certification

Vote to approve the 2024 payable 2025 levy at the maximum amount. This motion, made by Ryan Lindbom and seconded by Marla Field, Passed.

Dion Bredman: Yea, Marla Field: Yea, Crystal Henderson: Yea, David Herbranson: Yea, Ryan Lindbom: Yea, Andrew Maier: Yea, Jacob Thompson: Yea
Yea: 7, Nay: 0

13. Addendum

13.A. Update to Walking Track Policy

Vote to approve the revised language for the walking track policy to read as follows: "Individuals must be at least 18 years old, or accompanied by a registered parent or guardian, to use the walking track.". This motion, made by Dion Bredman and seconded by Jacob Thompson, Passed.

Dion Bredman: Yea, Marla Field: Yea, Crystal Henderson: Yea, David Herbranson: Yea, Ryan Lindbom: Yea, Andrew Maier: Yea, Jacob Thompson: Yea
Yea: 7, Nay: 0

14. Discussion/Information

14.A. 2024 Referendum

14.A.1) Public Meeting on the School Referendum

14.A.1)a) Thursday, September 19, 2024, 7:00 PM, Performing Arts Center (PAC)

14.A.1)b) Tuesday, September 24, 2024, 1:00 PM, Barnesville Event Center

14.A.1)c) Tuesday, October 29, 2024, 7:00 PM, Performing Arts Center (PAC)

14.A.2) Ballot Questions 1-3

14.B. Truth in Taxation Hearing

14.B.1) Monday, December 16, 2024, 7:15 PM, Barnesville High School

14.B.2) Superintendent Evaluation

15. Enrollment Update

16. Dates to Remember

16.A. Regular School Board Meeting

16.A.1) Monday, October 21, 2024, 7:00 PM, Barnesville High School

17. Adjournment

Vote to adjourn the meeting at. This motion, made by Andrew Maier and seconded by Jacob Thompson, Passed.

Dion Bredman: Yea, Marla Field: Yea, Crystal Henderson: Yea, David Herbranson: Yea, Ryan Lindbom: Yea, Andrew Maier: Yea, Jacob Thompson: Yea
Yea: 7, Nay: 0

TREASURER'S REPORT

		<u>2024-25</u>	<u>2023-24</u>
Book Balance 9/1/24		\$1,009,514.64	\$380,049.34
Receipts			
9/3/2024	9,235.96		
9/4/2024	4,660.05		
9/5/2024	3,789.60		
9/6/2024	19,316.85		
9/9/2024	11,012.82		
9/10/2024	20,804.43		
9/11/2024	1,495.12		
9/12/2024	10,866.43		
9/13/2024	1,139.60		
9/16/2024	3,873.65		
9/17/2024	5,346.12		
9/18/2024	286,018.51		
9/19/2024	11,003.94		
9/20/2024	601.53		
9/23/2024	322.91		
9/24/2024	1,592.31		
9/25/2024	646.33		
9/26/2024	5,967.74		
9/27/2024	3,097.98		
9/30/2024	2,493.36		
Net in Transit	(8,548.00)	<u>\$394,737.24</u>	<u>\$592,127.65</u>
		\$1,404,251.88	\$1,762,827.10
Disbursements		<u>\$1,027,308.31</u>	<u>\$1,275,422.72</u>
Book Balance	9/30/2024	\$376,943.57	\$487,404.38
Student Activities		\$177,936.43	\$159,177.50
MSDLAF Investment		\$6,391,090.80	\$5,991,128.45
Bond 2019A Investments		\$0.00	\$98,496.99
Midwest Money Market		<u>\$671,532.29</u>	<u>\$649,132.92</u>
Actual Balance		<u><u>\$7,617,503.09</u></u>	<u><u>\$7,385,340.24</u></u>

FUND	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	BALANCE	BALANCE
General	\$4,757,446.87	\$2,294,252.69	\$2,165,608.15	\$4,886,091.41 *	\$4,057,547.45
Student Activities	\$169,358.25	\$22,428.99	\$13,850.81	\$177,936.43	\$159,177.50
Food Service	\$195,948.00	\$12,355.83	\$53,089.15	\$155,214.68	\$131,508.69
Community Service	(\$130,115.81)	\$25,726.90	\$28,602.27	(\$132,991.18)	(\$36,121.54)
Building Construction	\$1,416,634.46	\$5,906.39	\$9,674.75	\$1,412,866.10	\$2,007,988.96
Debt Service	\$955,380.76	\$163,004.89	\$0.00	\$1,118,385.65	\$1,065,239.18
Total	<u>\$7,364,652.53</u>	<u>\$2,523,675.69</u>	<u>\$2,270,825.13</u>	<u>\$7,617,503.09</u>	<u>\$7,385,340.24</u>

* General Fund balance includes \$1,667,880 of restricted/committed funds. (NOT UPDATED)

^ General Fund balance includes \$1,667,880 of restricted/committed funds.

Minnesota School District Liquid Asset Fund Plus
September 2024

Max Account	\$4,024,868.40
Liquid Account	\$1,356.30
2023 Bond Proceeds	\$1,412,866.10
Certificate of Deposit	\$952,000.00

Investment Date	Institution	Maturity Date	Rate	Investment Amount	Value at Maturity
4/4/2024	Bank of China, NY	4/4/2025	5.60%	\$236,000.00	\$249,216.00
6/5/2024	Farmers & Merchants Union Bank, WI	6/5/2025	5.40%	\$237,000.00	\$249,798.00
8/1/2024	Solera National Bank, CO	8/1/2025	5.50%	\$236,000.00	\$248,980.00
7/16/2024	Mission National Bank, CA	1/13/2025	5.60%	\$243,000.00	\$249,748.08
Total Minnesota School District Liquid Asset Fund Plus					\$6,391,090.80

Barnesville Public Schools #146
Revenue Guideline by Source
Period Ending September 30, 2024

Sequence: Fd, O/S

		B25					% YTD	Remaining
Description		Annual Budget	Period 202503	Year To Date	% YTD	Encumbrances	+ Enc	Balance
01	General Fund							
001	Levies	(1,322,310.00)	0.00	(271,280.76)	21%	0.00	21%	(1,051,029.24)
004	Tax Increment Finance Revenue	(10,850.00)	0.00	(332.25)	3%	0.00	3%	(10,517.75)
010	County Apport	(23,260.00)	0.00	(5,533.57)	24%	0.00	24%	(17,726.43)
019	Misc Local	(20,810.00)	0.00	(1,776.05)	9%	0.00	9%	(19,033.95)
021	Revenue from MN Dist	(60,000.00)	0.00	0.00	0%	0.00	0%	(60,000.00)
050	Fees from Patrons	(91,150.00)	(15,055.00)	(38,565.00)	42%	0.00	42%	(52,585.00)
060	Student Activity	(123,530.00)	(23,324.85)	(40,956.73)	33%	0.00	33%	(82,573.27)
061	Entry Fee	(9,500.00)	0.00	0.00	0%	0.00	0%	(9,500.00)
071	Med Assist Fr Dept of HS	(75,000.00)	0.00	0.00	0%	0.00	0%	(75,000.00)
092	Interest	(108,000.00)	(16,268.89)	(59,137.13)	55%	0.00	55%	(48,862.87)
093	Rent Facilities	(10,000.00)	(752.50)	(752.50)	8%	0.00	8%	(9,247.50)
096	Gifts/Bequests	(29,000.00)	(670.52)	(670.52)	2%	0.00	2%	(28,329.48)
099	Misc Revene	(26,730.00)	(21,183.00)	(24,235.99)	91%	0.00	91%	(2,494.01)
201	Endowment Fund Appr	(52,600.00)	(29,870.21)	(29,870.21)	57%	0.00	57%	(22,729.79)
211	Foundation Aid	(7,599,800.00)	(851,041.92)	(1,145,714.20)	15%	0.00	15%	(6,454,085.80)
227	Abatement	(1,430.00)	0.00	0.00	0%	0.00	0%	(1,430.00)
229	Disparity Reduction	(50.00)	0.00	0.00	0%	0.00	0%	(50.00)
300	State & Grants	(170,530.00)	(6,941.46)	10,412.19	(6%)	0.00	(6%)	(180,942.19)
317	LTFM State Aid	(75,180.00)	(3,007.37)	4,511.05	(6%)	0.00	(6%)	(79,691.05)
360	Spec Ed General	(1,265,700.00)	(60,183.43)	(101,745.57)	8%	0.00	8%	(1,163,954.43)
369	Rev-Other State Agen	(45,310.00)	0.00	(75,270.49)	166%	0.00	166%	29,960.49
370	Misc Rev fm MDE	(4,040.00)	0.00	0.00	0%	0.00	0%	(4,040.00)
400	Federal Funds and Grants	(22,300.00)	0.00	0.00	0%	0.00	0%	(22,300.00)
401	Federal Funds & Grants	(45,270.00)	0.00	0.00	0%	0.00	0%	(45,270.00)
619	COM Rev Producing Act (Contra)	45,000.00	4,198.56	7,049.12	16%	0.00	16%	37,950.88
620	Sale Mat-Rev Producing Act	(90,000.00)	(12,077.55)	(13,407.80)	15%	0.00	15%	(76,592.20)
621	Sale Mat-Resale Mat	(10,350.00)	(9.31)	(9.31)	0%	0.00	0%	(10,340.69)
624	Sale of Equipment	(5,000.00)	0.00	0.00	0%	0.00	0%	(5,000.00)

Barnesville Public Schools #146
Revenue Guideline by Source
Period Ending September 30, 2024

Sequence: Fd, O/S

		B25					%	%	%
Description		Annual Budget	Period 202503	Year To Date	% YTD	Encumbrances	+ Enc	Remaining Balance	
01	General Fund								
625	Insurance Recovery	(5,000.00)	0.00	0.00	0%	0.00	0%	(5,000.00)	
01	General Fund	(11,257,700.00)	(1,036,187.45)	(1,787,285.72)	16%	0.00	16%	(9,470,414.28)	
02	Food Service								
092	Interest	(5,000.00)	0.00	0.00	0%	0.00	0%	(5,000.00)	
099	Misc Revene	(1,300.00)	0.00	0.00	0%	0.00	0%	(1,300.00)	
300	State & Grants	(425,900.00)	0.00	0.00	0%	0.00	0%	(425,900.00)	
400	Federal Funds and Grants	(3,100.00)	(641.43)	(2,217.03)	72%	0.00	72%	(882.97)	
471	School Lunch Fed	(83,900.00)	0.00	0.00	0%	0.00	0%	(83,900.00)	
472	Free & Reduced Meals	(101,730.00)	0.00	0.00	0%	0.00	0%	(101,730.00)	
473	Commodity Cash Program	(400.00)	0.00	0.00	0%	0.00	0%	(400.00)	
474	Commodities	(35,000.00)	0.00	0.00	0%	0.00	0%	(35,000.00)	
476	Breakfast Revenue	(37,190.00)	0.00	0.00	0%	0.00	0%	(37,190.00)	
477	Cash In Lieu Commod	(210.00)	(115.80)	(415.73)	198%	0.00	198%	205.73	
601	Type A Pupil	(57,950.00)	(10,776.20)	(32,946.06)	57%	0.00	57%	(25,003.94)	
606	Type A Adult	(4,900.00)	(622.40)	(622.40)	13%	0.00	13%	(4,277.60)	
02	Food Service	(756,580.00)	(12,155.83)	(36,201.22)	5%	0.00	5%	(720,378.78)	
04	Community Service								
001	Levies	(61,430.00)	0.00	(8,867.10)	14%	0.00	14%	(52,562.90)	
019	Misc Local	(50.00)	0.00	0.00	0%	0.00	0%	(50.00)	
021	Revenue from MN Dist	(14,000.00)	0.00	0.00	0%	0.00	0%	(14,000.00)	
050	Fees from Patrons	(392,770.00)	(22,367.00)	(72,343.42)	18%	0.00	18%	(320,426.58)	
092	Interest	(180.00)	0.00	0.00	0%	0.00	0%	(180.00)	
096	Gifts/Bequests	(32,000.00)	(100.00)	(3,200.00)	10%	0.00	10%	(28,800.00)	
229	Disparity Reduction	(130.00)	0.00	0.00	0%	0.00	0%	(130.00)	
234	Hmstd/Ag Market Value Credit	(1,570.00)	0.00	0.00	0%	0.00	0%	(1,570.00)	
258	Wetland & Native	(20.00)	0.00	0.00	0%	0.00	0%	(20.00)	
300	State & Grants	(79,580.00)	(3,356.38)	(21,009.47)	26%	0.00	26%	(58,570.53)	
301	Non-Public Aid	(850.00)	(34.16)	51.24	(6%)	0.00	(6%)	(901.24)	
04	Community Service	(582,580.00)	(25,857.54)	(105,368.75)	18%	0.00	18%	(477,211.25)	

**Barnesville Public Schools #146
Revenue Guideline by Source
Period Ending September 30, 2024**

Sequence: Fd, O/S

		B25					% YTD		Remaining
Description		Annual Budget	Period 202503	Year To Date	% YTD	Encumbrances	+ Enc	Balance	
06	Building Construction								
092	Interest	(50,000.00)	(5,906.39)	(18,819.97)	38%	0.00	38%	(31,180.03)	
06	Building Construction	(50,000.00)	(5,906.39)	(18,819.97)	38%	0.00	38%	(31,180.03)	
07	Debt Redemption								
001	Levies	(1,646,770.00)	0.00	(34,712.16)	2%	0.00	2%	(1,612,057.84)	
019	Misc Local	(1,500.00)	0.00	0.00	0%	0.00	0%	(1,500.00)	
092	Interest	(500.00)	0.00	0.00	0%	0.00	0%	(500.00)	
229	Disparity Reduction	(200.00)	(182.22)	(546.67)	273%	0.00	273%	346.67	
234	Hmstd/Ag Market Value Credit	(27,300.00)	(3,642.53)	(10,927.58)	40%	0.00	40%	(16,372.42)	
258	Wetland & Native	(682,590.00)	(143,771.30)	(431,313.90)	63%	0.00	63%	(251,276.10)	
317	LTFM State Aid	(86,700.00)	(15,408.84)	(30,629.12)	35%	0.00	35%	(56,070.88)	
07	Debt Redemption	(2,445,560.00)	(163,004.89)	(508,129.43)	21%	0.00	21%	(1,937,430.57)	
21	Student Activities Fund								
099	Misc Revene	(200,000.00)	0.00	0.00	0%	0.00	0%	(200,000.00)	
21	Student Activities Fund	(200,000.00)	0.00	0.00	0%	0.00	0%	(200,000.00)	
Report Totals:		(15,292,420.00)	(1,243,112.10)	(2,455,805.09)	16%	0.00	16%	(12,836,614.91)	

Barnesville Public Schools #146
Exp Summary - Fd, Pro
Period Ending September 30, 2024

Sequence: Fd, Pro

		B25					%	%	%
Description		Annual Budget	Period 202503	Year To Date	% YTD	Encumbrances	+ Enc	Remaining Balance	
01	General Fund								
010	Board-Education	51,010.00	4,641.23	16,246.12	32%	0.00	32%	34,763.88	
020	Office/Supt	237,890.00	18,034.75	52,665.56	22%	0.00	22%	185,224.44	
050	School Admin	515,890.00	41,383.12	112,996.91	22%	0.00	22%	402,893.09	
105	General Adm. Support	11,560.00	285.96	4,092.03	35%	0.00	35%	7,467.97	
108	Administrative Tech Services	10,000.00	0.00	0.00	0%	0.00	0%	10,000.00	
110	Business Services	291,000.00	47,448.97	91,915.48	32%	9,550.00	35%	189,534.52	
201	Kindergarten	339,040.00	33,420.54	35,302.85	10%	95.18	10%	303,641.97	
203	Elem Ed	227,310.00	41,614.34	84,304.08	37%	0.00	37%	143,005.92	
204	First Grade	313,410.00	26,996.62	29,641.34	9%	104.92	9%	283,663.74	
205	Second Grade	389,570.00	33,364.50	34,593.76	9%	0.00	9%	354,976.24	
206	Third Grade	303,950.00	24,685.95	28,816.59	9%	129.50	10%	275,003.91	
207	Fourth Grade	296,860.00	23,761.90	24,605.82	8%	106.83	8%	272,147.35	
208	Fifth Grade	304,530.00	26,961.29	28,306.11	9%	0.00	9%	276,223.89	
209	Sixth Grade	268,700.00	19,971.14	21,790.45	8%	148.05	8%	246,761.50	
211	Secondary Ed-Gen	152,200.00	5,273.40	33,531.44	22%	2,558.67	24%	116,109.89	
212	Art	158,250.00	15,234.10	15,623.19	10%	0.00	10%	142,626.81	
213	Agriculture - Non Vocational	14,560.00	937.29	937.29	6%	0.00	6%	13,622.71	
215	Business	800.00	0.00	0.00	0%	0.00	0%	800.00	
216	Educ. Disadvantaged	80,500.00	10,800.54	10,800.54	13%	0.00	13%	69,699.46	
218	Gifted And Talented	8,810.00	0.00	0.00	0%	0.00	0%	8,810.00	
220	English	260,830.00	21,516.42	21,516.42	8%	0.00	8%	239,313.58	
230	Foreign Language	70,140.00	5,775.16	5,775.16	8%	0.00	8%	64,364.84	
240	Health/Phys Ed	271,880.00	22,387.75	22,387.75	8%	0.00	8%	249,492.25	
249	Dr Trg/behind Wheel	16,650.00	0.00	0.00	0%	0.00	0%	16,650.00	
254	Barnesville Branderz	3,000.00	0.00	0.00	0%	0.00	0%	3,000.00	
255	Industrial Educ	116,040.00	10,547.76	11,393.46	10%	0.00	10%	104,646.54	
256	Mathematics	306,650.00	23,910.59	23,910.59	8%	0.00	8%	282,739.41	
258	Inst Music	72,740.00	5,503.36	5,503.36	8%	115.92	8%	67,120.72	
259	Vocal Music	137,380.00	9,551.38	9,551.38	7%	119.96	7%	127,708.66	

Barnesville Public Schools #146
Exp Summary - Fd, Pro
Period Ending September 30, 2024

Sequence: Fd, Pro

		B25						% YTD	Remaining
Description		Annual Budget	Period 202503	Year To Date	% YTD	Encumbrances	+ Enc	Balance	
01	General Fund								
260	Science	304,220.00	24,466.70	24,466.70	8%	94.27	8%	279,659.03	
261	Science - River Watch	3,800.00	0.00	0.00	0%	0.00	0%	3,800.00	
270	Social-Scienc/Study	298,840.00	24,796.68	24,796.68	8%	0.00	8%	274,043.32	
271	Remedial Reading/Lang Arts	180,760.00	9,364.47	9,364.47	5%	0.00	5%	171,395.53	
275	Kndrgrtn Indiv Instruction	57,740.00	0.00	0.00	0%	0.00	0%	57,740.00	
288	Flow Thru/Sales	19,500.00	(1,115.89)	1,503.61	8%	0.00	8%	17,996.39	
289	Flo Thru/Sales	23,800.00	11,159.93	12,310.75	52%	0.00	52%	11,489.25	
292	Boys/Girls Athletic	68,800.00	2,763.35	16,692.55	24%	19.00	24%	52,088.45	
294	Boys Athletics	187,060.00	15,098.00	17,758.30	9%	5,365.37	12%	163,936.33	
295	One Act Play	2,430.00	0.00	0.00	0%	0.00	0%	2,430.00	
296	Girls Athletics	134,520.00	4,276.09	4,276.09	3%	0.00	3%	130,243.91	
298	Extra-Curricular	151,770.00	8,612.22	21,516.62	14%	0.00	14%	130,253.38	
299	Concessions	47,680.00	3,235.55	3,235.55	7%	0.00	7%	44,444.45	
301	Agriculture	78,000.00	5,757.68	12,703.70	16%	157.91	16%	65,138.39	
341	Business and Office Education	107,550.00	8,849.57	8,849.57	8%	0.00	8%	98,700.43	
400	General Special Education	300.00	184.00	184.00	61%	0.00	61%	116.00	
401	Speech/Lang.impaired	142,970.00	9,751.49	9,880.97	7%	0.00	7%	133,089.03	
402	M.I.-Mild-Moderate	111,480.00	9,404.49	9,404.49	8%	0.00	8%	102,075.51	
403	M.I.-Moderate-Severe	111,280.00	7,360.08	7,360.08	7%	0.00	7%	103,919.92	
404	Physically Impaired	28,550.00	0.00	0.00	0%	0.00	0%	28,550.00	
405	Deaf-Hard of Hearing	700.00	407.00	407.00	58%	0.00	58%	293.00	
406	Visually Impaired	5,700.00	1,813.55	1,813.55	32%	0.00	32%	3,886.45	
407	Spec Learning Disabl	192,410.00	18,205.61	18,205.61	9%	249.99	10%	173,954.40	
408	Emot/Behavior Disord	210,320.00	10,723.40	10,723.40	5%	0.00	5%	199,596.60	
410	Other Health Impair	231,120.00	17,693.41	17,693.41	8%	0.00	8%	213,426.59	
411	Autistic	188,180.00	17,399.51	17,399.51	9%	53.09	9%	170,727.40	
412	Develop Delayed	7,330.00	711.24	711.24	10%	0.00	10%	6,618.76	
416	Multiple Handicap	300.00	0.00	0.00	0%	0.00	0%	300.00	
420	Special Ed General	101,670.00	295.00	295.00	0%	0.00	0%	101,375.00	

Barnesville Public Schools #146
Exp Summary - Fd, Pro
Period Ending September 30, 2024

Sequence: Fd, Pro

		B25					%	%	%
Description		Annual Budget	Period 202503	Year To Date	% YTD	Encumbrances	+ Enc	Remaining Balance	
01	General Fund								
422	Early Intervening Services	112,380.00	9,628.16	19,878.16	18%	0.00	18%	92,501.84	
430	Homebound	1,260.00	0.00	0.00	0%	0.00	0%	1,260.00	
610	Curric. Consult/Development	57,180.00	4,397.06	4,397.06	8%	0.00	8%	52,782.94	
612	Technology	91,690.00	9,034.29	47,551.27	52%	0.00	52%	44,138.73	
620	Educ.media/Library	83,140.00	6,394.42	8,904.19	11%	459.70	11%	73,776.11	
625	Audio/Visual Dept.	280.00	94.78	94.78	34%	0.00	34%	185.22	
630	Instruc-Related Technology	67,370.00	18,926.80	29,962.80	44%	0.00	44%	37,407.20	
640	Staff Development	105,450.00	33,492.11	41,339.70	39%	0.00	39%	64,110.30	
690	Other Inst Support	21,200.00	0.00	0.00	0%	0.00	0%	21,200.00	
710	Counseling/Guidance	96,960.00	7,838.03	7,838.03	8%	0.00	8%	89,121.97	
715	School Security	47,910.00	2,757.00	11,875.00	25%	0.00	25%	36,035.00	
716	Drug Abuse Prevention	2,000.00	0.00	0.00	0%	0.00	0%	2,000.00	
718	Other School Safety	2,000.00	0.00	0.00	0%	0.00	0%	2,000.00	
720	Health Services	142,940.00	8,627.70	9,106.83	6%	0.00	6%	133,833.17	
740	Social Work Services	13,890.00	0.00	0.00	0%	0.00	0%	13,890.00	
760	Pupil Transport	722,380.00	63,810.35	74,215.16	10%	0.00	10%	648,164.84	
790	Other Pupil Services	133,500.00	125.00	499.20	0%	0.00	0%	133,000.80	
810	Oper/Maintenance	1,116,220.00	70,606.92	219,615.75	20%	0.00	20%	896,604.25	
811	Grounds Maint	26,000.00	1,426.80	10,106.85	39%	0.00	39%	15,893.15	
812	Buildings Maint	72,170.00	1,975.36	46,061.97	64%	0.00	64%	26,108.03	
813	Equip Maint	10,000.00	357.56	865.66	9%	332.10	12%	8,802.24	
850	Facilities	207,620.00	2,813.00	16,209.39	8%	0.00	8%	191,410.61	
865	LTFM Excl'd Costs -Pro 866,867	67,010.00	2,821.00	16,081.52	24%	677.50	25%	50,250.98	
940	Prop/Other Ins	100,360.00	0.00	111,096.36	111%	0.00	111%	(10,736.36)	
960	Other Non-Recurring Items	21,030.00	0.00	0.00	0%	0.00	0%	21,030.00	
01	General Fund	11,551,870.00	930,347.53	1,653,460.21	14%	20,337.96	14%	9,878,071.83	
02	Food Service								
770	Food Service	785,680.00	52,889.15	68,193.91	9%	0.00	9%	717,486.09	
02	Food Service	785,680.00	52,889.15	68,193.91	9%	0.00	9%	717,486.09	

Barnesville Public Schools #146
Exp Summary - Fd, Pro
Period Ending September 30, 2024

Sequence: Fd, Pro

		B25					%	%	%
Description		Annual Budget	Period 202503	Year To Date	% YTD	Encumbrances	+ Enc	Remaining Balance	
04	Community Service								
505	Community Ed	113,010.00	8,617.55	23,097.11	20%	0.00	20%	89,912.89	
506	Summer Recreation	76,190.00	3,239.90	42,264.53	55%	0.00	55%	33,925.47	
509	Kids Club	148,940.00	11,961.83	44,575.35	30%	0.00	30%	104,364.65	
580	Early Childhood	45,770.00	291.02	20,967.02	46%	0.00	46%	24,802.98	
582	School Readiness	182,930.00	4,622.61	58,120.61	32%	37.97	32%	124,771.42	
583	Preschool Screening	3,540.00	0.00	0.00	0%	0.00	0%	3,540.00	
585	Youth Dev/Youth Serv	11,070.00	0.00	0.00	0%	0.00	0%	11,070.00	
590	Other Community Programs	850.00	0.00	0.00	0%	0.00	0%	850.00	
04	Community Service	582,300.00	28,732.91	189,024.62	32%	37.97	32%	393,237.41	
06	Building Construction								
870	Bldg/Capital Improv.	1,545,130.00	9,674.75	59,378.71	4%	0.00	4%	1,485,751.29	
06	Building Construction	1,545,130.00	9,674.75	59,378.71	4%	0.00	4%	1,485,751.29	
07	Debt Redemption								
910	Debt Redemption	2,392,500.00	0.00	456,250.00	19%	0.00	19%	1,936,250.00	
07	Debt Redemption	2,392,500.00	0.00	456,250.00	19%	0.00	19%	1,936,250.00	
21	Student Activities Fund								
298	Extra-Curricular	200,000.00	0.00	0.00	0%	0.00	0%	200,000.00	
21	Student Activities Fund	200,000.00	0.00	0.00	0%	0.00	0%	200,000.00	
Report Totals:		17,057,480.00	1,021,644.34	2,426,307.45	14%	20,375.93	14%	14,610,796.62	

FOOD SERVICE REPORT 2024-25

2024-25	September	October	November	December	January	February	March	April	May	2023-24 Average
Beginning Balance	195,948.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	162,719
Receipts	12,355.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72,571
Disbursements	53,089.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	67,500
Subtotal	155,214.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	167,790
Est. Federal/State Funding Due	75,999.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	64,884
Ending Balance	231,214.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	232,674
Average Daily Participation										
Breakfast										
Elementary	180									157
High School	91									102
Total	271	0	0	0	0	0	0	0	0	259
Lunch										
Elementary	437									416
High School	285									259
Total	723	0	0	0	0	0	0	0	0	675

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	17576			WEX HEALTH INC		Wire		
			B 01	215 024	Flex Plan Medical & Dependent Care			\$1,751.00	
	PO#:	Voucher #:	107098	Invoice	Invoice No: 091624	9/19/2024		Paid Amt:	\$1,751.00
								Check Amount:	\$1,751.00
0146	MB	17576			WEX HEALTH INC		Wire		
			B 01	215 024	Flex Plan Medical & Dependent Care			\$60.00	
	PO#:	Voucher #:	107099	Invoice	Invoice No: 091824	9/19/2024		Paid Amt:	\$60.00
								Check Amount:	\$60.00
0146	MB	17576			WEX HEALTH INC		Wire		
			B 01	215 024	Flex Plan Medical & Dependent Care			\$46.00	
	PO#:	Voucher #:	107102	Invoice	Invoice No: 092224	9/23/2024		Paid Amt:	\$46.00
								Check Amount:	\$46.00
0146	MB	17576			WEX HEALTH INC		Wire		
			B 01	215 024	Flex Plan Medical & Dependent Care			\$167.40	
	PO#:	Voucher #:	107100	Invoice	Invoice No: 091924	9/23/2024		Paid Amt:	\$167.40
								Check Amount:	\$167.40
0146	MB	17576			WEX HEALTH INC		Wire		
			B 01	215 024	Flex Plan Medical & Dependent Care			\$3,000.00	
	PO#:	Voucher #:	107101	Invoice	Invoice No: 092124	9/23/2024		Paid Amt:	\$3,000.00
								Check Amount:	\$3,000.00
0146	MB	11760			LAKES COUNTRY SERVICE COOP.		Wire		
			B 01	215 026	Health Ins Premium			\$88,774.34	
	PO#:	Voucher #:	107103	Invoice	Invoice No: 090124	9/23/2024		Paid Amt:	\$88,774.34
								Check Amount:	\$88,774.34
0146	MB	12942			MIDWEST BANK		Wire		
			E 01	005 110 000 305 000	RDC Monthly fee			\$75.00	
	PO#:	Voucher #:	107105	Invoice	Invoice No: 090324	9/23/2024		Paid Amt:	\$75.00
								Check Amount:	\$75.00
0146	MB	13040			JMC COMPUTER SERVICE INC.		Wire		
			E 01	005 110 000 305 000	JMC Fees			\$19.55	
	PO#:	Voucher #:	107106	Invoice	Invoice No: JMC Fees Sep 3	9/23/2024		Paid Amt:	\$19.55
								Check Amount:	\$19.55
0146	MB	15035			MIDWEST BANK DEBIT CARD		Wire		
			E 01	005 760 733 442 000	Gasoline			\$39.55	
	PO#:	Voucher #:	107104	Invoice	Invoice No: 090324	9/23/2024		Paid Amt:	\$39.55
								Check Amount:	\$39.55

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	17576			WEX HEALTH INC		Wire		
			E 01	005 110 000 305 000	Benefits Fees			\$101.75	
	PO#:	Voucher #:	107107	Invoice	Invoice No: 0002018780-IN	9/25/2024		Paid Amt:	\$101.75
								Check Amount:	\$101.75
0146	MB	17576			WEX HEALTH INC		Wire		
			B 01	215 024	Flex Plan Medical & Dependent Care			\$460.76	
	PO#:	Voucher #:	107108	Invoice	Invoice No: 092324	9/25/2024		Paid Amt:	\$460.76
								Check Amount:	\$460.76
0146	MB	17576			WEX HEALTH INC		Wire		
			B 01	215 033	Health Savings Account			\$1,023.83	
	PO#:	Voucher #:	107138	Invoice	Invoice No: S2025060	9/30/2024		Paid Amt:	\$1,023.83
								Check Amount:	\$1,023.83
0146	MB	12851	REMIT		EDUCATORS BENEFIT CONSULTANTS		Wire		
			B 01	215 005	Tax Sheltered Annuities			\$1,795.91	
	PO#:	Voucher #:	107137	Invoice	Invoice No: S2025060	9/30/2024		Paid Amt:	\$1,795.91
								Check Amount:	\$1,795.91
0146	MB	12860			MINNESOTA TEACHERS RETIREMENT		Wire		
			B 01	215 018	TRA			\$32,234.25	
	PO#:	Voucher #:	107136	Invoice	Invoice No: S2025060	9/30/2024		Paid Amt:	\$32,234.25
								Check Amount:	\$32,234.25
0146	MB	12861			PUBLIC EMPLOYEES RETIREMENT		Wire		
			B 01	215 017	PERA			\$10,309.14	
	PO#:	Voucher #:	107135	Invoice	Invoice No: S2025060	9/30/2024		Paid Amt:	\$10,309.14
								Check Amount:	\$10,309.14
0146	MB	12862	REMIT		EDUCATORS BENEFIT CONSULTANTS		Wire		
			B 01	215 005	Tax Sheltered Annuities			\$1,064.29	
	PO#:	Voucher #:	107130	Invoice	Invoice No: S2025060	9/30/2024		Paid Amt:	\$1,064.29
								Check Amount:	\$1,064.29
0146	MB	14128			INTERNAL REVENUE SERVICE		Wire		
			B 01	215 010	FICA Payable			\$39,333.74	
			B 01	215 011	Federal Tax			\$17,395.57	
	PO#:	Voucher #:	107128	Invoice	Invoice No: S2025060	9/30/2024		Paid Amt:	\$56,729.31
								Check Amount:	\$56,729.31
0146	MB	14129			MINN DEPT OF REVENUE		Wire		
			B 01	215 013	State Tax			\$8,875.60	
	PO#:	Voucher #:	107131	Invoice	Invoice No: S2025060	17 9/30/2024		Paid Amt:	\$8,875.60
								Check Amount:	\$8,875.60

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	14968	REMIT		EDUCATORS BENEFIT CONSULTANTS		Wire		
			B 01	215 005	Tax Sheltered Annuities			\$2,937.86	
	PO#:	Voucher #:	107134	Invoice	Invoice No: S2025060	9/30/2024		Paid Amt:	\$2,937.86
								Check Amount:	\$2,937.86
0146	MB	16537	REMIT		EDUCATORS BENEFIT CONSULTANTS		Wire		
			B 01	215 005	Tax Sheltered Annuities			\$1,338.44	
	PO#:	Voucher #:	107126	Invoice	Invoice No: S2025060	9/30/2024		Paid Amt:	\$1,338.44
								Check Amount:	\$1,338.44
0146	MB	16936	REMIT		EDUCATORS BENEFITS CONSULTANTS		Wire		
			B 01	215 005	Tax Sheltered Annuities			\$5,002.67	
	PO#:	Voucher #:	107129	Invoice	Invoice No: S2025060	9/30/2024		Paid Amt:	\$5,002.67
								Check Amount:	\$5,002.67
0146	MB	12942			MIDWEST BANK		Wire		
			E 01	005 110 000 305 000	Payroll ACH Fee			\$102.25	
	PO#:	Voucher #:	107139	Invoice	Invoice No: 093024	9/30/2024		Paid Amt:	\$102.25
								Check Amount:	\$102.25
0146	MB	17576			WEX HEALTH INC		Wire		
			B 01	215 024	Flex Plan Medical & Dependent Care			\$136.39	
	PO#:	Voucher #:	107140	Invoice	Invoice No: 083024	9/30/2024		Paid Amt:	\$136.39
								Check Amount:	\$136.39
0146	MB	17576			WEX HEALTH INC		Wire		
			B 01	215 024	Flex Plan Medical & Dependent Care			\$653.93	
	PO#:	Voucher #:	107141	Invoice	Invoice No: 090924	9/30/2024		Paid Amt:	\$653.93
								Check Amount:	\$653.93
0146	MB	17591			NELNET PAYMENT SERVICES		Wire		
			E 01	005 110 000 305 000	ACH Fee			\$9.65	
	PO#:	Voucher #:	107142	Invoice	Invoice No: CI-000381044	9/30/2024		Paid Amt:	\$9.65
								Check Amount:	\$9.65
0146	MB	17576			WEX HEALTH INC		Wire		
			B 01	215 024	Flex Plan Medical & Dependent Care			\$60.00	
	PO#:	Voucher #:	107143	Invoice	Invoice No: 091124	9/30/2024		Paid Amt:	\$60.00
								Check Amount:	\$60.00
0146	MB	11760			LAKES COUNTRY SERVICE COOP.		Wire		
			B 01	215 026	Health Ins Premium			\$84,072.70	
	PO#:	Voucher #:	107184	Invoice	Invoice No: 100124	10/4/2024		Paid Amt:	\$84,072.70
								Check Amount:	\$84,072.70

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	17576			WEX HEALTH INC		Wire		
			B 01	215 024	Flex Plan Medical & Dependent Care			\$100.96	
	PO#:	Voucher #:	107187	Invoice	Invoice No: 100224	10/4/2024	Paid Amt:	\$100.96	
							Check Amount:	\$100.96	
0146	MB	17576			WEX HEALTH INC		Wire		
			B 01	215 024	Flex Plan Medical & Dependent Care			\$269.85	
	PO#:	Voucher #:	107188	Invoice	Invoice No: 100324	10/4/2024	Paid Amt:	\$269.85	
							Check Amount:	\$269.85	
0146	MB	17576			WEX HEALTH INC		Wire		
			B 01	215 024	Flex Plan Medical & Dependent Care			\$1,777.77	
	PO#:	Voucher #:	107185	Invoice	Invoice No: 093024	10/4/2024	Paid Amt:	\$1,777.77	
							Check Amount:	\$1,777.77	
0146	MB	17576			WEX HEALTH INC		Wire		
			B 01	215 024	Flex Plan Medical & Dependent Care			\$7.48	
	PO#:	Voucher #:	107186	Invoice	Invoice No: 100124	10/4/2024	Paid Amt:	\$7.48	
							Check Amount:	\$7.48	
0146	MB	17576			WEX HEALTH INC		Wire		
			B 01	215 024	Flex Plan Medical & Dependent Care			\$272.50	
	PO#:	Voucher #:	107189	Invoice	Invoice No: 100524	10/7/2024	Paid Amt:	\$272.50	
							Check Amount:	\$272.50	
0146	MB	17576			WEX HEALTH INC		Wire		
			B 01	215 024	Flex Plan Medical & Dependent Care			\$35.66	
	PO#:	Voucher #:	107190	Invoice	Invoice No: 100724	10/9/2024	Paid Amt:	\$35.66	
							Check Amount:	\$35.66	
0146	MB	14130			NORTH DAKOTA TAX COMMISSIONER		Wire		
			B 01	215 013	State Tax			\$8.79	
	PO#:	Voucher #:	107027	Invoice	Invoice No: S2025050	10/9/2024	Paid Amt:	\$8.79	
			B 01	215 013	State Tax			\$9.41	
	PO#:	Voucher #:	107133	Invoice	Invoice No: S2025060	10/9/2024	Paid Amt:	\$9.41	
			B 01	215 013	State Tax			\$4.72	
	PO#:	Voucher #:	106400	Invoice	Invoice No: S2024241	10/9/2024	Paid Amt:	\$4.72	
			B 01	215 013	State Tax			\$14.22	
	PO#:	Voucher #:	106634	Invoice	Invoice No: S202502MH0	10/9/2024	Paid Amt:	\$14.22	
							Check Amount:	\$37.14	
0146	MB	17576			WEX HEALTH INC		Wire		
			B 01	215 024	Flex Plan Medical & Dependent Care			\$70.90	
	PO#:	Voucher #:	107237	Invoice	Invoice No: 101024	10/11/2024	Paid Amt:	\$70.90	
							Check Amount:	\$70.90	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	17576			WEX HEALTH INC		Wire		
				B 01	215 033	Health Savings Account		\$1,023.83	
	PO#:	Voucher #:	107250	Invoice	Invoice No: S2025070	10/15/2024	Paid Amt:	\$1,023.83	
							Check Amount:	\$1,023.83	
0146	MB	12851	REMIT		EDUCATORS BENEFIT CONSULTANTS		Wire		
				B 01	215 005	Tax Sheltered Annuities		\$1,795.91	
	PO#:	Voucher #:	107249	Invoice	Invoice No: S2025070	10/15/2024	Paid Amt:	\$1,795.91	
							Check Amount:	\$1,795.91	
0146	MB	12860			MINNESOTA TEACHERS RETIREMENT		Wire		
				B 01	215 018	TRA		\$32,127.55	
	PO#:	Voucher #:	107248	Invoice	Invoice No: S2025070	10/15/2024	Paid Amt:	\$32,127.55	
							Check Amount:	\$32,127.55	
0146	MB	12861			PUBLIC EMPLOYEES RETIREMENT		Wire		
				B 01	215 017	PERA		\$10,792.02	
	PO#:	Voucher #:	107247	Invoice	Invoice No: S2025070	10/15/2024	Paid Amt:	\$10,792.02	
							Check Amount:	\$10,792.02	
0146	MB	12862	REMIT		EDUCATORS BENEFIT CONSULTANTS		Wire		
				B 01	215 005	Tax Sheltered Annuities		\$1,064.29	
	PO#:	Voucher #:	107242	Invoice	Invoice No: S2025070	10/15/2024	Paid Amt:	\$1,064.29	
							Check Amount:	\$1,064.29	
0146	MB	14128			INTERNAL REVENUE SERVICE		Wire		
				B 01	215 010	FICA Payable		\$39,921.72	
				B 01	215 011	Federal Tax		\$17,302.75	
	PO#:	Voucher #:	107240	Invoice	Invoice No: S2025070	10/15/2024	Paid Amt:	\$57,224.47	
							Check Amount:	\$57,224.47	
0146	MB	14129			MINN DEPT OF REVENUE		Wire		
				B 01	215 013	State Tax		\$8,954.38	
	PO#:	Voucher #:	107243	Invoice	Invoice No: S2025070	10/15/2024	Paid Amt:	\$8,954.38	
							Check Amount:	\$8,954.38	
0146	MB	14968	REMIT		EDUCATORS BENEFIT CONSULTANTS		Wire		
				B 01	215 005	Tax Sheltered Annuities		\$2,937.86	
	PO#:	Voucher #:	107246	Invoice	Invoice No: S2025070	10/15/2024	Paid Amt:	\$2,937.86	
							Check Amount:	\$2,937.86	
0146	MB	16537	REMIT		EDUCATORS BENEFIT CONSULTANTS		Wire		
				B 01	215 005	Tax Sheltered Annuities		\$1,338.44	
	PO#:	Voucher #:	107238	Invoice	Invoice No: S2025070	20 10/15/2024	Paid Amt:	\$1,338.44	
							Check Amount:	\$1,338.44	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	16936	REMIT		EDUCATORS BENEFITS CONSULTANTS		Wire		
			B 01	215 005	Tax Sheltered Annuities			\$5,002.67	
PO#:	Voucher #:	107241	Invoice	Invoice No:	S2025070	10/15/2024	Paid Amt:	\$5,002.67	
							Check Amount:	\$5,002.67	
0146	MB	12942			MIDWEST BANK		Wire		
			E 01	005 110 000 305 000	RDC Monthly fee			\$75.00	
PO#:	Voucher #:	107417	Invoice	Invoice No:	100124	10/17/2024	Paid Amt:	\$75.00	
							Check Amount:	\$75.00	
0146	MB	13040			JMC COMPUTER SERVICE INC.		Wire		
			E 01	005 110 000 305 000	JMC Fees			\$414.72	
PO#:	Voucher #:	107418	Invoice	Invoice No:	JMC Fees Oct 2	10/17/2024	Paid Amt:	\$414.72	
							Check Amount:	\$414.72	
0146	MB	17576			WEX HEALTH INC		Wire		
			B 01	215 024	Flex Plan Medical & Dependent Care			\$407.27	
PO#:	Voucher #:	107416	Invoice	Invoice No:	101624	10/17/2024	Paid Amt:	\$407.27	
							Check Amount:	\$407.27	
0146	MB	17591			NELNET PAYMENT SERVICES		Wire		
			E 01	005 110 000 305 000	ACH Fee			\$14.17	
PO#:	Voucher #:	107415	Invoice	Invoice No:	CI-000390181	10/17/2024	Paid Amt:	\$14.17	
							Check Amount:	\$14.17	
0146	MB	87372	14911	REMIT	AMAZON CAPITAL SERVICES		Check		
			E 01	300 292 000 401 505	Sport-Brella Premiere			\$76.98	
PO#: 50291	Voucher #:	107076	Invoice	Invoice No:	1HHD-VLHH-HY6X	9/19/2024	Paid Amt:	\$76.98	
			E 01	100 411 740 401 000	Lysol Disinfectant Handi-Pack Multi-Surface C			\$98.98	
			E 01	100 411 740 401 000	Misc			\$0.00	
PO#: 50244	Voucher #:	107073	Invoice	Invoice No:	1X13-1L34-VKCN	9/19/2024	Paid Amt:	\$98.98	
			E 01	100 620 000 470 000	book			\$14.81	
			E 01	100 620 000 470 000	Freight			\$6.99	
PO#: 50293	Voucher #:	107096	Invoice	Invoice No:	1WPG-FWX4-3XYX	9/19/2024	Paid Amt:	\$21.80	
			E 01	300 299 000 401 000	Pizza Oven			\$136.98	
PO#:	Voucher #:	107075	Invoice	Invoice No:	1TYX-Q7L6-1LX3	9/19/2024	Paid Amt:	\$136.98	
			E 01	100 288 000 401 000	Black Sharpie Bulk (36 count)			\$21.99	
			E 01	100 288 000 401 000	Sharpie Metallic Marker (12 count)			\$33.98	
			E 01	100 288 000 401 000	Better Office Products Two Pocket Portfolio Fc			\$18.69	
			E 01	100 288 000 401 000	Sheet Protectors 600 Page,Page Protector 8.5			\$27.99	
			E 01	100 288 000 401 000	EXPO Low Odor Dry Erase Markers, Chisel Tip			\$25.46	
			E 01	100 288 000 401 000	Spiral Notebooks, 12 Pack, 1 Subject Notebo			\$43.12	
			E 01	100 288 000 401 000	Mead Spiral Notebook, Pack of 18, 1 Subject (\$37.20	

Barnesville Public Schools #146

Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0146	MB	87372	14911	REMIT	AMAZON CAPITAL SERVICES		Check
				E 01	100 288 000 401 000	Mead Spiral Notebook, Pack of 18, 1 Subject (\$37.20
				E 01	100 288 000 401 000	Mr. Sketch 1905313 Scented Stix Watercolor P	\$8.04
				E 01	100 288 000 401 000	BIC Xtra-Fun Graphite Pencil, #2 Lead, 18-Co	\$6.16
				E 01	100 288 000 401 000	Smelly Stickers Scratch and Sniff, 24 Sheets,	\$9.99
				E 01	100 288 000 401 000	Motivational Pencils	\$19.99
PO#: 50277	Voucher #:	107070	Invoice		Invoice No: 1QNY-1TYX-WGDN	9/19/2024	Paid Amt: \$289.81
				E 01	100 620 000 470 000	book	\$7.99
				E 01	100 620 000 401 000	Label Dispenser	\$30.99
				E 01	100 620 000 470 000	book	\$57.41
				E 01	100 620 000 470 000	SHIPPING	\$3.99
				E 01	100 620 000 470 000	book	\$7.19
				E 01	100 620 000 470 000	book	\$7.01
				E 01	100 620 000 470 000	book	\$6.24
				E 01	100 620 000 470 000	book	\$6.99
				E 01	100 620 000 470 000	book	\$5.99
				E 01	100 620 000 470 000	book	\$7.99
				E 01	100 620 000 470 000	book	\$7.59
				E 01	100 620 000 470 000	book	\$7.19
				E 01	100 620 000 470 000	book	\$31.99
				E 01	100 620 000 470 000	book	\$9.99
				E 01	100 620 000 470 000	book	\$8.66
				E 01	100 620 000 470 000	book	\$9.52
				E 01	100 620 000 470 000	book	\$7.19
				E 01	100 620 000 470 000	book	\$10.82
PO#: 50293	Voucher #:	107095	Invoice		Invoice No: 1QQN-9LKN-XDYJ	9/19/2024	Paid Amt: \$234.74
				E 01	100 411 740 401 000	Amazon Basics 12-Pack Cell Alkaline All-Purp	\$11.20
				E 01	100 411 740 401 000	Amazon Basics Binder Paper Clip, 96 Count (t	\$8.48
				E 01	100 411 740 401 000	Master Magnetics Roll-N-Cut Flexible Magneti	\$7.55
				E 01	100 411 740 401 000	Sharpie Permanent Markers, Fine Point, Black	\$7.97
				E 01	100 411 740 401 000	DIYMAG Strong Magnetic Hooks, 50lbs Pack	\$7.99
				E 01	100 411 740 401 000	Voice Recording Button, 30 second Record Bu	\$28.96
				E 01	100 411 740 401 000	Sonitum Kids Headphones, 5-Pack, Adjustable	\$29.67
				E 01	100 411 740 401 000	Ultimate Office AdjustaView 10-Pocket Desk F	\$57.61
PO#: 50244	Voucher #:	107072	Invoice		Invoice No: 1NQW-Q4KC-3GPG	9/19/2024	Paid Amt: \$159.43
				E 01	005 865 381 350 000	Sink parts	\$29.00
PO#: 50297	Voucher #:	107089	Invoice		Invoice No: 1WJR-WY6R-J67F	22 9/19/2024	Paid Amt: \$29.00
				E 01	100 620 000 470 000	Book	\$11.88
				E 01	100 620 000 470 000	Book	\$11.88

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0146	MB	87372	14911	REMIT	AMAZON CAPITAL SERVICES		Check
				E 01	100 620 000 470 000	book	\$13.69
				E 01	100 620 000 470 000	book	\$18.99
				E 01	100 620 000 470 000	book	\$15.59
				E 01	100 620 000 470 000	book	\$15.69
				E 01	100 620 000 470 000	book	\$17.91
				E 01	100 620 000 470 000	book	\$11.69
				E 01	100 620 000 470 000	book	\$17.99
				E 01	100 620 000 470 000	book	\$15.19
				E 01	100 620 000 470 000	book	\$11.75
				E 01	100 620 000 470 000	book	\$15.98
				E 01	100 620 000 470 000	book	\$8.99
				E 01	100 620 000 470 000	book	\$7.99
				E 01	100 620 000 470 000	book	\$10.99
				E 01	100 620 000 470 000	book	\$10.64
PO#: 50293	Voucher #: 107094	Invoice	Invoice No: 1J4G-GFJY-KF6H	9/19/2024		Paid Amt:	\$216.84
		E 01	300 292 000 401 505	Eurmax USA 10' X 10" Pop-up Canopy Tent		\$255.86	
PO#: 50276	Voucher #: 107074	Invoice	Invoice No: 1R1F-XPKY-4LD4	9/19/2024		Paid Amt:	\$255.86
		E 01	300 240 000 401 000	Extension Cord/Wire Power Cable, Indoor/Out		\$16.99	
		E 01	300 240 000 401 000	Fox 40 Electronic Whistle Black		\$18.85	
PO#: 50269	Voucher #: 107071	Invoice	Invoice No: 1LD6-F713-WXFK	9/19/2024		Paid Amt:	\$35.84
Check Amount:							\$1,556.26
0146	MB	87373	10025		BARNESVILLE RECORD-REVIEW		Check
				E 01	005 010 000 380 000	Advertising	\$1,761.50
				E 01	005 105 000 380 000	Advertising	\$48.00
PO#:	Voucher #: 107069	Invoice	Invoice No: 083124	9/19/2024		Paid Amt:	\$1,809.50
Check Amount:							\$1,809.50
0146	MB	87374	12618		CLAY COUNTY CONNECTION		Check
				E 01	005 010 000 380 000	Advertising	\$735.00
PO#:	Voucher #: 107068	Invoice	Invoice No: 08312024	9/19/2024		Paid Amt:	\$735.00
Check Amount:							\$735.00
0146	MB	87375	16819		COLEMAN, CHRIS		Check
				E 01	300 296 000 305 512	Fees For Services	\$185.00
PO#:	Voucher #: 107059	Invoice	Invoice No: 091724	9/19/2024		Paid Amt:	\$185.00
Check Amount:							\$185.00

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	87376	16091		DEPARTMENT OF HUMAN SERVICES		Check		
				E 01	200 400 372 305 000	SFY IEP Admin Fee		\$184.00	
	PO#:	Voucher #:	107062	Invoice	Invoice No:	00000818890	9/19/2024	Paid Amt:	\$184.00
								Check Amount:	\$184.00
0146	MB	87377	17424		DGF SCHOOLS		Check		
				E 01	300 296 000 369 512	Entry Fees/Student Travel		\$300.00	
	PO#:	Voucher #:	107091	Invoice	Invoice No:	092124	9/19/2024	Paid Amt:	\$300.00
								Check Amount:	\$300.00
0146	MB	87378	17716		DURGIN, DOUGLAS		Check		
				E 01	300 294 000 305 502	Fees For Services		\$130.00	
	PO#:	Voucher #:	107078	Invoice	Invoice No:	091324	9/19/2024	Paid Amt:	\$130.00
								Check Amount:	\$130.00
0146	MB	87379	15760		ENGEL, ROD		Check		
				E 01	300 294 000 305 502	Fees For Services		\$95.00	
	PO#:	Voucher #:	107079	Invoice	Invoice No:	091624	9/19/2024	Paid Amt:	\$95.00
								Check Amount:	\$95.00
0146	MB	87380	17107		FIECHTNER, JEFFREY		Check		
				E 01	300 294 000 305 502	Fees For Services		\$130.00	
	PO#:	Voucher #:	107080	Invoice	Invoice No:	091324	9/19/2024	Paid Amt:	\$130.00
								Check Amount:	\$130.00
0146	MB	87381	17108		FIECHTNER, MATT		Check		
				E 01	300 294 000 305 502	Fees For Services		\$130.00	
	PO#:	Voucher #:	107081	Invoice	Invoice No:	091324	9/19/2024	Paid Amt:	\$130.00
								Check Amount:	\$130.00
0146	MB	87382	17132		HANSON, SHAWN		Check		
				E 01	300 294 000 305 502	Fees For Services		\$95.00	
	PO#:	Voucher #:	107082	Invoice	Invoice No:	091624	9/19/2024	Paid Amt:	\$95.00
								Check Amount:	\$95.00
0146	MB	87383	17709		HARRY'S PIZZA LLC		Check		
				R 01	300 299 000 619 000	Concessions Cost of Sales		\$91.00	
	PO#:	Voucher #:	107088	Invoice	Invoice No:	79790	9/19/2024	Paid Amt:	\$91.00
				R 01	300 299 000 619 000	Concessions Cost of Sales		\$294.00	
	PO#:	Voucher #:	107067	Invoice	Invoice No:	74945	9/19/2024	Paid Amt:	\$294.00
								Check Amount:	\$385.00
0146	MB	87384	13527	waite	HILTON GARDEN INN		Check		
				E 01	300 640 316 366 000	Gen.trv,Meals, Room 24		\$181.43	
	PO#:	Voucher #:	107058	Invoice	Invoice No:	091824	9/19/2024	Paid Amt:	\$181.43
								Check Amount:	\$181.43

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	87385	17713		INDEPENDENT SCHOOL DISTRICT #162		Check		
				E 01	300 292 000 369 516	Entry Fees/Student Travel		\$150.00	
PO#:	Voucher #:	107090		Invoice	Invoice No: 091724	9/19/2024	Paid Amt:	\$150.00	
							Check Amount:	\$150.00	
0146	MB	87386	14532		LIGHTSPEED TECHNOLOGIES		Check		
				E 01	005 810 000 410 000	batteries		\$160.00	
PO#: 50295	Voucher #:	107064		Invoice	Invoice No: 158659	9/19/2024	Paid Amt:	\$160.00	
							Check Amount:	\$160.00	
0146	MB	87387	14637		LOCKSHOP		Check		
				E 01	005 812 000 350 000	Latch replacement		\$202.50	
PO#: 50308	Voucher #:	107066		Invoice	Invoice No: 0000284002	9/19/2024	Paid Amt:	\$202.50	
				E 01	005 812 000 350 000	Service call		\$70.00	
				E 01	005 812 000 350 000	Sargent KIK LA SS		\$40.00	
				E 01	005 812 000 350 000	door latch set		\$242.00	
				E 01	005 812 000 350 000	Labor		\$70.00	
				E 01	005 812 000 350 000	mileage		\$97.50	
PO#: 50308	Voucher #:	107065		Invoice	Invoice No: 0000283728	9/19/2024	Paid Amt:	\$519.50	
							Check Amount:	\$722.00	
0146	MB	87388	13592		REMIT MARCO TECHNOLOGIES LLC		Check		
				E 01	300 211 302 580 000	Copier Contract		\$1,550.69	
				E 01	005 110 302 580 000	Copier Contract		\$775.34	
				E 01	100 203 302 580 000	Copier Contract		\$1,550.69	
				E 01	300 211 302 580 000	Supply Freight		\$15.60	
				E 01	005 110 302 580 000	Supply Freight		\$7.80	
				E 01	100 203 302 580 000	Supply Freight		\$15.60	
PO#:	Voucher #:	107063		Invoice	Invoice No: 537755183	9/19/2024	Paid Amt:	\$3,915.72	
							Check Amount:	\$3,915.72	
0146	MB	87389	15976		MARTINSON, RICK S.		Check		
				E 01	300 294 000 305 502	Fees For Services		\$75.00	
PO#:	Voucher #:	107083		Invoice	Invoice No: 091624	9/19/2024	Paid Amt:	\$75.00	
							Check Amount:	\$75.00	
0146	MB	87390	15415		NCPERS GROUP LIFE INS.		Check		
				B 01	215 028	PERA Life Insurance		\$128.00	
PO#:	Voucher #:	107061		Invoice	Invoice No: 108802102024	9/19/2024	Paid Amt:	\$128.00	
							Check Amount:	\$128.00	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	87391	17715		PIERCE, TRAVIS		Check		
				E 01	300 294 000 305 502	Fees For Services		\$130.00	
	PO#:	Voucher #:	107085	Invoice	Invoice No: 091324	9/19/2024	Paid Amt:	\$130.00	
							Check Amount:	\$130.00	
0146	MB	87392	16017		REMIT PURCHASE POWER		Check		
				E 01	005 110 000 329 000	postage		\$1,060.50	
	PO#:	Voucher #:	107077	Invoice	Invoice No: 090824	9/19/2024	Paid Amt:	\$1,060.50	
							Check Amount:	\$1,060.50	
0146	MB	87393	17731		REMIT REALLY GREAT READING COMPANY LLC		Check		
				E 01	100 408 740 433 000	Countdown Reading Playground - SCHOOL YI		\$21.00	
	PO#: 50290	Voucher #:	107092	Invoice	Invoice No: 49998	9/19/2024	Paid Amt:	\$21.00	
				E 01	100 408 740 433 000	Kindergarten Countdown Online subcription		\$99.00	
	PO#: 50306	Voucher #:	107093	Invoice	Invoice No: 50159	9/19/2024	Paid Amt:	\$99.00	
							Check Amount:	\$120.00	
0146	MB	87394	17471		REINHART FOODSERVICE LLC		Check		
				E 02	005 770 701 490 000	Food		\$66.50	
	PO#:	Voucher #:	107086	Invoice	Invoice No: 270078	9/19/2024	Paid Amt:	\$66.50	
				E 02	005 770 701 490 000	Food		\$58.01	
				R 01	300 299 000 619 000	Concessions Cost of Sales		\$338.78	
	PO#:	Voucher #:	107087	Invoice	Invoice No: 268924	9/19/2024	Paid Amt:	\$396.79	
							Check Amount:	\$463.29	
0146	MB	87395	13113		STORRUSTEN, DANIEL		Check		
				E 01	300 296 000 305 512	Fees For Services		\$140.00	
	PO#:	Voucher #:	107060	Invoice	Invoice No: 091724	9/19/2024	Paid Amt:	\$140.00	
							Check Amount:	\$140.00	
0146	MB	87396	16215		TEACHER SYNERGY LLC		Check		
				E 01	100 207 000 460 000	I Survived The Galveston Hurricane, 1900 (Lar		\$3.75	
	PO#: 50310	Voucher #:	107097	Invoice	Invoice No: 276137132	9/19/2024	Paid Amt:	\$3.75	
							Check Amount:	\$3.75	
0146	MB	87397	17105		WOHL, GREGORY		Check		
				E 01	300 294 000 305 502	Fees For Services		\$170.00	
	PO#:	Voucher #:	107084	Invoice	Invoice No: 091324	9/19/2024	Paid Amt:	\$170.00	
							Check Amount:	\$170.00	
0146	MB	87398	16819		COLEMAN, CHRIS		Check		
				E 01	300 296 000 305 512	Fees For Services		\$185.00	
	PO#:	Voucher #:	107109	Invoice	Invoice No: 092424	26 9/27/2024	Paid Amt:	\$185.00	
							Check Amount:	\$185.00	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	87399	16086	remit	COLONIAL LIFE INSURANCE COMPANY		Check		
				B 01	215 029	Supplemental Insurance-Voluntary		\$213.08	
		PO#:	Voucher #:	107110	Invoice	Invoice No: 09132024	9/27/2024	Paid Amt:	\$213.08
								Check Amount:	\$213.08
0146	MB	87400	17424		DGF SCHOOLS		Check		
				E 01	300 296 000 369 512	Entry Fees/Student Travel		\$100.00	
		PO#:	Voucher #:	107111	Invoice	Invoice No: 092424	9/27/2024	Paid Amt:	\$100.00
								Check Amount:	\$100.00
0146	MB	87401	15760		ENGEL, ROD		Check		
				E 01	300 294 000 305 502	Fees For Services		\$95.00	
		PO#:	Voucher #:	107112	Invoice	Invoice No: 092624	9/27/2024	Paid Amt:	\$95.00
				E 01	300 294 000 305 502	Fees For Services		\$170.00	
		PO#:	Voucher #:	107113	Invoice	Invoice No: 092424	9/27/2024	Paid Amt:	\$170.00
								Check Amount:	\$265.00
0146	MB	87402	17103		FISCHER, MELISSA		Check		
				E 01	300 296 000 305 512	Fees For Services		\$140.00	
		PO#:	Voucher #:	107114	Invoice	Invoice No: 092424	9/27/2024	Paid Amt:	\$140.00
								Check Amount:	\$140.00
0146	MB	87403	16577		GRAND FORKS PUBLIC SCHOOLS		Check		
				E 01	300 292 000 369 516	Entry Fees/Student Travel		\$300.00	
		PO#:	Voucher #:	107115	Invoice	Invoice No: 092424	9/27/2024	Paid Amt:	\$300.00
								Check Amount:	\$300.00
0146	MB	87404	17132		HANSON, SHAWN		Check		
				E 01	300 294 000 305 502	Fees For Services		\$95.00	
		PO#:	Voucher #:	107116	Invoice	Invoice No: 092624	9/27/2024	Paid Amt:	\$95.00
								Check Amount:	\$95.00
0146	MB	87405	14996		JOHNSON, CHARLES E		Check		
				E 01	300 296 000 305 512	Fees For Services		\$140.00	
		PO#:	Voucher #:	107117	Invoice	Invoice No: 092624	9/27/2024	Paid Amt:	\$140.00
								Check Amount:	\$140.00
0146	MB	87406	16820		JORGENSON, MARK		Check		
				E 01	300 296 000 305 512	VB ref		\$185.00	
		PO#:	Voucher #:	107118	Invoice	Invoice No: 092624	9/27/2024	Paid Amt:	\$185.00
								Check Amount:	\$185.00
0146	MB	87407	17670	REMIT	KLEINWOLTERINK, JOSEPH		Check		
				E 01	300 294 000 305 502	Fees For Services 27		\$170.00	
		PO#:	Voucher #:	107119	Invoice	Invoice No: 092424	9/27/2024	Paid Amt:	\$170.00
								Check Amount:	\$170.00

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	87408	15395		MADISON NATIONAL LIFE		Check		
				B 01	215 027	Life & LTD		\$1,072.12	
	PO#:	Voucher #:	107120	Invoice	Invoice No: 091824	9/27/2024	Paid Amt:	\$1,072.12	
							Check Amount:	\$1,072.12	
0146	MB	87409	15976		MARTINSON, RICK S.		Check		
				E 01	300 294 000 305 502	Fees For Services		\$75.00	
	PO#:	Voucher #:	107121	Invoice	Invoice No: 092624	9/27/2024	Paid Amt:	\$75.00	
				E 01	300 294 000 305 502	Fees For Services		\$150.00	
	PO#:	Voucher #:	107122	Invoice	Invoice No: 092424	9/27/2024	Paid Amt:	\$150.00	
							Check Amount:	\$225.00	
0146	MB	87410	10439		MASSP		Check		
				E 01	300 640 316 366 000	MASSP School Law Seminar		\$175.00	
	PO#: 50323	Voucher #:	107123	Invoice	Invoice No: SLS729	9/27/2024	Paid Amt:	\$175.00	
							Check Amount:	\$175.00	
0146	MB	87411	15651	remit	TEACHERS ON CALL		Check		
				E 01	100 203 000 305 000	Elem Subs		\$780.00	
				E 01	100 203 000 305 000	HS Subs		\$1,657.50	
	PO#:	Voucher #:	107125	Invoice	Invoice No: 159886	9/27/2024	Paid Amt:	\$2,437.50	
				E 01	100 203 000 305 000	Elem Subs		\$487.50	
				E 01	100 203 000 305 000	HS Subs		\$487.50	
	PO#:	Voucher #:	107124	Invoice	Invoice No: 159651	9/27/2024	Paid Amt:	\$975.00	
							Check Amount:	\$3,412.50	
0146	MB	87412	14911	REMIT	AMAZON CAPITAL SERVICES		Check		
				E 01	100 411 740 401 000	Charles Leonard Multi-Purpose Felt Erases Cl		\$13.92	
				E 01	100 411 740 401 000	Large AMMEX Clear Vinyl Medical Gloves Cas		\$0.00	
	PO#: 50244	Voucher #:	107182	Invoice	Invoice No: 1GVQ-NN7M-4XQV	10/4/2024	Paid Amt:	\$13.92	
				E 01	100 288 000 401 000	Custom Stamper - Recess/Cafeteria tokens		\$95.70	
	PO#: 50327	Voucher #:	107177	Invoice	Invoice No: 1KGT-7PDX-XCN3	10/4/2024	Paid Amt:	\$95.70	
				E 01	100 620 000 470 000	book		\$44.99	
				E 01	100 620 000 470 000	book		\$14.40	
				E 01	100 620 000 470 000	book		\$12.99	
				E 01	100 620 000 470 000	book		\$9.99	
				E 01	100 620 000 470 000	book		\$12.86	
				E 01	100 620 000 470 000	book		\$7.19	
				E 01	100 620 000 470 000	book		\$5.99	
				E 01	100 620 000 470 000	book		\$10.71	
				E 01	100 620 000 470 000	book		\$8.99	
				E 01	100 620 000 470 000	book		\$20.00	
				E 01	100 620 000 470 000	book		\$12.79	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	87412	14911	REMIT	AMAZON CAPITAL SERVICES		Check		
				E 01	100 620 000 470 000	book	\$5.58		
				E 01	100 620 000 470 000	book	\$32.29		
				E 01	100 620 000 470 000	book	\$28.97		
				E 01	100 620 000 470 000	book	\$29.99		
				E 01	100 620 000 470 000	book	\$10.69		
				E 01	100 620 000 470 000	book	\$13.06		
				E 01	100 620 000 470 000	book	\$10.99		
PO#: 50293	Voucher #:	107171	Invoice	Invoice No:	1XPM-HLXH-R7V3	10/4/2024	Paid Amt:	\$292.47	
			E 01	005 813 000 420 000	Batteries		\$269.90		
PO#: 50307	Voucher #:	107175	Invoice	Invoice No:	17Y9-3QCC-44W4	10/4/2024	Paid Amt:	\$269.90	
			E 01	100 407 740 401 000	Mini Trampoline Spring Cover 36 Inch Replace		\$23.88		
			E 01	100 411 740 401 000	Two Pocket Folders, PANDRI 100 Pack 2 Pocl		\$33.66		
			E 01	100 411 740 401 000	EXPO Vis-a-Vis Wet Erase Marker Set, Fine T		\$9.86		
PO#: 50314	Voucher #:	107180	Invoice	Invoice No:	1GVQ-NN7M-4XQV	10/4/2024	Paid Amt:	\$67.40	
			E 01	300 625 000 401 000	Projector Bulb ENX 360W 82V with GY5.3 bas		\$19.63		
PO#: 50331	Voucher #:	107174	Invoice	Invoice No:	1LRG-LK63-1JXD	10/4/2024	Paid Amt:	\$19.63	
			E 01	100 620 000 470 000	book		\$16.64		
			E 01	100 620 000 470 000	book		\$15.99		
			E 01	100 620 000 470 000	book		\$17.09		
			E 01	100 620 000 470 000	book		\$11.69		
PO#: 50293	Voucher #:	107178	Invoice	Invoice No:	16HT-Q4FT-7RVJ	10/4/2024	Paid Amt:	\$61.41	
			E 01	100 204 000 401 000	Hasbro Gaming Hi Ho! Cherry-O Board Gam		\$11.99		
PO#: 50232	Voucher #:	107176	Invoice	Invoice No:	14J4-4H6D-QJX1	10/4/2024	Paid Amt:	\$11.99	
			E 01	100 407 740 401 000	AMMEX Clear Vinyl Medical Gloves Large (ca		\$59.99		
PO#: 50292	Voucher #:	107181	Invoice	Invoice No:	11W3-CYW4-4C4C	10/4/2024	Paid Amt:	\$59.99	
			E 01	300 240 000 401 000	Hurricane 16" Supreme Oscillating Stand fan		\$84.18		
PO#: 50313	Voucher #:	107179	Invoice	Invoice No:	1PKD-GMYK-NT33	10/4/2024	Paid Amt:	\$84.18	
			E 01	100 620 000 470 000	Refund		\$1.10		
PO#:	Voucher #:	107173	Credit	Invoice No:	1NWD-4CNM-9GL4	10/4/2024	Paid Amt:	(\$1.10)	
			E 01	100 620 000 470 000	Refund		\$31.99		
PO#:	Voucher #:	107172	Credit	Invoice No:	1J1Y-6YK1-W469	10/4/2024	Paid Amt:	(\$31.99)	
							Check Amount:	\$943.50	
0146	MB	87413	17800		AUTISM-PRODUCTS.COM		Check		
				E 01	100 407 740 401 000	SKU: ARA1421-9 Hammock Chair Stand	\$349.00		
				E 01	100 407 740 401 000	Shipping	\$19.00		
PO#: 50298	Voucher #:	107183	Invoice	Invoice No:	454958	29 10/4/2024	Paid Amt:	\$368.00	
							Check Amount:	\$368.00	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	87414	16535		BELLEFEUILLE, JEROME D.		Check		
				E 01	300 296 000 305 512	Fees For Services		\$265.00	
PO#:	Voucher #:	107159	Invoice	Invoice No:	092824	10/4/2024	Paid Amt:	\$265.00	
							Check Amount:	\$265.00	
0146	MB	87415	17074		BLICK ART MATERIALS		Check		
				E 01	100 212 000 430 000	00711-1087 Blickrylic Student Acrylics - Block		\$9.87	
				E 01	100 212 000 430 000	00711-1117 Blickrylic Student Acrylics - Titaniu		\$9.87	
				E 01	100 212 000 430 000	00709-2008 Chromacryl Students' Acrylics - B		\$24.39	
				E 01	100 212 000 430 000	00711-1049 Blickrylic Student Acrylics - Basic		\$64.22	
				E 01	100 212 000 430 000	00711-1039 Blickrylic Student Acrylics - Mixing		\$64.22	
				E 01	100 212 000 430 000	07197-1603 Blick Studio Mini Canvas Panel - :		\$97.60	
				E 01	100 212 000 430 000	47003-1155 Gelli Arts Printing Plate - Student		\$244.44	
				E 01	100 212 000 430 000	37802-1055 Speedball Gel Printing Plate - 5" >		\$68.20	
PO#: 50253	Voucher #:	107169	Invoice	Invoice No:	3750959	10/4/2024	Paid Amt:	\$582.81	
							Check Amount:	\$582.81	
0146	MB	87416	17565		CHRISTENSON, DANIEL S		Check		
				E 01	300 296 000 305 512	Fees For Services		\$163.00	
PO#:	Voucher #:	107154	Invoice	Invoice No:	100124	10/4/2024	Paid Amt:	\$163.00	
				E 01	300 296 000 305 512	Fees For Services		\$265.00	
PO#:	Voucher #:	107160	Invoice	Invoice No:	092824	10/4/2024	Paid Amt:	\$265.00	
							Check Amount:	\$428.00	
0146	MB	87417	17807		CHRISTOFFERS, EMILY		Check		
				R 01	005 000 000 050 555	Refund		\$35.00	
PO#:	Voucher #:	107153	Invoice	Invoice No:	100424	10/4/2024	Paid Amt:	\$35.00	
							Check Amount:	\$35.00	
0146	MB	87418	10001		CITY OF BARNESVILLE		Check		
				E 01	005 810 000 332 000	Electricity		\$14,710.46	
				E 01	005 810 000 331 000	Water-Sewage		\$1,853.37	
				E 01	005 810 000 330 000	Garbage		\$23.78	
				E 04	005 505 321 320 000	Communication		\$33.55	
				E 01	005 810 000 320 000	Communication		\$693.50	
PO#:	Voucher #:	107146	Invoice	Invoice No:	10122760	10/4/2024	Paid Amt:	\$17,314.66	
							Check Amount:	\$17,314.66	
0146	MB	87419	16819		COLEMAN, CHRIS		Check		
				E 01	300 296 000 305 512	Fees For Services		\$163.00	
PO#:	Voucher #:	107155	Invoice	Invoice No:	100124	10/4/2024	Paid Amt:	\$163.00	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	87419	16819		COLEMAN, CHRIS		Check		
				E 01	300 296 000 305 512	Fees For Services		\$265.00	
	PO#:	Voucher #:	107161	Invoice	Invoice No: 092824	10/4/2024	Paid Amt:	\$265.00	
							Check Amount:	\$428.00	
0146	MB	87420	12853		EA - BARNESVILLE		Check		
				B 01	215 025	Nea-Mea-Bea Dues Payable		\$48.17	
	PO#:	Voucher #:	106394	Invoice	Invoice No: S2024241	10/4/2024	Paid Amt:	\$48.17	
				B 01	215 025	Nea-Mea-Bea Dues Payable		\$48.17	
	PO#:	Voucher #:	106407	Invoice	Invoice No: S2024242	10/4/2024	Paid Amt:	\$48.17	
				B 01	215 025	Nea-Mea-Bea Dues Payable		\$48.17	
	PO#:	Voucher #:	106431	Invoice	Invoice No: S2024244	10/4/2024	Paid Amt:	\$48.17	
				B 01	215 025	Nea-Mea-Bea Dues Payable		\$192.68	
	PO#:	Voucher #:	106613	Credit	Invoice No: S202502S0	10/4/2024	Paid Amt:	(\$192.68)	
				B 01	215 025	Nea-Mea-Bea Dues Payable		\$48.17	
	PO#:	Voucher #:	106419	Invoice	Invoice No: S2024243	10/4/2024	Paid Amt:	\$48.17	
				B 01	215 025	Nea-Mea-Bea Dues Payable		\$2,643.11	
	PO#:	Voucher #:	107021	Invoice	Invoice No: S2025050	10/4/2024	Paid Amt:	\$2,643.11	
				B 01	215 025	Nea-Mea-Bea Dues Payable		\$2,643.11	
	PO#:	Voucher #:	107127	Invoice	Invoice No: S2025060	10/4/2024	Paid Amt:	\$2,643.11	
							Check Amount:	\$5,286.22	
0146	MB	87421	15344		EDUCATORS BENEFIT CONSULTANTS		Check		
				E 01	005 110 000 305 000	Fees For Services		\$69.18	
	PO#:	Voucher #:	107149	Invoice	Invoice No: 34414	10/4/2024	Paid Amt:	\$69.18	
							Check Amount:	\$69.18	
0146	MB	87422	15760		ENGEL, ROD		Check		
				E 01	300 294 000 305 502	Fees For Services		\$165.00	
	PO#:	Voucher #:	107158	Invoice	Invoice No: 100124	10/4/2024	Paid Amt:	\$165.00	
							Check Amount:	\$165.00	
0146	MB	87423	15730		ESSENTIA HEALTH		Check		
				E 01	300 790 000 305 000	monthly sports medicine agreement		\$125.00	
	PO#:	Voucher #:	107150	Invoice	Invoice No: 0425.3010.1707.01	10/4/2024	Paid Amt:	\$125.00	
							Check Amount:	\$125.00	
0146	MB	87424	17805		GRIFFIN, PAIGE		Check		
				R 04	005 509 321 050 000	Refund		\$30.00	
	PO#:	Voucher #:	107147	Invoice	Invoice No: 100424	10/4/2024	Paid Amt:	\$30.00	
							Check Amount:	\$30.00	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	87425	15508		GULSETH, MARK		Check		
				E 01	300 294 000 305 502			Fees For Services	\$165.00
	PO#:	Voucher #:	107156	Invoice	Invoice No: 100124	10/4/2024	Paid Amt:	\$165.00	
							Check Amount:	\$165.00	
0146	MB	87426	15316		HALL, MICHAEL		Check		
				E 01	300 296 000 305 512			Fees For Services	\$265.00
	PO#:	Voucher #:	107162	Invoice	Invoice No: 092824	10/4/2024	Paid Amt:	\$265.00	
							Check Amount:	\$265.00	
0146	MB	87427	17709		HARRY'S PIZZA LLC		Check		
				R 01	300 299 000 619 000			Concessions Cost of Sales	\$611.50
	PO#:	Voucher #:	107168	Invoice	Invoice No: 79977	10/4/2024	Paid Amt:	\$611.50	
							Check Amount:	\$611.50	
0146	MB	87428	11254		INDEPENDENT SCHOOL DIST 2889		Check		
				E 01	300 259 000 369 000			Entry Fees/Student Travel	\$75.00
	PO#:	Voucher #:	107152	Invoice	Invoice No: 100424	10/4/2024	Paid Amt:	\$75.00	
							Check Amount:	\$75.00	
0146	MB	87429	14996		JOHNSON, CHARLES E		Check		
				E 01	300 296 000 305 512			Fees For Services	\$265.00
	PO#:	Voucher #:	107163	Invoice	Invoice No: 092824	10/4/2024	Paid Amt:	\$265.00	
							Check Amount:	\$265.00	
0146	MB	87430	17670	REMIT	KLEINWOLTERINK, JOSEPH		Check		
				E 01	300 294 000 305 502			Fees For Services	\$165.00
	PO#:	Voucher #:	107157	Invoice	Invoice No: 100124	10/4/2024	Paid Amt:	\$165.00	
							Check Amount:	\$165.00	
0146	MB	87431	17806		KORYNTA, AMANDA		Check		
				R 04	005 509 321 050 000			refund	\$30.00
	PO#:	Voucher #:	107148	Invoice	Invoice No: 100424	10/4/2024	Paid Amt:	\$30.00	
							Check Amount:	\$30.00	
0146	MB	87432	16818		MN SCHOOL EMPLOYEES ASSOCIATION		Check		
				B 01	215 025			Nea-Mea-Bea Dues Payable	\$545.65
	PO#:	Voucher #:	107132	Invoice	Invoice No: S2025060	10/4/2024	Paid Amt:	\$545.65	
							Check Amount:	\$545.65	
0146	MB	87433	11245	REMIT	SCHOOL SPECIALTY LLC		Check		
				E 01	100 203 302 530 000			1597934 RCID:E-297815::Classroom Select F	\$791.12
	PO#: 50122	Voucher #:	107167	Invoice	Invoice No: 208134938983	10/4/2024	Paid Amt:	\$791.12	
							Check Amount:	\$791.12	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	87434	13113		STORRUSTEN, DANIEL		Check		
				E 01	300 296 000 305 512	Fees For Services		\$265.00	
	PO#:	Voucher #:	107164	Invoice	Invoice No: 092824	10/4/2024	Paid Amt:	\$265.00	
							Check Amount:	\$265.00	
0146	MB	87435	16215	remit	TEACHER SYNERGY LLC		Check		
				E 01	100 209 000 460 000	Holes Novel Study		\$17.99	
				E 01	100 209 000 460 000	6th grade spelling curriculum		\$25.00	
				E 01	100 209 000 460 000	Writing Reference Posters		\$3.00	
				E 01	100 209 000 460 000	Quotation Marks and Dialogue Worksheets		\$3.29	
				E 01	100 209 000 460 000	Experience the Fur Trade Game		\$12.00	
				E 01	100 209 000 460 000	Reasons and Evidence - Analyzing Author's Cl		\$6.30	
	PO#: 50334	Voucher #:	107166	Invoice	Invoice No: 277826640	10/4/2024	Paid Amt:	\$67.58	
							Check Amount:	\$67.58	
0146	MB	87436	15651	remit	TEACHERS ON CALL		Check		
				E 01	100 203 000 305 000	Elem Subs		\$877.50	
				E 01	100 203 000 305 000	HS Subs		\$1,170.00	
	PO#:	Voucher #:	107170	Invoice	Invoice No: 160126	10/4/2024	Paid Amt:	\$2,047.50	
							Check Amount:	\$2,047.50	
0146	MB	87437	17611		VALLEY BUS COACHES LLC		Check		
				E 01	300 289 733 360 000	Auxiliary portion		\$495.00	
				E 01	300 296 733 360 512	Contract-Public Carr		\$655.00	
	PO#:	Voucher #:	107165	Invoice	Invoice No: 8700	10/4/2024	Paid Amt:	\$1,150.00	
							Check Amount:	\$1,150.00	
0146	MB	87438	16653		VERIFIED FIRST		Check		
				E 01	005 105 000 305 000	Background Checks		\$41.58	
	PO#:	Voucher #:	107151	Invoice	Invoice No: INV-000500583	10/4/2024	Paid Amt:	\$41.58	
							Check Amount:	\$41.58	
0146	MB	87439	16972		XCEL ENERGY		Check		
				E 01	005 810 000 333 000	Natural Gas		\$1,771.77	
	PO#:	Voucher #:	107144	Invoice	Invoice No: 896019559	10/4/2024	Paid Amt:	\$1,771.77	
							Check Amount:	\$1,771.77	
0146	MB	87440	16972		XCEL ENERGY		Check		
				E 01	005 810 000 333 000	Natural Gas		\$1,170.17	
	PO#:	Voucher #:	107145	Invoice	Invoice No: 896007971	10/4/2024	Paid Amt:	\$1,170.17	
							Check Amount:	\$1,170.17	
0146	MB	87441	14911	REMIT	AMAZON CAPITAL SERVICES	33	Check		
				E 01	300 258 000 401 000	Korg GA-2 Handheld Tuner		\$50.97	
				E 01	300 258 000 401 000	Binder Rings - 1 inch Heavy Duty		\$7.91	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	87441	14911	REMIT	AMAZON CAPITAL SERVICES		Check		
				E 01	300 258 000 401 000	Photo Storage Containers		\$15.89	
				E 01	300 258 000 401 000	USB C to RCA Cable		\$9.98	
	PO#: 50319	Voucher #: 107234		Invoice	Invoice No: 19VJ-XPCF-9HDV	10/10/2024	Paid Amt:	\$84.75	
				E 01	100 408 740 401 000	Forvencer 8 Pack Dividers with Pockets		\$8.98	
				E 01	100 408 740 401 000	3 Ring Binder Dividers with TAB,24PCS/3 Set		\$8.99	
				E 01	100 408 740 401 000	AMMEX Clear Vinyl Medical Gloves (large)		\$59.99	
	PO#: 50299	Voucher #: 107191		Invoice	Invoice No: 16DC-CWDW-JNLL	10/10/2024	Paid Amt:	\$77.96	
				E 01	100 206 000 430 000	Hapikalor Watercolor Paper Pad, 9"x12" Wate		\$79.90	
				E 01	100 206 000 430 000	Prang (Formerly SunWorks) Construction Pap		\$21.70	
	PO#: 50347	Voucher #: 107233		Invoice	Invoice No: 1WWV-9Q7G-3676	10/10/2024	Paid Amt:	\$101.60	
				E 04	005 582 344 401 000	Safety Window coverings		\$50.36	
	PO#: 50330	Voucher #: 107236		Invoice	Invoice No: 16VC-9P9C-DL7Q	10/10/2024	Paid Amt:	\$50.36	
				E 04	005 582 344 401 000	Laminating sheets		\$24.70	
	PO#: 50330	Voucher #: 107235		Invoice	Invoice No: 1YW6-VW79-TLG4	10/10/2024	Paid Amt:	\$24.70	
								Check Amount:	\$339.37
0146	MB	87442	15512		ANDERSON COACH OF FRAZEE INC		Check		
				E 01	300 294 733 360 502	Contract-Public Carr		\$1,473.00	
				E 01	300 289 733 360 000	Aux portion		\$852.00	
	PO#:	Voucher #: 107192		Invoice	Invoice No: 23856	10/10/2024	Paid Amt:	\$2,325.00	
								Check Amount:	\$2,325.00
0146	MB	87443	16535		BELLEFEUILLE, JEROME D.		Check		
				E 01	300 296 000 305 512	Fees For Services		\$185.00	
	PO#:	Voucher #: 107193		Invoice	Invoice No: 100824	10/10/2024	Paid Amt:	\$185.00	
								Check Amount:	\$185.00
0146	MB	87444	17573		BENNETT, THOMAS R.		Check		
				E 01	300 294 000 305 502	Fees For Services		\$143.00	
	PO#:	Voucher #: 107194		Invoice	Invoice No: 100424	10/10/2024	Paid Amt:	\$143.00	
								Check Amount:	\$143.00
0146	MB	87445	13080		BOND, BRIAN		Check		
				E 01	300 294 000 305 502	Fees For Services		\$143.00	
	PO#:	Voucher #: 107195		Invoice	Invoice No: 100424	10/10/2024	Paid Amt:	\$143.00	
								Check Amount:	\$143.00
0146	MB	87446	16601		CHEN, JAMIE		Check		
				R 04	005 582 344 050 000	Refund		\$255.00	
	PO#:	Voucher #: 107232		Invoice	Invoice No: 091924	10/10/2024	Paid Amt:	\$255.00	
								Check Amount:	\$255.00

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	87447	16568		COCA-COLA BOTTLING COMPANY HIGH COUNTRY		Check		
				E 02	005 770 707 490 000 Food			\$111.50	
PO#:	Voucher #:	107215	Invoice		Invoice No: 4872135	10/10/2024	Paid Amt:		\$111.50
				E 02	005 770 707 490 000 Food			\$86.00	
PO#:	Voucher #:	107216	Invoice		Invoice No: 4904423	10/10/2024	Paid Amt:		\$86.00
							Check Amount:		\$197.50
0146	MB	87448	15977	remit	ELAN FINANCIAL SERVICES		Check		
				E 01	300 640 316 366 000 Staff Development			\$180.00	
				E 01	300 211 000 460 000 Textbooks			\$82.15	
				E 01	300 270 000 430 000 HS Social Studies Subscription			\$120.00	
				E 01	100 205 000 460 000 2nd Grade subscription			\$468.00	
				E 01	005 010 000 401 000 Nametags			\$302.13	
				E 01	300 298 000 401 000 Auxiliary Exp			\$597.21	
				E 01	005 020 000 366 000 New Staff Meal			\$173.31	
				E 04	005 509 321 305 000 Brightwheel subscr			\$150.00	
				E 04	005 505 321 305 000 ChatGPT subscr			\$20.00	
				E 01	005 020 000 401 000 ChatGPT subscr			\$20.00	
				E 01	005 020 000 401 000 Zoom subscr			\$7.50	
PO#:	Voucher #:	107204	Invoice		Invoice No: September 2024	10/10/2024	Paid Amt:		\$2,120.30
							Check Amount:		\$2,120.30
0146	MB	87449	15760		ENGEL, ROD		Check		
				E 01	300 294 000 305 502 Fees For Services			\$95.00	
PO#:	Voucher #:	107196	Invoice		Invoice No: 100824	10/10/2024	Paid Amt:		\$95.00
				E 01	300 294 000 305 502 Fees For Services			\$95.00	
PO#:	Voucher #:	107197	Invoice		Invoice No: 100724	10/10/2024	Paid Amt:		\$95.00
							Check Amount:		\$190.00
0146	MB	87450	17103		FISCHER, MELISSA		Check		
				E 01	300 296 000 305 512 Fees For Services			\$140.00	
PO#:	Voucher #:	107198	Invoice		Invoice No: 100824	10/10/2024	Paid Amt:		\$140.00
							Check Amount:		\$140.00
0146	MB	87451	17132		HANSON, SHAWN		Check		
				E 01	300 294 000 305 502 Fees For Services			\$95.00	
PO#:	Voucher #:	107199	Invoice		Invoice No: 100724	10/10/2024	Paid Amt:		\$95.00
							Check Amount:		\$95.00
0146	MB	87452	10788		INDEPENDENT SCHOOL DIST 150		Check		
				E 01	300 292 000 369 516 Entry Fees/Student Travel			\$200.00	
PO#:	Voucher #:	107205	Invoice		Invoice No: 100724	10/10/2024	Paid Amt:		\$200.00
							Check Amount:		\$200.00

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	87453	12109		INDEPENDENT SCHOOL DIST. 549		Check		
				E 01	300 296 000 369 512	Entry Fees/Student Travel		\$200.00	
	PO#:	Voucher #:	107206	Invoice	Invoice No: 100724	10/10/2024	Paid Amt:	\$200.00	
							Check Amount:	\$200.00	
0146	MB	87454	15388	remit	INNOVATIVE OFFICE SOLUTIONS LLC		Check		
				E 01	100 212 000 430 000	SAN33001 MARKER,SUPER,SHARPIE,BK		\$57.30	
	PO#: 50345	Voucher #:	107217	Invoice	Invoice No: IN4660487	10/10/2024	Paid Amt:	\$57.30	
				E 01	300 215 000 401 000	SAN80008 MARKER,DRY ER,CHSL,PP		\$17.74	
	PO#: 50316	Voucher #:	107218	Invoice	Invoice No: IN4647535	10/10/2024	Paid Amt:	\$17.74	
				E 01	300 215 000 401 000	PENBL77A PEN,ENERGEL RTX .7,BK		\$10.25	
				E 01	300 215 000 401 000	PAP2095470 PEN,BALLPT,1.0MM,BK		\$11.13	
				E 01	300 215 000 401 000	DURMN1500B4Z BATTERY,ALKLN,AA,4PK,1		\$5.44	
				E 01	300 215 000 401 000	DIX13806 PENCIL,TIC,SHARPENED,YL		\$14.24	
				E 01	300 215 000 401 000	00044600325781 75CT LMN PAPER TWL WI		\$6.73	
	PO#: 50316	Voucher #:	107220	Invoice	Invoice No: IN4645881	10/10/2024	Paid Amt:	\$47.79	
				E 01	300 256 000 401 000	DURMN2400B24000 BATTERY,COPPRTP,AA		\$41.00	
				E 01	300 256 000 401 000	SAN80001 MARKER,EXPO 2,CHISEL,BK		\$25.44	
				E 01	300 256 000 401 000	PAP1951260 PEN,INKJOY 300 RT O/S,BK		\$5.22	
				E 01	300 256 000 401 000	UNV39912 PEN,GEL,CLR BARL,0.7MM,BK		\$6.47	
				E 01	300 256 000 430 000	LEO77106 PROTRACTOR,6" PLASTIC,CR		\$15.39	
	PO#: 50315	Voucher #:	107219	Invoice	Invoice No: IN4645880	10/10/2024	Paid Amt:	\$93.52	
							Check Amount:	\$216.35	
0146	MB	87455	17670	REMIT	KLEINWOLTERINK, JOSEPH		Check		
				E 01	300 294 000 305 502	Fees For Services		\$95.00	
	PO#:	Voucher #:	107200	Invoice	Invoice No: 100824	10/10/2024	Paid Amt:	\$95.00	
							Check Amount:	\$95.00	
0146	MB	87456	17574		KUEHL, NICHOLAS		Check		
				E 01	300 294 000 305 502	Fees For Services		\$143.00	
	PO#:	Voucher #:	107207	Invoice	Invoice No: 100424	10/10/2024	Paid Amt:	\$143.00	
							Check Amount:	\$143.00	
0146	MB	87457	14269		LAKES COUNTRY SERVICE COOP		Check		
				E 01	300 298 000 369 000	Spelling Bee Registration		\$110.00	
	PO#:	Voucher #:	107208	Invoice	Invoice No: Spell Bee 25	10/10/2024	Paid Amt:	\$110.00	
							Check Amount:	\$110.00	
0146	MB	87458	13597	remit	MARCO TECHNOLOGIES LLC		Check		
				E 01	100 203 000 401 000	Printer Staples		\$98.04	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	87458	13597	remit	MARCO TECHNOLOGIES LLC		Check		
				E 01	100 203 000 401 000	Freight		\$8.71	
	PO#: 50311	Voucher #: 107231		Invoice	Invoice No: INV12953356	10/10/2024		Paid Amt: \$106.75	
								Check Amount: \$106.75	
0146	MB	87459	15976		MARTINSON, RICK S.		Check		
				E 01	300 294 000 305 502	Fees For Services		\$75.00	
	PO#:	Voucher #: 107201		Invoice	Invoice No: 100824	10/10/2024		Paid Amt: \$75.00	
				E 01	300 294 000 305 502	Fees For Services		\$75.00	
	PO#:	Voucher #: 107202		Invoice	Invoice No: 100724	10/10/2024		Paid Amt: \$75.00	
								Check Amount: \$150.00	
0146	MB	87460	13087		MBCA CLINIC		Check		
				E 01	300 294 000 366 503	Gen.trv,Meals, Rooms		\$260.00	
	PO#:	Voucher #: 107210		Invoice	Invoice No: 100924	10/10/2024		Paid Amt: \$260.00	
								Check Amount: \$260.00	
0146	MB	87461	13570	remit	MCGRAW-HILL SCHOOL LLC		Check		
				E 01	100 203 302 460 000	Who We Are as Americans		\$174.33	
				E 01	100 203 302 460 000	United States Communities and Neighbors		\$168.60	
				E 01	100 203 302 460 000	Shipping		\$0.00	
	PO#: 49991	Voucher #: 107203		Invoice	Invoice No: 134057790001	10/10/2024		Paid Amt: \$342.93	
								Check Amount: \$342.93	
0146	MB	87462	17575		O'BRIEN, TRENT		Check		
				E 01	300 294 000 305 502	Fees For Services		\$143.00	
	PO#:	Voucher #: 107211		Invoice	Invoice No: 100424	10/10/2024		Paid Amt: \$143.00	
								Check Amount: \$143.00	
0146	MB	87463	17228	REMIT	SAVVAS LEARNING COMPANY LLC		Check		
				E 01	100 203 302 460 000	ENVISION MATH 2017 STUDENT EDITION -		\$612.00	
				E 01	100 203 302 460 000	ENVISION MATH 2017 STUDENT EDITION -		\$144.00	
				E 01	100 203 302 460 000	ENVISION MATH 2017 STUDENT EDITION -		\$144.00	
				E 01	100 203 302 460 000	Shipping		\$72.00	
	PO#: 50309	Voucher #: 107230		Invoice	Invoice No: 4027259843	10/10/2024		Paid Amt: \$972.00	
								Check Amount: \$972.00	
0146	MB	87464	17808		SCHOENBAUER, ERIC		Check		
				E 01	300 294 000 305 502	Fees For Services		\$143.00	
	PO#:	Voucher #: 107212		Invoice	Invoice No: 100424	10/10/2024		Paid Amt: \$143.00	
								Check Amount: \$143.00	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	87465	11245	REMIT	SCHOOL SPECIALTY LLC		Check		
				E 01	005 010 000 401 000	2020182 Neenah Bright White Cardstock, 8-1/		\$32.55	
	PO#: 50284	Voucher #:	107221	Invoice	Invoice No: 208134892562	10/10/2024	Paid Amt:	\$32.55	
							Check Amount:	\$32.55	
0146	MB	87466	15885		SCRIPPS NATIONAL SPELLING BEE INC		Check		
				E 01	300 298 000 369 000	Spelling Bee		\$192.50	
	PO#:	Voucher #:	107213	Invoice	Invoice No: SK32-0000013829	10/10/2024	Paid Amt:	\$192.50	
							Check Amount:	\$192.50	
0146	MB	87467	10140		STEIN'S INC		Check		
				E 01	005 810 000 410 000	Wax liners		\$72.92	
	PO#: 50312	Voucher #:	107223	Invoice	Invoice No: 942880	10/10/2024	Paid Amt:	\$72.92	
				E 01	005 810 000 410 000	cleaning brushes		\$23.76	
	PO#: 50325	Voucher #:	107228	Invoice	Invoice No: 944265	10/10/2024	Paid Amt:	\$23.76	
				E 01	005 810 000 410 000	can liner 60 gal		\$67.66	
				E 01	005 810 000 410 000	can liners 33 gallon		\$137.00	
				E 01	005 810 000 410 000	can liner 24x32		\$95.52	
				E 01	005 810 000 410 000	can liners 29x44		\$90.80	
				E 01	005 810 000 410 000	can liner 30 x 36		\$31.66	
				E 01	005 810 000 410 000	Toilet paper		\$441.80	
				E 01	005 810 000 410 000	hand towles		\$539.00	
				E 01	005 810 000 410 000	hydrogen peroxide cleaner		\$123.07	
				E 01	005 810 000 410 000	freight		\$5.00	
	PO#: 50325	Voucher #:	107229	Invoice	Invoice No: 944513	10/10/2024	Paid Amt:	\$1,531.51	
				E 01	005 810 000 410 000	Return		\$510.85	
	PO#:	Voucher #:	107227	Credit	Invoice No: 944353	10/10/2024	Paid Amt:	(\$510.85)	
				E 01	005 810 000 410 000	Can liner		\$18.16	
				E 01	005 810 000 410 000	can liners 33 gallon		\$34.25	
				E 01	005 810 000 410 000	can liner 12-16 gallon		\$119.40	
				E 01	005 810 000 410 000	can liner 60 gal		\$135.32	
				E 01	005 720 302 401 000	tampons		\$188.96	
				E 01	005 865 352 401 000	large nitrile gloves		\$61.05	
				E 01	005 810 000 410 000	freight		\$5.00	
	PO#: 50312	Voucher #:	107225	Invoice	Invoice No: 944128	10/10/2024	Paid Amt:	\$562.14	
				E 01	005 813 000 420 000	vacuum filters		\$121.00	
	PO#: 50312	Voucher #:	107224	Invoice	Invoice No: 944200	10/10/2024	Paid Amt:	\$121.00	
				E 01	005 813 000 350 000	Replace cord on vacuum		\$135.20	
	PO#: 50339	Voucher #:	107226	Invoice	Invoice No: 944410	38 10/10/2024	Paid Amt:	\$135.20	
				E 01	005 810 000 410 000	duster brush		\$34.56	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	87467	10140		STEIN'S INC		Check		
				E 01	005 810 000 410 000	freight		\$5.00	
	PO#: 50337	Voucher #: 107222	Invoice		Invoice No: 941018	10/10/2024	Paid Amt:	\$39.56	
							Check Amount:	\$1,975.24	
0146	MB	87468	17809		WD TOURS INC		Check		
				E 01	300 301 830 366 000	Gen.trv,Meals, Rooms		\$660.00	
	PO#:	Voucher #: 107214	Invoice		Invoice No: 100924	10/10/2024	Paid Amt:	\$660.00	
							Check Amount:	\$660.00	
0146	MB	87469	17022	remit	ABSOLUTE STUDIOS		Check		
				E 01	005 010 000 380 000	Ad/Graphic Design/Video/Print Production for		\$9,400.00	
				E 01	005 010 000 380 000	Operating Referendum Mailer		\$1,000.00	
	PO#: 50350	Voucher #: 107251	Invoice		Invoice No: 14466	10/16/2024	Paid Amt:	\$10,400.00	
							Check Amount:	\$10,400.00	
0146	MB	87470	11239	REMIT	ACME TOOLS		Check		
				E 01	005 811 000 420 000	Wiper motor		\$492.53	
				E 01	005 811 000 420 000	Wiper blade		\$26.24	
				E 01	005 811 000 420 000	Wiper arm		\$129.62	
	PO#: 50335	Voucher #: 107252	Invoice		Invoice No: 13314551	10/16/2024	Paid Amt:	\$648.39	
				E 01	005 810 302 530 000	Sweepster broom		\$500.00	
	PO#: 49617	Voucher #: 107253	Invoice		Invoice No: 13306244	10/16/2024	Paid Amt:	\$500.00	
							Check Amount:	\$1,148.39	
0146	MB	87471	15412		AFLAC		Check		
				B 01	215 029	Supplemental Insurance-Voluntary		\$397.99	
	PO#:	Voucher #: 107407	Invoice		Invoice No: 742938	10/16/2024	Paid Amt:	\$397.99	
							Check Amount:	\$397.99	
0146	MB	87472	14911	REMIT	AMAZON CAPITAL SERVICES		Check		
				E 04	005 509 321 401 000	SHARPIE Permanent Markers Fine Point 3/2		\$18.49	
				E 04	005 509 321 401 000	Crayola Colored Pencils Classpack (240ct)		\$35.61	
				E 04	005 509 321 401 000	Amazon Basics Matte Finish Tape with Deskto		\$18.04	
				E 04	005 509 321 401 000	X-ACTO Pencil Sharpener, SchoolPro Electric		\$27.99	
				E 04	005 509 321 401 000	GoSports Playground Balls for Kids (Heavy Du		\$29.99	
				E 04	005 509 321 401 000	Hygloss Products Play Dough, Safe & Non-To:		\$24.31	
				E 04	005 509 321 401 000	Braun ThermoScan 4 Digital Ear Thermomete		\$29.99	
	PO#: 50341	Voucher #: 107412	Invoice		Invoice No: 19PV-N1H9-DNNR	10/16/2024	Paid Amt:	\$184.42	
				E 04	005 509 321 401 000	AFMAT Electric Pencil Sharpener for Colored I		\$32.00	
				E 04	005 509 321 401 000	Official Rubber Basketball 27.5" 29.5" Outdoor		\$17.99	
				E 04	005 509 321 401 000	Official Rubber Basketball 27.5" 29.5" Outdoor		\$14.99	
				E 04	005 509 321 401 000	Crayola Broad Line Markers Classpack (256 C		\$65.98	



Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	87472	14911	REMIT	AMAZON CAPITAL SERVICES		Check		
				E 04	005 509 321 401 000	VIAHART Brain Flakes 3-in-1 Building Kit with		\$13.99	
				E 04	005 509 321 401 000	FINDMAG Magnetic Tape, 15 Feet Magnet Tap		\$5.95	
				E 04	005 509 321 401 000	[4+1 Pieces] Tweezers Set with Travel Case		\$5.98	
				E 04	005 509 321 401 000	12 Pack Foam Baseballs Softballs Yellow		\$10.97	
				E 04	005 509 321 401 000	Pipe Cleaners,1000 pcs and 20 Assorted Colo		\$21.99	
				E 04	005 509 321 401 000	Ear Thermometer Covers		\$7.29	
				E 04	005 509 321 401 000	EXPO Low Odor Dry Erase Markers, Fine Tip,		\$9.68	
				E 04	005 509 321 401 000	EXPO Low Odor Dry Erase Markers, Ultra-Fin		\$11.44	
				E 04	005 509 321 401 000	Uncle Paul Coin Collecting Pages 5 Sheets 12		\$6.30	
PO#:	50341	Voucher #:	107413	Invoice	Invoice No: 1NVG-CWWX-QXYW	10/16/2024	Paid Amt:	\$224.55	
				E 01	100 620 000 470 000	book		\$12.59	
PO#:	50293	Voucher #:	107414	Invoice	Invoice No: 16Y3-QK9D-VK3X	10/16/2024	Paid Amt:	\$12.59	
							Check Amount:	\$421.56	
0146	MB	87473	15900		ANDERSON ELECTRIC LLC		Check		
				E 01	005 865 370 350 000	Repaired various security & exit lights around		\$350.00	
				E 01	005 865 370 350 000	material		\$250.00	
PO#:	50351	Voucher #:	107254	Invoice	Invoice No: 8106	10/16/2024	Paid Amt:	\$600.00	
							Check Amount:	\$600.00	
0146	MB	87474	10685		BARNESVILLE BUS COMPANY, INC.		Check		
				E 01	005 760 720 442 000	Gasoline		\$1,960.49	
				E 01	005 760 720 442 000	Gasoline		\$1,453.98	
PO#:		Voucher #:	107259	Invoice	Invoice No: Sept 24 Fuel	10/16/2024	Paid Amt:	\$3,414.47	
				E 01	005 105 000 305 000	Drug/Alcohol Tests		\$385.00	
PO#:		Voucher #:	107260	Invoice	Invoice No: Sept 24 Screening	10/16/2024	Paid Amt:	\$385.00	
				E 01	005 760 713 360 000	Open Enrollment Transportation		\$8,560.00	
PO#:		Voucher #:	107257	Invoice	Invoice No: Sept 24 OE	10/16/2024	Paid Amt:	\$8,560.00	
				E 01	300 294 733 360 502	FB		\$2,492.00	
				E 01	300 296 733 360 512	VB		\$4,727.25	
				E 01	300 213 733 360 000	Ag		\$494.50	
				E 01	300 292 733 360 516	Cross Country		\$2,424.25	
				E 01	300 298 733 360 000	Student Council		\$298.50	
PO#:		Voucher #:	107256	Invoice	Invoice No: Sept 24 Extra	10/16/2024	Paid Amt:	\$10,436.50	
				E 04	005 582 344 360 000	Preschool Busing		\$2,400.00	
PO#:		Voucher #:	107258	Invoice	Invoice No: Sept 24 PS	10/16/2024	Paid Amt:	\$2,400.00	
							Check Amount:	\$25,195.97	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	87475	10685		BARNESVILLE BUS COMPANY, INC.		Check		
				E 01	005 760 720 360 000	Monthly Fee		\$57,800.00	
	PO#:	Voucher #:	107255	Invoice	Invoice No:	October 2024	10/16/2024	Paid Amt:	\$57,800.00
								Check Amount:	\$57,800.00
0146	MB	87476	12156		BARNESVILLE C-STORE		Check		
				E 01	005 811 000 442 000	Gasoline		\$28.41	
	PO#:	Voucher #:	107269	Invoice	Invoice No:	490-2	10/16/2024	Paid Amt:	\$28.41
				E 01	005 760 733 442 000	Gasoline		\$57.41	
	PO#:	Voucher #:	107263	Invoice	Invoice No:	1164-1	10/16/2024	Paid Amt:	\$57.41
				E 01	005 760 733 442 000	Gasoline		\$49.44	
	PO#:	Voucher #:	107270	Invoice	Invoice No:	805-2	10/16/2024	Paid Amt:	\$49.44
				E 01	005 760 733 442 000	Gasoline		\$43.00	
	PO#:	Voucher #:	107271	Invoice	Invoice No:	1334-2	10/16/2024	Paid Amt:	\$43.00
				E 01	005 760 733 442 000	Gasoline		\$46.75	
	PO#:	Voucher #:	107272	Invoice	Invoice No:	4401-1	10/16/2024	Paid Amt:	\$46.75
				E 01	005 760 733 442 000	Gasoline		\$64.01	
	PO#:	Voucher #:	107273	Invoice	Invoice No:	4538-1	10/16/2024	Paid Amt:	\$64.01
				E 01	005 760 733 442 000	Gasoline		\$55.50	
	PO#:	Voucher #:	107274	Invoice	Invoice No:	4656-1	10/16/2024	Paid Amt:	\$55.50
				E 01	005 760 733 442 000	Gasoline		\$47.56	
	PO#:	Voucher #:	107283	Invoice	Invoice No:	2086-1	10/16/2024	Paid Amt:	\$47.56
				E 01	005 760 733 442 000	Gasoline		\$57.98	
	PO#:	Voucher #:	107279	Invoice	Invoice No:	3870-2	10/16/2024	Paid Amt:	\$57.98
				E 01	005 760 733 442 000	Gasoline		\$45.07	
	PO#:	Voucher #:	107275	Invoice	Invoice No:	5458-1	10/16/2024	Paid Amt:	\$45.07
				E 01	005 760 733 442 000	Gasoline		\$34.38	
				E 01	005 760 733 401 000	Car Wash		\$6.00	
	PO#:	Voucher #:	107281	Invoice	Invoice No:	4753-2	10/16/2024	Paid Amt:	\$40.38
				E 01	005 760 733 442 000	Gasoline		\$48.59	
	PO#:	Voucher #:	107276	Invoice	Invoice No:	3035-2	10/16/2024	Paid Amt:	\$48.59
				E 01	005 811 000 442 000	Gasoline		\$36.96	
	PO#:	Voucher #:	107262	Invoice	Invoice No:	7912-2	10/16/2024	Paid Amt:	\$36.96
				E 01	005 760 733 442 000	Gasoline		\$60.38	
	PO#:	Voucher #:	107277	Invoice	Invoice No:	6112-1	10/16/2024	Paid Amt:	\$60.38
				E 01	005 760 733 442 000	Gasoline		\$51.62	
	PO#:	Voucher #:	107268	Invoice	Invoice No:	512-2	10/16/2024	Paid Amt:	\$51.62
				E 01	005 760 733 442 000	Gasoline	41	\$44.03	
	PO#:	Voucher #:	107278	Invoice	Invoice No:	6705-1	10/16/2024	Paid Amt:	\$44.03

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	87476	12156		BARNESVILLE C-STORE		Check		
				E 01	005 760 733 442 000 Gasoline			\$43.52	
PO#:	Voucher #:	107280	Invoice	Invoice No:	4796-2	10/16/2024	Paid Amt:	\$43.52	
				E 01	005 760 733 442 000 Gasoline			\$52.03	
PO#:	Voucher #:	107264	Invoice	Invoice No:	7887-2	10/16/2024	Paid Amt:	\$52.03	
				E 01	005 811 000 442 000 Gasoline			\$35.50	
PO#:	Voucher #:	107261	Invoice	Invoice No:	954-1	10/16/2024	Paid Amt:	\$35.50	
				E 01	005 760 733 442 000 Gasoline			\$41.00	
PO#:	Voucher #:	107265	Invoice	Invoice No:	2284-1	10/16/2024	Paid Amt:	\$41.00	
				E 01	005 760 733 442 000 Gasoline			\$51.47	
PO#:	Voucher #:	107266	Invoice	Invoice No:	2565-1	10/16/2024	Paid Amt:	\$51.47	
				E 01	005 760 733 442 000 Gasoline			\$46.64	
PO#:	Voucher #:	107282	Invoice	Invoice No:	6038-1	10/16/2024	Paid Amt:	\$46.64	
				E 01	005 760 733 442 000 Gasoline			\$61.00	
				E 01	005 760 733 401 000 Car Wash			\$7.00	
PO#:	Voucher #:	107267	Invoice	Invoice No:	2690-1	10/16/2024	Paid Amt:	\$68.00	
							Check Amount:	\$1,115.25	
0146	MB	87477	10013		BARNESVILLE GROCERY		Check		
				E 02	005 770 701 490 000 Food			\$24.98	
PO#:	Voucher #:	107287	Invoice	Invoice No:	Sept 24 FS	10/16/2024	Paid Amt:	\$24.98	
							Check Amount:	\$24.98	
0146	MB	87478	17497		BARNESVILLE PTO		Check		
				E 01	300 299 000 305 000 Concessions			\$729.15	
PO#:	Voucher #:	107284	Invoice	Invoice No:	100524	10/16/2024	Paid Amt:	\$729.15	
							Check Amount:	\$729.15	
0146	MB	87479	10025		BARNESVILLE RECORD-REVIEW		Check		
				E 04	005 505 321 380 000 Employment Ads			\$36.00	
PO#:	Voucher #:	107285	Invoice	Invoice No:	093024	10/16/2024	Paid Amt:	\$36.00	
				E 01	005 010 000 380 000 Minutes, Notices, Ads			\$4,379.70	
				E 01	005 105 000 380 000 Employment Ad			\$144.00	
PO#:	Voucher #:	107286	Invoice	Invoice No:	09302024	10/16/2024	Paid Amt:	\$4,523.70	
							Check Amount:	\$4,559.70	
0146	MB	87480	10001		CITY OF BARNESVILLE		Check		
				E 01	005 010 000 380 000 School Referendum Insert in Utility Bill Mailing			\$195.18	
PO#:	Voucher #:	107291	Invoice	Invoice No:	100724	10/16/2024	Paid Amt:	\$195.18	
							Check Amount:	\$195.18	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	87481	16568		COCA-COLA BOTTLING COMPANY HIGH COUNTRY		Check		
				R 01	300 299 000 619 000	Concessions Cost of Sales		\$1,075.00	
PO#:	Voucher #:	107288	Invoice	Invoice No:	4872133	10/16/2024	Paid Amt:	\$1,075.00	
				R 01	300 299 000 619 000	Concessions Cost of Sales		\$611.00	
PO#:	Voucher #:	107289	Invoice	Invoice No:	4872134	10/16/2024	Paid Amt:	\$611.00	
				R 01	300 299 000 619 000	Concessions Cost of Sales		\$992.00	
PO#:	Voucher #:	107290	Invoice	Invoice No:	4904424	10/16/2024	Paid Amt:	\$992.00	
							Check Amount:	\$2,678.00	
0146	MB	87482	15619		CULINEX		Check		
				E 02	005 770 701 401 000	Can opener blades and gears		\$130.90	
PO#:	50353	Voucher #:	107406	Invoice	Invoice No:	INV912033	10/16/2024	Paid Amt:	\$130.90
				E 01	005 813 000 420 000	Water filters for combi ovens		\$880.00	
PO#:	50230	Voucher #:	107292	Invoice	Invoice No:	INV908166	10/16/2024	Paid Amt:	\$880.00
							Check Amount:	\$1,010.90	
0146	MB	87483	10007		DACOTAH PAPER CO		Check		
				R 01	300 299 000 619 000	Concessions Cost of Sales		\$1,098.49	
PO#:	Voucher #:	107293	Invoice	Invoice No:	77965	10/16/2024	Paid Amt:	\$1,098.49	
							Check Amount:	\$1,098.49	
0146	MB	87484	15411		DELTA DENTAL OF MINNESOTA		Check		
				B 01	215 032	premiums		\$2,593.05	
PO#:	Voucher #:	107405	Invoice	Invoice No:	CNS0001682410	10/16/2024	Paid Amt:	\$2,593.05	
				B 01	215 032	premiums		\$2,380.22	
PO#:	Voucher #:	107294	Invoice	Invoice No:	CNS0001661797	10/16/2024	Paid Amt:	\$2,380.22	
							Check Amount:	\$4,973.27	
0146	MB	87485	10041		REMIT DEMCO INC		Check		
				E 01	100 620 000 401 000	W12881730 Clear Glossy Label Protectors 2"t		\$41.99	
				E 01	100 620 000 401 000	Freight		\$10.95	
PO#:	50326	Voucher #:	107295	Invoice	Invoice No:	7541021	10/16/2024	Paid Amt:	\$52.94
							Check Amount:	\$52.94	
0146	MB	87486	13220		EARTHGRAINS BAKING CO. INC.		Check		
				E 02	005 770 701 490 000	Food		\$125.60	
PO#:	Voucher #:	107296	Invoice	Invoice No:	52155690003844	10/16/2024	Paid Amt:	\$125.60	
				E 02	005 770 701 490 000	Food		\$35.70	
PO#:	Voucher #:	107297	Invoice	Invoice No:	521556900003845	10/16/2024	Paid Amt:	\$35.70	
				E 02	005 770 701 490 000	Food		\$135.56	
PO#:	Voucher #:	107298	Invoice	Invoice No:	52155690003804	10/16/2024	Paid Amt:	\$135.56	
				E 02	005 770 701 490 000	Food		\$175.80	
PO#:	Voucher #:	107300	Invoice	Invoice No:	52155690003772	10/16/2024	Paid Amt:	\$175.80	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	87486	13220		EARTHGRAINS BAKING CO. INC.		Check		
				E 02	005 770 701 490 000 Food			\$57.44	
PO#:	Voucher #:	107301	Invoice	Invoice No:	52155690003771	10/16/2024	Paid Amt:	\$57.44	
				E 02	005 770 701 490 000 Food			\$242.40	
PO#:	Voucher #:	107302	Invoice	Invoice No:	52155690003736	10/16/2024	Paid Amt:	\$242.40	
				E 02	005 770 701 490 000 Food			\$117.80	
PO#:	Voucher #:	107299	Invoice	Invoice No:	52155690003805	10/16/2024	Paid Amt:	\$117.80	
				E 02	005 770 701 490 000 Food			\$145.76	
PO#:	Voucher #:	107303	Invoice	Invoice No:	52155690003735	10/16/2024	Paid Amt:	\$145.76	
				E 02	005 770 701 490 000 Food			\$23.92	
PO#:	Voucher #:	107304	Invoice	Invoice No:	52155690003843	10/16/2024	Paid Amt:	\$23.92	
							Check Amount:	\$1,059.98	
0146	MB	87487	15846		ELEMENTARY AUXILIARY ACCOUNT		Check		
				E 01	300 299 000 305 000 Concessions			\$520.09	
PO#:	Voucher #:	107312	Invoice	Invoice No:	092824	10/16/2024	Paid Amt:	\$520.09	
				E 01	300 299 000 305 000 Concessions			\$473.85	
PO#:	Voucher #:	107313	Invoice	Invoice No:	100124	10/16/2024	Paid Amt:	\$473.85	
				E 01	300 299 000 305 000 Concessions			\$659.49	
PO#:	Voucher #:	107314	Invoice	Invoice No:	100824	10/16/2024	Paid Amt:	\$659.49	
							Check Amount:	\$1,653.43	
0146	MB	87488	17472		EUROPE TRIP		Check		
				E 01	300 299 000 305 000 Fees For Services			\$1,099.86	
PO#:	Voucher #:	107311	Invoice	Invoice No:	100424	10/16/2024	Paid Amt:	\$1,099.86	
							Check Amount:	\$1,099.86	
0146	MB	87489	10052		FARMERS COOPERATIVE OIL CO		Check		
				E 01	005 810 000 442 000 Gasoline			\$70.90	
PO#:	Voucher #:	107306	Invoice	Invoice No:	4292-2	10/16/2024	Paid Amt:	\$70.90	
				E 01	005 760 733 442 000 Gasoline			\$39.07	
PO#:	Voucher #:	107307	Invoice	Invoice No:	4027-1	10/16/2024	Paid Amt:	\$39.07	
				E 01	005 810 000 442 000 Gasoline			\$75.00	
PO#:	Voucher #:	107305	Invoice	Invoice No:	2266-2	10/16/2024	Paid Amt:	\$75.00	
							Check Amount:	\$184.97	
0146	MB	87490	15413	remit	FIDELITY SECURITY LIFE		Check		
				B 01	215 031 Vision Premium			\$368.32	
PO#:	Voucher #:	107310	Invoice	Invoice No:	3129640	10/16/2024	Paid Amt:	\$368.32	
							Check Amount:	\$368.32	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	87491	17551		FISHING TEAM		Check		
				E 01	300 299 000 305 000	Concessions		\$487.84	
	PO#:	Voucher #:	107308	Invoice	Invoice No: 091724	10/16/2024	Paid Amt:	\$487.84	
							Check Amount:	\$487.84	
0146	MB	87492	10060		FUCHS SANITATION, INC		Check		
				E 01	005 810 000 330 000	Garbage		\$1,263.09	
	PO#:	Voucher #:	107309	Invoice	Invoice No: 140827	10/16/2024	Paid Amt:	\$1,263.09	
							Check Amount:	\$1,263.09	
0146	MB	87493	14085		GAME ONE		Check		
				E 01	300 292 000 401 505	Augusta Tricolor Backpack		\$140.00	
				E 01	300 292 000 401 505	Shipping		\$15.90	
	PO#: 50281	Voucher #:	107315	Invoice	Invoice No: 10325330	10/16/2024	Paid Amt:	\$155.90	
							Check Amount:	\$155.90	
0146	MB	87494	13917		GIRLS BASKETBALL		Check		
				E 01	300 299 000 305 000	Fees For Services		\$676.49	
	PO#:	Voucher #:	107373	Invoice	Invoice No: 101224	10/16/2024	Paid Amt:	\$676.49	
							Check Amount:	\$676.49	
0146	MB	87495	12255		REMIT GOPHER		Check		
				E 01	300 240 000 430 000	GM01-652 Medium Rip Flag Quick Release (2		\$221.61	
	PO#: 50332	Voucher #:	107316	Invoice	Invoice No: IN405323	10/16/2024	Paid Amt:	\$221.61	
				E 01	300 240 000 430 000	GM01-652 Medium Rip Flag Quick Release (2		\$221.61	
				E 01	300 240 000 430 000	GM20-640 Rainbow EndZone Ultimate Frisbee		\$62.26	
				E 01	300 240 000 430 000	Free Shipping under Sourcewell Contract #071		\$0.00	
	PO#: 50328	Voucher #:	107317	Invoice	Invoice No: IN403368	10/16/2024	Paid Amt:	\$283.87	
							Check Amount:	\$505.48	
0146	MB	87496	13868		GRADE 10		Check		
				E 01	300 299 000 305 000	Concessions		\$571.71	
	PO#:	Voucher #:	107318	Invoice	Invoice No: 092624	10/16/2024	Paid Amt:	\$571.71	
							Check Amount:	\$571.71	
0146	MB	87497	13867		GRADE 7		Check		
				E 01	300 299 000 305 000	Fees For Services		\$748.98	
	PO#:	Voucher #:	107319	Invoice	Invoice No: 091324	10/16/2024	Paid Amt:	\$748.98	
							Check Amount:	\$748.98	
0146	MB	87498	11479		GRAINGER		Check		
				E 01	005 865 380 350 000	Contactor		\$615.45	
	PO#: 50368	Voucher #:	107410	Invoice	Invoice No: 9274689117	45 10/16/2024	Paid Amt:	\$615.45	
							Check Amount:	\$615.45	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0146	MB	87499	14156	VB	HAWLEY VOLLEYBALL		Check
				E 01	300 296 000 369 512	Entry Fees/Student Travel	\$100.00
	PO#:	Voucher #:	107324	Invoice	Invoice No: 101124	10/16/2024	Paid Amt: \$100.00
							Check Amount: \$100.00
0146	MB	87500	10689		HEART OF LAKES CONFERENCE		Check
				E 01	300 294 000 401 502	HOL Fee	\$160.00
				E 01	300 294 000 401 503	HOL Fee	\$85.00
				E 01	300 294 000 401 504	HOL Fee	\$60.00
				E 01	300 294 000 401 506	HOL Fee	\$85.00
				E 01	300 294 000 401 507	HOL Fee	\$60.00
				E 01	300 296 000 401 512	HOL Fee	\$85.00
				E 01	300 296 000 401 513	HOL Fee	\$85.00
				E 01	300 296 000 401 514	HOL Fee	\$60.00
				E 01	300 296 000 401 517	HOL Fee	\$60.00
				E 01	300 292 000 401 505	HOL Fee	\$110.00
	PO#:	Voucher #:	107321	Invoice	Invoice No: 092024	10/16/2024	Paid Amt: \$850.00
							Check Amount: \$850.00
0146	MB	87501	16162		HUBER ELECTRIC INC.		Check
				E 01	005 865 380 350 000	Rebuild pumps	\$7,995.00
	PO#: 50296	Voucher #:	107320	Invoice	Invoice No: 55555	10/16/2024	Paid Amt: \$7,995.00
							Check Amount: \$7,995.00
0146	MB	87502	12109		INDEPENDENT SCHOOL DIST. 549		Check
				E 01	300 292 000 369 516	Entry Fees/Student Travel	\$200.00
	PO#:	Voucher #:	107325	Invoice	Invoice No: 101424	10/16/2024	Paid Amt: \$200.00
							Check Amount: \$200.00
0146	MB	87503	16430		INDEPENDENT SCHOOL DISTRICT #309		Check
				E 01	300 296 000 369 512	Entry Fees/Student Travel	\$150.00
	PO#:	Voucher #:	107322	Invoice	Invoice No: 101124	10/16/2024	Paid Amt: \$150.00
							Check Amount: \$150.00
0146	MB	87504	12232		INDEPENDENT SCHOOL DISTRICT 23		Check
				E 01	300 296 000 369 512	Entry Fees/Student Travel	\$150.00
	PO#:	Voucher #:	107323	Invoice	Invoice No: 101124	10/16/2024	Paid Amt: \$150.00
							Check Amount: \$150.00
0146	MB	87505	13427		INTERMEDIATE DISTRICT 287		Check
				E 01	998 790 000 390 000	Final ALC Billing FY24	\$11,329.64
	PO#:	Voucher #:	107328	Invoice	Invoice No: 0002400826	10/16/2024	Paid Amt: \$11,329.64
							Check Amount: \$11,329.64

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	87506	13732		INTERSTATE BATTERY CENTER		Check		
				E 01	300 625 000 401 000	RAD P/N LIT0150 model CR2025		\$37.44	
				E 01	300 625 000 401 000	AA batteries		\$21.40	
				E 01	300 625 000 401 000	AAAbatteies		\$32.10	
				E 01	300 625 000 401 000	s/h		\$11.99	
	PO#: 50346	Voucher #: 107326		Invoice	Invoice No: 1902801041352		10/16/2024	Paid Amt:	\$102.93
								Check Amount:	\$102.93
0146	MB	87507	16615		JIFFY JONS INC		Check		
				E 01	005 811 000 350 000	Jiffy Jon Rent (Football)		\$318.00	
	PO#:	Voucher #: 107331		Invoice	Invoice No: 75976		10/16/2024	Paid Amt:	\$318.00
				E 01	005 811 000 350 000	Jiffy Jon Rent (Softball)		\$73.00	
	PO#:	Voucher #: 107332		Invoice	Invoice No: 75975		10/16/2024	Paid Amt:	\$73.00
								Check Amount:	\$391.00
0146	MB	87508	10904		JOHNSON CONTROLS, INC		Check		
				E 01	005 865 380 350 000	Replace expansion valves and crank case he:		\$4,269.59	
	PO#: 50369	Voucher #: 107409		Invoice	Invoice No: 1-134135261362		10/16/2024	Paid Amt:	\$4,269.59
				E 01	005 865 380 350 000	Isolation valves		\$14,730.27	
	PO#: 50322	Voucher #: 107330		Invoice	Invoice No: 1-13399226064		10/16/2024	Paid Amt:	\$14,730.27
								Check Amount:	\$18,999.86
0146	MB	87509	16348	remit	KEMPS LLC		Check		
				E 02	005 770 701 495 000	Milk		\$768.20	
	PO#:	Voucher #: 107342		Invoice	Invoice No: 5365684		10/16/2024	Paid Amt:	\$768.20
				E 02	005 770 701 495 000	Milk		\$183.70	
	PO#:	Voucher #: 107343		Invoice	Invoice No: 5354104		10/16/2024	Paid Amt:	\$183.70
				E 02	005 770 701 495 000	Milk		\$283.90	
	PO#:	Voucher #: 107344		Invoice	Invoice No: 5365577		10/16/2024	Paid Amt:	\$283.90
				E 02	005 770 701 495 000	Milk		\$116.90	
	PO#:	Voucher #: 107345		Invoice	Invoice No: 5352866		10/16/2024	Paid Amt:	\$116.90
				E 02	005 770 701 495 000	Milk		\$217.10	
				R 01	300 299 000 619 000	Concessions Cost of Sales		\$231.30	
	PO#:	Voucher #: 107346		Invoice	Invoice No: 5360567		10/16/2024	Paid Amt:	\$448.40
				E 02	005 770 701 495 000	Milk		\$267.20	
	PO#:	Voucher #: 107333		Invoice	Invoice No: 5384813		10/16/2024	Paid Amt:	\$267.20
				E 02	005 770 701 495 000	Milk		\$450.90	
	PO#:	Voucher #: 107334		Invoice	Invoice No: 5384913		10/16/2024	Paid Amt:	\$450.90
				E 02	005 770 701 495 000	Milk		\$283.90	
				E 02	005 770 701 490 000	Food	47	\$21.52	
				R 01	300 299 000 619 000	Concessions Cost of Sales		\$275.40	
	PO#:	Voucher #: 107335		Invoice	Invoice No: 5389791		10/16/2024	Paid Amt:	\$580.82

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	87509	16348	remit	KEMPS LLC		Check		
				E 02	005 770 701 495 000	Milk		\$786.85	
				E 02	005 770 701 490 000	Food		\$21.52	
PO#:	Voucher #:	107336	Invoice	Invoice No:	5389787	10/16/2024	Paid Amt:	\$808.37	
				E 02	005 770 701 495 000	Milk		\$751.50	
				E 02	005 770 701 490 000	Food		\$21.52	
PO#:	Voucher #:	107337	Invoice	Invoice No:	5377855	10/16/2024	Paid Amt:	\$773.02	
				E 02	005 770 701 495 000	Milk		\$283.90	
				E 02	005 770 701 490 000	Food		\$21.52	
PO#:	Voucher #:	107338	Invoice	Invoice No:	5372889	10/16/2024	Paid Amt:	\$305.42	
				E 02	005 770 701 495 000	Milk		\$486.25	
				E 02	005 770 701 490 000	Food		\$21.52	
PO#:	Voucher #:	107339	Invoice	Invoice No:	5360467	10/16/2024	Paid Amt:	\$507.77	
				E 02	005 770 701 495 000	Milk		\$369.35	
PO#:	Voucher #:	107340	Invoice	Invoice No:	5372874	10/16/2024	Paid Amt:	\$369.35	
				E 02	005 770 701 495 000	Milk		\$183.70	
PO#:	Voucher #:	107341	Invoice	Invoice No:	5377708	10/16/2024	Paid Amt:	\$183.70	
								Check Amount:	\$6,047.65
0146	MB	87510	10190	remit	LAKE AGASSIZ EDUCATION COOPERATIVE		Check		
				E 01	200 420 740 396 000	Sp Ed Sal Pur F Other D		\$6,118.03	
				E 01	200 401 740 396 000	Sp Ed Sal Pur F Other D		\$2,720.20	
				E 01	200 406 740 396 000	Sp Ed Sal Pur F Other D		\$144.46	
				E 01	100 740 317 347 000			\$2,696.31	
				E 01	100 740 374 347 000			\$3,999.99	
PO#:	Voucher #:	107347	Invoice	Invoice No:	September 2024	10/16/2024	Paid Amt:	\$15,678.99	
				E 01	200 420 740 396 000	Sp Ed Sal Pur F Other D		\$6,118.03	
				E 01	200 401 740 396 000	Sp Ed Sal Pur F Other D		\$2,720.20	
				E 01	200 406 740 396 000	Sp Ed Sal Pur F Other D		\$144.46	
				E 01	100 740 317 347 000			\$2,696.31	
				E 01	100 740 374 347 000			\$3,999.99	
PO#:	Voucher #:	107348	Invoice	Invoice No:	October 2024	10/16/2024	Paid Amt:	\$15,678.99	
								Check Amount:	\$31,357.98
0146	MB	87511	16488		LAKE REGION HEALTHCARE		Check		
				E 01	005 865 352 401 000	H & S Enviro. Mgmt. Supplies		\$379.43	
PO#:	Voucher #:	107349	Invoice	Invoice No:	322736283	10/16/2024	Paid Amt:	\$379.43	
								Check Amount:	\$379.43

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	87512	10039		LARRY DAVIS GARAGE		Check		
				E 01	005 850 348 570 000	6 month storage facility lease		\$1,800.00	
	PO#:	Voucher #:	107351	Invoice	Invoice No: 19461	10/16/2024	Paid Amt:	\$1,800.00	
							Check Amount:	\$1,800.00	
0146	MB	87513	16080	remit	LEARNING A-Z		Check		
				E 01	100 203 000 406 000	Raz-Plus 6 Classrooms		\$1,446.00	
	PO#: 50258	Voucher #:	107354	Invoice	Invoice No: 8210878	10/16/2024	Paid Amt:	\$1,446.00	
							Check Amount:	\$1,446.00	
0146	MB	87514	13701		LIBRARY STORE, INC.		Check		
				E 01	100 203 000 401 000	30-1706 Laminating Paper		\$339.80	
				E 01	100 203 000 401 000	Shipping		\$39.55	
	PO#: 50358	Voucher #:	107352	Invoice	Invoice No: 710511	10/16/2024	Paid Amt:	\$379.35	
							Check Amount:	\$379.35	
0146	MB	87515	13729	remit	LITANIA SPORTS GROUP, INC.		Check		
				E 01	300 292 000 401 505	931 Discus Carrier		\$22.00	
				E 01	300 292 000 401 505	929 Shot Put Carrier		\$24.00	
				E 01	300 292 000 401 505	83511 Steelex Spikes 1/8"		\$57.00	
				E 01	300 292 000 401 505	83500 Spike Wrench		\$60.00	
				E 01	300 292 000 401 505	Shipping		\$27.30	
	PO#: 50282	Voucher #:	107353	Invoice	Invoice No: 684914	10/16/2024	Paid Amt:	\$190.30	
							Check Amount:	\$190.30	
0146	MB	87516	15172		LONG WEEKEND SPORTSWEAR, LLC		Check		
				E 04	005 505 321 401 000	1: AL Volleyball Camp Tshirt		\$9.50	
				E 04	005 505 321 401 000	3 Adult Medium Volleyball Camp Tshirts		\$28.50	
				E 04	005 505 321 401 000	15 Adult Small Volleyball Camp Tshirts		\$142.50	
				E 04	005 505 321 401 000	24 Youth Large Volleyball Camp Tshirts		\$228.00	
				E 04	005 505 321 401 000	27 Youth Medium Volleyball Camp Tshirts		\$256.50	
				E 04	005 505 321 401 000	22 Youth Small Volleyball Camp Tshirts		\$209.00	
				E 04	005 505 321 401 000	Shipping Estimate		\$0.00	
	PO#: 50318	Voucher #:	107350	Invoice	Invoice No: 1184	10/16/2024	Paid Amt:	\$874.00	
							Check Amount:	\$874.00	
0146	MB	87517	13592	REMIT	MARCO TECHNOLOGIES LLC		Check		
				E 01	100 203 302 580 000	Copier Contract		\$1,550.69	
				E 01	300 211 302 580 000	Copier Contract		\$1,550.69	
				E 01	005 110 302 580 000	Copier Contract		\$775.34	
				E 01	100 203 302 580 000	Supply Freight		\$15.60	
				E 01	300 211 302 580 000	Supply Freight	49	\$15.60	

Barnesville Public Schools #146

Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0146	MB	87517	13592	REMIT	MARCO TECHNOLOGIES LLC		Check
				E 01	005 110 302 580 000	Supply Freight	\$7.80
PO#:	Voucher #:	107411	Invoice	Invoice No:	539921106	10/16/2024	Paid Amt: \$3,915.72
							Check Amount: \$3,915.72
0146	MB	87518	17278		MENARDS		Check
				E 01	005 810 000 410 000	Flapper valves 3 pack	\$23.86
				E 01	005 810 000 410 000	screws	\$10.48
PO#: 50324	Voucher #:	107358	Invoice	Invoice No:	01819	10/16/2024	Paid Amt: \$34.34
							Check Amount: \$34.34
0146	MB	87519	14530	remit	MFAC, LLC		Check
				E 01	300 292 000 401 505	6643-32 (.32 Blanks)	\$180.00
PO#: 50280	Voucher #:	107356	Invoice	Invoice No:	INV295693	10/16/2024	Paid Amt: \$180.00
							Check Amount: \$180.00
0146	MB	87520	10416		MINNESOTA UI		Check
				E 01	100 203 000 280 000	Unemployment Comp	\$3,405.83
				E 01	005 790 000 281 000	Between Term Unemployment	\$52,019.59
PO#:	Voucher #:	107355	Invoice	Invoice No:	17405251	10/16/2024	Paid Amt: \$55,425.42
							Check Amount: \$55,425.42
0146	MB	87521	16818		MN SCHOOL EMPLOYEES ASSOCIATION		Check
				B 01	215 025	Nea-Mea-Bea Dues Payable	\$571.93
PO#:	Voucher #:	107244	Invoice	Invoice No:	S2025070	10/16/2024	Paid Amt: \$571.93
							Check Amount: \$571.93
0146	MB	87522	11039		MN ST COMMUNITY/TECH COLLEGE		Check
				E 01	300 790 000 305 000	PSEO	\$17,030.89
PO#:	Voucher #:	107357	Invoice	Invoice No:	00874670	10/16/2024	Paid Amt: \$17,030.89
							Check Amount: \$17,030.89
0146	MB	87523	16402		MNIAAA		Check
				E 01	005 640 316 366 000	A Schindler	\$415.00
PO#:	Voucher #:	107209	Invoice	Invoice No:	f502bc31f515f0421faa	10/16/2024	Paid Amt: \$415.00
							Check Amount: \$415.00
0146	MB	87524	15415		NCPERS GROUP LIFE INS.		Check
				B 01	215 028	PERA Life Insurance	\$256.00
PO#:	Voucher #:	107359	Invoice	Invoice No:	108802112024	10/16/2024	Paid Amt: \$256.00
							Check Amount: \$256.00
0146	MB	87525	12074		NW LINKS		Check
				E 01	005 108 311 320 000	FY 25 Quarter 1 Network Cost	\$4,178.64
PO#:	Voucher #:	107360	Invoice	Invoice No:	14587	10/16/2024	Paid Amt: \$4,178.64
							Check Amount: \$4,178.64



Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	87526	12076	remit	PREMIUM WATERS - FARGO		Check		
				E 01	005 720 000 401 000	General Supplies		\$227.88	
	PO#:	Voucher #:	107361	Invoice	Invoice No: 502958-09-24				Paid Amt: \$227.88
								Check Amount:	\$227.88
0146	MB	87527	16017	REMIT	PURCHASE POWER		Check		
				E 01	005 110 000 329 000	postage		\$705.25	
	PO#:	Voucher #:	107404	Invoice	Invoice No: 100824				Paid Amt: \$705.25
								Check Amount:	\$705.25
0146	MB	87528	10166		REGION I		Check		
				E 01	005 110 000 316 000	Data Processing Svcs		\$2,448.17	
				E 01	005 110 302 316 000	Data Processing Svcs		\$2,081.94	
	PO#:	Voucher #:	107377	Invoice	Invoice No: 14489				Paid Amt: \$4,530.11
								Check Amount:	\$4,530.11
0146	MB	87529	17471		REINHART FOODSERVICE LLC		Check		
				E 02	005 770 701 490 000	Food		\$157.44	
	PO#:	Voucher #:	107362	Invoice	Invoice No: 301969				Paid Amt: \$157.44
				E 02	005 770 701 490 000	Commodities		\$425.25	
	PO#:	Voucher #:	107363	Invoice	Invoice No: 307397				Paid Amt: \$425.25
				E 02	005 770 701 490 000	Food		\$2,269.95	
				E 02	005 770 705 490 000	Breakfast Food		\$639.56	
				E 02	005 770 701 401 000	General Supplies		\$216.14	
	PO#:	Voucher #:	107365	Invoice	Invoice No: 306713				Paid Amt: \$3,125.65
				E 02	005 770 701 490 000	Food		\$1,813.86	
				E 02	005 770 705 490 000	Breakfast Food		\$1,559.92	
				E 02	005 770 701 401 000	General Supplies		\$97.16	
	PO#:	Voucher #:	107366	Invoice	Invoice No: 298043				Paid Amt: \$3,470.94
				E 02	005 770 701 490 000	Food		\$2,500.58	
				E 02	005 770 705 490 000	Breakfast Food		\$466.46	
				E 02	005 770 707 490 000	Food		\$343.69	
				E 02	005 770 701 401 000	General Supplies		\$91.54	
	PO#:	Voucher #:	107367	Invoice	Invoice No: 298044				Paid Amt: \$3,402.27
				E 02	005 770 701 490 000	Commodities		\$273.00	
	PO#:	Voucher #:	107368	Invoice	Invoice No: 298584				Paid Amt: \$273.00
				E 02	005 770 701 490 000	Commodities		\$304.50	
	PO#:	Voucher #:	107369	Invoice	Invoice No: 281941				Paid Amt: \$304.50
				E 02	005 770 701 490 000	Food		\$1,769.07	
				E 02	005 770 705 490 000	Breakfast Food	51	\$563.04	
				E 02	005 770 701 401 000	General Supplies		\$234.47	
	PO#:	Voucher #:	107370	Invoice	Invoice No: 290404				Paid Amt: \$2,566.58

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	87529	17471		REINHART FOODSERVICE LLC		Check		
				E 02	005 770 701 490 000	Food	\$2,277.58		
				E 02	005 770 705 490 000	Breakfast Food	\$1,350.96		
				E 02	005 770 701 401 000	General Supplies	\$239.90		
PO#:	Voucher #:	107371	Invoice	Invoice No:	281563	10/16/2024	Paid Amt:	\$3,868.44	
			E 02	005 770 701 490 000	Commodities	\$498.75			
PO#:	Voucher #:	107372	Invoice	Invoice No:	290506	10/16/2024	Paid Amt:	\$498.75	
			E 02	005 770 701 490 000	Food	\$3,445.72			
			E 02	005 770 705 490 000	Breakfast Food	\$306.90			
			E 02	005 770 707 490 000	Food	\$210.85			
			E 02	005 770 701 401 000	General Supplies	\$194.65			
			R 01	300 299 000 619 000	Concessions Cost of Sales	\$151.63			
PO#:	Voucher #:	107364	Invoice	Invoice No:	306714	10/16/2024	Paid Amt:	\$4,309.75	
			E 02	005 770 701 490 000	Food	\$2,123.09			
			E 02	005 770 705 490 000	Breakfast Food	\$438.66			
			E 02	005 770 707 490 000	Food	\$65.95			
			E 02	005 770 701 401 000	General Supplies	\$94.91			
			R 01	300 299 000 619 000	Concessions Cost of Sales	\$620.30			
PO#:	Voucher #:	107374	Invoice	Invoice No:	290405	10/16/2024	Paid Amt:	\$3,342.91	
			E 02	005 770 701 490 000	Food	\$2,799.95			
			E 02	005 770 705 490 000	Breakfast Food	\$322.08			
			E 02	005 770 707 490 000	Food	\$210.67			
			E 02	005 770 701 401 000	General Supplies	\$197.57			
			E 04	005 509 321 490 000	Food	\$62.16			
PO#:	Voucher #:	107375	Invoice	Invoice No:	281564	10/16/2024	Paid Amt:	\$3,592.43	
			E 02	005 770 701 490 000	Food	\$3,726.40			
			E 02	005 770 705 490 000	Breakfast Food	\$291.32			
			E 02	005 770 707 490 000	Food	\$60.63			
			E 02	005 770 701 401 000	General Supplies	\$203.80			
PO#:	Voucher #:	107376	Invoice	Invoice No:	272789	10/16/2024	Paid Amt:	\$4,282.15	
							Check Amount:	\$33,620.06	
0146	MB	87530	11531		RENNEBERG HARDWOODS		Check		
				E 01	300 255 000 450 000	3/4" Red Oak Plywood	\$960.00		
				E 01	300 255 000 450 000	Shipping	\$50.00		
PO#:	50343	Voucher #:	107379	Invoice	Invoice No:	00032001	10/16/2024	Paid Amt:	\$1,010.00
			E 01	300 255 000 450 000	Red Oak (S3S 13/16")	\$1,500.00			
			E 01	300 255 000 450 000	3/4" Red Oak Plywood VC	\$1,164.00			
			E 01	300 255 000 450 000	1/4" Red Oak Plywood VC	\$464.00			
			E 01	300 255 000 450 000	1/8" Raw MDF	\$36.10			

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0146	MB	87530	11531		RENNEBERG HARDWOODS		Check
				E 01	300 255 000 450 000	Shipping	\$50.00
				E 01	300 255 000 450 000	3/4" Rustic Hickory Plywood. VC	\$468.00
				E 01	300 255 000 450 000	Rustic Hickory (S3S to 13/16")	\$712.50
		PO#: 50329	Voucher #: 107378	Invoice	Invoice No: 00031513	10/16/2024	Paid Amt: \$4,394.60
							Check Amount: \$5,404.60
0146	MB	87531	14553	REMIT	ROCHESTER TELECOM SYSTEMS		Check
				E 01	005 810 000 320 000	Communication	\$62.65
				E 04	005 505 321 320 000	Communication	\$0.34
		PO#:	Voucher #: 107380	Invoice	Invoice No: 37735	10/16/2024	Paid Amt: \$62.99
							Check Amount: \$62.99
0146	MB	87532	15043		SCHATZ, TAYLOR		Check
				E 04	005 505 321 305 000	Fees For Services	\$960.15
		PO#:	Voucher #: 107381	Invoice	Invoice No: 101524	10/16/2024	Paid Amt: \$960.15
							Check Amount: \$960.15
0146	MB	87533	11878		SCHRITZ PLUMBING & HEATING		Check
				E 01	005 813 000 420 000	Labor	\$55.00
				E 01	005 813 000 420 000	labor	\$110.00
				E 01	005 813 000 420 000	O ring	\$3.00
				E 01	005 813 000 420 000	vacuum breaker	\$9.00
				E 01	005 813 000 420 000	gaskets	\$4.00
		PO#: 50355	Voucher #: 107385	Invoice	Invoice No: 2343871	10/16/2024	Paid Amt: \$181.00
				E 01	005 865 381 350 000	labor	\$192.50
				E 01	005 865 381 350 000	drain valves	\$36.00
				E 01	005 865 381 350 000	labor	\$55.00
		PO#: 50354	Voucher #: 107384	Invoice	Invoice No: 2343734	10/16/2024	Paid Amt: \$283.50
				E 01	005 865 381 350 000	Labor	\$220.00
				E 01	005 865 381 350 000	wall sink material	\$97.14
				E 01	005 865 381 350 000	anchors	\$2.40
				E 01	005 865 381 350 000	strainers	\$48.00
				E 01	005 865 381 350 000	P- trap	\$6.00
				E 01	005 865 381 350 000	faucet	\$99.08
				E 01	005 865 381 350 000	supplies	\$12.00
				E 01	005 865 381 350 000	Misc	\$1.00
				E 01	005 865 381 350 000	labor	\$110.00
				E 01	005 865 381 350 000	misc screws	\$20.02
				E 01	005 865 381 350 000	tube extension	\$2.75
				E 01	005 865 381 350 000	labor	\$55.00
				E 01	005 865 381 350 000	labor	\$82.50

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0146	MB	87533	11878		SCHRITZ PLUMBING & HEATING		Check
				E 01	005 865 381 350 000	cartridges	\$158.00
				E 01	005 865 381 350 000	labor	\$247.50
				E 01	005 865 381 350 000	cartridge	\$138.91
				E 01	005 865 381 350 000	shipping	\$17.77
PO#: 50356	Voucher #: 107383	Invoice	Invoice No: 2343719			10/16/2024	Paid Amt: \$1,318.07
							Check Amount: \$1,782.57
0146	MB	87534	10140		STEIN'S INC		Check
				E 01	005 810 000 410 000	can liner 33 gal	\$68.50
				E 01	005 810 000 410 000	can liner	\$54.48
				E 01	005 810 000 410 000	can liner	\$71.64
				E 01	005 810 000 410 000	Gray garbage can	\$150.40
				E 01	005 810 000 410 000	hand towles	\$161.70
				E 01	005 810 000 410 000	TP	\$132.54
				E 01	005 810 000 410 000	hydrogen peroxide cleaner	\$123.07
				E 01	005 810 000 410 000	freight	\$5.00
PO#: 50336	Voucher #: 107387	Invoice	Invoice No: 945277			10/16/2024	Paid Amt: \$767.33
				E 01	005 810 000 410 000	can liner 33 gal	\$68.50
				E 01	005 810 000 410 000	can liner 29x44	\$18.16
				E 01	005 810 000 410 000	can liner 12-16 gallon	\$95.52
				E 01	005 810 000 410 000	can liner 60 gal	\$169.15
				E 01	005 810 000 410 000	os-192	\$485.89
				E 01	005 810 000 410 000	rusto scale	\$126.53
				E 01	005 810 000 410 000	hand towels	\$53.90
				E 01	005 810 000 410 000	TP	\$88.36
				E 01	005 810 000 410 000	freight	\$5.00
PO#: 50338	Voucher #: 107386	Invoice	Invoice No: 944880			10/16/2024	Paid Amt: \$1,111.01
				E 01	005 810 000 410 000	toilet paper	\$265.08
				E 01	005 810 000 410 000	hand towels	\$431.20
				E 01	005 810 000 410 000	can liner	\$102.75
				E 01	005 810 000 410 000	can liner 29x44	\$18.16
				E 01	005 810 000 410 000	can liner 12-16 gallon	\$95.52
				E 01	005 865 352 401 000	nitrile gloves XL	\$61.49
				E 01	005 810 000 410 000	Floor coating	\$1,406.20
				E 01	005 810 000 410 000	Air freshener	\$68.17
				E 01	005 810 000 410 000	Air freshener	\$66.72
				E 01	005 810 000 410 000	freight	\$5.00
PO#: 50370	Voucher #: 107408	Invoice	Invoice No: 946051			10/16/2024	Paid Amt: \$2,520.29
							Check Amount: \$4,398.63

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	87535	13937		STUDENT COUNCIL		Check		
				E 01	300 299 000 305 000	Fees For Services		\$388.62	
PO#:	Voucher #:	107382	Invoice	Invoice No:	091224	10/16/2024	Paid Amt:	\$388.62	
							Check Amount:	\$388.62	
0146	MB	87536	15651	remit	TEACHERS ON CALL		Check		
				E 01	100 203 000 305 000	Elem Subs		\$1,072.50	
				E 01	100 203 000 305 000	HS Subs		\$1,657.50	
PO#:	Voucher #:	107388	Invoice	Invoice No:	160470	10/16/2024	Paid Amt:	\$2,730.00	
							Check Amount:	\$2,730.00	
0146	MB	87537	11035		THE FEED MILL INC		Check		
				E 01	300 301 830 433 000	Indiv Instruct Mat'l		\$20.00	
PO#:	Voucher #:	107390	Invoice	Invoice No:	30736	10/16/2024	Paid Amt:	\$20.00	
							Check Amount:	\$20.00	
0146	MB	87538	16111		THE INN ON LAKE SUPERIOR		Check		
				E 01	300 640 316 366 000	Gen.trv,Meals, Rooms		\$114.36	
PO#:	Voucher #:	107327	Invoice	Invoice No:	091024	10/16/2024	Paid Amt:	\$114.36	
							Check Amount:	\$114.36	
0146	MB	87539	17639		TRAP TEAM ISD 146 AUXILIARY ACCOUNT		Check		
				E 01	300 299 000 305 000	Concessions		\$489.88	
PO#:	Voucher #:	107389	Invoice	Invoice No:	092424	10/16/2024	Paid Amt:	\$489.88	
							Check Amount:	\$489.88	
0146	MB	87540	10295		US FOODS		Check		
				E 02	005 770 701 490 000	Food		\$180.66	
				E 02	005 770 701 401 000	General Supplies		\$212.70	
				E 04	005 509 321 490 000	Food		\$401.24	
				E 02	005 770 705 490 000	Breakfast Food		\$267.38	
PO#:	Voucher #:	107393	Invoice	Invoice No:	5191659	10/16/2024	Paid Amt:	\$1,061.98	
				E 02	005 770 701 490 000	Food		\$188.35	
				E 02	005 770 701 401 000	General Supplies		\$743.34	
				E 02	005 770 705 490 000	Breakfast Food		\$170.02	
PO#:	Voucher #:	107392	Invoice	Invoice No:	5382899	10/16/2024	Paid Amt:	\$1,101.71	
				E 02	005 770 701 490 000	Food		\$227.52	
				E 02	005 770 701 401 000	General Supplies		\$142.49	
				E 04	005 509 321 490 000	Food		\$23.53	
				E 02	005 770 705 490 000	Breakfast Food		\$245.72	
PO#:	Voucher #:	107391	Invoice	Invoice No:	4807993	10/16/2024	Paid Amt:	\$639.26	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	87540	10295		US FOODS		Check		
				E 02	005 770 701 401 000	General Supplies		\$35.65	
	PO#:	Voucher #:	107394	Invoice	Invoice No: 5471194	10/16/2024	Paid Amt:	\$35.65	
								Check Amount:	\$2,838.60
0146	MB	87541	10002	remit	VESTIS		Check		
				E 02	005 770 701 382 000	Laundry/Dry Cleaning		\$173.19	
	PO#:	Voucher #:	107395	Invoice	Invoice No: 2520453699	10/16/2024	Paid Amt:	\$173.19	
				E 02	005 770 701 382 000	Laundry/Dry Cleaning		\$173.19	
	PO#:	Voucher #:	107396	Invoice	Invoice No: 2520460925	10/16/2024	Paid Amt:	\$173.19	
				E 02	005 770 701 382 000	Laundry/Dry Cleaning		\$173.19	
	PO#:	Voucher #:	107397	Invoice	Invoice No: 2520460919	10/16/2024	Paid Amt:	\$173.19	
								Check Amount:	\$519.57
0146	MB	87542	13590		WE TRAVEL PC INC		Check		
				E 01	005 612 000 405 000	District Staff DNS Filter		\$99.00	
	PO#: 50359	Voucher #:	107398	Invoice	Invoice No: 13814	10/16/2024	Paid Amt:	\$99.00	
				E 01	005 612 000 319 000	BHS PC and Mac Management		\$750.00	
	PO#: 50359	Voucher #:	107399	Invoice	Invoice No: 13813	10/16/2024	Paid Amt:	\$750.00	
				E 01	005 630 302 305 000	Technology Coordinator		\$7,560.00	
				E 01	005 630 302 305 000	3rd party - Josh services		\$1,250.00	
	PO#:	Voucher #:	107403	Invoice	Invoice No: 1091	10/16/2024	Paid Amt:	\$8,810.00	
				E 01	005 715 342 405 000	Cyber Security - Avanan Email Security		\$540.00	
				E 01	005 715 342 405 000	Cyber Security - Google Workspace Backup		\$420.00	
				E 01	005 715 342 405 000	Cyber Security - Server Protection		\$250.00	
				E 01	005 715 342 405 000	Cyber Security - Advanced EDR PCS		\$700.00	
				E 01	005 715 342 405 000	Cyber Security - Advanced EDR Mac		\$295.00	
				E 01	005 715 342 405 000	Vulnerability Scanning and Compliance Manag		\$250.00	
				E 01	005 715 342 405 000	Staff Cyber Security Ongoing Training		\$302.00	
	PO#: 50359	Voucher #:	107400	Invoice	Invoice No: 13811	10/16/2024	Paid Amt:	\$2,757.00	
				E 01	005 612 000 401 000	HP 55A 3015 Toner		\$65.79	
				E 01	005 612 000 401 000	Brother Cyan, Yellow, Magenta, Black Toner C		\$99.99	
	PO#: 50359	Voucher #:	107401	Invoice	Invoice No: 13807	10/16/2024	Paid Amt:	\$165.78	
				E 01	005 612 302 465 000	Gateway Enterprise - UXG Enterprise w/ 5 yea		\$2,600.61	
	PO#: 50359	Voucher #:	107402	Invoice	Invoice No: 13818	10/16/2024	Paid Amt:	\$2,600.61	
								Check Amount:	\$15,182.39
0146	MB	87543	17278		MENARDS		Check		
				E 01	300 301 830 433 000	lumber for engine stands		\$34.90	
				E 01	300 301 830 433 000	screws - box 56		\$12.00	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0146	MB	87543	17278		MENARDS		Check
				E 01	300 301 830 433 000	Supplies	\$49.34
		PO#: 50342	Voucher #: 107419	Invoice	Invoice No: 2560	10/17/2024	Paid Amt: \$96.24
							Check Amount: \$96.24
0146	MB	87544	16718	REMIT	MULTI-HEALTH SYSTEMS INC		Check
				E 01	200 420 740 401 000	Autism Spectrum Rating Scale Online Subscri	\$118.75
				E 01	200 420 740 401 000	Autism Spectrum Rating Scale Online Subscri	\$118.75
		PO#: 50361	Voucher #: 107420	Invoice	Invoice No: SIP00459617	10/17/2024	Paid Amt: \$237.50
							Check Amount: \$237.50
							Report Total: \$854,815.04

Barnesville Public Schools #146
Detail Payment Register By Check
Fund Summary

Fund	Description	Total
01	General Fund	\$806,256.85
02	Food Service	\$42,798.19
04	Community Service	\$5,760.00
Report Total		\$854,815.04

Student Activity Account Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
1146	MN	18506	1432		COCA-COLA BOTTLING HIGH COUNTRY		Check		
				E 01	300 298 000 401 470 Vending Machine			\$108.00	
	PO#:	Voucher #:	5420	Invoice	Invoice No: 4872040	9/19/2024	Paid Amt:	\$108.00	
							Check Amount:	\$108.00	
1146	MN	18507	1834		COUNTRY LOOKS & LOGOS		Check		
				E 01	300 298 000 401 410 FFA Officer Polo's			\$474.00	
	PO#:	Voucher #:	5418	Invoice	Invoice No: 332767	9/19/2024	Paid Amt:	\$474.00	
							Check Amount:	\$474.00	
1146	MN	18508	1026		ISD #146		Check		
				E 01	100 298 000 401 103 RedHawks Field Trip Bus			\$1,072.50	
	PO#:	Voucher #:	5421	Invoice	Invoice No: 4&5Spring24	9/19/2024	Paid Amt:	\$1,072.50	
							Check Amount:	\$1,072.50	
1146	MN	18509	1410		RICK RASSIER		Check		
				E 01	300 298 000 401 540 Motivation Training			\$487.00	
	PO#:	Voucher #:	5419	Invoice	Invoice No: 08052024	9/19/2024	Paid Amt:	\$487.00	
							Check Amount:	\$487.00	
1146	MN	18510	1026		ISD #146		Check		
				E 01	300 298 000 401 540 Dominos Pizza			\$273.26	
	PO#:	Voucher #:	5425	Invoice	Invoice No: Dominoes/Grocery	9/25/2024	Paid Amt:	\$273.26	
				E 01	300 298 000 401 540 Menahga Bus			\$1,150.00	
	PO#:	Voucher #:	5426	Invoice	Invoice No: 8700	9/25/2024	Paid Amt:	\$1,150.00	
							Check Amount:	\$1,423.26	
1146	MN	18511	1057		JOSTENS, INC		Check		
				E 01	100 298 000 401 110 Student Planners			\$943.00	
	PO#:	Voucher #:	5427	Invoice	Invoice No: 136674	9/25/2024	Paid Amt:	\$943.00	
							Check Amount:	\$943.00	
1146	MN	18512	1061		LONG WEEKEND SPORTSWEAR		Check		
				E 01	300 298 000 401 106 Extra HOCO Shirts			\$52.00	
	PO#:	Voucher #:	5422	Invoice	Invoice No: 1111	9/25/2024	Paid Amt:	\$52.00	
							Check Amount:	\$52.00	
1146	MN	18513	1776		RANDY SHAVER CANCER RESEARCH & COMMUNITY FUND		Check		
				E 01	300 298 000 401 580 Tackle Cancer			\$3,365.00	
	PO#:	Voucher #:	5423	Invoice	Invoice No: 09132024	9/25/2024	Paid Amt:	\$3,365.00	
							Check Amount:	\$3,365.00	
1146	MN	18514	1602		TEEPLES, BRITTA		Check		
				E 01	300 298 000 401 106 Renaissance Party 59			\$94.46	
	PO#:	Voucher #:	5424	Invoice	Invoice No: 09182024	9/25/2024	Paid Amt:	\$94.46	
							Check Amount:	\$94.46	

Student Activity Account Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
1146	MN	18515	1008		ASKEGAARD, MEGAN		Check		
				E 01	300 298 000 401 540 Team Meal			\$82.75	
	PO#:	Voucher #:	5428	Invoice	Invoice No: 09272027	9/27/2024		Paid Amt:	\$82.75
								Check Amount:	\$82.75
1146	MN	18516	1065		MIDWEST BANK		Check		
				E 01	300 298 000 401 470 Homecoming Start Up			\$300.00	
	PO#:	Voucher #:	5429	Invoice	Invoice No: 09272024	9/27/2024		Paid Amt:	\$300.00
								Check Amount:	\$300.00
1146	MN	18517	1016		BARNESVILLE GROCERY		Check		
				E 01	300 298 000 401 470 HOCO Activity Supplies			\$64.22	
	PO#:	Voucher #:	5442	Invoice	Invoice No: 3263	10/9/2024		Paid Amt:	\$64.22
				E 01	300 298 000 401 410 FFA Activities			\$44.13	
	PO#:	Voucher #:	5441	Invoice	Invoice No: 9309	10/9/2024		Paid Amt:	\$44.13
				E 01	300 298 000 401 410 FFA Activities			\$26.45	
	PO#:	Voucher #:	5440	Invoice	Invoice No: 8247	10/9/2024		Paid Amt:	\$26.45
								Check Amount:	\$134.80
1146	MN	18518	1838		COACHCOMM, LLC		Check		
				E 01	300 298 000 401 580 Cobal Plus Football Headset			\$9,750.00	
	PO#: 1484	Voucher #:	5431	Invoice	Invoice No: Q10001931	10/9/2024		Paid Amt:	\$9,750.00
								Check Amount:	\$9,750.00
1146	MN	18519	1118		DESIGNS BY BECKY		Check		
				E 01	300 298 000 401 470 HOCO Flowers			\$120.00	
	PO#:	Voucher #:	5430	Invoice	Invoice No: 9964	10/9/2024		Paid Amt:	\$120.00
								Check Amount:	\$120.00
1146	MN	18520	1726		HAUCK, CHELSEY		Check		
				E 01	300 298 000 401 227 HOCO Parade Candy			\$38.94	
	PO#:	Voucher #:	5432	Invoice	Invoice No: 10092024	10/9/2024		Paid Amt:	\$38.94
								Check Amount:	\$38.94
1146	MN	18521	1026		ISD #146		Check		
				E 01	300 298 000 401 580 Anderson Bus for warroad football game			\$852.00	
	PO#:	Voucher #:	5434	Invoice	Invoice No: Anderson	10/9/2024		Paid Amt:	\$852.00
				E 01	300 298 000 401 540 Team Meal			\$261.57	
	PO#:	Voucher #:	5433	Invoice	Invoice No: Dominoes	10/9/2024		Paid Amt:	\$261.57
								Check Amount:	\$1,113.57
1146	MN	18522	1820		LIL' BITZ PUMPKIN PATCH		Check		
				E 01	100 298 000 401 110 Kind. Field Trip 60			\$551.00	
	PO#:	Voucher #:	5435	Invoice	Invoice No: 104	10/9/2024		Paid Amt:	\$551.00
								Check Amount:	\$551.00

Student Activity Account Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
1146	MN	18523	1818		PEARSON, LORI ANN		Check		
				E 01	300 298 000 401 410	FFA Shirts		\$915.00	
	PO#:	Voucher #:		5436	Invoice	Invoice No: 0561		10/9/2024	
								Paid Amt:	\$915.00
								Check Amount:	\$915.00
1146	MN	18524	1107		Remit SCHEELS		Check		
				E 01	300 298 000 401 390	Trap Shoot Ammo		\$9,588.00	
	PO#: 1487	Voucher #:		5437	Invoice	Invoice No: 41235		10/9/2024	
								Paid Amt:	\$9,588.00
								Check Amount:	\$9,588.00
1146	MN	18525	1841		SEEFELDT, JOVONE		Check		
				E 01	300 298 000 401 227	HOCO Float Supplies		\$26.00	
	PO#:	Voucher #:		5438	Invoice	Invoice No: 10092024		10/9/2024	
								Paid Amt:	\$26.00
								Check Amount:	\$26.00
1146	MN	18526	1840		W.D. TOURS INC.		Check		
				E 01	300 298 000 401 410	National FFA Convention 2024		\$9,240.00	
	PO#:	Voucher #:		5439	Invoice	Invoice No: Nat FFA Conv 2024		10/9/2024	
								Paid Amt:	\$9,240.00
								Check Amount:	\$9,240.00
1146	MN	18528	1016		BARNESVILLE GROCERY		Check		
				E 01	300 298 000 401 260	Homecoming Candy		\$23.97	
	PO#:	Voucher #:		5443	Invoice	Invoice No: 9158		10/11/2024	
								Paid Amt:	\$23.97
								Check Amount:	\$23.97
1146	MN	18529	1839		HASPEL, KELSEY		Check		
				E 01	300 298 000 401 260	Homecoming supplies		\$39.95	
	PO#:	Voucher #:		5445	Invoice	Invoice No: 10112024		10/11/2024	
								Paid Amt:	\$39.95
								Check Amount:	\$39.95
1146	MN	18530	1291		HEALY AWARDS		Check		
				E 01	300 298 000 401 580	Helmet Stickers		\$48.18	
	PO#:	Voucher #:		5448	Invoice	Invoice No: 096593		10/11/2024	
								Paid Amt:	\$48.18
								Check Amount:	\$48.18
1146	MN	18531	1574		HINSZ, TRACY		Check		
				E 01	300 298 000 401 580	Team Pizza		\$68.95	
	PO#:	Voucher #:		5447	Invoice	Invoice No: 10112024		10/11/2024	
								Paid Amt:	\$68.95
								Check Amount:	\$68.95
1146	MN	18532	1061		LONG WEEKEND SPORTSWEAR		Check		
				E 01	300 298 000 401 540	7- AXL-Tshirts Volleyball Team		\$66.50	
				E 01	300 298 000 401 540	12- AL Tshirts Volleyball Team		\$114.00	
				E 01	300 298 000 401 540	31- AM Tshirts Volleyball Team		\$294.50	
				E 01	300 298 000 401 540	26- AS Tshirts Volleyball Team		\$342.00	
				E 01	300 298 000 401 540	3- YL Tshirts Volleyball Team		\$28.50	

Student Activity Account Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
1146	MN	18532	1061		LONG WEEKEND SPORTSWEAR		Check	
				E 01	300 298 000 401 540	3- YM Tshirts Volleyball Team	\$28.50	
				E 01	300 298 000 401 540	3- YS Tshirts Volleyball Team	\$28.50	
				E 01	300 298 000 401 540	Shipping	\$0.00	
	PO#: 1486	Voucher #:	5446	Invoice	Invoice No: 1183	10/11/2024	Paid Amt: \$902.50	
							Check Amount: \$902.50	
1146	MN	18533	1127		NATIONAL FFA ORGANIZATION		Check	
				E 01	300 298 000 401 410	National FFA Convention	\$2,050.00	
	PO#:	Voucher #:	5449	Invoice	Invoice No: CNR83835	10/11/2024	Paid Amt: \$2,050.00	
							Check Amount: \$2,050.00	
1146	MN	18534	1029		BARNESVILLE DRUG & HARDWARE		Check	
				E 01	300 298 000 401 260	Returned Item	\$9.99	
	PO#:	Voucher #:	5453	Credit	Invoice No: 197723	10/16/2024	Paid Amt: (\$9.99)	
				E 01	300 298 000 401 260	Homecoming Supplies	\$82.95	
	PO#:	Voucher #:	5452	Invoice	Invoice No: 197063	10/16/2024	Paid Amt: \$82.95	
							Check Amount: \$72.96	
1146	MN	18535	1026		ISD #146		Check	
				E 01	100 298 000 401 110	Bus DL Field Trip 3rd Grade	\$753.50	
	PO#:	Voucher #:	5451	Invoice	Invoice No: Bus51524	10/16/2024	Paid Amt: \$753.50	
							Check Amount: \$753.50	
1146	MN	18536	1398		RAMBOW		Check	
				E 01	300 298 000 401 106	Trojan Wear	\$494.78	
	PO#:	Voucher #:	5450	Invoice	Invoice No: 660874	10/16/2024	Paid Amt: \$494.78	
							Check Amount: \$494.78	
							Report Total:	\$44,334.07

CLAIMS PRESENTED TO THE BOARD OF EDUCATION

Monday, October 21, 2024

Anderson, Madelyn			\$92.27		
	Staff Development		\$92.27		
Andres, Liam			\$432.81		
	Custodial Expense		\$432.81		
Askegaard, Matthew			\$68.88		
	Teacher Substitute		\$68.88		
Askegaard, Megan			\$966.40		
	Staff Development		\$966.40		
Biewer, Joyce			\$184.88		
	Paraprofessional Substitute		\$184.88		
Blanco, Amira			\$451.31		
	Kids Club		\$451.31		
Blilie, Amber			\$68.88		
	Teacher Substitute		\$68.88		
Blilie, Macie			\$148.46		
	Kids Club		\$148.46		
Blomberg, Cassandra			\$3,145.30		
	Kids Club		\$1,474.00		
	Preschool		\$1,643.54		
	Staff Development		\$27.76		
Bolgrean, Alexis			\$674.00		
	Official		\$674.00		
Bolgrean, Shirley			\$485.76		
	Paraprofessional Substitute		\$485.76		
Bowen, Susan			\$783.00		
	Food Service Substitute		\$783.00		
Braton, Carrie			\$11.87		
	Staff Development		\$11.87		
Braton, Paige			\$287.00		
	Official		\$287.00		
Braton, Sharon			\$14.30		
	Staff Development		\$14.30		
Carlton, Cheryl			\$1,908.12		
	Preschool		\$1,625.87		
	Transportation		\$217.11		
	Paraprofessional		\$65.14		
Caruso, Amy			\$1,622.80		
	Preschool		\$1,538.05		
	Community Ed		\$84.75		
Connelly, Lesley			\$177.34		
	Transportation		\$147.66		
	Staff Development		\$29.68		

Davis, Mckenzie			\$1,511.63		
	Paraprofessional Substitute	\$1,511.63			
Del Greco, Benjamin			\$172.20		
	Teacher Substitute	\$172.20			
Dosch-Erlandson, Patricia			\$216.32		
	Staff Development	\$216.32			
Eberhardt, Laura			\$34.44		
	Teacher Substitute	\$34.44			
Ernst, Laurie			\$136.00		
	Custodial Expense	\$136.00			
Fenner, Juanita			\$1,012.63		
	Food Service Expense	\$1,012.63			
Field, Michelle			\$1,157.60		
	Teacher Substitute	\$1,157.60			
Fradet, Annika			\$262.39		
	Kids Club	\$262.39			
Frauendienst, Issac			\$223.28		
	Teacher Substitute	\$103.32			
	Staff Development	\$119.96			
Gardner, Colyn			\$16.66		
	Staff Development	\$16.66			
Gilbertson, Carl			\$152.00		
	Custodial Expense	\$152.00			
Haj, George			\$832.00		
	Staff Development	\$832.00			
Halverson-Wolters, Chrissa			\$433.26		
	Breakfast Monitor	\$201.79			
	Transportation	\$172.12			
	Staff Development	\$59.35			
Hamman, Angela			\$919.87		
	Food Service Expense	\$881.22			
	Staff Development	\$38.65			
Haugen, Samantha			\$982.38		
	Paraprofessional Substitute	\$982.38			
Haus, Jessica			\$96.27		
	Breakfast Monitor	\$96.27			
Heikes, Julia			\$539.37		
	Paraprofessional	\$488.27			
	Staff Development	\$51.10			
Herbranson, Joanne			\$83.09		
	Staff Development	\$83.09			
Hermes, Anthony			\$34.44		
	Teacher Substitute	\$34.44			

Hinsz, Tracy			\$9.98		
	Staff Development		\$9.98		
Honrud, Alissa			\$966.40		
	Staff Development		\$966.40		
Hoyer, Megan			\$113.10		
	Teacher Substitute		\$68.88		
	Staff Development		\$44.22		
Jenkins, Carrie			\$534.29		
	Teacher Substitute		\$482.16		
	Staff Development		\$52.13		
Johnson, Jedidiah			\$68.88		
	Teacher Substitute		\$68.88		
Jordahl, Lowell			\$670.63		
	Custodial Expense		\$670.63		
Julsrud, Wanda			\$1,595.33		
	Transportation		\$1,595.33		
Kara, Roxanne			\$136.00		
	Custodial Expense		\$136.00		
Kluck, Melissa			\$2,727.66		
	Transportation		\$2,697.24		
	Staff Development		\$30.42		
Krause, Jamin			\$127.10		
	Staff Development		\$127.10		
Kuik, Julie			\$32.72		
	Clerical		\$32.72		
Larson, Sarah			\$68.88		
	Teacher Substitute		\$68.88		
Loen, Nancy			\$34.44		
	Teacher Substitute		\$34.44		
Manning, Lynn			\$435.00		
	Food Service Expense		\$435.00		
Nelson, Nichole			\$172.20		
	Teacher Substitute		\$172.20		
Nord, Madison			\$7.00		
	Activity Worker		\$7.00		
Odden, Scott			\$238.74		
	Custodial Expense		\$238.74		
Peloubet-Messer, Christine			\$99.84		
	Staff Development		\$99.84		
Peterson, Henry			\$494.64		
	Custodial Expense		\$494.64		
Redding, LaVonne			\$638.52		
	Food Service		\$638.52		

Reep, Richard			\$381.71		
	Custodial Expense		\$381.71		
Ronsberg, Betsy			\$307.39		
	Breakfast Monitor		\$216.55		
	Staff Development		\$90.84		
Rosado, Calley			\$47.13		
	Paraprofessional Substitute		\$47.13		
Rotz, Stacey			\$2,151.78		
	Preschool		\$2,151.78		
Samuelson, Jodi			\$65.00		
	School Board Expense		\$65.00		
Schaub, Michael			\$103.32		
	Teacher Substitute		\$103.32		
Schilling, Ava			\$642.17		
	Kids Club		\$642.17		
Schmitt, Thomas			\$692.36		
	Teacher Substitute		\$34.44		
	Staff Development		\$657.92		
Seifert, Nicole			\$103.32		
	Teacher Substitute		\$103.32		
Skogen, Mckenzie			\$274.00		
	Official		\$274.00		
Smith, Heidi			\$415.56		
	Staff Development		\$312.24		
	Teacher Substitute		\$103.32		
Snobl, Scott			\$34.44		
	Teacher Substitute		\$34.44		
Snow, Kayla			\$617.93		
	Kids Club		\$617.93		
Spillum, Emma			\$504.06		
	Kids Club		\$504.06		
Spillum, Mary			\$468.18		
	Kids Club		\$468.18		
Suter, Chad			\$57.23		
	Teacher Substitute		\$34.44		
	Staff Development		\$22.79		
Swenson, Lauren			\$107.20		
	Community Ed		\$107.20		
Tangen, Grace			\$34.44		
	Teacher Substitute		\$34.44		
Teeples, Britta			\$579.52		
	Staff Development		\$579.52		
Thorkildson, Lynn			\$68.88		
	Teacher Substitute		\$68.88		

Trowbridge, Philip			\$1,672.86	
	Teacher Substitute	\$172.20		
	Summer School	\$1,500.66		
Wirth, Barbara			\$954.66	
	Food Service	\$916.01		
	Staff Development	\$38.65		
Zajac, Michelle			\$47.49	
	Staff Development	\$47.49		
Zander, Cindy			\$166.40	
	Staff Development	\$166.40		
Zepper, Cary			\$23.74	
	Staff Development	\$23.74		
	TOTAL	40,031.33	\$40,031.33	
MSDLAF TRANSFERS TO MIDWEST BANK				
	9/18/24	TRANSFER	\$283,675	
	10/1/24	TRANSFER	\$400,000	
	10/16/2024	TRANSFER	\$500,000	
				\$1,183,675
MIDWEST BANK CREDIT CARD EXPENDITURES				
Jon Ellerbusch				\$502.94
	Zoom subscription		\$7.50	
	ChatGPT Subscription		\$20.00	
	Nametags		\$302.13	
	Staff Development		\$173.31	
Todd Henrickson				\$468.00
	Subscription for 2nd Grade		\$468.00	
Bryan Strand				\$586.10
	Dues		\$0.00	
	Auxiliary Expense		\$323.95	
	Staff Development		\$180.00	
	College Textbooks		\$82.15	
Jodi Samuelson				\$120.00
	HS Social Studies Supplies		\$120.00	
Aaron Schindler				\$443.26
	ChatGPT Subscription		\$20.00	
	Brightwheel Subscription		\$150.00	
	Auxiliary Exp.		\$273.26	
Total Credit Card Expense				\$2,120.30

7. Appreciation, Recognition and Presentations
A. Executive Summary of FY24 Audit
Holly Kirkeide, Eide Bailly



INDEPENDENT SCHOOL DISTRICT NO. 146

Executive Summary | June 30, 2024





AUDIT RESULTS AND FINDINGS



AUDIT OPINION

- The District received a “clean” audit opinion
 - Unmodified opinion – financial statements are prepared using accounting principles generally accepted in the U.S. (GAAP)
 - Financial statements do not contain material misstatements and are fairly presented
- Opinion is merely the auditor’s professional opinion, based on audit work, on whether the financial statements were prepared in accordance with GAAP, free from material misstatement, and fairly presented

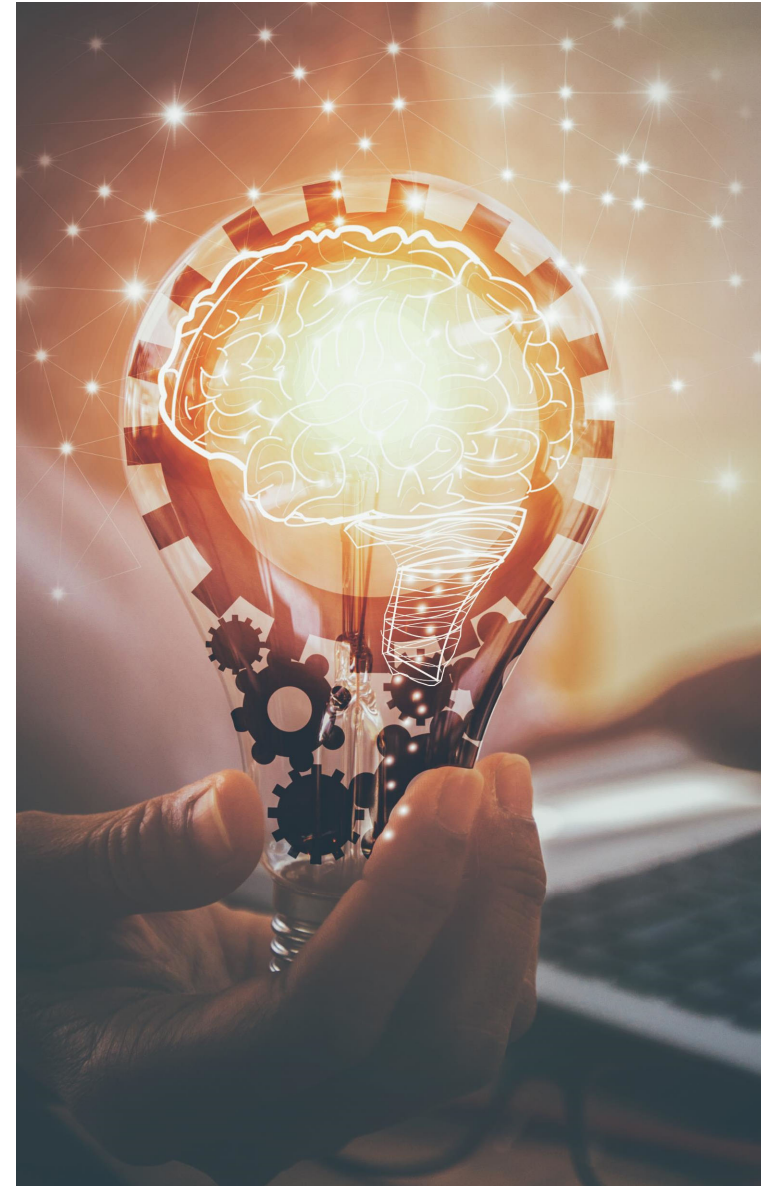
FINDINGS

- **Financial Statements:**

1. Preparation of Financial Statements
2. Material Journal Entries and Restatement
3. Segregation of Duties

- **Minnesota Legal Compliance:**

1. None Reported

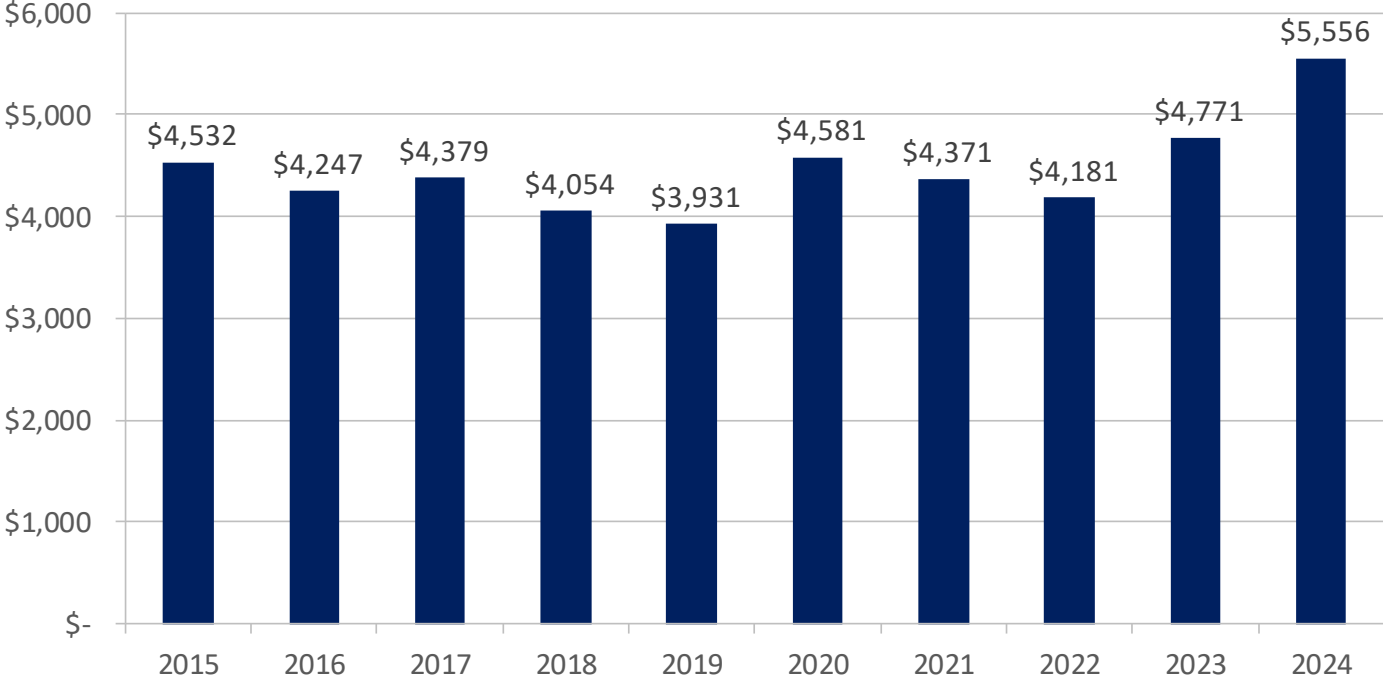




CASH AND INVESTMENTS

CASH/INVESTMENTS

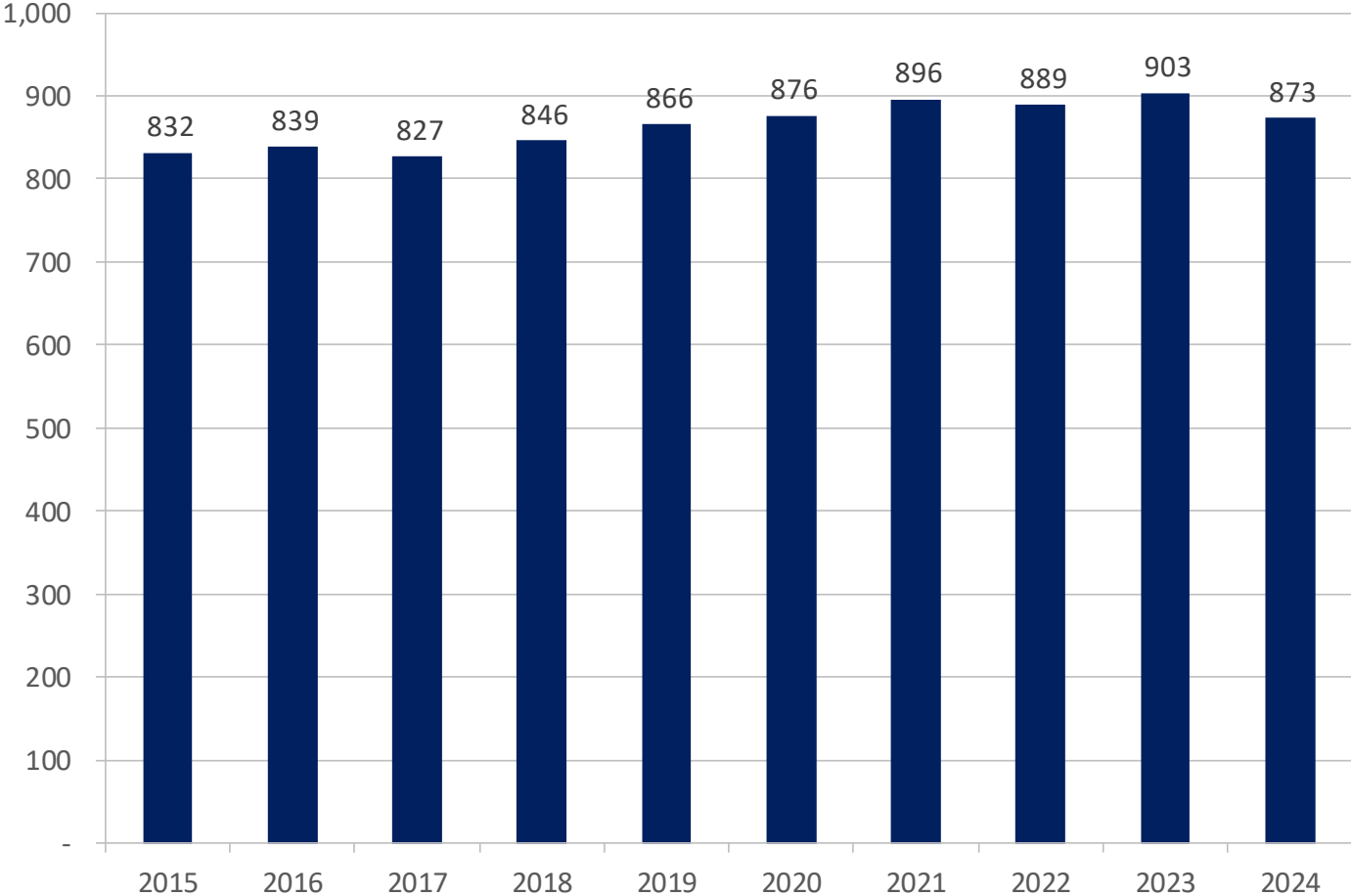
- Most significantly affected by the state aid payments structure.
- Balances (in thousands) of the District for the past ten years:





GENERAL FUND

ADM SERVED



BUDGET TO ACTUAL

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
State sources	\$ 9,245,190	\$ 9,456,530	\$ 9,622,420	\$ 165,890
Local levies	1,232,590	1,232,590	1,305,420	72,830
Federal sources	274,860	274,860	266,046	(8,814)
Other	816,290	1,052,770	1,090,684	37,914
Total revenues	<u>11,568,930</u>	<u>12,016,750</u>	<u>12,284,570</u>	<u>267,820</u>
				2.23%
				Over
Expenditures				
Current				
Regular and vocational instruction	5,798,780	5,885,090	5,846,278	38,812
Administration and district support services	1,114,390	1,103,630	1,088,424	15,206
Special education instruction	1,596,340	1,504,480	1,457,282	47,198
Instructional and pupil support services	1,471,070	1,598,020	1,592,844	5,176
Sites and buildings	1,283,330	1,312,050	1,238,315	73,735
Other	118,420	107,320	107,387	(67)
Debt service	97,820	49,300	33,272	16,028
Capital outlay	98,320	377,040	383,996	(6,956)
Total expenditures	<u>11,578,470</u>	<u>11,936,930</u>	<u>11,747,798</u>	<u>189,132</u>
				1.58%
				Under
Excess of Revenues over Expenditures				
	(9,540)	79,820	536,772	456,952
Other Financing Sources				
Sale of equipment	5,000	5,000	1,270	(3,730)
Insurance recovery	5,000	5,000	-	(5,000)
	<u>10,000</u>	<u>10,000</u>	<u>1,270</u>	<u>(8,730)</u>
Net Change in Fund Balance				
	<u>\$ 460</u>	<u>\$ 89,820</u>	538,042	<u>\$ 448,222</u>
Fund Balance, Beginning of Year			<u>3,672,164</u>	
Fund Balance, End of Year			<u>\$ 4,210,206</u>	





A POSITIVE FUND BALANCE

- 1** Contributes to a favorable bond rating
- 2** Produces investment income and provides a source of working capital to meet cash flow needs
- 3** Offers a cushion for unexpected expenditures or revenue shortfalls

FUND BALANCE CATEGORIES

Nonspendable

Represents amounts that cannot be spent

Not in spendable form

Inventory, prepaid expenses

Restricted

Legally restricted by outside parties

Cannot be appropriated for other spending

Committed

Intended for a specific activity

Imposed by formal action of the school board but is not legally restricted

Assigned

Intended for a specific activity by school board or designated individuals

Not legally restricted

Unassigned

Reserves

“Rainy day” fund

CHANGES IN UFARS FUND BALANCES

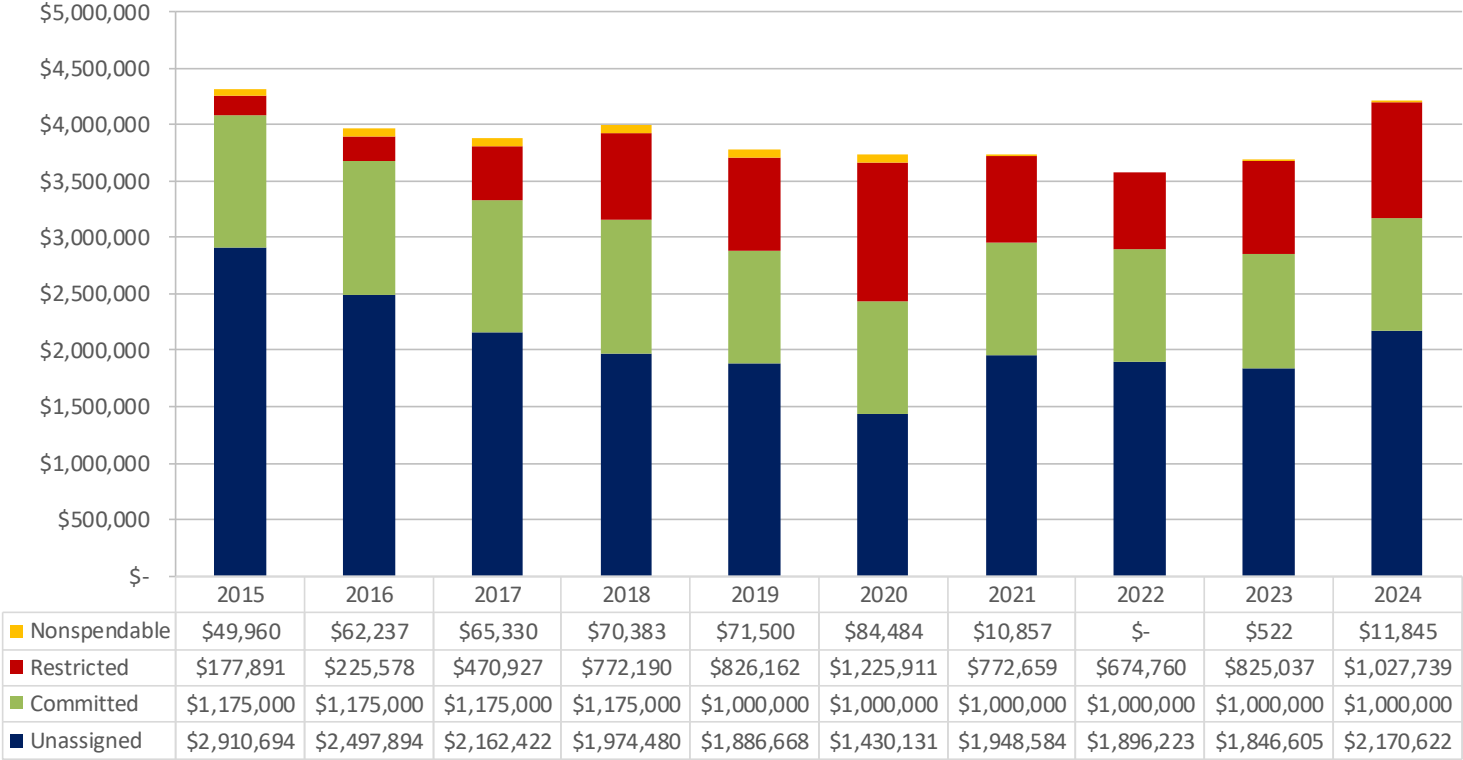
- Fund Balance: cumulative difference between fund assets and fund liabilities

	Fund Balance Beginning of Year	Net Change in Fund Balance	Fund Balance End of Year
Nonspendable	\$ 522	\$ 11,323	\$ 11,845
Restricted for student activities	157,679	16,320	173,999
Restricted for staff development	276,613	7,232	283,845
Restricted for literacy incentive	-	10,746	10,746
Restricted for operating capital	71,499	21,267	92,766
Restricted for gifted and talented	33,576	4,318	37,894
Restricted for safe schools levy	62,353	(23,447)	38,906
Restricted for long term facilities maintenance	161,710	98,584	260,294
Restricted for medical assistance	61,607	67,682	129,289
Committed for severance	250,000	-	250,000
Committed for capital	750,000	-	750,000
Unassigned	1,846,605	324,017	2,170,622
	<u>\$ 3,672,164</u>	<u>\$ 538,042</u>	<u>\$ 4,210,206</u>



TOTAL FUND BALANCES

- Total fund balances of the General Fund for the past 10 years:



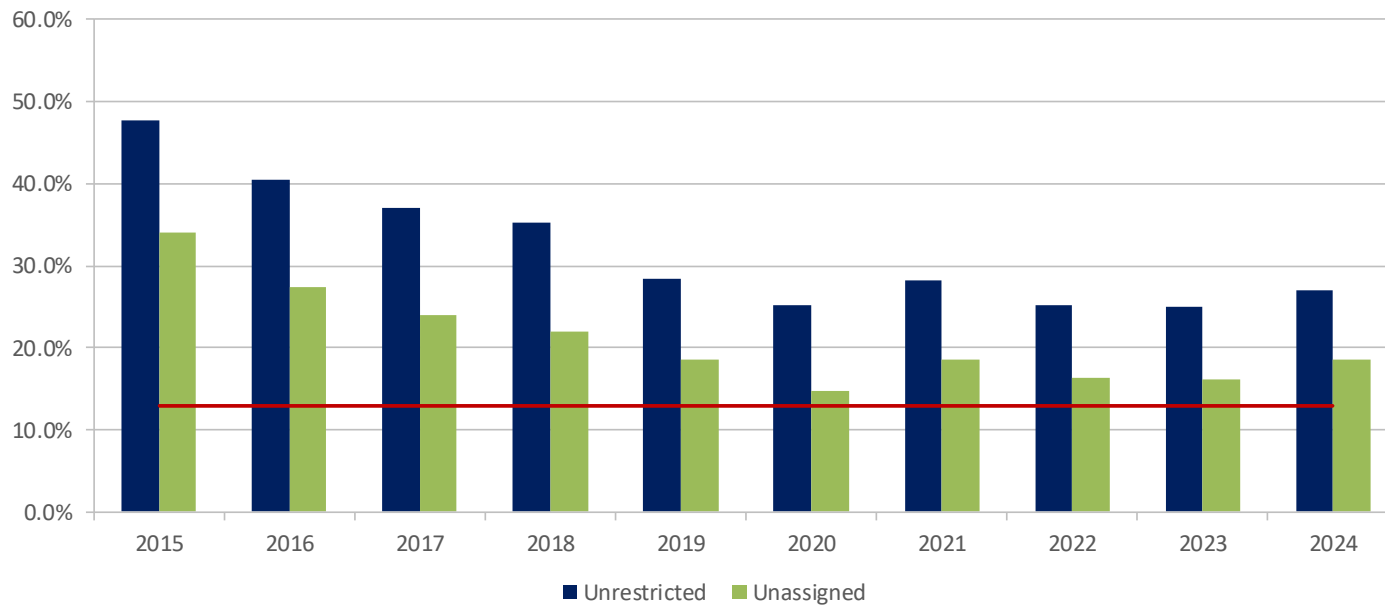
RECOMMENDATIONS REGARDING FUND BALANCES

- **The District's Policy:** strive to maintain a minimum unassigned fund balance in an amount that shall be no less than 13% of the annual budget. For the current year that target amount is approximately \$1.5 million.
- **Government Finance Officers Association (GFOA):** recommends, at a minimum, that governments maintain unrestricted fund balances in their general fund of no less than two months (16.67%) of regular general fund expenditures. For the current year that target amount is approximately \$2.0 million.



UNRESTRICTED AND UNASSIGNED FUND BALANCE

- The District's unrestricted fund balance and unassigned fund balance as a percentage of expenditures in the General Fund for the last 10 years:



- The maroon line indicates the District's fund balance policy of maintaining an unassigned fund balance of 13% of expenditures.

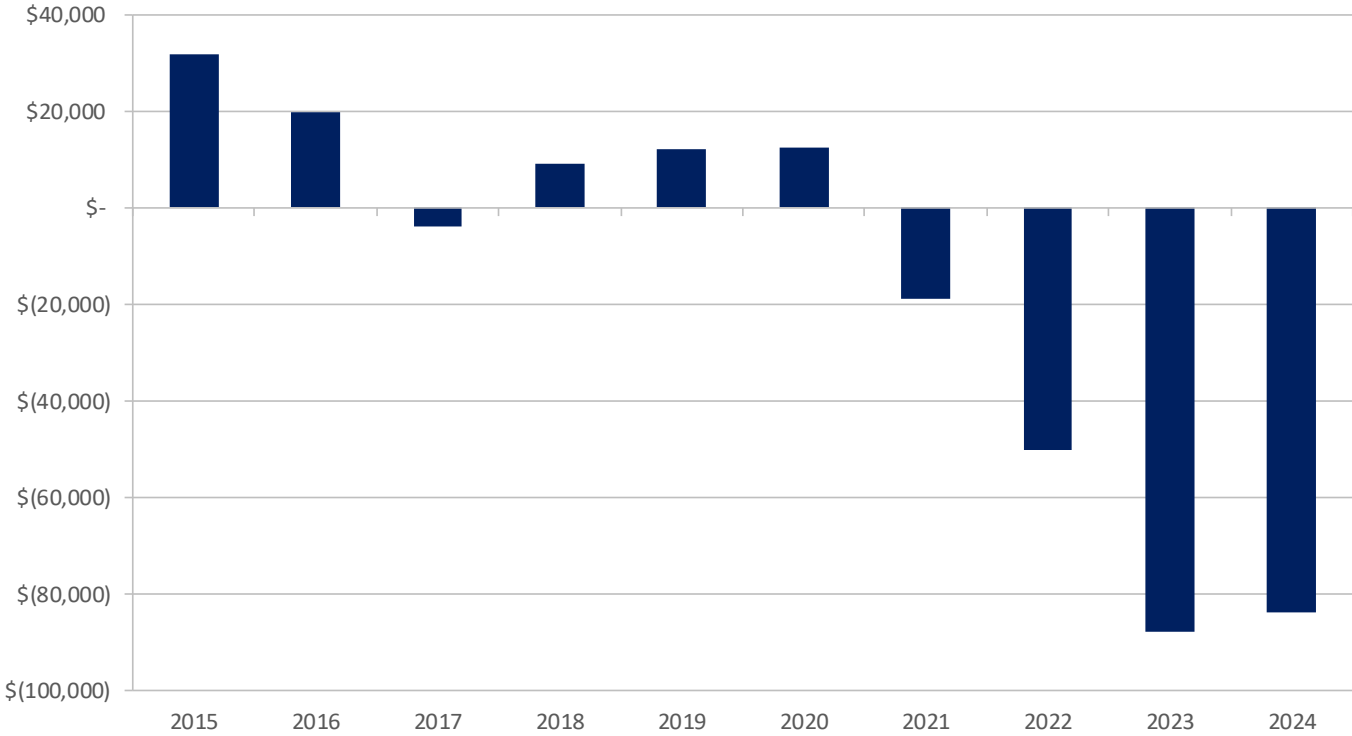




OTHER FUNDS

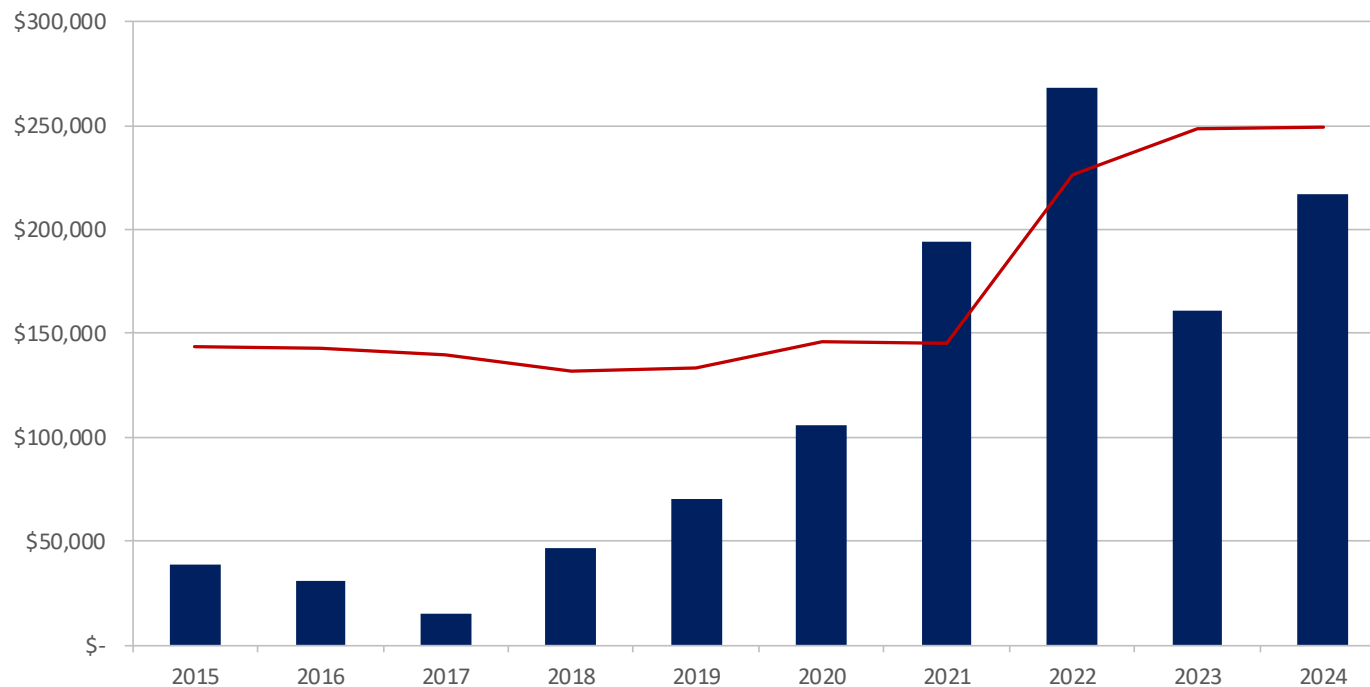
YEAR-END FUND BALANCE – COMMUNITY SERVICE FUND

- Positive fund balance indicates that revenues of the community service programs are sufficient to cover the expenditures of the programs.



YEAR-END FUND BALANCE – FOOD SERVICE FUND

- Positive fund balance indicates that revenues of the food service program are sufficient to cover the expenditures of the program.



The maroon line indicates the maximum allowable fund balance of three months expenditures.





QUESTIONS?

This presentation is presented with the understanding that the information contained does not constitute legal, accounting or other professional advice. It is not intended to be responsive to any individual situation or concerns, as the contents of this presentation are intended for general information purposes only. Viewers are urged not to act upon the information contained in this presentation without first consulting competent legal, accounting or other professional advice regarding implications of a particular factual situation. Questions and additional information can be submitted to your Eide Bailly representative, or to the presenter of this session.



THANK YOU

eidebailly.com



EDUCATIONAL
TOURS

Watch videos, read
reviews, and enroll on your
teacher's Tour Website

eftours.com/









This is also your tour number

MADRID, BARCELONA & THE BASQUE COUNTRY

10 or 12 days | Spain

Discover Spanish art, architecture, and history. The Prado in Madrid is one of the world's best museums; the architecture of Gaudí makes Barcelona an open-air gallery; the Guggenheim in Bilbao has a renowned collection. Along the way, experience the unique regional traditions, from Segovia's Old Town to the streets of Pamplona, famous for its annual running of the bulls.

EVERYTHING YOU GET:

-  **Full-time Tour Director**
-  **Sightseeing:** 6 sightseeing tours led by expert, licensed local guides; 1 sightseeing tour led by your Tour Director; 2 walking tours
-  **Entrances:** Prado; Palacio Real; Segovia Alcázar; Burgos Cathedral; Guggenheim Museum; Monte Igueldo; Park Güell; *with extension: Dalí Museum; La Sagrada Família*
-  **Personalized learning guide:** Our personalized learning experience engages students before, during, and after tour, with the option to create a final, reflective project for academic credit.
-   **All of the details are covered:** Round-trip flights on major carriers; comfortable motorcoach; 8 overnight stays in hotels with private bathrooms (10 with extension); European breakfast and dinner daily, lunch on day 7
-  



Anyone can see the world.

YOU'RE GOING TO EXPERIENCE IT.

As you can see, your EF tour includes visits to the places you've learned about in school. That's a given. But it's so much more than that. Immersing yourself in new cultures—surrounded by the people, the language, the food, the way of life—creates inspirational moments that can't be listed in an itinerary. They can only be experienced.

And the experience begins long before you get your passport stamped and meet your Tour Director in your arrival city. It begins the moment you decide to go. Whether it's connecting with other travelers on Facebook, Twitter, or Instagram, or delving deeper into your destinations with our personalized learning experience, the excitement will hit you long before you pack your suitcase.

When your group arrives abroad, everything is taken care of so you can relax and enjoy the experience. Your full-time Tour Director is with your group around the clock, handling local transportation, hotels, and meals while also providing their own insight into the local history and culture. Expert local guides will lead your group on sightseeing tours, providing detailed views on history, art, architecture, or anything you may have a question about.

When your journey is over and you're unpacking your suitcase at home, you'll realize the benefits of your life-changing experience do not end. They have just begun.

@EFtours I attribute my college semester abroad to the love for travel I discovered on an EF Tour in high school #traveltuesday

– MELISSA, TRAVELER



Learn from your Tour Director and expert local guides



CHECK OUT WHAT A TOUR IS ALL ABOUT

Watch the videos at eftours.com/

Your teacher's Tour Website

What you'll experience on your tour

Day 1: Fly overnight to Spain

Day 2: Madrid

- Meet your Tour Director at the airport in Madrid, the capital and largest city in Spain. Explore Puerta del Sol, the heart of the city, and travel back in time to Spain's Golden Age at Plaza Mayor, where you'll learn about this grand square's history of bullfights, royal weddings, and public executions. At the Prado art museum, behold paintings like Velázquez's *Las Meninas* and Goya's paired canvases. Get a taste of royal Madrid at the extravagant Palacio Real, where you'll wander the fabulous palace interior and find more than 2,000 rooms decked in beautiful frescoes, delicate porcelain wares, and finely woven rugs.
- Take a walking tour of Madrid.
- Visit the Prado.

Day 3: Madrid

- Take an expertly guided tour of Madrid: Puerta del Sol; Plaza Mayor.
- Visit the Palacio Real.
- Enjoy a free evening or [attend a Madrid Flamenco evening](#).

Day 4: Madrid

- Full day to see more of Madrid or [visit Toledo](#).

Day 5: Segovia | Burgos

- Travel to Segovia.
- Take an expert-led tour of Segovia.
- Visit the Segovia Alcázar.
- Continue on to Burgos.
- Take an expert-led tour of Burgos.
- Visit Burgos Cathedral.

Day 6: Bilbao

- Travel to Bilbao, the largest city in Basque Country, which is nestled at the foot of the Pyrenees. While here you'll visit the Guggenheim Museum of modern and contemporary art. Designed by architect Frank Gehry, the building opened in 1997 to international renown. Its fanciful walls of titanium, limestone, and glass surround a vast collection of 20th-century art, including works by Andy Warhol and Jackson Pollock. Stroll through the streets of the Old Town to Bilbao's Catedral de Santiago. If you're looking for a snack after all the sightseeing, ask your Tour Director where to find the best churros y chocolate (fried pastries and hot chocolate).
- Take an expert-led tour of Bilbao: Catedral de Santiago.
- Visit the Guggenheim Museum.

Day 7: Bilbao | San Sebastián

- Take an expert-led tour of San Sebastián.
- Visit Monte Igeldo.
- Enjoy a tasty *pintxos*-style lunch.

Day 8: Pamplona | Barcelona

- Travel to Pamplona.
- Take a tour of Pamplona.
- Continue on to Barcelona, an art lover's dream city and the place where masters like Miró, Picasso, and Dalí flourished. During your stay you'll explore open-air plazas dotted with avant-garde gems, like the Plaza de Catalunya and Plaza España. Snap photos of the twisting spires of La Sagrada Família and admire the architectural wonders of Casa Batlló and Casa Milà. These iconic buildings, designed by Antoni Gaudí, showcase his unique style and innovative designs.

Day 9: Barcelona

- Take an expert-led tour of Barcelona.
- Marvel at the landscaped greenery and playful Modernist mosaics on your visit to Park Güell.
- Flower vendors and street performers greet you as you take a walking tour of Las Ramblas.

Day 10: Depart for home

[2-DAY TOUR EXTENSION](#)

Days 10-11: Figueres | Barcelona

- Visit the Dalí Museum.
- Visit La Sagrada Família.
- Enjoy free time in Barcelona.

Day 12: Depart for home

I traveled for the first time with EF when I was a junior in high school to Spain and it was the best thing that ever happened to me! I am now a high school Spanish teacher and I just took my first group of students to Spain this year with EF and I know they had an amazing time and I was so happy to pass on the experience of traveling! Traveling changed my life and made me who I am today!

– MELISSA, TRAVELER



TOP THREE THINGS I WILL SEE, DO, TRY, OR EXPLORE

1. _____
2. _____
3. _____

— The easiest ways to —
ENROLL TODAY



Enroll on our website
eftours.com/enroll



Enroll by phone
800-665-5364



Enroll by mail
EF Educational Tours
Two Education Circle
Cambridge, MA 02141

My daughter has gained such an amazing view of the world and history from this experience. She has not stopped talking since I picked her up at the airport. Thank you for all the organization, helpful hints, flexible payment plan, and knowledgeable tour guides.

—CHARLOTTE, PARENT OF TRAVELER

“ Tour review

THE WORLD LEADER IN INTERNATIONAL EDUCATION

For over 55 years, EF has been working toward one global mission: *Opening the World Through Education*. Your teacher has partnered with EF because of our unmatched worldwide presence, our focus on affordability, and our commitment to providing experiences that teach critical thinking, problem solving, collaboration, and global competence. What's more:

- **We always offer the lowest prices** so more students can travel.
- **We're fully accredited, just like your school**, so you can earn credit while on tour.
- **All of our educational tours feature experiential learning activities** and visits to the best sites.
- **We're completely committed to your safety.** We have more than 600 schools and offices in over 50 countries around the world, so local EF staff members can react quickly and in person wherever you travel.
- **Your full-time Tour Director is with your group** every step of the way on tour, providing insight about your destinations as well as great local tips.



Education First

8. Recognition of Citizens for Input Purposes

Tonya Stokka, Sara Hough, Heather Winkler, Nathan Stokka, Rachel Green

9. Reports/News

A. High School Principal's Report

95



Barnesville High School – Board Report October 21, 2024

Past Months Events

1. September 27 CPT time staff worked on
 1. Technology share in the library
 2. I did meet with 7th grade teachers after the technology share
2. Homecoming week was a huge success
 1. Thank you to Ms. Larson and the student council for all that they did
 2. Would not run as smooth without the efforts of all involved.
 3. Congratulations to Queen Sophie Frederick and King Gannon Bolgrean as well as all involved in the court
3. Conferences were held October 14 for grades 7-12 from 4:00-7:30
4. Held regional FFA contest at school October 9
 1. approximately 22 schools attended and 197 kids

Future High School Events

5. FFA will be attending the national convention, they left today the 21st and return Sunday, October 27.
 1. 14 students will be attending - traveling on region bus
 2. Alumni KaiLea Berg will be getting American Degree on Saturday
 3. Alumni Chapter will be getting recognized for Outstanding Service, representing Minnesota
6. Picture retakes will be October 23
7. October 25 - CPT 2 hour late start
 1. Will be doing grade level meetings to discuss struggling students
8. Vision and hearing October 29 - in the afternoon for 8/11 grade
9. October 29 PSAT test administered
10. October 30 - Big Ideas Trailer - Periods 1-3 for 10th grade, Period 4 11th and 12th grade

11. November 4 - End of Quarter 1
12. November 6 - Career Fair held in afternoon grades 10-12
13. November 11 - Veterans Day Program @ 9:00 a.m. - Middle gym
14. November 12 -ASVAB test
15. November 13 - Vaping Presentation grades 7-9 4th hour, 10-12 5th hour.
16. November 15 - teacher workshop no school

Todd Henrickson – Elementary Principal

Board Report – October 21, 2024

- **Sep 19th – Bike/Pedestrian Safety Presentations – PAC**
 - 10:00 – Grades K-3 / 1:30 – Grades 4-8
 - Thank you to Chief Voxland for presenting
- **Sep 27th – CPT**
 - **Teachers**
 - 8:00 – SAEBRS (start in cafeteria & move to classrooms)
 - Refresher
 - Time to complete the screener on your students
 - 9:00 – FastBridge Information (Cafeteria)
 - Where to find the reports
 - How to interpret the data
 - **Special Ed Paraprofessionals**
 - 9:00 – Complete the 5-minute increment schedules
- **Sep 30th – Homecoming Week**
 - Dress-Up Days
 - Comfy Clothes or Pajamas / Bright Colors or Neon / Camo / Your Favorite Sports Team Apparel / Purple and White (Spirit Day)
 - 1:30 - Parade
- **Oct 9th – National Walk/Bike to School Day**
- **Oct 10th – Kindergarten Classes went to the Lil' Bitz Pumpkin Patch in North Fargo**
- **Oct 14th – Community Helpers Week - Kindergarten**
 - Monday Morning – Nurse Presentations – Mari Peterson
 - Monday Afternoon – Fire Station Visits – Adam Wilson & Tony Kramer
 - Tuesday – Ambulance Presentations – Averil Whiteford
 - Wednesday – State Trooper Presentations – Jesse Grabow & Jake Thompson

- **Oct 16th – Unity Day**
 - This is a day to show support against bullying and to promote kindness, acceptance, and inclusion in schools. It is a signature event of National



Bullying Prevention Month, and has been recognized in the United States since 2011. The goal of Unity Day is to send the message that bullying is not acceptable and that all students deserve to be safe. We wear orange to show that support.

- Thank you to Casey for taking the Picture.

- **October 28th & 29th – Vision & Hearing Screening**
- **Nov 4th – End of Quarter 1**
- **Nov 11th & 12th – Elementary Conference Nights (4:00pm – 7:30pm)**
- **Nov 15th – Teacher Workshop**

Upcoming Events:

Oct	23	A	7:30 – TAT – Way to Be Room Picture Schedule – Conference Room <ul style="list-style-type: none"> • 8:30 - Chuinard's AM Class • 8:50 – Lempe's AM Class (will call when ready) • 9:20 - HS and Elem retakes (will call when ready) • 10:00 –Tuesday/Thursday Preschool Classes • 12:15 – Chuinard's PM class
			11:30 – BIT Team – Way to Be Room
			6:00 – Booster Club Meeting – HS Commons
Oct	24	B	7:30 – Staff Development – HS Library
Oct	25	B	CPT – 10:00 – Refer To Late Start Schedule
Oct	28	C	Hearing & Vision Screening 4:00 – Special Ed Interview – Conference Room
Oct	29	A	Hearing & Vision Screening 7:00 – Public Meeting (Referendum) - PAC
Oct	31	C	1:00 – Halloween Parade – Grades K-2
Nov	4	B	End of Quarter 1
Nov	5	C	Election Day
Nov	6	A	7:30 – Site Council - Library
Nov	11	A	9:00 - Veterans Day Program – Grades 4-6 - Middle Gym 4:00 – Elementary Conferences
Nov	12	B	4:00 – Elementary Conferences
Nov	13	C	7:30 – PBIS Team – Library 11:30 – BIT Team – Conference Room
Nov	15	B	8:00 – Workshop Day – No School

BOARD REPORT -- AARON SCHINDLER
ACTIVITIES DIRECTOR/COMMUNITY ED COORDINATOR
October 21, 2024

ACTIVITY INFORMATION:

- **General Election: November 5th- No school sponsored activities between 6:00pm – 8:00pm**

- **HOL Volleyball Tournament Finishes:**
 - **7th Grade - 1st and 7th / 8th Grade - 5th / C-Team- 10th / B-Team - 4th / JV - 1st**

- **Sub-Varsity Football Records: 7th Grade 6-1 / 8th Grade 1-6 / 9th 0-5 /JV - 2-2**

- **Section Tournament Dates**
 - **Football:**
 - **Oct 22nd – Crookston @Barnesville 6:00 pm**
 - **Oct 26th – High Seed @ 2:00 pm**
 - **Nov 1st – FargoDome @ 5:30**
 - **Volleyball:**
 - **Oct 23rd – Warroad @Barnesville 6:00 pm (Wednesday Night)**
 - **Oct 25th – High Seed @ 7:00 pm**
 - **Oct 29th – TBD @ 7:00 pm**
 - **Nov 2nd – TBD @ 7:00 pm**
 - **Cross Country:**
 - **Oct 25th - Bagley**
 - **Girls race starts at 4:00**
 - **Boys race starts around 4:30**
 - **Nov 2nd -State Meet**

- **Community Education**
 - **Elementary Volleyball Participation**
 - **K-2 30 girls**
 - **3-6 68 girls**
 - **Kids Club Numbers**
 - **41 currently enrolled**
 - **55 were enrolled last year at this time.**



Barnesville Public School Regular School Board Meeting

7:00 PM on Monday, October 21, 2024
High School Library

Superintendent's Monthly Board Report

1. Referendum Update and Community Engagement Efforts

Board members and I have been actively engaging with the community to share information about the referendum. We've held four public meetings, with the fifth and final one scheduled for Tuesday, October 29, in the PAC. In addition, we've presented at various events, including a Barnesville City Council meeting, the Lions Club, the Senior Citizen Center, PTO, and others. Our largest audiences have been at the Senior Citizen Center and the Lions Club.

We're optimistic that people are receiving the referendum information through these efforts, as well as through mailings, utility bill inserts, grocery bag stuffers, yard signs with QR codes, the school website, and more.

2. Active Threat Training at Barnesville

I toured the school buildings with Police Chief Joel Voxland and officers from Clay County. We're organizing an active threat training, scheduled for March, when school will not be in session. We plan to invite all police and fire departments within Clay County to participate.

This training will be an excellent opportunity for our first responders to become more familiar with the layout of our school, ensuring they are better prepared in the event of an actual emergency. The last training of this kind took place about two years ago at DGF.

As we approach the date, we will share more details with our families and the public to ensure everyone is informed well in advance.

E. Board Committee Reports

10. Removal of Consent Items for Discussion

11. Approval of Consent Items

A. Personnel

All hirings are based upon the findings of each individual's background check, licensure status, and discipline report from the Minnesota Department of Education.

1) Isaac Frauendienst as Co-Director of Musical

2) Griffin Maesse as 7th Grade GBB Coach

3) MSEA Contract for 2024-2026

105

BARNESVILLE SCHOOL DISTRICT #146

AND

MINNESOTA SCHOOL EMPLOYEES ASSOCIATION (MSEA)

PARAPROFESSIONALS AND CUSTODIANS

Collective Bargaining Agreement

July 1, 2024 – June 30, 2026

Table of Contents

ARTICLE I: PURPOSE.....	6
Section 1. Parties:.....	6
ARTICLE II: RECOGNITION OF EXCLUSIVE REPRESENTATIVE.....	6
Section 1. Recognition:	6
Section 2. Appropriate Unit:.....	6
ARTICLE: III DEFINITIONS.....	6
Section 1. Terms and Conditions of Employment:.....	6
Section 2. Description of Appropriate Unit:	6
Section 3. School District:	6
Section 4. Other Terms:	7
ARTICLE IV: SCHOOL DISTRICT RIGHTS	7
Section 1. Inherent Managerial Rights:	7
Section 2. Management Responsibilities:	7
Section 3. Effect of Laws, Rules and Regulations:.....	7
Section 4. Reservation of Managerial Rights:	7
ARTICLE V: EMPLOYEE RIGHTS	7
Section 1. Rights to Views:.....	7
Section 2. Right to Join:.....	8
Section 3. Co-Chief Stewards:.....	8
Section 4. Request for Dues Check Off:	8
Subd. 1. Payroll Deductions:	8
Subd. 2. Remission of Withheld Funds:	8
Subd. 3. MSEA Lists:	8
ARTICLE VI: RATES OF PAY.....	8
Section 1. Rates of Pay:	8
Subd. 1 Paid Hourly:.....	8
Subd. 2. Number Of Annual Hours Worked:	8
Subd. 3. Paydays:.....	8
Subd. 4. Direct Deposit:.....	8
Subd. 5. Advancement:	9
Subd. 6. Paraprofessional Compensation for Special Education Student Transportation	9
Section 2. Overtime:	9
Section 3. Custodian Boiler Checks:	9
Section 4. Custodial Boiler License:.....	9

Section 5. Change in Position:	9
Section 6. Night Shift Differential Pay	9
ARTICLE VII: GROUP INSURANCE.....	9
Section 1. Health and Hospitalization Insurance:	9
Section 2. Qualifying Employees:	9
Section 3. Selection:.....	10
Section 4. To Qualify:.....	10
Section 5. Payroll Deduction:	10
Section 6. Flex Deduction:.....	10
Section 7. Claims Against the School District:.....	10
ARTICLE IX: LEAVES OF ABSENCE.....	10
Section 1. Sick Leave:.....	10
Subd. 1. Accruing Sick Leave:	10
Subd. 2. Maximum Accumulation:.....	11
Subd. 3. Qualifying Events:.....	11
Subd. 4. Medical Certificate:	11
Subd. 5. Deducting Accrued Leave:	11
Subd. 6. Submitting Requests:	11
Subd. 7. Cap on Carrying Over Sick Leave:.....	11
Section 2. Workers' Compensation:	11
Section 3. Bereavement Leave:.....	12
Section 4. Emergency Leave:	12
Section 5. Personal Leave:.....	12
Section 6. Union Leave:.....	12
Section 7. Court Appearances:.....	12
Section 8. Family/Medical Leave:	13
Subd.1 Purpose:	13
Subd 2. Salary and Fringe Benefits:	13
Subd. 3. Eligibility:.....	13
Subd. 4. Substitution of Paid Leave:.....	13
Subd. 5. Notification:.....	13
Section 9. Child Care Leave:	13
Subd. 1. Granting Child Care Leave:.....	13
Subd. 2. Application for Child Care Leave:	13
Subd. 3. Pregnancy:	13
Subd. 4. Adjusting Proposed End Date:.....	14

Subd. 5. District Discretion on Duration and Early Return:	14
Subd. 6. Re-employed in Licensed Position:	14
Subd. 7. Termination for Failure to Return:	14
Subd. 8. Retaining Experience Credit and Unused Leave:	14
Subd. 9. Eligibility to Participate in Group Health Insurance:	14
Section 10. Other Leave:.....	14
Section 11. Insurance Application:	15
Section 12. Credit:	15
Section 13. Eligibility:	15
ARTICLE X: HOURS OF SERVICE AND DUTY YEAR.....	15
Section 1. Basic Work Week:	15
Section 2. Basic Work Year:.....	15
Section 3. Lunch Period:.....	15
Section 4. School Closing Paraprofessional:	15
Section 5. Late Start/Early Out Paraprofessionals:.....	15
Section 6. Employee Schedules:	15
Section 7. E-Learning Days:	16
ARTICLE XI: HOLIDAYS.....	16
Section 1. Paid Holidays:.....	16
Subd. 1. Time and One Half Pay:	16
Subd. 2. Paid Holiday during Vacation Period:.....	16
Subd. 3. Paid Holiday during Sick Leave:.....	16
Subd. 4. School in Session during a Listed Holiday:.....	16
Section 2. Weekends:.....	16
Section 3. School in Session:.....	16
Section 4. Application:.....	16
ARTICLE XII: VACATIONS.....	16
Section 1. Eligibility:	17
Section 2. Application:.....	17
Subd. 1. Eligibility for Vacation:.....	17
Subd. 2. Entitlement to Vacation Pay:	17
ARTICLE XIII: JOB POSTING.....	17
ARTICLE XIV: DISCIPLINE, DISCHARGE AND PROBATIONARY PERIOD	17
Section 1. Probationary Period:	17
Section 2. Change of Classification:	17
Section 3. Seniority Date:	18

Section 4. Seniority List:.....	18
Section 5. Discipline:.....	18
ARTICLE XV: REDUCTION IN FORCE.....	18
Section 1. Application:.....	18
Section 2. Layoff:.....	18
Section 3. Recall:.....	18
ARTICLE XVI: GRIEVANCE PROCEDURE.....	19
Application:.....	19
Definitions:.....	19
Grievance:.....	19
Days:.....	19
Service:.....	19
Reduced To Writing:.....	19
Small Group Of Employees:.....	19
Answer:.....	19
Step I:.....	19
Step II:.....	20
Step III:.....	20
Step IV:.....	20
ARTICLE XVII: PUBLIC OBLIGATION.....	21
ARTICLE XVIII: MISCELLANEOUS.....	21
Section 1. Assignments:.....	21
Section 2. Resignation:.....	21
Section 3. Publication of Agreement:.....	21
Section 4. Uniform Allowance:.....	22
Section 5. 403b Plan:.....	22
Section 6. Substitutes:.....	23
ARTICLE XIX: DURATION.....	23
Section 1. Term and Reopening Negotiations:.....	23
Section 2. Effect:.....	23
Section 3. Finality:.....	23
Section 4. Severability:.....	23
2024-2026 Wage Schedules.....	24

ARTICLE I: PURPOSE

Section 1. Parties:

THIS AGREEMENT is entered into between Independent School District No. 146 hereinafter referred to as the School District or District and the Minnesota School Employees Association (MSEA) hereinafter referred to as exclusive representative, pursuant to and in compliance with the Public Employment Labor Relations Act of 1971 as amended, hereinafter referred to as the P.E.L.R.A., to provide the terms and conditions of employment for unit members employed in Paraprofessional and Custodial classifications.

ARTICLE II: RECOGNITION OF EXCLUSIVE REPRESENTATIVE

Section 1. Recognition:

In accordance with the P.E.L.R.A., the School District recognizes the Minnesota School Employees Association (MSEA) as the exclusive representative for the employees noted in ARTICLE 1 and who are, employed by the School District, which exclusive representative shall have those rights and duties as prescribed by the P.E.L.R.A. and as described in the provisions of this Agreement.

Section 2. Appropriate Unit:

All Paraprofessionals and Custodians employed by Independent School District No. 146, Barnesville, Minnesota, who are public employees within the meaning of Minn. Stat. 179A.03, subd. 14, excluding supervisory, confidential, and all other employees. BMS Case No. 16PCE814

ARTICLE: III DEFINITIONS

Section 1. Terms and Conditions of Employment:

The term “terms and conditions of employment” means the hours of employment, the compensation therefore including fringe benefits except retirement contributions or benefits other than employer payment of, or contributions to, premiums for group insurance coverage for retired employees or severance pay, and the employer’s personnel policies affecting the working conditions of the employees. “Terms and conditions of employment” is subject to the provisions of the P.E.L.R.A.

Section 2. Description of Appropriate Unit:

For purposes of this Agreement, the term, “Employees”, shall mean all persons in the appropriate unit employed by the School District in such classifications excluding the following: confidential employees, supervisory employees, essential employees, part-time employees whose services do not exceed ten and one half (10.5) hours per week for paraprofessionals and 14 hours per week for custodial employees or thirty-five (35) percent of the normal work week, employees who hold positions of a temporary or seasonal character for a period not in excess of 67 working days in any calendar year, unless those positions have already been filled in the same calendar year and the cumulative number of days in the same position by all employees exceeds 67 calendar days in that year, and emergency employees. A calendar year shall be defined as January 1 thru December 31.

Section 3. School District:

For purposes of administering this Agreement, the term, “School District”, shall mean the School Board or its designated representative.

Section 4. Other Terms:

Terms not defined in this Agreement shall have those meanings as defined by the P.E.L.R.A.

ARTICLE IV: SCHOOL DISTRICT RIGHTS

Section 1. Inherent Managerial Rights:

The exclusive representative recognizes that the School District is not required to meet and negotiate on matters of inherent managerial policy, which include, but are not limited to, such areas of discretion or policy as the functions and programs of the employer, its overall budget, utilization of technology, the organizational structure and selection and direction and number of personnel.

Section 2. Management Responsibilities:

The exclusive representative recognizes the right and obligation of the School Board to efficiently manage and conduct the operation of the School District within its legal limitations and with its primary obligation to provide educational opportunity for the students of the School District.

Section 3. Effect of Laws, Rules and Regulations:

The exclusive representative recognizes that all employees covered by this Master Agreement shall perform the services prescribed by the School District and shall be governed by the laws of the State of Minnesota, and by School District rules, regulations, directives and orders, issued by properly designated officials of the School District. The exclusive representative also recognizes the right, obligations and duty of the School District and its duly designated officials to publish rules, regulations, directives and orders from time to time as deemed necessary by the School Board in so far as such rules, regulations, directives, and orders are not inconsistent with the terms of this Master Agreement, and recognizes that the School Board, all employees covered by this Master Agreement, and all provisions of the Master Agreement are subject to the laws of the State of Minnesota, Federal laws, and valid rules, regulations and orders of State and Federal governmental agencies. Any provision of the Master Agreement found to be in violation of any such laws, rules, regulations, directives or orders shall be null and void and without force and effect.

Section 4. Reservation of Managerial Rights:

The foregoing enumeration of rights and duties shall not be deemed to exclude other inherent management rights and management functions not expressly reserved herein, and all management rights and management functions not expressly delegated in this Agreement are reserved to the School District.

ARTICLE V: EMPLOYEE RIGHTS

Section 1. Rights to Views:

Nothing contained in this Agreement shall be construed to limit, impair or affect the right of any employee or representative to the expression or communication of a view, grievance, complaint or opinion on any matter related to the conditions or compensation of public employment or their betterment, so long as the same is not designed to and does not interfere with the full, faithful and proper performance of the duties of employment or circumvent the rights of the exclusive representative.

Section 2. Right to Join:

Pursuant to the P.E.L.R.A., employees shall have the right to form and join labor or employee organizations, and shall have the right not to form and join such organizations. Employees in an appropriate unit shall have the right by secret ballot to designate an exclusive representative for the purpose of negotiating grievance procedures and the terms and conditions of employment for employees of such unit with the School District.

Section 3. Co-Chief Stewards:

The District understands that the employees will elect a Co-Chief (one paraprofessional and one custodial) stewards to handle such Union business as may be delegated to them by the Union.

Section 4. Request for Dues Check Off:

Subd. 1. Payroll Deductions: Pursuant to Minn. Stat. §179A.06, the Employer will deduct from the regular payroll: Association dues for those employees in the bargaining unit who are members of the Association and who have requested in writing to have their regular Association dues paid by payroll deduction;

Subd. 2. Remission of Withheld Funds: The aggregate of funds deducted and withheld from all employees in the bargaining unit shall be remitted by the Employer together with an itemized statement to the Minnesota School Employees Association no later than ten (10) days following the end of each payroll period.

Subd. 3. MSEA Lists: The Employer shall report to the Association the information on all employees including additions, deletions, and status changes within the bargaining unit. The report shall be made on a semi-monthly payroll period basis and shall be transmitted no later than one (1) week following the end of each payroll period.

ARTICLE VI: RATES OF PAY

Section 1. Rates of Pay:

Subd. 1 Paid Hourly: All salaries will be on an hourly basis as shown Appendix A. Employees will be paid twice a month in equal increments (12 month employees, 24 paydays; 9 and 10 month employees, 20 or 24 paydays), with the exception of the last paycheck which will be adjusted based on the total actual hours worked. (Actual hours worked must be documented on District media and submitted to payroll office.)

Subd. 2. Number Of Annual Hours Worked: The total number of hours worked will be assigned by the school district. These hours are exclusive of lunch.

Subd. 3. Paydays: An employee who works only nine-months and whose daily hours do not vary, will be paid over a ten or twelve-month period (20 or 24 paychecks). Those employees whose hours are not consistent will continue to submit using an electronic time clock provided by the School District.

Subd. 4. Direct Deposit: All regular salary payments and lump sum payments will be made via direct deposit unless other arrangements are made with the School District.

Subd. 5. Advancement: An employee will be eligible for step movement on their work anniversary date each year. Summer cleaning positions will be eligible for step advancement beginning with the 3rd consecutive season of employment.

Subd. 6. Paraprofessional Compensation for Special Education Student Transportation: Paraprofessionals will maintain their current hourly wage when driving a school van to transport special education students.

Section 2. Overtime:

Employees who work more than forty (40) hours per week shall be paid at the rate of one-and-one half (1½) times their regular rate of pay.

Section 3. Custodian Boiler Checks:

Custodians who come in to check boilers on weekends or holidays will be paid for four and one half (4 ½) hours when heating with oil and six (6) hours when heating with solid fuel or actual hours worked if more then six (6) per weekend this way: regular hourly pay if their weekly hours do not exceed 40 hours, except time worked on a holiday will be paid at time and a half as well as any time in excess of 40 hours.

Section 4. Custodial Boiler License:

When a custodian has earned their First Class Boiler Operator License verified by a certificate of completion, the custodian will then be permitted to advance on the band and grade scale to a status of B-2-1. The effective date will be the date the district receives the certificate of completion.

Section 5. Change in Position:

Employees moving to a different position within the same classification shall retain their current rate of pay. Classifications are defined as: Custodial and Paraprofessional.

Section 6. Night Shift Differential Pay:

All employees beginning their shift work after 2:30 PM on school days will receive an additional \$1.00 per hour.

ARTICLE VII: GROUP INSURANCE

Section 1. Health and Hospitalization Insurance:

The School District shall contribute a sum not to exceed \$5,650 per year for 2024-2025 and \$5,900 for the 2025-2026 or the cost of the individuals premium, whichever is lesser amount for each employee qualifying under this article who is enrolled in the School District's group hospitalization plan. Any additional cost of the premium shall be borne by the employee and paid by payroll deductions. The intent of this section is to provide employees with hospitalization insurance.

Section 2. Qualifying Employees:

Definition (IRS) of Full-Time Employees for the purposes of the employer shared responsibility provisions, a full-time employee is, for a calendar month, an employee employed on average at least 30 hours of service per week, or 130 hours of service per month.

Section 3. Selection:

A committee comprised of 5 teachers, at least one non-certified employee and one administrator shall recommend to the Board the specifications of the policy or policies for health and hospitalization insurance for adoption by the Board. The District shall make the selection of the insurance carrier and policy. Any change in the present specifications shall be by mutual consent. The parties agree no employee shall select a group health and hospitalization plan that causes or will cause penalties, fees, or fines to be assessed against the School District.

Section 4. To Qualify:

Once selection is made in writing at the beginning of the year (number of payments, family or single coverage) change will not be allowed unless family status changes. To qualify, an employee must participate in the school provided health insurance plan.

Section 5. Payroll Deduction:

Any employee enrolled in the School District group health and hospitalization plan, group term life and/or long term disability plan may elect to deduct from the employees negotiated annual salary an amount according to SECTION 125 of the INTERNAL REVENUE CODE.

Section 6. Flex Deduction:

Any employee enrolled in the School District group health and hospitalization plan, group term life, and/or long term disability plan may elect to deduct from the employees negotiated annual salary an amount as allowed by law under the flex benefit plan.

Section 7. Claims Against the School District:

It is understood that the school district’s only obligation is to purchase an insurance policy and pay such amounts as agreed to herein and no claim shall be made against the school district as a result of a denial of insurance benefits by an insurance carrier.

ARTICLE IX: LEAVES OF ABSENCE

Section 1. Sick Leave:

Subd. 1. Accruing Sick Leave: All custodians and paraprofessionals shall earn 14 days of disability/sick leave for the first year of service in the employ of the school district. Annual disability/sick leave shall accrue monthly as it is earned on a proportionate basis to the employees work year. Employees new to the school district shall qualify for their first year’s disability/sick leave allotment of 14 days immediately following their first duty day. However, if disability/sick leave for the first year has not been earned at the rate of 1.5 days per month and has been taken, that portion of unearned disability/sick leave will be deducted from the employee’s final check. Beginning the second year, disability/sick leave will accrue at the regular monthly rate of 1 day per month for each month worked up to 12 days for custodians and 9 days for paraprofessionals. Bonus Days will be allocated at the end of the school year, according to the following table:

Days Used	Days Unused	Bonus	Carry Over Days
0	9	5	14
0.5	8.5	4.5	13
1	8	4	12

1.5	7.5	3.5	11
2	7	3	10
2.5	6.5	2.5	9
3	6	2	8
3.5	5.5	1.5	7
4	5	1	6
4.5	4.5	0.5	5
5	4	0	4

Subd. 2. Maximum Accumulation: Unused disability/sick leave may accumulate to a maximum credit of one hundred twenty (120) day per employee. All days earned beyond 90 days must be earned while physically present on the job.

Subd. 3. Qualifying Events: Disability/sick leave with pay shall be allowed by the School District according to MS 181.9413 whenever an employee’s absence is found to have been due to the employee’s illness, disability or illness-disability to the employee’s child (as defined in Section 181.940, subd. 4), adult child, spouse, sibling, parent, grandparent, mother-in law, father-in-law, stepparent, and grandchild which prevented the employee’s attendance at school and performance of duties on that day or days. Disability/sick leave will be granted to the employee if a member of the employee’s family (Section 181.940, subd, 4) is under the care of a qualified physician. Disability/sick leave may be granted at the discretion of the Superintendent to the employee if a person outside the employee’s family (Section 181.940, subd 4) is seriously ill.

A medical certificate may be required by the Superintendent to certify that the member of the employee’s family is under a qualified physicians care.

Subd. 4. Medical Certificate: The School District may require an employee to furnish a medical certificate from a qualified physician as evidence of their illness indicating such absence was due to illness, in order to qualify for disability/sick leave is reserved to the School District. If a certificate is provided, the School District may require a second opinion. Should a second opinion be required, the cost of obtaining such a certificate shall be borne by the School District.

Subd. 5. Deducting Accrued Leave: Disability/sick leave allowed shall be deducted from the accrued disability/sick leave days earned by the employee.

Subd. 6. Submitting Requests: Disability/sick leave pay shall be approved only upon submission using an electronic time clock provided by the School District

Subd. 7. Cap on Carrying Over Sick Leave: On June 30th of each year, the amount of sick leave carried over into the Employer’s next fiscal year shall be capped at 120 days.

Section 2. Workers’ Compensation:

Pursuant to M.S. 176, an employee injured on the job in the service of the School District and collecting workers’ compensation insurance may draw sick leave and receive full salary from the school district, the salary to be reduced by an amount equal to the insurance payments and only that fraction of the days not covered by insurance will be deducted from accrued sick leave.

Section 3. Bereavement Leave:

Employees attending a funeral of their immediate family member, their and/or their spouse's mother, father, brother or sister's funeral shall be granted up to five (5) days of paid leave per funeral. Additional days with pay may be granted at the discretion of the Superintendent. The number of days used shall be deducted from accrued sick leave days. In addition, employees attending funerals not in the immediate family may have a total of three days during the duration of this two (2) year agreement that will be deducted from their accumulated disability/sick leave. Employees attending other funerals may use personal leave, other leave or any combination of the above not to exceed five (5) days per funeral. At the discretion of the Superintendent, additional days may be credited against disability/sick leave.

Section 4. Emergency Leave:

Up to one (1) day with pay, pro-rated to the length of the employee's workday, per fiscal year, will be available for absences classified by the School District as emergencies. Employees will pay for a sub when using an emergency leave day. An emergency is considered to be unplanned, to reflect some hardship for the employee or family, and unreasonably difficult to schedule outside scheduled work hours. Emergency leave may be used because of critical illness in the family – spouse, mother, father or child or a scheduled operation on the spouse, mother, father, or child. Critical illness shall mean an illness requiring hospitalization or hospice. Because of the varied circumstances that could be perceived as emergencies, and because of the primary responsibility of the School District to have its employees on duty, any decision of the School District of this subdivision will be final and not subject to challenge through Article 9 (Grievance Procedure). The employee shall inform the School District in writing, of the reasons for requesting the leave.

Section 5. Personal Leave:

An employee will be granted three days personal leave per year, accumulative to a maximum of five days after three years. At the end of a school year, when more than three days are accumulated, those days in excess of three days will be lost. ^{[[1]]} _{[[SEP]]}

Requests for personal leave must be submitted via approved school district media to the Superintendent at least three days in advance, except in the event of emergencies. A minimum of a least 1/2-day must be taken at any one time. Leave will be granted to no more than two non-certified employees per building per day. Days of personal leave will be granted during the last week of school only at the discretion of the Superintendent and is not grievable. ^{[[1]]} _{[[SEP]]}

Section 6. Union Leave:

Employees elected or selected by the Union to attend Union conventions, conferences, and/or seminars, or elected as a state officer of the MSEA shall be granted up to 12 days per year to attend to MSEA business. Such leave of absence shall be with pay, however, MSEA will directly reimburse the District for the employee's wages. Requests for such leave shall be made at least three (3) days in advance.

Section 7. Court Appearances:

In the event that an employee is subpoenaed or otherwise required to appear in court, the employee shall not lose salary or leave days unless the employee is a party to the court action.

If an employee is called for jury duty, the employee will be compensated for their daily wage minus their jury duty compensation. The employee will incur no loss of personal leave. If their jury service is

completed within the employee's workday, the employee is required to return to work after their jury service has been completed.

Section 8. Family/Medical Leave:

Subd.1 Purpose: Pursuant to the Family and Medical Leave Act, 29 U.S.C. 2601 et. seq., an eligible employee shall be granted, upon written request, up to a total of twelve (12) weeks of unpaid leave per year in connection with: (1) the birth and first-year care of a child; (2) the adoption or foster placement of a child; (3) the serious health condition of a employees spouse, child, or parent and; (4) the employees own serious health condition.

Subd 2. Salary and Fringe Benefits: Such leave shall be unpaid, except an eligible employee, during such leave, shall be eligible for regular School District group health insurance contributions as provided in this Agreement for the period of the leave, but not to exceed twelve (12) weeks per year, notwithstanding any other provisions of this Agreement.

Subd. 3. Eligibility: To be eligible for the benefits of this section and insurance contribution, a employee must have been employed by the School District for the previous twelve (12) months and must have been employed for at least 1,250 hours during such twelve-month period.

Subd. 4. Substitution of Paid Leave: The employee may elect, or the School District may require the employee, to substitute paid vacation, paid sick leave, or paid personal leave for leave otherwise provided under this section. However, nothing herein, nor any other provision of this Agreement, shall require the School District to combine leaves for a period of time that exceeds twelve (12) weeks.

Subd. 5. Notification: The employee will provide at least thirty (30) days of written notice of request for leave when the reason for the leave is foreseeable. The employee shall further make reasonable efforts to schedule any treatment so as to minimize disruption of the work of the School District.

Section 9. Child Care Leave:

Subd. 1. Granting Child Care Leave: A child care leave shall be granted by the School District, subject to the provisions of this section, provided such parent is caring for the child on a full time basis.

Subd. 2. Application for Child Care Leave: A employee making application for child care leave shall inform the Superintendent in writing of intention to take the leave at least three calendar months before commencement of the intended leave. In the event of an unusual circumstance, this time period may be waived.

Subd. 3. Pregnancy: If the reason for the child care leave is occasioned by pregnancy, an employee may utilize disability/sick leave pursuant to the disability/sick leave provisions of the Agreement during a period of physical disability. However, an employee shall not be eligible for disability/sick leave during a period of time covered by a child care or other leave of absence. A pregnant employee will also provide, at the time of the leave application, a statement from her physician indicating the expected date of delivery. Leave days used as disability/sick leave days that qualify under the Family Medical Leave Act shall be deducted first from disability/sick leave days accrued in prior years

before being deducted from the days accrued during the current year.

Subd. 4. Adjusting Proposed End Date: The School District may adjust the proposed ending date of a child care leave so that the dates of the leave coincide with some natural break in the school year - i.e.: winter vacation, spring vacation, semester break, end of a grading period, end of the school year, or the like.

Subd. 5. District Discretion on Duration and Early Return: In making a determination concerning the commencement and duration of a child care leave, the School District shall not, in any event, be required to: 1. Grant any leave more than twelve (12) months in duration. 2. Permit the employee to return to their employment prior to date designated in the request for child care leave.

Subd. 6. Re-employed in Licensed Position: An employee returning from childcare leave shall be re-employed in a position for which the employee is licensed unless previously discharged or placed on unrequested leave.

Subd. 7. Termination for Failure to Return: Failure of the employee to return pursuant to the date determined under this section shall constitute grounds for termination unless the School District and the teacher mutually agree to an extension in the leave.

Subd. 8. Retaining Experience Credit and Unused Leave: A employee who returns from child care leave within the provisions of this section shall retain all previous experience credit for pay purposes and any unused leave time accumulated under the provisions of this Agreement at the commencement of the beginning of the leave. The employee shall not accrue additional experience credit for pay purposes or leave time during the period of absence for child care leave.

Subd. 9. Eligibility to Participate in Group Health Insurance: A employee on child care leave is eligible to participate in group insurance programs if permitted under the insurance policy provisions, but shall pay the entire premium for such programs as the employee wishes to retain, commencing with the beginning of the child care leave. The right to continue participation in such group insurance programs, however, will terminate if the employee does not return to the district pursuant to this section. Leave under this section shall be without pay or fringe benefits.

Section 10. Other Leave:

The Superintendent/designee must approve all other leave. With the exception of jury duty or a legal subpoena, other leaves will be without pay. All days of leave not reimbursed by the School District will be limited to one (1) per school year and other leave is subject to a salary deduction on a per diem basis. In addition to the employee salary deduction, the employee requesting and receiving approval for additional other leave days (beyond the one day permitted per year) will also provide the necessary compensation for the substitute needed to fill the vacancy. If a person is not hired by the School District the employee's pay will not be deducted to pay for a substitute. Leave requested for medical purposes for the employee and/or employee's immediate family as defined in the Disability/Sick Leave section shall be excluded from providing compensation for the substitute. Employees will not be able to accumulate and/or carry over other leave days from one school year to the next school year. Employees must request to the Superintendent of Schools both in writing and in person at a minimum of thirty (30) days in advance of all requests for other leave. Other leave requests will be granted at the discretion of

the Superintendent of Schools in cooperation and with consultation of the building administrators. Employees requesting other leave must have exhausted all personal leave and vacation days prior to making a request for other leave. The language herein applies to all paraprofessionals and custodians seeking unpaid leave beyond one day will be subject to the discretion of the Superintendent for approval.

Section 11. Insurance Application:

An employee on unpaid leave is eligible to continue to participate in group insurance programs if permitted under the insurance policy provisions. The employee shall pay the entire premium for such insurance to the District in advance commencing with the beginning of the leave.

Section 12. Credit:

An employee who returns from an unpaid leave shall retain experience credit for pay purposes and other benefits that had accrued at the time leave commenced. No credit shall accrue for the period of time that an employee was on an unpaid leave.

Section 13. Eligibility:

Leave benefits provided in this Article shall apply only to eligible employees as defined in Article 3, Section 2 of this Agreement.

ARTICLE X: HOURS OF SERVICE AND DUTY YEAR

Section 1. Basic Work Week:

The regular workweek, exclusive of lunch, shall be prescribed by the School District each year for employees.

Section 2. Basic Work Year:

The regular work year shall be prescribed by the School District each year for employees.

Section 3. Lunch Period:

Employees shall be provided a duty free lunch period of at least 30 minutes.

Section 4. School Closing Paraprofessional:

In the event school is closed for a full day, the School Board will have the authority to determine if, how, and when such time will be made up. If make-up time is required by the School Board but is not completed by the employee, the employee's compensation shall be reduced by the number of hours the employee was paid for the closed day.

Section 5. Late Start/Early Out Paraprofessionals:

Employees shall be compensated for a total of five (5) late start or early release each year.

Section 6. Employee Schedules:

Employees shall be notified of their tentative schedule during the second or third week of August each year. Employees shall receive their permanent schedule by 3rd Monday in September of each school year.

Section 7. E-Learning Days:

Paraprofessionals shall be compensated for two (2) E-Learning days and shall have the ability to ask their principal for three (3) additional days. Employees shall have a training plan in place for each of the E-Learning days prior to those days being approved.

ARTICLE XI: HOLIDAYS

Section 1. Paid Holidays:

The following categories will qualify for paid holidays: Custodians

Holidays include: New Year's Day, President's Birthday (If taken as regular school holiday) Good Friday, Memorial Day, Juneteenth, Independence Day, Labor Day, Thanksgiving Day, Day after Thanksgiving, Christmas Eve Day, Christmas Day, New Year's Eve Day

Subd. 1. Time and One Half Pay: Employees required to work on any holidays listed in the paragraph above shall be compensated at the employee's time and one half (1 ½) rate of pay.

Subd. 2. Paid Holiday during Vacation Period: When a paid holiday falls during an employee's vacation period, the employee shall not be required to use a vacation day.

Subd. 3. Paid Holiday during Sick Leave: An employee on sick leave shall not be required to use a sick leave day in lieu of a paid holiday.

Subd. 4. School in Session during a Listed Holiday: If school is in session during a listed holiday, the employee may be provided another day in lieu of the worked holiday. The replacement day must be scheduled with the approval of the employee's immediate supervisor and approved by the Superintendent.

Section 2. Weekends:

Holidays that fall on weekends will be observed on a day established by the School District.

Section 3. School in Session:

The School District reserves the right, if school is in session, to cancel any of the above holidays and establish other holidays in lieu thereof. Any legal holiday or holiday that falls within an employee's vacation period shall not be counted as a vacation day.

Section 4. Application:

In order to be eligible for holiday pay, an employee must have worked their scheduled workday before and after the holiday unless on an excused illness, leave, or on vacation under these provisions.

ARTICLE XII: VACATIONS

Section 1. Eligibility:

Custodians shall receive vacation in the amounts listed below:

Years of Experience	Days of Vacation
1-4 years	10 days
5-14 years	15 days
15-24 years	20 days
25+ years	25 days

Section 2. Application:

Subd. 1. Eligibility for Vacation: Vacations shall be determined as of July 1 of each year. Employees hired between January 1 and July 1 are not eligible for vacation until July 1 of the following year but may be permitted to take vacation at the written discretion of the School District.

Subd. 2. Entitlement to Vacation Pay: If the employee resigns before completing a full year of service, the employee shall not be entitled to any vacation pay and shall have the salary paid for any vacation days taken deducted from the final check. An employee who has completed at least one year of service shall be entitled to receive the pro-rata pay for unused vacation time provided such employee provides the School District with at least two (2) weeks' written advance notice of the resignation time.

ARTICLE XIII: JOB POSTING

Jobs will be posted for 5-10 days when time constraints and time sensitivities are not obvious. Vacancies will be posted on the District Web Page and in the majority of instances (time permitting) placed in the school's official newspaper. The District Office will notify one (1) designee from the custodial group and one (1) designee from the paraprofessional group and each of the designee's will be responsible for sharing any information regarding the job posting with members of their respective groups. The School District and its designees reserve the inherent managerial right to and in regard to the selection, direction, and number of personnel employed, as it is the primary obligation of the School District to provide educational opportunity for the students of the School District.

ARTICLE XIV: DISCIPLINE, DISCHARGE AND PROBATIONARY PERIOD

Section 1. Probationary Period:

An employee, under the provisions of this Agreement, shall serve a probationary period of twelve (12) working months in the School District during which time the School District shall have the unqualified right to suspend without pay, discharge or otherwise discipline such employee; and during this probationary period, the employee shall have no recourse to the grievance procedure, insofar as suspension, discharge or other discipline is concerned. However, a probationary employee shall have the right to bring a grievance on any other provisions of the Agreement alleged to have been violated.

Section 2. Change of Classification:

In addition to the initial probationary period, an employee transferred or promoted to a different classification shall serve a new probationary period of twelve (12) working months in any such new

classification. During this twelve (12) month probationary period, if it is determined by the School District that the employee's performance in the new classification is unsatisfactory, the School District shall have the right to return the employee to their previous position if there is an opening and it is the recommendation of the supervisor, district or designee upon approval of the superintendent.

Section 3. Seniority Date:

Employees shall acquire seniority upon completion of the probationary period as defined in this Agreement, and, upon acquiring seniority, the seniority date shall relate back to the first day of continuous service in a position governed by this Agreement. If more than one employee commences work on the same date, seniority ranking for such employees shall be determined by the School District.

Section 4. Seniority List:

A seniority list shall be posted in each school building and a copy of said list shall be sent to the exclusive representative. The seniority list shall be by classification (paraprofessional and custodian) and shall include the date of hire.

Section 5. Discipline:

An employee who has completed the probationary period may be disciplined only for just cause. Such employee may appeal a written reprimand, suspension, demotion or discharge through the grievance procedure as set forth in this agreement. An employee may request the presence of an Association representative in the event an investigatory or disciplinary meeting is conducted with the employee.

ARTICLE XV: REDUCTION IN FORCE

Section 1. Application:

The parties recognize the principle of seniority in the application of this Article, within classification, concerning reduction in force, provided the employee is fully qualified to perform the duties and responsibility of the position. This section shall be applicable in a reduction of hours only if the reduction causes the employee to lose eligibility for benefits under this Agreement or if the employee's hours are reduced by more than 25% of the employee's existing time.

Section 2. Layoff:

In the event of a layoff, an employee losing a position may exercise seniority within classification, provided the employee is fully qualified to perform the duties and responsibilities of such position. An employee may not exercise seniority in a higher classification in the event of a layoff. The School District shall provide any employee who is to be laid off with two (2) weeks written notice of the proposed layoff.

Section 3. Recall:

An employee on layoff shall retain seniority and right to recall within classification in seniority order for vacancies which occur in the School District for a period of twelve (12) calendar months after the date of layoff, provided the employee is qualified to perform the duties and responsibilities of the position. An employee with recall rights shall maintain a current mailing address on file with the School District and failure to accept recall within ten calendar days shall cause forfeiture of the employee's further recall rights. The School District will not employ a new person in a vacant position as long as an

employee on layoff pursuant to this Article is qualified to perform the duties and responsibilities of the position and accepts recall as provided herein

ARTICLE XVI: GRIEVANCE PROCEDURE

Application: This grievance procedure shall be applicable whenever a public employer and the exclusive representative of public employees cannot reach agreement on a grievance procedure as required by P.E.L.R.A.

Definitions:

Grievance: "Grievance" means a dispute or disagreement as to the interpretation or application of any term or terms of any contract required under P.E.L.R.A.

Days: "Days" mean calendar days excluding Saturday, Sunday, and legal holidays as defined by Minnesota Statutes.

Service: "Service" means personal service or by certified mail.

Reduced To Writing: "Reduced to writing" means a concise statement outlining the nature of the grievance, the provision(s) of the contract in dispute, and relief requested.

Small Group Of Employees: "Small group of employees" means a group of employees consisting of five (5) or less.

Answer: "Answer" means a concise response outlining the employer's position on the grievance.

Step I:

Whenever any employee or small group of employees have a grievance he or they shall meet on an informal basis with the employee's immediate supervisor in an attempt to resolve the grievance within twenty (20) days after the employee(s), through the use of reasonable diligence, should have had knowledge of the occurrence that gave rise to the grievance. If the grievance is not resolved within fifteen (15) days of the first informal meeting, the grievance may be reduced to writing by the exclusive representative and served upon the public employer's designee (see Step II). Service must be made within fifteen (15) days of the last informal meeting. The employer shall, within five (5) days of receipt of the written grievance, serve their answer upon the exclusive representative. In the event the exclusive representative refuses to process the grievance, the employee(s) may proceed with the grievance and if he so chooses, may select a designee to represent him.

If the grievance involves and affects more than five (5) employees, the grievance may be reduced to writing by the exclusive representative (or the employees or their designated representative in the event the exclusive representative has declined to proceed with the grievance) and must be served upon the employer within twenty (20) days after the grievance occurred or twenty (20) days after the grievants, through the use of reasonable diligence, should have had knowledge of the occurrence that gave rise to the grievance. The employer shall within five (5) days serve their answer upon the exclusive representative (or in the appropriate case, employee(s) or their designee).

Step II:

The employer's representative shall meet with the exclusive representative (or in the appropriate case, employee(s) or their designee) within ten (10) days after receipt of the written grievance. The parties shall endeavor to mutually resolve the grievance. If a resolution of the grievance results, the terms of that resolution shall be written on or attached to the grievance and shall be signed by all parties. If no agreement is reached within fifteen (15) days of the first Step II meeting, the exclusive representative (or in the appropriate case, employee(s) or their designee), if he elects to proceed with the grievance, must proceed with Step III by serving a proper notification on the appropriate Step III official(s). The notification shall contain a concise statement indicating the intention of the party to proceed with the grievance, an outline of the grievance, the provision(s) of the contract in dispute, and the relief requested.

Step III:

The employer, its chief administrator, or its special representative shall meet with the designated official of the exclusive representative (or in the appropriate case, employee(s) or their designee) within ten (10) days after receiving notice of intention to proceed with the grievance pursuant to Step II. If resolution of the grievance results, the parties shall reduce the resolution to writing and sign the memorandum as provided in Step II. If the parties are unable to reach agreement within ten (10) days after the first Step III meeting, either party may request arbitration by serving a written notice on the other party of their intention to proceed with arbitration.

If a grievance procedure is provided by a system of civil service or other such body, the exclusive representative or employee(s) must elect either to process the grievance through this procedure or the civil service's or other body's procedure, and in no event may a grievant avail himself of both procedures.

Step IV:

The employer and the employee representative shall endeavor to select a mutually acceptable arbitrator to hear and decide the grievance. If the employer and the employee representative are unable to agree on an arbitrator, they may request from the Director of the Bureau of Mediation Services, State of Minnesota, a list of five (5) names. The list maintained by the Director of the Bureau of Mediation Services shall be made up of qualified arbitrators who have submitted an application to the Bureau. The parties shall alternately strike names from the list of five (5) arbitrators until only one (1) name remains. The remaining arbitrator shall hear and decide the grievance. If the parties are unable to agree on who shall strike the first name, the question shall be decided by a flip of the coin. Each party shall be responsible for equally compensating the arbitrator for their fee and necessary expenses.

The arbitrator shall not have the power to add to, to subtract from, or to modify in any way the terms of the existing contract.

The decision of the arbitrator shall be final and binding on all parties to the dispute unless the decision violates any provision of the laws of Minnesota or rules or regulations promulgated thereunder, or municipal charters or ordinances or resolutions enacted pursuant thereto, which causes a penalty to be incurred thereunder. The arbitrator shall issue the decision to the parties, and a copy shall be filed with the Bureau of Mediation Services, State of Minnesota.

Processing of all grievances shall be during the normal workday whenever possible, and employees shall not lose wages due to their necessary participation. For purpose of this paragraph, employees entitled to wages during their necessary participation in a grievance proceeding is as follows:

- a. The number of employees equal to the number of persons participating in the grievance proceeding on behalf of the public employer; or
- b. If the number of persons participating on behalf of the public employer is less than three, three employees may still participate in the proceeding without loss of wages. The parties, by mutual written agreement, may waive any step and extend any time limits in a grievance procedure. However, failure to adhere to the time limits may result in a forfeit of the grievance, or, in the case of the employer, require mandatory alleviation of the grievance as outlined in the last statement by the exclusive representative or employee.

The provisions of this grievance procedure shall be severable, and if any provision or paragraph thereof or application of any such provision or paragraph under any circumstance is held invalid, it shall not affect any other provision or paragraph of this grievance procedure or the application of any provision thereof under different circumstances.

ARTICLE XVII: PUBLIC OBLIGATION

The parties mutually recognize that their first obligation is the public and that the right of students and residents of the School District to the continuous and uninterrupted operation of the District is of paramount importance.

The exclusive representative agrees, therefore, that during the term of this Agreement, neither the exclusive representative nor any individual employee shall engage in any strike. For purposes of this section, the term, “strike”, shall mean concerted action in failing to report for duty, the willful absence from one’s position, sympathy strike, the stoppage of work, slowdown, or the abstinence in whole or in part from the full, faithful and proper performance of the duties of employment for the purposes of inducing, influencing or coercing a change in the conditions or compensation or the rights, privileges, or obligations of employment. The parties agree that this Article shall not be subject to the grievance or arbitration procedure but is enforceable in the Courts.

ARTICLE XVIII: MISCELLANEOUS

Section 1. Assignments:

The School District may assign employees to various school buildings.

Section 2. Resignation:

Employees resigning their employment from the District shall provide a two-week written notice to the superintendent.

Section 3. Publication of Agreement:

Two hard copies of the agreement shall be sent to each building. A copy of the agreement will also be posted on District website. A hard copy will be available upon request.

Section 4. Uniform Allowance:

ISD #146 will purchase for each full time and part time custodial employee 3 work shirts/uniforms or pay up to \$250.00 during each two year cycle for other uniform apparel (example: jackets, etc.). Custodial uniforms MUST be worn during the regular school year September – May. Custodians are also expected to wear the shirt/uniform during any and all special events during the regular school year as well as during the summer months.

Section 5. 403b Plan:

403(b) DEFERRED COMPENSATION MATCH PROGRAM: To be eligible to participate in the certified 403(b) match program, an employee assigned six (6) hours or more per day, accumulative to 130 days in one classification. The district match shall be based on years of service in District No. 146 as follows:

Years of Service	Match per Year
1 year	\$0
2-3 years	\$500
4-10 years	\$1,000
11+ years	\$2,000

An employee who is assigned five (5) or more hours per day, but less than six (6) hours per day and accumulative to 130 days or more in one classification shall be eligible for the district match based on year of service in District No. 146 as follows:

Employee eligibility shall be determined at the start of the contract year, employees not on the list shall not be eligible until the next contract year. Employees may not change to a different category of eligibility during the remainder of that contract year.

Years of Service	Match Per Year
1 year	\$0
2-3 years	\$250
4-10 years	\$500
11+ years	\$1000

The maximum district contribution per non-certified career with ISD No. 146 is not to exceed \$32,000.

Eligible employees must annually make the deferred compensation election during the annual election period or lose the annual benefit.

The deferred compensation program is subject to MN Statute 356.24. ^{[[1]]}_{[[SEP]]}

The vendors for the deferred compensation program are Educators Financial Services Inc., Valic, FMS Financial, Horace Mann, and HBW Financial Services/ Cetera Advisor Networks. The 403(b) deferred match program will be administered by a 3rd party hired by the School District. ^{[[1]]}_{[[SEP]]}

Section 6. Substitutes:

If an employee is unable to find a substitute they shall notify their building principal. If they are not able to contact the building principal they shall notify the building secretary. The building secretary or district designee will find the employee’s substitute on days when they or their child(ren) is home with illness. Employees are to immediately contact the building secretary or district designee when it’s known they or their child(ren) will be home with illness.

ARTICLE XIX: DURATION

Section 1. Term and Reopening Negotiations:

This Agreement shall remain in full force and effect for a period commencing on its date of execution July 1, 2024, through June 30, 2026, and thereafter as provided by P.E.L.R.A. If either party desires to modify or amend this Agreement commencing at its expiration, it shall give written notice of such intent no later than 120 days prior to said expiration. Unless otherwise mutually agreed, the parties shall not commence negotiations more than 90 days prior to the expiration of this Agreement.

Section 2. Effect:

This Agreement constitutes the full and complete Agreement between the school district and the exclusive representative representing the employees. The provisions herein relating to terms and conditions of employment supersede any and all prior Agreements, resolutions, practices, school district policies, rules or regulations concerning terms and conditions of employment inconsistent with these provisions.

Section 3. Finality:

Any matters relating to the terms and conditions of employment, whether or not referred to in this Agreement, shall not be open for negotiation during the term of this Agreement.

Section 4. Severability:

The provisions of this Agreement shall be severable, and if any provision thereof or the application of any such provision under any circumstances is held invalid, it shall not affect any other provisions of this Agreement or the application of any provision thereof.

IN WITNESS WHEREOF, The parties have executed this Agreement as follows:

MSEA Negotiator

Chairperson

MSEA Negotiator

Clerk

MSEA Field Representative

Dated this _____ day of _____, 2024

Appendix A

2024-2026 Wage Schedules

2024-2025		
Step	A-1-3	B-2-1
1	\$19.22	\$21.09
2	\$19.76	\$21.71
3	\$20.26	\$22.21
4	\$20.73	\$22.71
5	\$21.23	\$23.21
6	\$21.95	\$23.74
7	\$22.56	\$24.40
8	\$23.18	\$25.07
9	\$23.82	\$25.76
10	\$24.48	\$26.47
2025-2026		
Step	A-1-3	B-2-1
1	\$19.41	\$21.30
2	\$19.96	\$21.93
3	\$20.46	\$22.43
4	\$20.94	\$22.94
5	\$21.44	\$23.44
6	\$22.17	\$23.98
7	\$22.78	\$24.64
8	\$23.41	\$25.32
9	\$24.06	\$26.02
10	\$24.72	\$26.74

A-1-3 Custodian (no boiler license), Grounds Maintenance

B-2-1 Custodian (with boiler license), Paraprofessional

CONTENTS

ARTICLE I: PURPOSE.....	3
ARTICLE II: APPLICABLE STATUTE.....	3
ARTICLE III: LICENSE.....	3
ARTICLE IV: DURATION, TERMINATION AND MUTUAL CONSENT	3
Section 1. Duration	3
Section 2. Subsequent Contract	3
Subd. 1. Notice by Superintendent	3
Subd. 2. Preliminary Notice by School Board.....	3
Subd. 3. Request for Meeting	4
Subd. 4. Meeting Between the Parties	4
Subd. 5. Final Action--School Board.....	4
Subd. 6. Effect.....	4
Section 3. Expiration.....	4
Section 4. Termination During the Term.....	4
Section 5. Mutual Consent.....	5
ARTICLE V: DUTIES	5
ARTICLE VI: DUTY YEAR AND LEAVES	5
Section 1. Basic Work Year.....	5
Section 2. Vacation	5
Section 3. Holidays	6
Section 4. Sick leave	6
Section 5. Unused Sick Leave	6
Section 6. Personal Leave	6
Section 7. Emergency Leave.....	6
Section 8. Bereavement Leave.....	6
Section 9. Disability.....	6
Section 10. Medical Leave.....	6
Subd. 1. Leave of Absence for Health Reasons.....	6
Subd. 2. Granting Medical Leave of Absence	7
Section 11. Workers Compensation Insurance	7
Section 12. Time Off in One-Hour Increments	7
Section 13. Remote Work Schedule:	7

ARTICLE VII: INSURANCE	7
Section 1. Health and Hospitalization.....	7
Section 2. Life Insurance	8
Section 3. Long Term Disability.....	8
Section 4. Liability Insurance	8
Section 5. Claims Against the School District.....	8
ARTICLE VIII: OTHER BENEFITS.....	8
Section 1. Tax Sheltered Annuities.....	8
Section 2. Automobile	8
Section 3. Conferences and Meetings, Professional Growth.....	8
ARTICLE IX: SALARY	9
ARTICLE X: OTHER PROVISIONS.....	9
Section 1. Outside Activities.....	9
Section 2. Indemnification and Provision of Counsel	9
Section 3. Dues	9
Section 4. Other Applicable Provisions	10
Subd. 1. Cell Phone and Remote Internet Device.....	10
Subd. 2. Superintendent Evaluation.....	10
Subd. 3. Daily Salary Determination	10
ARTICLE XI: SEVERABILITY.....	10

SUPERINTENDENT CONTRACT

ARTICLE I: PURPOSE

The School Board of Independent School District No. 146, Barnesville, Minnesota, enters into this contract with Dr. Jon Ellerbusch, legally qualified and licensed Superintendent, who agrees to perform the duties of Superintendent of schools of the Barnesville School District.

The Barnesville School District and the Superintendent agree as follows:

ARTICLE II: APPLICABLE STATUTE

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

ARTICLE III: LICENSE

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

ARTICLE IV: DURATION, TERMINATION AND MUTUAL CONSENT

Section 1. Duration:

This contract is for a term of 3 years commencing July 1, 2025 and ending June 30, 2028. It shall remain in full force and effect unless modified by mutual consent of the School Board and Superintendent or unless terminated as provided herein.

Section 2. Subsequent Contract:

Subd. 1. Notice by Superintendent: The notice provisions of this contract shall obligate the School Board only if not later than September 1 immediately prior to the expiration of this contract the Superintendent provides written notice to each member of the School Board calling to the attention of members of the School the notice requirements as contained in this section of the Superintendent's contract; provided that if the Superintendent provides this notice after September 1, the November 1 and December 31 deadlines in subparagraphs b and e shall be extended by the same number of days that the Superintendent's notice is delayed beyond September 1.

Subd. 2. Preliminary Notice by School Board: In the event that the School Board is contemplating not offering the Superintendent a subsequent contract, the School Board shall give preliminary written notice of such intent not to offer a subsequent contract no later than January 15

immediately preceding the date of expiration of this contract.

Subd. 3. Request for Meeting: Within ten calendar (10) days after receipt of an intent not to renew as provided in Paragraph b hereof, the Superintendent may request, in writing, a meeting with the School Board to discuss its intentions, the reasons therefor, and ways in which any concerns of the School Board might be addressed by the parties.

Subd. 4. Meeting Between the Parties: Upon receipt of such request, the School Board shall within fifteen (15) calendar days hold a meeting with the Superintendent.

Subd. 5. Final Action--School Board: The School Board shall delay taking final action on a subsequent contract for at least seven (7) calendar days after the meeting between the parties. However, the School Board shall take final action on a subsequent contract no later than December 31 and shall notify the Superintendent of such action in writing.

Subd. 6. Effect: The timeline provided herein is intended to provide both the School Board and the Superintendent with an appropriate process to address the subsequent contract issue and is intended to bind both parties unless the parties mutually agree to extend the timeline in writing. The timeline provided herein may be extended by written agreement between the School Board Chair and the Superintendent. In such an event, the School Board Chair shall confer with and notify School Board members, in writing, of such an extension.

Section 3. Expiration:

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

Section 4. Termination During the Term:

The Superintendent's employment may be terminated during the term of this contract only for cause as defined in M.S. 122A.40, Subds. 9 or 13. Except for purposes of describing grounds for discharge, the provisions of M.S. 122A.40 shall not be applicable. If the School Board proposes to terminate the Superintendent during the contract term for cause as described in M.S. 122A.40, Subds. 9 or 13, it shall notify the Superintendent in writing of the proposed grounds termination. The

Superintendent shall be entitled to a hearing before an arbitrator provided the Superintendent makes such a request in writing within fifteen (15) calendar days after receipt of the written notice of the proposed termination. In such event, the parties shall jointly petition the Bureau of Mediation Services (BMS) for a list of five (5) arbitrators. The arbitrator shall be selected by the parties through the normal striking process as provided by BMS rules. The arbitrator shall conduct a hearing under normal arbitration

procedure rules and issue a written decision. The decision of the arbitrator shall be final and binding upon the parties, subject to normal judicial review of arbitration decisions as provided by law. The Superintendent may be suspended with pay pending final determination by the arbitrator. If the Superintendent fails to request a hearing as provided herein within fifteen (15) calendar day period, it shall be deemed acquiescence by the Superintendent to the School Board's proposed action and the proposed action shall become final on such date as determined by the School Board, and the Superintendent shall have no further claim or recourse.

Section 5. Mutual Consent:

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

ARTICLE V: DUTIES

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

ARTICLE VI: DUTY YEAR AND LEAVES

Section 1. Basic Work Year:

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

Section 2. Vacation:

The Superintendent is entitled to 33 days of paid vacation each contract year, with the ability to accumulate up to 45 unused vacation days. Additionally, the Superintendent may choose to sell back up to twelve (12) vacation days per year at the average daily salary for that contract year. Furthermore, the Superintendent may not take more than 15

consecutive vacation days at a time without Board approval..

Section 3. Holidays:

The Superintendent shall be entitled to the following paid holidays each contract year as follows: New Year's Day, President's Day (if taken as regular school holiday), Good Friday, Memorial Day, Juneteenth, Independence Day, Labor Day, Thanksgiving Day, Day after Thanksgiving, Christmas Eve Day, Christmas Day and New Year's Eve Day.

Section 4. Sick leave:

The Superintendent shall earn paid sick leave at the rate of 18 days for each year of service, which may be accumulated to a maximum of 150 days. The 18 days will be allocated at the beginning of each new contract year on July 1.

Section 5. Unused Sick Leave:

Upon completion of current contract or retirement, the Superintendent will be entitled to collect 30% of unused sick leave days at the average prorated daily salary for the last three years. This amount will be paid out in a separate check issued to the Superintendent.

Section 6. Personal Leave:

The Superintendent shall be entitled to three (3) days of personal leave per year accumulative to a maximum of six (6) days.

Section 7. Emergency Leave:

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

Section 8. Bereavement Leave:

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

Section 9. Disability:

If the Superintendent is unable to perform regular duties because of personal illness and has exhausted all accumulated sick leave, the School District shall provide additional paid sick leave at a salary equal to 60 percent of the Superintendent's average daily rate until the expiration of the waiting period for long term disability insurance as provided according to the provisions of VI. 3. of this contract.

Section 10. Medical Leave:

Subd. 1. Leave of Absence for Health Reasons: The Superintendent and School District agree to incorporate by reference and be bound by the provisions of M.S. 122A.40, Subd. 12 relating to suspension and leave of absence for health reasons.

Subd. 2. Granting Medical Leave of Absence: If the Superintendent is unable to perform regular duties because of personal illness or disability and has exhausted all sick leave credit available or has become eligible for long term disability compensation and has not been suspended or placed on leave of absence pursuant to M.S. 122A.40 Subd. 12, the Superintendent shall upon request, be granted a medical leave of absence, without pay, up to one year in duration. The School Board may, in its discretion, extend such a leave upon written request. A request for medical leave of absence or extension thereof pursuant to this section shall be accompanied by a written statement from a physician outlining the condition of health and estimated time at which the Superintendent is expected to be able to resume normal responsibilities. The Superintendent when on medical leave of absence is eligible to continue to participate in group insurance programs as permitted under the insurance policy provisions, but the Superintendent shall pay the entire premium for such programs as the Superintendent wishes to retain commencing with the beginning of the leave. If medical leave of at least one full year is granted pursuant to this section, the Superintendent voluntarily waives any right to a leave of absence to which the Superintendent might otherwise be entitled pursuant to M.S. 122A.40, Subd. 12.

Section 11. Workers Compensation Insurance:

The School District shall provide, at the expense of the School District, coverage for the Superintendent on the School District's workers compensation policy.

Section 12. Time Off in One-Hour Increments:

The Superintendent may take vacation, personal leave, personal and family sick leave, personal and family medical leave, and emergency short-term time (ESST) in increments of one hour.

Section 13. Remote Work Schedule:

The Superintendent is permitted to work remotely one day per week between June 1 and August 15.

ARTICLE VII: INSURANCE

Section 1. Health and Hospitalization:

The School District shall provide the Superintendent with family health insurance coverage in the District's group plan CDHP HSA Plan. In addition, the District agrees to contribute \$7,000 annually on July 1, 2025, July 1, 2026, and July 1, 2027 to the Superintendent's HSA account. Patient Protection Affordable Care Act (ACA) Provision: Pending the full implementation of the Affordable Care Act (ACA) and should at any time during the duration of this contract the Superintendent's Health & Hospitalization benefit package is determined or deemed to be non-compliant as per ACA rules and regulations, then, and only then, the District would agree to provide the Superintendent a similar, like,

and/or compliant insurance benefit and to also agree to increase the Superintendent's salary and the dollar amount necessary to fully obtain the aforementioned full family Health & Hospitalization benefit. In the event of the salary increase due to ACA rules and regulations the salary increase will applied to health care premium costs pre-tax by flexing said increase in dollars and apply to the cost of the full benefit.

Section 2. Life Insurance:

The School District shall provide a group term life insurance plan providing \$250,000 of coverage for the Superintendent, payable to the Superintendent's named beneficiary, at the expense of the School District. Coverage shall be in the District's group plan.

Section 3. Long Term Disability:

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

Section 4. Liability Insurance:

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

Section 5. Claims Against the School District:

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

ARTICLE VIII: OTHER BENEFITS

Section 1. Tax Sheltered Annuities:

The Superintendent will be eligible to participate in a tax sheltered annuity plan through payroll deduction and match plan established pursuant to Section 403(b) of the Internal Revenue Code of 1986, Minnesota Statutes, Section 123.02, Subd. 15, and School District policy, and as otherwise provided by law. The District shall make a matching contribution up to a total of \$4,000 for the 2025-2026 fiscal year, \$4,000 for the 2026-2027 fiscal year, and \$4,000 for the 2027-2028 fiscal year.

Section 2. Automobile:

The School District shall compensate the Superintendent for business use of the Superintendent's private automobile at the District's rate per mile according to District policy.

Section 3. Conferences and Meetings, Professional Growth:

The School District shall pay all legally valid expenses and fees for the Superintendent's attendance at professional conferences and meetings with other educational agencies when attendance thereof is required, directed, or permitted by the School Board. The Superintendent shall periodically report to the School Board relative to meetings and conferences attended.

The Superintendent shall be entitled to attend two (2) national conference or convention at the School District's expense during contract years 2025-2028 and may attend a third conference or convention at his own expense.

The School District will authorize \$300 annually for the purpose of purchasing educational materials with the goal of improving professional performance.

The Superintendent shall be entitled to five (5) days per year, accumulative to a maximum of ten days during any one-year, to be a part of his duty days for the purpose of professional growth at a college or university, or in some other type of individual professional activity as approved by the board. If the Superintendent attends a national convention or workshop he will be entitled to earn the five (5) days during that calendar year.

ARTICLE IX: SALARY

The Superintendent shall be paid an annual salary of \$162,427 for 2025-2026, \$167,300 for 2026-2027, and \$172,319 for 2027-2028. The salary shall be paid in equal installments during the contract year.

ARTICLE X: OTHER PROVISIONS

Section 1. Outside Activities:

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

Section 2. Indemnification and Provision of Counsel:

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

Section 3. Dues:

The Superintendent is encouraged to belong to and participate in appropriate

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

Section 4. Other Applicable Provisions:

Subd. 1. Cell Phone and Remote Internet Device: The Superintendent is eligible for reimbursement of up to \$75 per month to cover expenses for both a cell phone and remote internet devices.

Subd. 2. Superintendent Evaluation: The Superintendent shall be evaluated on a formal basis in January or February of each contract period. The Superintendent is to provide a “state of the District” review in June or July each year his contract is in effect. The Superintendent shall develop and recommend for board approval the evaluation instrument to be utilized. The instrument shall be the MSBA recommended model if the board and Superintendent so desire or unless there is an agreement on a separately developed model.

Subd. 3. Daily Salary Determination: The Superintendent’s daily salary shall be determined on the basis of the yearly salary divided by 260.

ARTICLE XI: SEVERABILITY

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

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

IN WITNESS WHEREOF, I have
subscribed my signature the _____

day of _____, 2024.

Superintendent

IN WITNESS WHEREOF, I have
subscribed my signature this _____

day of _____, 2024.

Chair

Clerk

INDEPENDENT SCHOOL DISTRICT #146

AND

NONCERTIFIED EMPLOYEES

CLERICAL, FOOD SERVICE, KIDS CLUB, SPECIAL EDUCATION
TRANSPORTATION

Terms and Conditions of Employment

July 1, 2024 – June 30, 2026

Table of Contents

ARTICLE I: RATE OF PAY.....	5
Section 1. Rates of Pay:	5
Section 2. Step Advancement:	5
Section 3. Number of Annual Hours Worked:.....	5
Section 4. Paydays:	5
Section 5. Consistent Rate of Pay for Secretaries Working in Food Service:	5
Article II: LEAVES OF ABSENCE	5
Section 1. Sick Leave:.....	5
Subd. 1. Required Hours:.....	5
Subd. 2. Accruing Sick Leave:	5
Subd. 3. Qualifying Events:	6
Subd. 4. Medical Certificate:	6
Subd. 5. Deducting Accrued Leave:	6
Subd. 6. Submitting Requests:	6
Subd. 7. Pay Out Sick Leave Over 120 Days:	6
Section 2. Workers' Compensation:	6
Section 3. Bereavement Leave:.....	6
Section 4. Personal Leave:	7
Subd. 1. Number of Personal Days:.....	7
Subd. 3. Requesting Personal Day:.....	7
Section 5. Childcare Leave:	7
Subd. 1. Subject to Provisions:	7
Subd. 2. Written Intention:.....	7
Subd. 3. Pregnancy:	7
Subd. 4. Adjusting Proposed Ending Date:	8
Subd. 5. Commencement and Duration:	8
Subd. 6. Re-employed in Position:	8
Subd. 7. Grounds for Termination:	8
Subd. 8. Experience Credit:	8
Subd. 9. Eligibility to Participate in Group Insurance:	8
Section 6. Family and Medical Leave:	8
Subd. 1. Up to Twelve (12) Weeks per Year:.....	8
Subd. 2. Unpaid and Eligible for Health Contributions:.....	8
Subd. 3. Substituting Paid Vacation, Paid Sick Leave, or Paid Personal Leave:	9

Subd. 4. Thirty (3) Day Written Notice:	9
Section 7. Other Leave:.....	9
Article III: Vacations and Holidays	9
Section 1. Vacations for 12-Month Employees	9
Section 2. Vacations for 10-Month Employees:	9
Section 3. Maximum Accumulated Vacation:	10
Section 4. Payout for Unused Vacation Days:.....	10
Section 5. Holiday Schedule:	10
Article IV: 403(b) Deferred Compensation Match Program	10
Section 1. Eligibility:	10
Section 2. Annual District Match:	10
Section 3. Utilization:	10
Section 4. Authorization:	11
Section 5. Vendors:.....	11
Article V: Group Insurance.....	11
Section 1. Health and Hospitalization Insurance:	11
Article VI: Substitutes.....	11
Section 1. Substitute Rate:	11
Section 2. Long-term Substitute:	11
Article VII: Detention Supervisors	11
Section 1. Rate of Pay:.....	11
SALARY SCHEDULES	12

ARTICLE I: RATE OF PAY

Section 1. Rates of Pay:

All salaries will be on an hourly basis as shown on the attached salary schedule. Employees will be paid twice a month in equal increments (12 month employees, 24 paydays; 9 and 10 month employees, 20 or 24 paydays), with the exception of the last paycheck which will be adjusted based on the total actual hours worked. (Actual hours worked must be documented on District form and submitted to payroll office.)

Section 2. Step Advancement:

An employee who works 15 hours or more per week and 130 days in one classification will be eligible for step advancement. Those employees working less than 15 hours per week in one classification or less than 130 days in one classification will be eligible for step advancement every 2 years. The steps are earned at the beginning of each fiscal year. Twelve-month employees will earn their step advancement on the anniversary of their employment. Summer cleaning positions will be eligible for step advancement beginning with the 3rd consecutive season of employment.

Section 3. Number of Annual Hours Worked:

The total number of hours worked will be assigned by the school district. These hours are exclusive of lunch. Any time lost because of early dismissal, late starts or not completing assigned daily hours, must be documented and will be deducted from the last paycheck.

Section 4. Paydays:

An employee who works only nine-months and whose daily hours do not vary, will be paid over a ten or twelve-month period (20 or 24 paychecks). Those employees whose hours are not consistent will continue to submit a time card or clock in and out each shift.

Section 5. Consistent Rate of Pay for Secretaries Working in Food Service:

Secretaries shall receive a consistent pay rate for all hours worked throughout their scheduled day. This includes any time spent performing duties in the lunchroom, where their pay will no longer be subject to a reduction. This ensures that their hourly wage remains uniform, regardless of their specific work location or responsibilities during the workday.

Article II: LEAVES OF ABSENCE

Section 1. Sick Leave:

Subd. 1. Required Hours:

Employees must work at least three hours a day to qualify for sick leave.

Subd. 2. Accruing Sick Leave:

It will be prorated at the rate of one day per month times the number of annual months worked per year, accumulative to 120 days. All days earned beyond 90 days must be earned while physically present on the job.

Subd. 3. Qualifying Events:

Disability/sick leave with pay shall be allowed by the School District according to MS 181.9413 whenever an employee's absence is found to have been due to the employee's illness/disability, or illness/disability to the employee's child (as defined in Section 181.940, subd 4), adult child, spouse, sibling, parent, grandparent, stepparent which prevented the employee's attendance at school and performance of duties on that day or days. Disability/sick leave will be granted to the employee if a member of the employee's family (Section 181.940, subd 4) is under the care of a qualified physician. Disability/sick leave may be granted at the discretion of the Superintendent to the employee if a person outside the employee's family (Section 181.940, subd 4) is seriously ill. A medical certificate may be required by the Superintendent to certify that the member of the employee's family is under a qualified physician's care.

Subd. 4. Medical Certificate:

The School District may require an employee to furnish a medical certificate from a qualified physician as evidence of his or her illness indicating such absence was due to illness in order to qualify for disability/sick leave pay. In the absence of a medical certificate, the final determination of eligibility of an employee for disability/sick leave is reserved to the School District. If a certificate is provided, the School District may require a second opinion. Should a second opinion be required, the cost of obtaining such certificate shall be borne by the School District.

Subd. 5. Deducting Accrued Leave:

Disability/sick leave allowed shall be deducted from the accrued disability/sick leave days earned by the employee.

Subd. 6. Submitting Requests:

Disability/sick leave pay shall be approved only upon submission using an electronic time clock provided by the School District.

Subd. 7. Pay Out Sick Leave Over 120 Days:

On June 30th of each year, employees having accrued over 120 days sick leave will be paid out 25% of their individual daily rate of pay for each full day over 120 days.

Section 2. Workers' Compensation:

Pursuant to M.S. 176, an employee injured on the job in the service of the School District and collecting workers' compensation insurance may draw sick leave and receive full salary from the School District, the salary to be reduced by an amount equal to the insurance payments and only that fraction of the days not covered by insurance will be deducted from accrued sick leave.

Section 3. Bereavement Leave:

Employees attending a funeral of their immediate family member, either their and/or their spouse's mother, father, brother or sister's funeral, shall be granted up to five (5) days of paid leave per funeral. Additional days with pay may be granted at the discretion of the Superintendent. The number of days used shall be deducted from accrued sick leave days. In addition, employees attending funerals not in the immediate family may have a total of three days during the duration of this agreement that will be deducted from their accumulated disability/sick leave. Employees attending other funerals may use personal leave, other leave or any combination of the above not to exceed five (5) days per funeral. At the discretion of the Superintendent, additional days may be credited against disability/sick leave.

Section 4. Personal Leave:

Non-Certified personnel will be granted personal leave as specified in the teachers' Master Agreement, Article XII, Section 5.

Subd. 1. Number of Personal Days:

An employee will be granted three days personal leave per year, accumulative to a maximum of five days after three years.

Subd. 2. Reimbursement for Over Three (3) Days:

At the conclusion of each school year, employees having accrued over 3 days of personal leave will be reimbursed for up to two (2) days over three at the rate of \$110.00 for each full day or the prorated amount for a fractional day. Employees who are scheduled less than eight (8) hours per day will receive a prorated payout rate based on their scheduled daily working hours divided by eight (8).

Subd. 3. Requesting Personal Day:

Requests for personal leave must be submitted via approved School District media to the Superintendent at least three days in advance, except in the event of emergencies. A minimum of a least ½ day must be taken at any one time. Leave will be granted to no more than three non-certified employees per building per day, except for the first two weeks and last two weeks of the school year when the maximum personal leave usage per building will be two per school site. The third person seeking approval for a personal leave request during the timeframe that does not include the first or last two weeks of a school year is subject to and dependent upon the availability of a qualified substitute.. Days of personal leave will be granted during the last week of school only at the discretion of the Superintendent and is not grievable.

Section 5. Childcare Leave:

Child care leave will be granted to non-certified personnel as specified in the teachers' Master Agreement, Article XII, Section 6.

Subd. 1. Subject to Provisions:

A childcare leave shall be granted by the School District, subject to the provisions of this section, provided such parent is caring for the child on a full time basis.

Subd. 2. Written Intention:

A employee making application for childcare leave shall inform the Superintendent in writing of intention to take the leave at least three calendar months before commencement of the intended leave. In the event of an unusual circumstance, this time period may be waived.

Subd. 3. Pregnancy:

If the reason for the childcare leave is occasioned by pregnancy, an employee may utilize disability/sick leave pursuant to the disability/sick leave provisions of the Agreement during a period of physical disability. However, an employee shall not be eligible for disability/sick leave during a period of time covered by a childcare or other leave of absence. A pregnant employee will also provide, at the time of the leave application, a statement from her physician indicating the expected date of delivery. Leave days used as disability/sick leave days that qualify under the Family Medical Leave Act shall be deducted first from disability/sick leave days accrued in prior years before being deducted from the days accrued during the current year.

Subd. 4. Adjusting Proposed Ending Date:

The School District may adjust the proposed ending date of a childcare leave so that the dates of the leave coincide with some natural break in the school year - i.e.: winter vacation, spring vacation, semester break, end of a grading period, end of the school year, or the like.

Subd. 5. Commencement and Duration:

In making a determination concerning the commencement and duration of a childcare leave, the School District shall not, in any event, be required to:

1. Grant any leave more than twelve (12) months in duration.
2. Permit the employee to return to his or her employment prior to date designated in the request for childcare leave.

Subd. 6. Re-employed in Position:

A employee returning from childcare leave shall be re-employed in a position for which he or she is licensed unless previously discharged or placed on unrequested leave.

Subd. 7. Grounds for Termination:

Failure of the employee to return pursuant to the date determined under this section shall constitute grounds for termination unless the School District and the employee mutually agree to an extension in the leave.

Subd. 8. Experience Credit:

A employee who returns from child care leave within the provisions of this section shall retain all previous experience credit for pay purposes and any unused leave time accumulated under the provisions of this Agreement at the commencement of the beginning of the leave. The employee shall not accrue additional experience credit for pay purposes or leave time during the period of absence for childcare leave.

Subd. 9. Eligibility to Participate in Group Insurance:

A employee on child care leave is eligible to participate in group insurance programs if permitted under the insurance policy provisions, but shall pay the entire premium for such programs as the employee wishes to retain, commencing with the beginning of the childcare leave. The right to continue participation in such group insurance programs, however, will terminate if the employee does not return to the district pursuant to this section. Leave under this section shall be without pay or fringe benefits.

Section 6. Family and Medical Leave:

Subd. 1. Up to Twelve (12) Weeks per Year:

Pursuant to the Family and Medical Leave Act, 29 U.S.C. 2601 et. seq., an eligible employee shall be granted, upon written request, up to a total of twelve (12) weeks of leave per year in connection with: (1) the birth and first-year care of a child; (2) the adoption or foster placement of a child; (3) the serious health condition of an employee's spouse, child or parent, and; (4) the employee's own serious health condition.

Subd. 2. Unpaid and Eligible for Health Contributions:

Such leave shall be unpaid, except an eligible employee, during such leave, shall be

eligible for regular School District group health insurance contributions as provided in this Agreement for the period of the leave, but not to exceed twelve (12) weeks per year, notwithstanding any other provisions of this Agreement.

Subd. 3. Substituting Paid Vacation, Paid Sick Leave, or Paid Personal Leave:

The employee may elect, or the School District may require the employee, to substitute paid vacation, paid sick leave, or paid personal leave for leave otherwise provided under this section. However, nothing herein, nor any other provision of the Agreement, shall require the School District to combine leaves for a period of time that exceeds twelve (12) weeks.

Subd. 4. Thirty (3) Day Written Notice:

The employee will provide at least thirty (30) days of written notice of request for leave when the reason for the leave is foreseeable. The employee shall further make reasonable efforts to schedule any treatment so as to minimize disruption of the work of the School District.

Section 7. Other Leave:

The Superintendent must approve all other leave. With the exception of jury duty or a legal subpoena, other leaves will be without pay. All days of leave not reimbursed by the School District will be limited to one (1) per school year and other leave is subject to a salary deduction on a per diem basis. In addition to the employee salary deduction, the employee requesting and receiving approval for additional other leave days (beyond the one day permitted per year) will also provide the necessary compensation for the substitute needed to fill the vacancy. Leave requested for medical purposes for the employee and/or employee's immediate family as defined in the Disability/Sick Leave section shall be excluded from providing compensation for the substitute. Employees will not be able to accumulate and/or carry over other leave days from one school year to the next school year. Employees must request to the Superintendent of Schools both in writing and in person at a minimum of thirty (30) days in advance of all requests for other leave. Other leave requests will be granted at the discretion of the Superintendent of Schools in cooperation and with consultation of the building administrators. Employees requesting other leave must have exhausted all personal leave and vacation days prior to making a request for other leave. The language herein applies to nine month employees. Ten and twelve month employees seeking unpaid leave beyond one day will be subject to the discretion of the Superintendent for approval.

Article III: Vacations and Holidays

Section 1. Vacations for 12-Month Employees:

The following positions are eligible for paid vacation: Superintendent's Secretary, Community Education Secretary, and Payroll/HR Assistant.

Years of Experience	Vacation Days
1-4	10
5-14	15
15-24	20
25 and up	25

Section 2. Vacations for 10-Month Employees:

Clerical staff working at least 10 months per year will receive 5 paid vacation days.

Section 3. Maximum Accumulated Vacation:

Employees can accumulate a maximum of 35 days of paid vacation. Any days exceeding this limit will be forfeited without compensation.

Section 4. Payout for Unused Vacation Days:

Unused vacation days are not eligible for payout.

Section 5. Holiday Schedule:

The following positions are eligible for paid holidays: Superintendent’s Secretary, Community Education Secretary, and Payroll/HR Assistant.

Paid Holidays Include:

- New Year’s Day
- President’s Day (if observed as a school holiday)
- Good Friday
- Memorial Day
- Juneteenth
- Independence Day
- Labor Day
- Thanksgiving Day
- Day after Thanksgiving
- Christmas Eve
- Christmas Day
- New Year’s Eve

Article IV: 403(b) Deferred Compensation Match Program

Section 1. Eligibility:

To be eligible to participate in the certified 403(b) match program, an employee must work 6 hours per day, accumulative to 130 days in one classification. The HR/Payroll Assistant qualifies working a minimum of 5 hours per day, 12 months per year.

Section 2. Annual District Match:

The district match shall be based on years of service in District No. 146 as follows:

Years of Service	Match per Year
1	\$0
2-3	\$500
4-10	\$1,000
11-up	\$2,000

The maximum district contribution per non-certified career with ISD No. 146 is not to exceed \$34,500.

Section 3. Utilization:

Eligible employees must annually make the deferred compensation election during the annual election period or lose the annual benefit.

Section 4. Authorization:

The deferred compensation program is subject to MN Stat. 356.24.

Section 5. Vendors:

Educators Financial Services Inc., Valic, HBW Financial Services/Cetera Advisor Networks, Horace Mann Insurance Co., and FMS Financial Planning and Edward Jones. The 403b deferred match program will be administered by a 3rd party hired by the School District.

Article V: Group Insurance

Section 1. Health and Hospitalization Insurance:

An employee deemed full time according to the Affordable Care Act calculation, shall receive a health insurance benefit of \$5,400 during the 2024-2025 school year. The health insurance benefit for the 2025-2026 school year shall be up to an 8% increase and not to exceed \$5,400 or the cost of the single premium of the minimum value plan, whichever is the lesser amount for each employee enrolled in the School District's group hospitalization plan. Any additional premium cost shall be borne by the employee and paid by payroll deductions.

Article VI: Substitutes

Section 1. Substitute Rate:

Rate of pay for substitutes is set annually by the School District.

Section 2. Long-term Substitute:

A long term substitute will move from the substitute rate of pay to the first step of the band and grade of the employee they are replacing based on one of the following conditions:

1. Approval by the school board for a leave of absence
2. Employed as a substitute for 30 consecutive workdays in that position. The rate of pay will not be retroactive and benefits would be pro-rated.

Article VII: Detention Supervisors

Section 1. Rate of Pay:

Rate of pay will be at the B-2-1 lane, experience counted. Substitutes will be paid at the established rate for substitutes.

SALARY SCHEDULES

2024-25

STEP	A-1-1	A-1-2	A-1-3	B-2-1	B-2-2	B-2-3	B-3-1	B-3-2
1	14.16	17.87	19.79	21.72	22.55	23.42	24.81	26.49
2	15.00	18.38	20.36	22.36	23.20	24.07	25.40	27.05
3	15.85	18.85	20.87	22.89	23.70	24.67	25.96	27.62
4	16.70	19.31	21.34	23.40	24.26	25.29	26.51	28.20
5	17.62	19.78	21.86	23.92	24.77	25.87	27.07	28.76
6	18.43	20.79	22.61	24.47	25.26	26.50	27.62	29.30

2025-26

STEP	A-1-1	A-1-2	A-1-3	B-2-1	B-2-2	B-2-3	B-3-1	B-3-2
1	14.51	18.31	20.29	22.26	23.11	24.01	25.43	27.15
2	15.37	18.84	20.87	22.91	23.78	24.67	26.03	27.73
3	16.24	19.32	21.39	23.46	24.29	25.29	26.61	28.31
4	17.11	19.79	21.87	23.99	24.87	25.92	27.17	28.90
5	18.06	20.28	22.41	24.52	25.39	26.52	27.75	29.48
6	18.89	21.31	23.18	25.08	25.89	27.16	28.31	30.04

A-1-1 Cook Helper, Kids Club Student Worker, Van Driver

A-1-2 Food Service Cashier

A-1-3 Kids Club Adult Assistant

B-2-1 Cook

B-2-2 HS Records Secretary, Elem Office Assistant, Kids Club Leader

B-2-3 HS Administrative Assistant, Elem Administrative Assistant, DO Administrative Assistant,
Community Ed Secretary, Payroll/HR Assistant

B-3-2 Head Cook

B. Donations

- 1) \$4,800 Donation from Barnesville Booster Club for Headsets for Football Games
- 2) \$500 Donation from Resource Training & Solutions for PBIS Program Recognition
- 3) \$400 Donation from PTO for 3rd Grade Field Trip
- 4) \$92.50 Donation from Laura Ronngren, Creative Traveler FM for Summer 2025 Field Trips
- 5) \$50 Donation from Bell Bank for General Fund

12. New Business

- A. FY 2024 Audit by Eide Bailly LLP

154



October 16, 2024

To the Members of the School Board
Barnesville Public Schools
Barnesville, Minnesota

We have audited the financial statements of Barnesville Public Schools (“the District”) as of and for the year ended June 30, 2024, and have issued our report thereon dated October 16, 2024. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our letter dated July 20, 2024, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements and major program compliance does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding significant control deficiencies over financial reporting and material weaknesses and material noncompliance, and other matters noted during our audit in a separate letter to you dated October 16, 2024.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. A summary of the significant accounting policies adopted by the District are described in Note 1 to the financial statements. As described in Note 1, the District changed accounting policies related to accounting for accounting changes and error corrections to adopt the provisions of GASB Statement No. 100, *Accounting Changes and Error Corrections*. Accordingly, the presentation and disclosure requirements have been applied to the financial statements for the year ended June 30, 2024. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Management's estimate of the state aid receivable and related revenue from the State of Minnesota is based on the projected student counts at year-end. We evaluated the key factors and assumptions used to develop the state aid receivable and related revenue in determining that it is reasonable in relation to the basic financial statements taken as a whole.

Management's estimate of the other post-employment benefits and net pension liability are based on an actuary's calculation in accordance with the employment contracts. We evaluated the key factors and assumptions used to develop the other post-employment benefits and net pension liability in determining that it is reasonable in relation to the basic financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements relate to net pension liability.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit. The misstatements on the attached schedule that were identified as a result of our audit procedures were brought to the attention of, and corrected by, management. There were no uncorrected misstatements identified as a result of our audit procedures.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. We made the following modification to our auditor's report:

As described in Note 1 to the financial statements, due to the adoption of GASB Statement 100, *Accounting Changes and Error Corrections*, the District conformed with the presentation and disclosure requirements related to the error correction for the year ended June 30, 2024. The error correction is discussed in Note 17. We have included an emphasis of matter in our report regarding these restatements.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter dated October 16, 2024.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as District's auditors.

This report is intended solely for the information and use of the school board and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

Eide Bailly LLP

Fargo, North Dakota

Client: **26155 - Independent School District No. 146**
 Engagement: **AA 2024 - Independent School District No. 146**
 Period Ending: **6/30/2024**
 Trial Balance: **3.00 - Trial Balance**
 Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
Adjusting Journal Entries			
Adjusting Journal Entries JE # 100			
CLIENT POST: CY GASB 68 Entry to record direct aid contribution items			
E01-010-203-000-000-891	Pension Expense	29,836.50	
E01-020-203-000-000-891	Pension Expense	29,836.50	
R01-005-000-000-000-397	Revenue-State Aid		59,673.00
Total		59,673.00	59,673.00
Adjusting Journal Entries JE # 101			
CLIENT POST: To adjust delinquent AVR to actual			
B01-231-000---	Deferred Revenue	12,105.00	
B04-111-000---	Delinquent Prop Taxes Rec	42.00	
B04-231-000---	Deferred Revenue	376.00	
B07-111-000---	Delinquent Prop Taxes Rec	1,150.00	
B07-231-000---	Deferred Revenue	10,667.00	
B01-111-000---	Delinquent Property Taxes Receivable		1,190.00
R01-005-000-000-001-000	Levies		10,915.00
R04-005-505-321-001-000	Levies		418.00
R07-005-000-000-001-000	Levies		11,817.00
Total		24,340.00	24,340.00
Adjusting Journal Entries JE # 102			
CLIENT POST: To adjust for tax shift			
R01-005-000-000-001-000	Levies	91,777.00	
B01-235-000---	Property Taxes Levied/Subsequent Year Ex		91,777.00
B07-235-000---	Property Taxlevied/Subsequent Year		
R07-005-000-000-001-000	Levies		
Total		91,777.00	91,777.00
Adjusting Journal Entries JE # 103			
CLIENT POST: To spread the levy			
B07-110-000---	Current Property Tax Receivable	166,621.00	
R01-005-000-000-001-000	Levies	158,785.00	
R04-005-505-321-001-000	Levies	3,701.00	
B01-110-000---	Current Property Taxes Receivable		158,785.00
B04-110-000---	Current Property Taxes Rec		3,701.00
R07-005-000-000-001-000	Levies		166,621.00
Total		329,107.00	329,107.00
Adjusting Journal Entries JE # 104			
CLIENT POST: To adjust state aid receivables/revenue to actual			
B04-121-000---	Due from Dept. of Education	68.00	
B07-121-000---	Due from State Dept of Education	85,919.00	
R01-005-000-000-211-000	Foundation Aid	15,500.00	
R01-005-000-000-211-000	Foundation Aid	35,313.00	
B01-121-000---	Due from Dept of Education		10,146.00
R01-005-000-000-229-000	Disparity Reduction		25.00
R01-005-000-000-234-000	Hmstd/Ag Market Value Credit		981.00
R01-005-000-000-370-000	Misc Rev fm MDE		9,173.00
R01-005-000-312-300-000	Literacy Incentive Aid		3,805.00
R01-005-420-000-360-000	Spec Ed General		24,645.00
R01-005-865-000-317-000	LTFM State Aid		2,038.00
R04-005-000-321-234-000	Hmstd/Ag Market Value Credit		68.00
R07-005-000-000-229-000	Disparity Reduction		122.00
R07-005-000-000-234-000	Hmstd/Ag Market Value Credit		2,547.00
R07-005-000-000-258-000	Schl Bldg Bond Credit		83,250.00
B01-101-000---	Gen Fund Cash		
B01-101-000---	Gen Fund Cash		
B01-101-000---	Gen Fund Cash		
B04-101-000---	Cash		
B07-101-000---	Debt Service Cash		
R01-005-000-000-211-000	Foundation Aid		
Total		136,800.00	136,800.00
Adjusting Journal Entries JE # 105			
CLIENT POST: To spread levy and adjust classifications			
B01-101-000---	Gen Fund Cash	67,607.00	
R01-005-865-000-001-000	LTFM Levies	15,657.00	
R07-005-000-000-001-000	Levies	67,607.00	
B07-101-000---	Debt Service Cash		67,607.00
R01-005-000-000-001-000	Levies		67,607.00

Client: **26155 - Independent School District No. 146**
 Engagement: **AA 2024 - Independent School District No. 146**
 Period Ending: **6/30/2024**
 Trial Balance: **3.00 - Trial Balance**
 Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
R01-005-000-000-001-000	Levies		15,657.00
Total		150,871.00	150,871.00

Adjusting Journal Entries JE # 106

CLIENT POST: To adjust for nonspendable balances

B01-422-000---	Unappropriated Fund Balance	1,345.00	
B02-464-000---	Restricted Fund Balance	22,965.00	
B01-460-000---	Nonspendable Fund Balance		1,345.00
B02-460-000---	Nonspendable Fund Balance		22,965.00
Total		24,310.00	24,310.00

Adjusting Journal Entries JE # 107

CLIENT POST: To post adjustment for fund 6 restatement

E06-005-870-000-520-804	Masonry & Tuckpointing	2,685.00	
E06-005-870-000-520-808	Doors, Frames, Air Barrier	1,780.00	
E06-005-870-000-520-809	Interior Finish	11,107.00	
E06-005-870-000-520-832	Landcaping & Irrigation	12,154.00	
E06-005-870-000-520-885	Building Acquisition	28,505.00	
E06-005-870-000-530-887	FF&E/Technology	50,629.00	
B06-464-000---	Restricted Fund Balance		106,860.00
Total		106,860.00	106,860.00

Adjusting Journal Entries JE # 200

CLIENT DO NOT POST: To adjust depreciation to actual

B98-100-531---	Dep Exp - Computer Hardware		
B98-172-000---	Allowance On Depreciation of Building		
B98-173-000---	Allowance On Depreciation of Equipment		
B98-200-531---	Dep Exp - Regular Inst		
B98-400-531---	Dep Exp - Sp Ed Inst		
B98-430-000---	Total Gnl Fixed Assets		
B98-600-531---	Dep Exp - Inst Support		
B98-700-531---	Dep Exp - Pupil Support		
B98-800-531---	Dep Exp - Site, Bldg, and Equip		
Total		0.00	0.00

Adjusting Journal Entries JE # 201

CLIENT DO NOT POST: To adjust fund balances

B01-422-000---	Unappropriated Fund Balance	202,702.00	
B01-422-000---	Unappropriated Fund Balance	40,000.00	
B01-449-000---	Rsvd Safe Sch - Crime Levy	23,447.00	
B04-431-000---	Community Educ. Fund Balance	32,251.00	
B04-444-000---	School Readiness	46,621.00	
B01-403-000---	Reserved-Staff Development		7,232.00
B01-412-000---	Reserved for Bus Purch.		10,746.00
B01-424-000---	Reserved for Operating Capital		21,267.00
B01-438-000---	Rsvd Gifted/Talented		4,318.00
B01-443-000---	Rsvd Telecom Access Costs		40,000.00
B01-467-000---	Rst/Rsvd for LTFM		98,584.00
B01-472-000---	Rst/Rsvd for Med Asst		67,682.00
B04-432-000---	Ecfv Fund Balance		34,347.00
B04-464-000---	Restricted Fund Balance		44,525.00
B21-401-000---	Student Activity Fund Balance		16,320.00
B01-403-000---	Reserved-Staff Development		
B01-403-000---	Reserved-Staff Development		
B01-406-000---	Reserved for Health & Safety		
B01-418-000---	Designation for Severance		
B01-422-000---	Unappropriated Fund Balance		
B01-424-000---	Reserved for Operating Capital		
B01-427-000---	Rsvd Disabled Access		
B01-438-000---	Rsvd Gifted/Talented		
B01-440-000---	Rst/Rsvd Teacher Dev/Eval		
B01-459-000---	Rst Basic Skills Ext Time		
B01-467-000---	Rst/Rsvd for LTFM		
B04-431-000---	Community Educ. Fund Balance		
B04-464-000---	Restricted Fund Balance		
Total		345,021.00	345,021.00

Adjusting Journal Entries JE # 202

CLIENT DO NOT POST - To reclass due to other governments from accounts payable

B04-206-000---	Accounts Payable	21,936.00	
B04-210-000---EB	Due to Other Governments		21,936.00

Client: **26155 - Independent School District No. 146**
Engagement: **AA 2024 - Independent School District No. 146**
Period Ending: **6/30/2024**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
Total		21,936.00	21,936.00
Adjusting Journal Entries JE # 203			
CLIENT DO NOT POST: To adjust for negative CS cash			
B01-118-000---	Due From Other Funds	59,771.00	
B04-101-000---	Cash	59,771.00	
B01-101-000---	Gen Fund Cash		59,771.00
B04-205-000---	Due to Other funds		59,771.00
Total		119,542.00	119,542.00
Adjusting Journal Entries JE # 204			
CLIENT DO NOT POST: To adjust depreciation to actual			
B98-200-531---	Dep Exp - Regular Inst	47,117.00	
B98-400-531---	Dep Exp - Sp Ed Inst	2,974.00	
B98-600-531---	Dep Exp - Inst Support	1,154.00	
B98-700-531---	Dep Exp - Pupil Support	32,105.00	
B98-800-531---	Dep Exp - Site, Bldg, and Equip	1,467,672.00	
B98-172-000---	Allowance On Depreciation of Building		1,445,183.00
B98-173-000---	Allowance On Depreciation of Equipment		105,839.00
Total		1,551,022.00	1,551,022.00
Adjusting Journal Entries JE # 205			
CLIENT DO NOT POST: To adjust for debt service principal amounts on the report			
E01-005-110-000-401-000	General Supplies	5,556.00	
E01-005-110-302-580-000	Principal Cap. Lease		5,556.00
Total		5,556.00	5,556.00
Adjusting Journal Entries JE # 300			
Unposted entries #7781 - #7813			
B01-101-000---	Gen Fund Cash	98.00	
B01-121-000---	Due from Dept of Education	981,670.00	
B01-206-000---	Accounts Payable	44,363.00	
B01-422-000---	Unappropriated Fund Balance	9,978.00	
B02-101-000---	Cash	7,935.00	
B02-130-000---	Inventory	15,979.00	
B02-460-000---	Nonspendable Fund Balance	3,493.00	
B04-101-000---	Cash	1.00	
B04-121-000---	Due from Dept. of Education	8,238.00	
B04-230-000---	Deferred Revenue Inv	1,320.00	
B07-101-000---	Debt Service Cash	32,642.00	
B07-101-000---	Debt Service Cash	16.00	
B07-121-000---	Due from State Dept of Education	8,665.00	
B99-260-000---	Sep&Severance Payble	4,781.00	
E01-005-760-713-365-000	Transportation Chgbk	5,756.00	
E01-005-760-723-365-000	Transportation Chgbk	29,645.00	
E01-005-760-723-365-000	Transportation Chgbk	98.00	
E01-005-760-733-365-000	Transportation Chgbk	3,375.00	
E01-005-810-000-365-000	Transportation Chgbk	157.00	
E01-100-203-000-214-000	PERA	186.00	
E01-100-203-000-218-000	TRA	556.00	
E01-100-203-000-220-000	Group Hospital	1,425.00	
E01-100-203-000-250-000	Tsa/Mn Deferred Comp	316.00	
E01-100-203-000-365-000	Transportation Chgbk	326.00	
E01-100-203-000-401-000	General Supplies	136.00	
E01-100-216-401-140-011	Classroom, Licensed	51.00	
E01-100-422-740-161-000	ParaProf/Personal Care Assist	19,442.00	
E01-100-422-740-210-000	FICA	1,461.00	
E01-100-422-740-214-000	PERA	1,458.00	
E01-100-422-740-250-000	Tsa/Mn Deferred Comp	416.00	
E01-300-255-733-365-000	Transportation Chgbk	926.00	
E01-300-258-733-365-000	Transportation Chgbk	49.00	
E01-300-259-733-365-000	Transportation Chgbk	21.00	
E01-300-261-000-365-000	Transportation Chgbk	112.00	
E01-300-292-733-365-516	Transportation Chgbk-CC	554.00	
E01-300-294-733-365-502	Transportation Chgbk	885.00	
E01-300-294-733-365-504	Transportation Chgbk	200.00	
E01-300-294-733-365-504	Transportation Chgbk	509.00	
E01-300-294-733-365-506	Transportation Chgbk	272.00	
E01-300-294-733-365-507	Transportation Chgbk	167.00	
E01-300-296-733-365-514	Transportation Chgbk	303.00	
E01-300-298-733-365-000	Transportation Chgbk	855.00	
E01-300-298-733-365-000	Transportation Chgbk	205.00	

Client: **26155 - Independent School District No. 146**
Engagement: **AA 2024 - Independent School District No. 146**
Period Ending: **6/30/2024**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
E01-300-301-830-365-000	Transportation Chgbk	618.00	
E01-300-640-316-365-000	Transportation Chgbk	537.00	
E01-300-710-000-365-000	Transportation Chgbk	1.00	
E02-005-770-701-491-000	Commodities	64,391.00	
E04-005-509-321-365-000	Transportation Chgbk	98.00	
R01-005-000-000-001-000	Levies	377,613.00	
R01-005-000-000-019-000	Misc Local	17.00	
R01-005-000-000-092-000	Interest	40,577.00	
R01-005-000-000-211-000	Foundation Aid	660,619.00	
R01-005-000-401-401-000	Title I Esea-A	51.00	
R02-005-000-701-601-000	Type A Pupil	17,238.00	
R02-005-000-707-601-000	Type A Pupil	1,051.00	
R04-005-505-321-001-000	Levies	33,186.00	
R04-005-580-328-300-000	ECFE State Aid	758.00	
B01-101-000---	Gen Fund Cash		40,577.00
B01-101-000---	Gen Fund Cash		17.00
B01-210-000---	Due to MN District		44,363.00
B01-460-000---	Nonspendable Fund Balance		9,978.00
B02-231-000---	Deferred Revenue (Lunch Balances)		17,238.00
B02-464-000---	Restricted Fund Balance		3,493.00
B04-101-000---	Cash		98.00
B99-161-000---	To Provide-Severance		4,781.00
E01-005-760-720-365-000	Transportation Chgbk		9,131.00
E01-005-760-733-365-000	Transportation Chgbk		36,538.00
E01-100-216-401-140-000	Classroom, Licensed		51.00
E01-100-216-401-161-000	ParaProf/Personal Care Assist		19,442.00
E01-100-216-401-210-000	FICA		1,461.00
E01-100-216-401-214-000	PERA		186.00
E01-100-216-401-214-000	PERA		1,458.00
E01-100-216-401-218-000	TRA		556.00
E01-100-216-401-220-000	Group Hospital		1,425.00
E01-100-216-401-250-000	Tsa/Mn Deferred Comp		316.00
E01-100-216-401-250-000	Tsa/Mn Deferred Comp		416.00
E01-100-216-401-401-000	General Supplies		136.00
E02-005-770-701-490-000	Food		15,979.00
R01-005-000-000-211-000	Foundation Aid		805,022.00
R01-005-000-302-001-000	Operating Capital Levy		100,112.00
R01-005-000-302-211-000	Operating Capital Aid		128,989.00
R01-005-000-312-300-000	Literacy Incentive Aid		5,354.00
R01-005-000-316-211-000	Staff Development Aid		137,476.00
R01-005-000-317-211-000	Basic Skills Aid		163,333.00
R01-005-000-330-211-000	Learning & Development Aid		218,301.00
R01-005-000-342-001-000	Safe Schools - Crime Levy		35,713.00
R01-005-000-343-300-000	School Library Aid		4,000.00
R01-005-000-373-300-000	Stdt Support Personnel Aid		4,000.00
R01-005-000-374-300-000	Stdt Sppt Personnel Aid Coop		4,000.00
R01-005-000-388-211-000	Gifted & Talented Foundation Aid		12,520.00
R01-005-000-401-401-011	Title I Esea-A		51.00
R01-005-000-830-001-000	Career and Technical Education Levy		77,551.00
R01-005-420-000-360-000	Spec Ed General		147,246.00
R01-005-790-000-369-000	Rev-Other State Agen		4,530.00
R01-005-850-348-001-000	Lease Levy		50,190.00
R01-005-865-000-001-000	LTFM Levies		114,047.00
R01-005-865-000-317-000	LTFM State Aid		7,518.00
R02-005-000-701-474-000	Commodities		64,391.00
R02-005-000-701-601-000	Type A Pupil		1,051.00
R02-005-000-707-092-000	Interest		7,935.00
R04-005-505-321-019-000	Misc Local		1.00
R04-005-580-325-001-000	ECFE Levies		24,054.00
R04-005-580-325-300-000	ECFE State & Grants		5,664.00
R04-005-580-328-001-000	Levies		413.00
R04-005-582-344-050-000	Fees from Patrons		1,320.00
R04-005-582-344-300-000	State & Grants		3,038.00
R04-005-583-354-300-000	Preschool Screening State		208.00
R04-005-585-332-001-000	Levies		8,719.00
R04-005-590-351-301-000	Non-Public Aid		86.00
R07-005-000-000-019-000	Misc Local		16.00
R07-005-000-000-092-000	Interest		32,642.00
R07-005-865-000-317-000	LTFM State Aid		8,665.00
R04-005-000-321-229-000	Disparity Reduction		
R04-005-000-321-234-000	Hmstd/Ag Market Value Credit		
Total		2,385,796.00	2,385,796.00

Client: **26155 - Independent School District No. 146**
Engagement: **AA 2024 - Independent School District No. 146**
Period Ending: **6/30/2024**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 301			
Journal Entries #7815 - #7838			
B01-101-000---	Gen Fund Cash	1,599.00	
B01-101-000---	Gen Fund Cash	3,333.00	
B01-101-000---	Gen Fund Cash	7,178.00	
B01-101-000---	Gen Fund Cash	14,796.00	
B01-110-000---	Current Property Taxes Receivable	182,722.00	
B01-111-000---	Delinquent Property Taxes Receivable	12,911.00	
B01-122-000---	Due from Federal Government/Dept Ed	86,618.00	
B01-201-000---	Salaries Payable	1,599.00	
B01-201-000---	Salaries Payable	7,178.00	
B01-215-025---	Nea-Mea-Bea Dues Payable	193.00	
B01-230-000---	Deferred Revenue	1,467.00	
B01-235-000---	Property Taxes Levied/Subsequent Year Ex	287,970.00	
B02-121-000---	Due from Dept of Education	6,643.00	
B02-122-000---	Due fr Fed Gov through MDCFL	893.00	
B04-101-000---	Cash	3,980.00	
B04-110-000---	Current Property Taxes Rec	5,142.00	
B04-111-000---	Delinquent Prop Taxes Rec	422.00	
B04-235-000---	Prop Tax Levy For Sub Years	9,205.00	
B07-111-000---	Delinquent Prop Taxes Rec	13,578.00	
B07-235-000---	Property Taxlevied/Subsequent Year	10,015.00	
B07-235-000---	Property Taxlevied/Subsequent Year	44,022.00	
E01-005-760-723-218-000	TRA	22.00	
E01-005-810-000-171-000	Head Custodian	2,896.00	
E01-005-810-000-210-000	FICA	220.00	
E01-005-810-000-214-000	PERA	217.00	
E01-005-810-000-220-000	Group Hospital	443.00	
E01-005-810-000-230-000	Group Life Insurance	8.00	
E01-005-810-000-250-000	Tsa/Mn Deferred Comp	63.00	
E01-005-811-000-350-000	Rep-Maint Services	524.00	
E01-005-812-000-350-000	Rep-Maint Services	524.00	
E01-005-813-000-350-000	Rep-Maint Services	190.00	
E01-005-865-381-350-000	Rep-Maint Services-Plumbing	648.00	
E01-100-203-163-185-013	Other-Subs,Adv.coach	1,467.00	
E01-100-259-000-430-000	Instructional Sup	25.00	
E01-300-289-000-401-000	General Supplies	119.00	
E01-300-294-000-401-504	General Supplies	89.00	
E01-300-296-000-401-517	Softball General Supplies	150.00	
E01-300-299-000-398-000	Interdepl. Misc.chgb	279.00	
E01-300-301-830-140-000	Classroom, Licensed	2,864.00	
E01-300-301-830-210-000	FICA	219.00	
E01-300-301-830-218-000	TRA	251.00	
E01-300-710-000-165-000	School Counselor	4,940.00	
E01-300-710-000-210-000	FICA	361.00	
E01-300-710-000-218-000	TRA	432.00	
E01-300-710-000-220-000	Group Hospital	800.00	
E01-300-710-000-250-000	Tsa/Mn Deferred Comp	37.00	
E01-300-710-317-165-000	School Counselor	3,293.00	
E01-300-710-317-210-000	FICA	241.00	
E01-300-710-317-218-000	TRA	288.00	
E01-300-710-317-220-000	Group Hospital	533.00	
E01-300-710-317-250-000	Tsa/Mn Deferred Comp	25.00	
E02-005-770-701-495-000	Milk	2,322.00	
E02-005-770-710-490-000	Food (Supply Chain Assistance Funds)	2,033.00	
E04-005-506-321-175-000	Casual-Summer Help	900.00	
E04-005-506-321-186-000	Oth Sal Pay-Non Lic/Cert.	2,851.00	
E04-005-506-321-210-000	FICA	229.00	
E04-005-580-325-390-000	Payment Ed MN Dist	8,677.00	
E04-005-582-344-390-000	Payment Ed MN Dist	13,259.00	
E06-005-870-000-530-887	FF&E/Technology	1,348.00	
R01-005-000-000-211-000	Foundation Aid	163,333.00	
R04-005-505-321-001-000	Levies	6,685.00	
R07-005-000-000-001-000	Levies	59,118.00	
B01-101-000---	Gen Fund Cash		3,333.00
B01-101-000---	Gen Fund Cash		1,599.00
B01-101-000---	Gen Fund Cash		14,796.00
B01-101-000---	Gen Fund Cash		7,178.00
B01-111-000---	Delinquent Property Taxes Receivable		9,047.00
B01-201-000---	Salaries Payable		3,333.00
B01-201-000---	Salaries Payable		14,796.00

Client: **26155 - Independent School District No. 146**
Engagement: **AA 2024 - Independent School District No. 146**
Period Ending: **6/30/2024**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
B01-206-000---	Accounts Payable		190.00
B01-206-000---	Accounts Payable		358.00
B01-206-000---	Accounts Payable		1,696.00
B01-215-005---	Tax Sheltered Annuities		262.00
B01-215-010---	FICA Payable		897.00
B01-215-010---	FICA Payable		1,644.00
B01-215-011---	Federal Tax		212.00
B01-215-011---	Federal Tax		1,020.00
B01-215-013---	State Tax		211.00
B01-215-013---	State Tax		165.00
B01-215-017---	PERA		405.00
B01-215-018---	TRA		473.00
B01-215-018---	TRA		1,358.00
B01-215-018---	TRA		22.00
B01-215-026---	Health Insurance Premium		1,775.00
B01-215-027---	Life & LTD		37.00
B01-215-029---	Supplemental Insurance-Voluntary		136.00
B01-215-031---	Vision Premium		7.00
B01-215-032---	Dental		68.00
B01-215-033---	Health Savings Account		302.00
B01-231-000---	Deferred Revenue		12,911.00
B04-101-000---	Cash		3,980.00
B04-111-000---	Delinquent Prop Taxes Rec		338.00
B04-201-000---	Salaries Payable		3,980.00
B04-206-000---	Accounts Payable		21,936.00
B04-231-000---	Deferred Revenue		422.00
B04-235-000---	Prop Tax Levy For Sub Years		6,685.00
B07-110-000---	Current Property Tax Receivable		59,118.00
B07-111-000---	Delinquent Prop Taxes Rec		9,310.00
B07-231-000---	Deferred Revenue		13,578.00
E01-100-203-163-185-012	Other-Subs,Adv.coach		1,467.00
E01-100-401-740-433-000	Indiv Instruct Mat'l		25.00
E02-005-770-701-401-000	General Supplies		361.00
E02-005-770-701-490-000	Food		1,673.00
E02-005-770-710-495-000	Milk (Supply Chain Assistance Funds)		2,321.00
E06-005-870-000-401-887	General Supplies (FF&E/Tech)		1,348.00
R01-005-000-000-001-000	Levies		182,722.00
R01-005-000-000-001-000	Levies		271,281.00
R01-005-000-000-004-000	Tax Increment Finance Revenue		332.00
R01-005-000-000-010-000	County Apport		5,534.00
R01-005-000-000-019-000	Misc Local		1,776.00
R01-005-000-160-400-013	ESSER 160 Funds		53,927.00
R01-005-000-161-400-013	ESSER 161		17,384.00
R01-005-000-163-400-013	Federal Funds and Grants		1,467.00
R01-005-000-401-401-000	Title I Esea-A		15,307.00
R01-100-000-317-211-000	Basic Skills Aid		94,674.00
R01-300-000-317-211-000	Basic Skills Aid		68,659.00
R01-300-299-000-619-000	Concessions Cost of Sales		279.00
R02-005-000-469-400-000	Federal Funds and Grants		747.00
R02-005-000-469-477-000	Cash In Lieu Commod		146.00
R02-005-000-705-300-000	State & Grants		6,643.00
R04-005-505-321-001-000	Levies		5,142.00
R04-005-505-321-001-000	Levies		8,867.00
R07-005-000-000-001-000	Levies		10,015.00
R07-005-000-000-001-000	Levies		34,712.00
Total		984,387.00	984,387.00

Adjusting Journal Entries JE # 302

Journal entries #7840 - #7852

E01-100-216-401-161-000	ParaProf/Personal Care Assist	19,442.00	
E01-100-216-401-210-000	FICA	1,461.00	
E01-100-216-401-214-000	PERA	1,458.00	
E01-100-216-401-250-000	Tsa/Mn Deferred Comp	416.00	
E01-100-403-740-162-000	One-to-One Paraprofessional	279.00	
E01-100-403-740-162-000	One-to-One Paraprofessional	190.00	
E01-100-403-740-210-000	FICA	21.00	
E01-100-403-740-210-000	FICA	15.00	
E01-100-403-740-214-000	PERA	21.00	
E01-100-403-740-214-000	PERA	14.00	
E01-100-410-740-162-000	One-to-One Paraprofessional	24,090.00	
E01-100-410-740-162-000	One-to-One Paraprofessional	279.00	
E01-100-410-740-210-000	FICA	1,843.00	

Client: **26155 - Independent School District No. 146**
Engagement: **AA 2024 - Independent School District No. 146**
Period Ending: **6/30/2024**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
E01-100-410-740-210-000	FICA	21.00	
E01-100-410-740-214-000	PERA	1,807.00	
E01-100-410-740-214-000	PERA	21.00	
E01-100-410-740-250-000	Tsa/Mn Deferred Comp	1,917.00	
R01-005-000-000-405-000	Fed.thru Fiscal Agnt	500.00	
R01-005-000-317-211-000	Basic Skills Aid	163,333.00	
E01-100-403-740-162-000	One-to-One Paraprofessional		24,090.00
E01-100-403-740-210-000	FICA		1,843.00
E01-100-403-740-214-000	PERA		1,807.00
E01-100-403-740-250-000	Tsa/Mn Deferred Comp		1,917.00
E01-100-410-740-162-000	One-to-One Paraprofessional		190.00
E01-100-410-740-210-000	FICA		15.00
E01-100-410-740-214-000	PERA		14.00
E01-100-422-740-161-000	ParaProf/Personal Care Assist		19,442.00
E01-100-422-740-210-000	FICA		1,461.00
E01-100-422-740-214-000	PERA		1,458.00
E01-100-422-740-250-000	Tsa/Mn Deferred Comp		416.00
E01-300-405-740-162-000	One-to-One Paraprofessional		279.00
E01-300-405-740-210-000	FICA		21.00
E01-300-405-740-214-000	PERA		21.00
E01-300-412-740-162-000	One-to-One Paraprofessional		279.00
E01-300-412-740-210-000	FICA		21.00
E01-300-412-740-214-000	PERA		21.00
R01-005-000-000-211-000	Foundation Aid		163,333.00
R01-005-000-699-405-000	Fed.thru Fiscal Agent		500.00
Total		217,128.00	217,128.00
Adjusting Journal Entries JE # 303			
Journal entries #7861 -#7866			
B01-443-000---	Rsvd Telecom Access Costs	40,000.00	
B98-141-000---	Land Improvements	36,100.00	
B98-142-000---	Building	725,408.00	
B98-143-000---	Equipment	251,287.00	
E01-200-420-740-396-000	Sp Ed Sal Pur F Other D	155.00	
E01-300-407-740-145-000	Substitute Teacher	640.00	
B01-422-000---	Unappropriated Fund Balance		40,000.00
B98-430-000---	Total Gnl Fixed Assets		1,012,795.00
E01-200-420-740-366-000	Gen.trv,Meals, Rooms		155.00
E01-300-407-740-140-000	Classroom, Licensed		640.00
Total		1,053,590.00	1,053,590.00
Adjusting Journal Entries JE # 304			
Journal entries #7880, #7890 & #7891			
B01-115-000---	Accounts Receivable	1,731.00	
E01-005-110-174-170-000	Sal-Secy,Clerk,Other	3,256.00	
R02-005-000-701-473-000	Commodity Cash Program	214.00	
E01-300-050-000-170-000	Sal-Secy,Clerk,Other		3,256.00
R01-100-288-000-060-000	Flow Thru/Sales		1,731.00
R02-005-000-469-477-000	Cash In Lieu Commod		214.00
Total		5,201.00	5,201.00
Total Adjusting Journal Entries		7,612,917.00	7,612,917.00
Total All Journal Entries		7,612,917.00	7,612,917.00



Financial Statements
June 30, 2024

Independent School District No. 146
Barnesville Public Schools

School Board and Administration	I
Independent Auditor’s Report	II
Management's Discussion and Analysis	VI
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position.....	1
Statement of Activities.....	2
Fund Financial Statements	
Balance Sheet.....	3
Reconciliation of the Balance Sheet to the Statement of Net Position	4
Statement of Revenues, Expenditures, and Changes in Fund Balances	5
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities.....	6
Statement of Revenues, Expenditures and Changes in Fund Balances – Budget to Actual – General Fund.....	7
Notes to Financial Statements	8
Required Supplementary Information	
Schedule of Changes in the District’s Total OPEB Liability and Related Ratios	45
Notes to the Schedule of Changes in the District’s Total OPEB Liability and Related Ratios	46
Schedule of Employer’s Share of Net Pension Liability.....	48
Schedule of Employer’s Contributions.....	49
Notes to the Schedule of Employer’s Share of Net Pension Liability and Schedule of Employer’s Contributions.....	50
Combining and Individual Fund Schedules	
General Fund	
Schedule of Changes in UFARS Fund Balances.....	57
Nonmajor Governmental Funds	
Combining Balance Sheet.....	58
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance.....	59
Other Supplementary Information	
Uniform Financial Accounting and Reporting Standards Compliance Table	60
Additional Reports	
Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	62
Independent Auditor’s Report on <i>Minnesota Legal Compliance</i>	64
Schedule of Audit Findings.....	65

Name	Position	Term Expires
School Board		
Jacob Thompson	Chairperson	2025
Dion Bredman	Vice Chairperson	2024
Ryan Lindbom	Clerk	2024
Marla Field	Treasurer	2025
Andrew Maier	Director	2025
David Herbranson	Director	2024
Crystal Henderson	Director	2025
Administration		
Jon Ellerbusch	Superintendent	
Jodi Samuelson	Finance Officer	



Independent Auditor's Report

The School Board of
Independent School District No. 146
Barnesville Public Schools
Barnesville, Minnesota

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 146 (the District), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2024, and the respective changes in financial position, and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Correction of Error

As discussed in Note 17 to the financial statements, certain errors resulting in overstatement of amounts previously reported for accounts payable and expenditures/expenses as of June 30, 2023, were discovered by management of the District during the current year. Accordingly, a restatement has been made to the Capital Projects fund balance as of July 1, 2023, to correct the error. Our opinions are not modified with respect to that matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District’s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis; schedule of changes in the District’s total OPEB liability and related ratios; schedule of employer’s share of net pension liability; and schedule of employer’s contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District’s basic financial statements. The schedule of changes in UFARS fund balances – general fund; combining balance sheet – nonmajor governmental funds; combining schedule of revenues, expenditures and changes in fund balance – nonmajor governmental funds; and the uniform financial accounting and reporting standards compliance table are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the schedule of changes in UFARS fund balances – general fund; combining balance sheet – nonmajor governmental funds; combining schedule of revenues, expenditures and changes in fund balance – nonmajor governmental funds; and the uniform financial accounting and reporting standards compliance table are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the school board and administration listing but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 16, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with Legal Compliance Audit Guide prepared by the Office of the State Auditor pursuant to Minn. Stat. §6.65, we have also issued a report dated October 16, 2024, on our consideration of the District's compliance with aspects of the provisions of the Minnesota Legal Compliance Audit Guide for School Districts. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing, and not directed primarily toward obtaining knowledge of noncompliance. That report is an integral part of procedures performed in accordance with Office of the State Auditor's Minnesota Legal Compliance Audit Guide for School Districts in considering the District's compliance with certain regulatory requirements pursuant to Minn. Stat. §6.65.



Fargo, North Dakota
October 16, 2024

This section of Barnesville Public Schools – Independent School District No. 146's annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2024. Please read it in conjunction with the District's financial statements, which immediately follow this section.

Financial Highlights

Key financial highlights for the 2023-2024 fiscal year include the following:

- *General Fund 01* – The overall revenues were \$12,284,570 while the overall expenditures were \$11,747,798. These, along with net other financing sources of \$1,270, increased the fund balance by \$538,042.
- *Food Service Fund 02* – The overall revenues were \$805,269 while the overall expenditures were \$748,667. This increased the fund balance by \$56,602.
- *Community Service Fund 04* – The overall revenues were \$591,613 while the overall expenditures were \$587,321. This increased the fund balance by \$4,292.
- *Capital Projects Fund 06* – The overall revenues were \$97,305 while the overall expenditures were \$821,825. This decreased the fund balance by \$724,520.
- *Debt Service Fund 07* – The overall revenues were \$2,417,908 while the overall expenditures were \$2,274,342. This increased the fund balance by \$143,566.

Overview of the Financial Statements

Government-Wide Statements

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the District's net position and how they have changed. Net position - the difference between the District's assets and deferred outflows of resources, and liabilities and deferred inflows of resources - are one way to measure the District's financial health or position.

- Over time, increases or decreases in the District's net position is an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the District you need to consider additional non-financial factors such as changes in the District's property tax base and the condition of school buildings and other facilities.

In the government-wide financial statement the District's activities are shown in one category:

- *Governmental Activities* – All of the District's basic services are included here, such as regular and special education, transportation, administration, food service, and community education. Property taxes and state aids finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's funds—focusing on its most significant or “major” funds—not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by State law and by bond covenants.
- The District establishes other funds to control and manage money for particular purposes (e.g., repaying its long-term debts) or to show that it is properly using revenues (e.g., federal grants).

The District has one kind of fund:

- *Governmental Funds* – All of the District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information following the governmental funds statements that explains the relationship (or differences) between them.

Financial Analysis of the District as a Whole

Net Position

The District's combined net position was \$6,606,834 on June 30, 2024.

Statement of Net Position
 June 30, 2024 and 2023

	2024	2023
Assets		
Current assets	\$ 10,828,927	\$ 10,786,515
Capital assets	33,639,323	34,318,960
Total assets	44,468,250	45,105,475
Deferred Outflows of Resources	2,096,881	2,614,557
Liabilities		
Other liabilities	1,297,284	1,495,438
Long-term liabilities	34,206,465	35,957,761
Total liabilities	35,503,749	37,453,199
Deferred Inflows of Resources	4,454,548	5,046,132
Net Position		
Net investment in capital assets	7,245,361	6,405,041
Restricted for specific purposes	2,802,965	3,028,348
Unrestricted	(3,441,492)	(4,212,688)
Total net position	\$ 6,606,834	\$ 5,220,701

Independent School District No. 146

Barnesville Public Schools

Management’s Discussion and Analysis

Year Ended June 30, 2024

Changes in Net Position – The District’s total revenues were approximately \$16.2 million for the year ended June 30, 2024. Property taxes and state formula aid accounted for 76.0% of total revenue for the year. Another 20.0% came from program revenues.

The total cost of all programs and services was approximately \$14.8 million. The District’s expenses are predominantly related to educating and caring for students. The purely administrative activities of the District accounted for just 5.3% of total costs.

The total revenues exceeded expenses, increasing the net position by approximately \$1.4 million for fiscal year 2024.

Statement of Activities
Years Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Revenues		
Program revenues		
Charges for service	\$ 1,071,686	\$ 1,159,227
Operating grants and contributions	2,171,290	1,365,542
General		
Property taxes	2,801,812	2,781,432
Aids and payments from state and other	9,510,939	9,051,644
Miscellaneous revenues	645,971	475,057
	<u>16,201,698</u>	<u>14,832,902</u>
Expenses		
Administration	788,998	787,164
District support services	290,460	277,022
Regular instruction	5,279,505	4,363,879
Vocational instruction	216,766	201,302
Special education instruction	1,460,256	1,516,878
Community education and services	621,765	534,007
Instructional support services	473,049	382,899
Pupil support services	1,918,460	1,756,872
Sites and buildings	2,860,674	2,215,984
Fiscal and other fixed-cost programs	905,632	851,488
	<u>14,815,565</u>	<u>12,887,495</u>
Change in Net Position	1,386,133	1,945,407
Net Position - Beginning	<u>5,220,701</u>	<u>3,275,294</u>
Net Position - Ending	<u>\$ 6,606,834</u>	<u>\$ 5,220,701</u>

Independent School District No. 146

Barnesville Public Schools

Management's Discussion and Analysis

Year Ended June 30, 2024

General Fund

The General Fund includes the primary operations of the District in providing educational services to students from kindergarten through grade 12, including pupil transportation activities, buildings and grounds, and capital outlay projects.

The following schedule presents a summary of General Fund Revenues.

	Year Ended June 30,		Amount of Increase (Decrease)	Percent Increase (Decrease)
	2024	2023		
Local property taxes	\$ 1,305,420	\$ 1,295,880	\$ 9,540	0.7%
Other local sources	1,038,420	878,245	160,175	18.2%
State sources	9,622,420	8,822,931	799,489	9.1%
Federal sources	266,046	421,613	(155,567)	-36.9%
Miscellaneous	52,264	54,027	(1,763)	-3.3%
Total general fund revenues	\$ 12,284,570	\$ 11,472,696	\$ 811,874	7.1%

Total General Fund revenue increased by \$811,874 or 7.1% from the previous year. Basic general education revenue is determined by a state per student funding formula and consists of an equalized mix of property tax and state aid revenue. The mix of property tax and state aid can change significantly from year to year without any net change on revenue. State sources also increased from the prior year due to a new school safety grant received. Other local sources increased due to a favorable market for interest income and a significant contribution received. Federal sources decreased from prior year primarily due to utilization of remaining ESSER funding.

The following schedule presents a summary of General Fund expenditures.

	Year Ended June 30,		Amount of Increase (Decrease)	Percent Increase (Decrease)
	2024	2023		
Salaries and benefits	\$ 8,369,577	\$ 8,124,788	\$ 244,789	3.0%
Purchased services	2,175,656	2,147,836	27,820	1.3%
Supplies and materials	739,336	757,202	(17,866)	-2.4%
Capital expenditures	383,996	267,390	116,606	43.6%
Other expenditures	79,233	77,086	2,147	2.8%
Total general fund expenditures	\$ 11,747,798	\$ 11,374,302	\$ 373,496	3.3%

Total General Fund expenditures increased by \$373,496 or 3.3% from the previous year. The District had an increase in expenditures for 2024 for salaries and benefits of district staff for general wage increases and the addition of 1.5 FTE paraprofessionals. In addition, the District had an increase in capital expenditures in 2024 due to the installation of new exterior doors purchased with the new school safety grant.

General Fund Budgetary Highlights

The District’s general fund results when compared to the final budget are:

- Actual revenues were \$267,820 more than budget, mainly because of greater than anticipated general education and special education aid from the state and from greater than anticipated property tax revenue.
- Actual expenditures were \$189,132 less than budget, mainly because of less than anticipated costs for payroll and benefits and lower natural gas costs.

Other Non-Major Funds

The Food Service Fund incurred a current year surplus of \$56,602. The Community Service Fund incurred a current year surplus of \$4,292. From the standpoint of maintaining current operating expenditures within the range of annual revenue, the Community Service Fund and Food Service Fund continue to operate on a sound financial basis.

Capital Assets

By the end of fiscal year 2024, the District had invested approximately \$44.0 million in a broad range of capital assets, including school buildings, athletic facilities, computer and audit-visual equipment, and school vehicles. Total depreciation/amortization expense for the year was \$1,585,466. Note 5 presents the detail of the District’s capital assets.

Capital Assets Governmental Activities
June 30, 2024 and 2023

	2024	2023
Land	\$ 719,663	\$ 719,663
Construction in progress	-	106,966
Buildings	41,190,348	40,428,840
Equipment	1,997,587	1,746,300
Right-to-use leased assets	128,611	137,848
Accumulated depreciation/amortization	(10,396,886)	(8,820,657)
Total capital assets	\$ 33,639,323	\$ 34,318,960

Long-Term Liabilities

At year end the District had \$26,439,387 of long term debt, excluding pension and OPEB liabilities. This consisted of bonded indebtedness of \$24,375,000, unamortized bond premiums of \$1,982,772, leases payable of \$36,190, and compensated absences payable of \$45,425. Note 7 presents the detail of the District's long-term debt. Note 6 presents the details of the District's leases. The District has \$434,460 in liabilities for other postemployment benefits. See Note 8 for further information on OPEB obligations. The District has \$7,332,618 in net pension liability at June 30, 2024. See Note 9 for further information on pensions.

Factors Bearing on the District's Future

With the exception of voter-approved excess operating referendum, the District is dependent on the State of Minnesota for its revenue authority. The state did allocate additional resources to school districts at a much greater level in the last two years than has been seen for quite some time; however, with the continuing uncertainty of funding sustainability, the District will continue to monitor its spending to remain fiscally responsible. Enrollment fluctuations can also have a significant effect on the District's revenue. The District will continue to monitor enrollment closely and adjust budgets as necessary.

Contacting the District's Financial Management

This financial report is designed to provide the District's citizens, taxpayers, customers and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have any questions about this report or would like additional information, contact the Business Office, Independent School District No. 146, Barnesville, Minnesota.

Independent School District No. 146
Barnesville Public Schools
Statement of Net Position
June 30, 2024

Assets	
Cash and cash equivalents	\$ 7,013,911
Receivables	
Current property taxes	2,479,700
Delinquent property taxes	44,591
Accounts	60,226
Due from other governmental units	1,168,568
Interest	17,558
Prepaid items	15,338
Inventories	29,035
	<u>10,828,927</u>
Capital assets	
Capital assets not being depreciated	
Land	719,663
Capital assets, net of accumulated depreciation/amortization	
Buildings and improvements	32,199,028
Equipment	687,111
Right-to-use leased assets	33,521
	<u>33,639,323</u>
Total capital assets	<u>33,639,323</u>
Total assets	<u>44,468,250</u>
Deferred Outflows of Resources	
Other postemployment benefits	136,613
Pension plans	1,960,268
	<u>1,960,268</u>
Total deferred inflows of resources	<u>2,096,881</u>
Liabilities	
Accounts payable	76,135
Due to other governmental units	66,865
Salaries payable	754,798
Accrued interest payable	380,208
Unearned revenue	19,278
Long-term liabilities	
Due within one year - other than pensions and OPEB	1,715,460
Due in more than one year - other than pensions and OPEB	24,723,927
Due in more than one year - OPEB	434,460
Due in more than one year - net pension liability	7,332,618
	<u>35,503,749</u>
Total liabilities	<u>35,503,749</u>
Deferred Inflows of Resources	
Property taxes levied for subsequent year	3,616,493
Other postemployment benefits	35,582
Pension plans	802,473
	<u>4,454,548</u>
Total deferred inflows of resources	<u>4,454,548</u>
Net Position	
Net investment in capital assets	7,245,361
Restricted for specific purposes	2,802,965
Unrestricted	(3,441,492)
	<u>(3,441,492)</u>
Total net position	<u>\$ 6,606,834</u>

Independent School District No. 146
Barnesville Public Schools
Statement of Activities
Year Ended June 30, 2024

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental Activities				
Administration	\$ 788,998	\$ -	\$ -	\$ (788,998)
District support services	290,460	-	-	(290,460)
Regular instruction	5,279,505	464,434	-	(4,815,071)
Vocational instruction	216,766	-	-	(216,766)
Special education instruction	1,460,256	46,937	1,212,707	(200,612)
Community education and services	621,765	406,476	84,311	(130,978)
Instructional support services	473,049	-	-	(473,049)
Pupil support services	1,918,460	56,534	708,321	(1,153,605)
Sites and buildings	2,860,674	97,305	165,951	(2,597,418)
Fiscal and other fixed-cost programs	905,632	-	-	(905,632)
Total governmental activities	\$ 14,815,565	\$ 1,071,686	\$ 2,171,290	(11,572,589)
General Revenues				
Property taxes, levied for general purposes				1,309,183
Property taxes, levied for community education and services				53,208
Property taxes, levied for debt service				1,439,421
Aids and payments from state sources				9,212,605
Aids and payments from federal sources				276,046
County apportionment				22,288
Unrestricted investment earnings				211,048
Gain on disposal of property and equipment				1,270
Miscellaneous revenues				433,653
Total general revenues				12,958,722
Change in Net Position				1,386,133
Net Position - Beginning				5,220,701
Net Position - Ending				\$ 6,606,834

Independent School District No. 146
 Barnesville Public Schools
 Governmental Funds
 Balance Sheet
 June 30, 2024

	General	Capital Projects	Debt Service	Other Governmental Funds	Totals
Assets					
Cash and cash equivalents	\$ 4,366,462	\$ 1,458,165	\$ 960,012	\$ 229,272	\$ 7,013,911
Receivables					
Current property taxes	683,971	-	1,763,735	31,994	2,479,700
Delinquent property taxes	15,493	-	28,374	724	44,591
Accounts	13,289	-	-	46,937	60,226
Due from other governmental units	1,058,142	-	94,584	15,842	1,168,568
Interest	17,558	-	-	-	17,558
Due from other funds	59,771	-	-	-	59,771
Prepaid items	11,845	-	-	3,493	15,338
Inventories	-	-	-	29,035	29,035
Total assets	<u>\$ 6,226,531</u>	<u>\$ 1,458,165</u>	<u>\$ 2,846,705</u>	<u>\$ 357,297</u>	<u>\$ 10,888,698</u>
Liabilities					
Accounts payable	\$ 62,687	\$ 6,006	\$ -	\$ 7,442	\$ 76,135
Due to other governmental units	44,929	-	-	21,936	66,865
Salaries payable	701,274	-	-	53,524	754,798
Due to other funds	-	-	-	59,771	59,771
Unearned revenue	-	-	-	19,278	19,278
Total liabilities	<u>808,890</u>	<u>6,006</u>	<u>-</u>	<u>161,951</u>	<u>976,847</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	8,997	-	16,478	421	25,896
Property taxes levied for subsequent year	1,198,438	-	2,356,627	61,428	3,616,493
Total deferred inflows of resources	<u>1,207,435</u>	<u>-</u>	<u>2,373,105</u>	<u>61,849</u>	<u>3,642,389</u>
Fund Balance					
Nonspendable	11,845	-	-	32,528	44,373
Restricted	1,027,739	1,452,159	473,600	200,577	3,154,075
Committed	1,000,000	-	-	-	1,000,000
Unassigned	2,170,622	-	-	(99,608)	2,071,014
Total fund balance	<u>4,210,206</u>	<u>1,452,159</u>	<u>473,600</u>	<u>133,497</u>	<u>6,269,462</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 6,226,531</u>	<u>\$ 1,458,165</u>	<u>\$ 2,846,705</u>	<u>\$ 357,297</u>	<u>\$ 10,888,698</u>

Independent School District No. 146
Barnesville Public Schools
Reconciliation of the Balance Sheet to the Statement of Net Position
June 30, 2024

Total Fund Balances - Governmental Funds	\$ 6,269,462
Amounts reported for governmental activities in the statement of net position is different because:	
Capital assets used in governmental activities are not financial resources, and, therefore, are not reported as assets in the governmental funds.	33,639,323
Accrued interest payable for long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.	(380,208)
Delinquent property taxes are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.	25,896
Deferred outflows and inflows of resources related to pension and OPEB plans are applicable to future periods and, therefore, are not reported in the funds.	1,258,826
Long-term liabilities, including bonds payable, leases, bond premiums, compensated absences, other post-employment benefits, and pension liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	<u>(34,206,465)</u>
Total Net Position - Governmental Activities	<u><u>\$ 6,606,834</u></u>

Independent School District No. 146
Barnesville Public Schools
Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended June 30, 2024

	General	Capital Projects	Debt Service	Other Governmental Funds	Totals
Revenues					
Local property tax levies	\$ 1,305,420	\$ -	\$ 1,439,386	\$ 53,206	\$ 2,798,012
Other local and county sources	863,396	-	35	453,577	1,317,008
Investment earnings	170,471	97,305	32,642	7,935	308,353
Rental income	4,553	-	-	-	4,553
State sources	9,622,420	-	945,845	528,743	11,097,008
Federal sources	266,046	-	-	296,887	562,933
Sales and other conversion of assets	52,264	-	-	56,534	108,798
Total revenues	12,284,570	97,305	2,417,908	1,396,882	16,196,665
Expenditures					
Current					
Administration	788,998	-	-	-	788,998
District support services	299,426	-	-	-	299,426
Regular instruction	5,629,512	-	-	-	5,629,512
Vocational instruction	216,766	-	-	-	216,766
Special education instruction	1,457,282	-	-	-	1,457,282
Community education and service	-	-	-	587,321	587,321
Instructional support services	456,766	-	-	-	456,766
Pupil support services	1,136,078	-	-	748,667	1,884,745
Sites and buildings	1,238,315	-	-	-	1,238,315
Fiscal and other fixed cost programs	107,387	-	-	-	107,387
Debt service					
Principal	33,272	-	1,330,000	-	1,363,272
Interest and fees	-	-	944,342	-	944,342
Capital outlay	383,996	821,825	-	-	1,205,821
Total expenditures	11,747,798	821,825	2,274,342	1,335,988	16,179,953
Excess (Deficiency) of Revenues over (under) Expenditures	536,772	(724,520)	143,566	60,894	16,712
Other Financing Sources					
Sale of property	1,270	-	-	-	1,270
Net Change in Fund Balance	538,042	(724,520)	143,566	60,894	17,982
Fund Balance, Beginning, as Previously Reported	3,672,164	2,069,819	330,034	72,603	6,144,620
Adjustments (Note 17)	-	106,860	-	-	106,860
Fund Balance, Beginning, as Restated	3,672,164	2,176,679	330,034	72,603	6,251,480
Fund Balance, Ending	\$ 4,210,206	\$ 1,452,159	\$ 473,600	\$ 133,497	\$ 6,269,462

Independent School District No. 146
 Barnesville Public Schools
 Reconciliation of the Statement of Revenues, Expenditures,
 and Changes in Fund Balances to the Statement of Activities
 Year Ended June 30, 2024

Net Change in Fund Balances - Total Governmental Funds \$ 17,982

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities the cost of capital assets is allocated over their estimated useful lives as depreciation/amortization expense.

Capital outlay	905,829
Depreciation/amortization expense	(1,585,466)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	3,763
--	-------

In the statement of activities, compensated absences are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used.	4,781
---	-------

In the statement of activities, OPEB liabilities are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used.	(21,365)
---	----------

In the statement of activities, the cost of pension benefits earned net of employee contributions is reported as pension expense. In the governmental funds, however, the contributions are reported as an expense.	551,240
---	---------

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.	1,509,369
--	-----------

Change in Net Position of Governmental Activities	\$ 1,386,133
---	--------------

Independent School District No. 146

Barnesville Public Schools

Statement of Revenues, Expenditures and Changes in Fund Balances – Budget to Actual – General Fund
Year Ended June 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues				
Local property tax levies	\$ 1,232,590	\$ 1,232,590	\$ 1,305,420	\$ 72,830
Other local and county sources	654,940	852,420	863,396	10,976
Investment earnings	96,000	135,000	170,471	35,471
Rental income	10,000	10,000	4,553	(5,447)
State sources	9,245,190	9,456,530	9,622,420	165,890
Federal sources	274,860	274,860	266,046	(8,814)
Sales and other conversion of assets	55,350	55,350	52,264	(3,086)
	<u>11,568,930</u>	<u>12,016,750</u>	<u>12,284,570</u>	<u>267,820</u>
Expenditures				
Current				
Administration	833,240	806,710	788,998	17,712
District support services	281,150	296,920	299,426	(2,506)
Regular instruction	5,596,130	5,665,680	5,629,512	36,168
Vocational instruction	202,650	219,410	216,766	2,644
Special education instruction	1,596,340	1,504,480	1,457,282	47,198
Instructional support services	412,720	415,110	456,766	(41,656)
Pupil support services	1,058,350	1,182,910	1,136,078	46,832
Sites and buildings	1,283,330	1,312,050	1,238,315	73,735
Fiscal and other fixed cost programs	118,420	107,320	107,387	(67)
Debt Service				
Principal	66,900	49,300	33,272	16,028
Interest	30,920	-	-	-
Capital outlay	98,320	377,040	383,996	(6,956)
	<u>11,578,470</u>	<u>11,936,930</u>	<u>11,747,798</u>	<u>189,132</u>
Excess (Deficiency) of Revenues over (under) Expenditures	(9,540)	79,820	536,772	456,952
Other Financing Sources				
Sale of property	5,000	5,000	1,270	(3,730)
Insurance recovery	5,000	5,000	-	(5,000)
	<u>10,000</u>	<u>10,000</u>	<u>1,270</u>	<u>(8,730)</u>
Net Change in Fund Balance	<u>\$ 460</u>	<u>\$ 89,820</u>	538,042	<u>\$ 448,222</u>
Fund Balance, Beginning of Year			<u>3,672,164</u>	
Fund Balance, End of Year			<u>\$ 4,210,206</u>	

Note 1 - Summary of Significant Accounting Policies

A. Organization

Independent School District No. 146, Barnesville Public Schools, Barnesville, Minnesota (“the District”) was formed and operates pursuant to applicable Minnesota laws and statutes. The District is governed by a School Board elected by voters of the District. The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

B. Reporting Entity

The accompanying financial statements include all funds, departments, agencies, boards, commissions, and other organizations that comprise the District, along with any component units.

Component units are legally separate entities for which the District (primary government) is financially accountable, or for which the exclusion of the component unit would render the financial statements of the primary government misleading. The criteria used to determine if the primary government is financially accountable for a component unit include whether or not the primary government appoints the voting majority of the potential component unit’s governing body, is able to impose its will on the potential component unit, is in a relationship of financial burden or benefit with the potential component unit, or is fiscally depended upon by the potential component unit.

Based on these criteria, there are no organizations considered to be component units of the District.

C. Government-Wide Financial Statement Presentation

The government-wide financial statements (Statement of Net Position and Statement of Activities) display information about the reporting government as a whole. These statements include all the financial activities of the District. Generally, the effect of interfund activity has been removed from the government-wide financial statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other internally directed revenues are reported as general revenues.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are generally recognized as revenues in the fiscal year for which they are levied, except for amounts advance recognized in accordance with a statutory “tax shift” described later in these notes. Grants and similar items are recognized when all eligibility requirements imposed by the provider have been met.

The District applies restricted resources first when an expense is incurred for which both restricted and unrestricted resources are available. For capital assets that can be specifically identified with, or allocated to functional areas, depreciation expense is included as a direct expense in the functional areas that utilize the related capital assets. Interest on long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

D. Fund Financial Statement Presentation

Major individual governmental funds are reported as separate columns in the fund financial statements. Aggregated information for the remaining nonmajor governmental funds is reported in a single column in the fund financial statements.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this basis of accounting transactions are recorded in the following manner:

Revenue Recognition – Revenue is recognized when it becomes measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the District generally considers revenues to be available if they are collected within 60 days after year-end. Grants and similar items are recognized when all eligibility requirements imposed by the provider have been met. State revenue is recognized in the year to which it applies according to Minnesota Statutes. Federal revenue is recorded in the year in which the related expenditure is made. Proceeds of long-term debt and acquisitions under leases are reported as other financing sources.

Recording of Expenditures – Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service principal and interest expenditures on general long-term debt, including lease liabilities, as well as expenditures related to compensated absences, severance, postemployment benefits, and pensions, are recognized later based on specific accounting rules applicable to each, generally when payment is due. General capital asset acquisitions, including entering into contracts giving the District the right to use leased assets, are reported as expenditures in the governmental funds. Issuance of long-term debt and financing through leases are reported as other financing sources.

Description of Funds

The existence of the various district funds has been established by the Minnesota Department of Education. Each fund is accounted for as an independent entity. Descriptions of the funds included in this report are as follows:

Major Governmental Funds

General Fund – The general fund is used to account for all financial resources except those required to be accounted for in another fund. It includes the general operations and pupil transportation activities of the District, as well as the capital related activities such as maintenance of facilities, equipment purchases, and health and safety projects. The District’s Student Activity Funds are under board control and are reported in the general fund.

Capital Projects Fund – The capital projects fund is used to account for capital projects within the District.

Debt Service Fund – The debt service fund is used to account for the accumulation of resources for, and payment of, general obligation bond principal, interest, and related costs.

Nonmajor Governmental Funds

Food Service Fund – The food service fund is used to account for food service revenues and expenditures.

Community Service Fund – The community service fund is used to account for services provided to residents in the areas of recreation, civic activities, nonpublic pupils, adult or early childhood programs, extended day programs, or other similar services.

E. Other Significant Accounting Policies

Budgeting

An operating budget is adopted by July 1 of each fiscal year for all governmental funds on the same modified accrual basis used to reflect actual revenues and expenditures. The superintendent is authorized to transfer budget amounts within line items; however, supplemental appropriations that amend total appropriations of any fund require a board resolution. Reported budgeted amounts are as originally adopted or as amended by board resolution. Unencumbered appropriations lapse at year-end.

Cash and Cash Equivalents

Cash balances for all district funds are pooled and invested to the extent available in various investment instruments as authorized by state statutes. Earnings from such investments are allocated to each of the funds based on the fund's average monthly cash and cash equivalents balance. Funds that incur a deficit balance in pooled cash and cash equivalents during the year are charged interest.

Deposits and investments consist of deposits, money market funds, petty cash, monies deposited with the Minnesota School District Liquid Asset Fund (MSDLAF), municipal bonds, and commercial paper, and are stated at fair value. Fair value is the price that would be received to sell the investment in an orderly transaction at year end.

The District has an approved investment policy in place to ensure compliance with state laws relating to investments, and to guarantee that investments meet certain primary criteria.

Receivables

Amounts are shown net of any allowance for uncollectibles. No allowances for uncollectibles have been recorded. The only receivables not expected to be collected within one year are property taxes receivable.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Inventories

Inventories are recorded using the consumption method of accounting and consist of purchased food, supplies, and surplus commodities received from the federal government. Food and supply purchases are recorded at invoice cost, computed on a first-in, first-out method. Surplus commodities are stated at standardized costs, as determined by the U.S. Department of Agriculture.

Property Taxes

The majority of district revenue is determined annually by statutory funding formulas. The total revenue allowed by these formulas is allocated between property taxes and state aids by the Legislature based on education funding priorities.

Generally, property taxes are recognized as revenue by the District in the fiscal year that begins midway through the calendar year in which the tax levy is collectible. To help balance the state budget, the Minnesota Legislature utilizes a tool referred to as the "tax shift," which periodically changes the District's recognition of property tax revenue. The tax shift advance recognizes cash collected for the subsequent year's levy as current year revenue, allowing the state to reduce the amount of aid paid to the District. The remaining portion of the taxes collectible in 2024 is recorded as deferred inflows of resources (property taxes levied for subsequent year).

Property tax levies are certified to the County Auditor in December of each year for collection from taxpayers in May and October of the following calendar year. In Minnesota, counties act as collection agents for all property taxes. The county spreads all levies over taxable property. Such taxes become a lien on property on the following January 1. The county general remits taxes to the District at periodic intervals as they are collected. A portion of the property taxes levied is paid by the State of Minnesota through various tax credits, which are included in revenue from state sources in the financial statements.

Current property taxes receivable is the uncollected portion of the taxes levied in 2023 and collectible in 2024. This levy is offset with a deferred inflow of resources for property taxes levied for a subsequent year. Delinquent taxes receivable includes the past six years' uncollected taxes. Delinquent taxes have been offset by a deferred inflow of resources for delinquent taxes not received within 60 days after year-end in the fund financial statements.

Capital Assets

Capital assets are capitalized at historical cost, or estimated historical cost for assets where actual historic cost is not available. Donated capital assets are recorded at acquisition value at the date of donation. Acquisition value is the price that would have been paid to acquire an asset with equivalent service potential on the date of the donation. The District maintains a threshold level of \$5,000 or more for capitalizing capital assets. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets are recorded in the government-wide financial statements, but are not reported in the fund financial statements. Capital assets are depreciated using the straight-line method over their estimated useful lives. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public school purposes by the District, no salvage value is taken into consideration for depreciation purposes. Useful lives vary from 3 to 50 years. Land and construction in progress are not depreciated.

The District does not possess any material amounts of infrastructure capital assets. Items such as sidewalks and other land improvements are considered to be part of the cost of buildings or other improvable property.

Right to use leased assets are recognized at the lease commencement date and represent the District's right to use an underlying asset for the lease term. Right to use leased assets are measured at the initial value of the lease liability plus any payments made to the lessor before commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term, plus any initial direct costs necessary to place the lease asset into service. Right to use leased assets are amortized over the shorter of the lease term or useful life of the underlying asset using the straight-line method. The amortization period varies from 3 to 5 years.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Lease liabilities represent the District's obligation to make lease payments arising from the lease. Lease liabilities are recognized at the lease commencement date based on the present value of future lease payments expected to be made during the lease term. The present value of lease payments are discounted based on a borrowing rate determined by the District.

Compensated Absences

Vacation – The District compensates substantially all full-time noncertified employees for unused vacation upon termination. As of June 30, 2024, this amount did not exceed a normal year's accumulation. In the fund financial statements, the expenditure for vacation pay is recognized when payment is made, and a liability is recorded only for amounts payable in the current period. In the district-wide statements, vacation expense is recognized as earned and a liability is recorded for all earned vacation pay.

Sick Leave – Substantially all District employees are allowed to accrue sick leave at varying amounts each year and accumulate within specified limits. Employees are not compensated for unused sick leave upon termination of employment. Since the employees accumulating rights to receive compensation for future absences being caused by future illnesses such amounts cannot be reasonably estimated, a liability for unused sick leave has not been recorded in the financial statements. In some instances, unused sick leave does enter into the calculation of severance pay for some employees upon termination.

The liability for such vacation leave is reported as incurred in the government-wide financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements.

Postemployment Benefits Other Than Pensions (OPEB)

Under the provisions of the various employee and union contracts, the District provides certain postemployment benefits other than pensions to eligible retirees. These OPEB obligations are funded on a pay-as-you-go basis. The total OPEB liability, deferred outflows/inflows of resources, and OPEB expense were actuarially determined in accordance with GASB Statement No. 75. Additional information can be found in Note 8.

Pensions

For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and the Teachers Retirement Association (TRA) and additions to/deductions from PERA's and TRA's fiduciary net position have been determined on the same basis as they are reported by PERA and TRA. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

TRA has a special funding situation created by direct aid contributions made by the State of Minnesota, City of Minneapolis and Minneapolis School District. This direct aid is a result of the Minneapolis Teachers Retirement Fund Association merger into TRA in 2006. A second direct aid source is from the State of Minnesota for the merger of the Duluth Teacher's Retirement Fund Association (DTRFA) in 2015. Additional information can be found in Note 9.

Deferred Outflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then.

The District has two items that qualify for reporting in this category on the government-wide statement of net position. Deferred outflows of resources related to other postemployment benefits consists of various estimate differences and contributions made to the plan subsequent to the measurement date that will be recognized as expenditures in future years. Deferred outflows of resources related to pension plans consists of various estimate differences and contributions made to the plan subsequent to the measurement date that will be recognized as expenses in future years.

Deferred Inflows of Resources

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time.

The District has three types of items that qualify for reporting in this category. The first item, unavailable revenue from property taxes, arises under a modified accrual basis of accounting and is reported only in the Governmental Funds Balance Sheet. Delinquent property taxes not collected within 60 days of year-end are deferred and recognized as an inflow of resources in the governmental funds in the period the amounts become available. The second item is property taxes levied for subsequent years, which represent property taxes received or reported as a receivable before the period for which the taxes are levied, and is reported as a deferred inflow of resources in both the government-wide statement of net position and the governmental funds balance sheet. Property taxes levied for subsequent years are deferred and recognized as an inflow of resources in the government-wide financial statements in the year for which they are levied and in the governmental fund financial statements during the year for which they are levied, if available. The third item is deferred inflows related to pension and OPEB plans as a result of various estimate differences that will be recognized as expenses in future years, reported in the government-wide statement of net position.

Net Position

Net position represents the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources in the District's government-wide financial statements. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any long-term debt attributable to the acquisition, construction, or improvement of those assets. Restricted net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Unrestricted net position is the net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

Fund Balance

In governmental fund types, the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called "fund balance." The District's governmental funds report the following categories of fund balance, based on the nature of any limitations requiring the use of resources for specific purposes.

- Nonspendable fund balance amounts are comprised of funds that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. They include items that are inherently unspendable, such as, but not limited to, inventories, prepaid items, long-term receivables, non-financial assets held for resale, or the permanent principal of endowment funds.
- Restricted fund balance amounts are comprised of funds that have legally enforceable constraints placed on their use that either are externally imposed by resource providers or creditors (such as through debt covenants), grantors, contributors, voters, or laws or regulations of other governments, or are imposed by law through constitutional provisions or enabling legislation.

- Committed fund balance amounts are comprised of unrestricted funds used for specific purposes pursuant to constraints imposed by formal action of the school board and that remain binding unless removed by the school board by subsequent formal action. The formal action to commit a fund balance must occur prior to fiscal year end; however, the specific amounts actually committed can be determined in the subsequent fiscal year. A majority vote of the school board is required to commit a fund balance to a specific purpose and subsequently to remove or change any constraint so adopted by the board. A committed fund balance cannot be a negative number.

- Assigned fund balance amounts are comprised of unrestricted funds constrained by the school district's intent that they be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. In funds other than the general fund, the assigned fund balance represents the remaining amount that is not restricted or committed. The assigned fund balance category will cover the portion of a fund balance that reflects the school district's intended use of those resources. The action to assign a fund balance may be taken after the end of the fiscal year. An appropriation of an existing fund balance to eliminate a projected budgetary deficit in the subsequent year's budget in an amount no greater than the projected excess of expected expenditures over expected revenues satisfies the criteria to be classified as an assignment of fund balance. The school board, by majority vote, may assign fund balances to be used for specific purposes when appropriate. The board also delegates the power to assign fund balances to the following: the Superintendent of Schools and the Finance Officer. Assignments so made shall be reported to the school board on a monthly basis, either separately or as part of ongoing reporting by the assigning party if other than the school board. An assigned fund balance cannot be a negative number.

- Unassigned fund balance amounts are the residual amounts in the general fund not reported in any other classification. Unassigned amounts in the general fund are technically available for expenditure for any purpose. The general fund is the only fund that can report a positive unassigned fund balance. Other funds would report a negative unassigned fund balance should the total of nonspendable, restricted, and committed fund balances exceed the total net resources of that fund.

If resources from more than one fund balance classification could be spent, the school district will strive to spend resources from fund balance classifications in the following order (first to last): restricted, committed, assigned, and unassigned. The school district will strive to maintain an unassigned general fund balance of 13% of the annual general fund operating expenditures.

Risk Management

The District is exposed to various risks of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and workers' compensation for which the District carries commercial insurance. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. There were no significant reductions in the District's insurance coverage in fiscal year 2024.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Adoption of New Accounting Standard

As of June 30, 2024, the District adopted GASB Statement No. 100, *Accounting Changes and Error Corrections*. The implementation of this standard requires additional presentation and disclosure requirements for accounting changes and error corrections. The financial statements have been updated to conform to the presentation requirements related to the error correction in the financial statements for the year ended June 30, 2024. The additional disclosures required by this standard are included in Note 17.

Note 2 - Stewardship, Compliance, and Accountability

Deficit Fund Balance

At June 30, 2024, the Community Service Fund had a deficit fund balance of \$83,688. The deficit will be eliminated in the following year through a combination of future revenues and, if necessary, transfers from the General Fund.

Note 3 - Deposits and Investments

Deposits

In accordance with applicable Minnesota Statutes, the District maintains deposits at depository banks authorized by the District's School Board. All such depositories are members of the Federal Reserve System.

The following is considered the most significant risk associated with deposits:

Custodial Credit Risk – In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may be lost.

Minnesota Statutes require that all deposits be protected by federal deposit insurance, corporate surety bond, or collateral. The market value of collateral pledged must equal 110% of the deposits not covered by federal deposit insurance or corporate surety bonds. Authorized collateral includes treasury bills, notes, and bonds; issues of U.S. government agencies; general obligations rated "A" or better; revenue obligations rated "AA" or better; irrevocable standard letters of credit issued by the Federal Home Loan Bank; and certificates of deposit. Minnesota Statutes require that securities pledged as collateral be held in safekeeping in a restricted account at the Federal Reserve Bank or in an account at a trust department of a commercial bank or other financial institution that is not owned or controlled by the financial institution furnishing the collateral.

At June 30, 2024, all deposits were insured or collateralized by securities held by the District's agent in the District's name.

Concentration of Credit Risk – The District maintains its cash in bank deposit accounts which exceed federally insured limits. Accounts are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per depositor, per insured bank, for each account ownership category. At June 30, 2024, the District had approximately \$1.4 million in excess of FDIC insured limits.

Investments

The following are considered the most significant risks associated with investments:

Credit Risk - Investments – Minnesota Statutes authorize the District to invest in obligations of the U.S. Treasury, agencies and instrumentalities, bankers' acceptances, certain repurchase agreements and commercial paper rated A-1 by Standard & Poor's Corporation or P-1 by Moody's Commercial Paper Record.

Custodial Credit Risk - Investments – The investment in the Minnesota School District Liquid Asset Fund is not subject to the credit risk classifications as noted in paragraph 9 of GASB Statement No. 40.

Interest Rate Risk - Investments – The District does not have a formal policy that limits investment maturities.

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The following table presents the District's deposit and investment balances at June 30, 2024:

Type	Fair Value	Investment Maturities (in Years)		
		N/A	< 1	1 - 5
Cash and Cash Equivalents				
Minnesota School				
District Liquid Asset Fund	\$ 5,637,633	\$ 5,637,633	\$ -	\$ -
Deposits	711,043	711,043	-	-
Money market	664,935	664,935	-	-
Petty cash	300	300	-	-
	<u>\$ 7,013,911</u>	<u>\$ 7,013,911</u>	<u>\$ -</u>	<u>\$ -</u>

The Minnesota School District Liquid Asset Fund is an external investment pool not registered with the Securities and Exchange Commission (SEC) that follows the same regulatory rules of the SEC under rule 2a7. The fair value of the position in the pool is the same as the value of the pool's shares.

Note 4 - Due from Other Governmental Units

Amounts receivable from other governments as of June 30, 2024, include:

Fund	Federal	State	Total
Major Funds			
General	\$ 86,618	\$ 971,524	\$ 1,058,142
Debt service	-	94,584	94,584
Non-major Funds	<u>893</u>	<u>14,949</u>	<u>15,842</u>
	<u>\$ 87,511</u>	<u>\$ 1,081,057</u>	<u>\$ 1,168,568</u>

Note 5 - Capital Assets

Capital asset activity for the year ended June 30, 2024 is as follows:

	Balance July 1, 2023	Additions	Deletions	Balance June 30, 2024
Capital assets not being depreciated				
Land	\$ 719,663	\$ -	\$ -	\$ 719,663
Construction in progress	106,966	312,307	419,273	-
Total capital assets, not being depreciated	826,629	312,307	419,273	719,663
Capital assets being depreciated/amortized:				
Buildings and improvements	40,428,840	761,508	-	41,190,348
Equipment	1,746,300	251,287	-	1,997,587
Right-to-use leased assets	137,848	-	9,237	128,611
Total capital assets being depreciated/amortized	42,312,988	1,012,795	9,237	43,316,546
Less accumulated depreciation/amortization for				
Buildings and improvements	7,546,137	1,445,183	-	8,991,320
Equipment	1,204,637	105,839	-	1,310,476
Right-to-use leased assets	69,883	34,444	9,237	95,090
Total accumulated depreciation/amortization	8,820,657	1,585,466	9,237	10,396,886
Net capital assets, depreciated/amortized	33,492,331	(572,671)	-	32,919,660
Total capital assets, net	\$ 34,318,960	\$ (260,364)	\$ 419,273	\$ 33,639,323

Depreciation/amortization expense for the year ended June 30, 2024, was charged to the following functions/programs:

Regular instruction	\$ 47,117
Special education instruction	2,974
Instructional support services	1,154
Pupil support services	32,105
Sites and buildings	1,502,116
Total depreciation/amortization expense	\$ 1,585,466

Note 6 - Leases Payable

The District has entered into lease agreements for athletic practice space and technology equipment. The District is required to make principal and interest payments through July 2025. The lease agreements have interest rates between 3.0% and 4.0%. As of June 30, 2024, the value of lease liability was \$36,190. The future principal and interest lease payments as of June 30, 2024, were as follows:

Years Ending June 30,	Principal	Interest
2025	\$ 33,350	\$ 841
2026	2,840	9
	\$ 36,190	\$ 850

Note 7 - Long-Term Liabilities

Changes in long-term liabilities during the year ended June 30, 2024 are as follows:

	Balance July 1, 2023	Additions	Deletions	Balance June 30, 2024	Due Within One Year
Bonds Payable	\$ 25,705,000	\$ -	\$ 1,330,000	\$ 24,375,000	\$ 1,480,000
Unamortized Bond Premium	2,139,457	-	156,685	1,982,772	156,685
Leases	69,462	-	33,272	36,190	33,350
Compensated Absences	50,206	62,834	67,615	45,425	45,425
	\$ 27,964,125	\$ 62,834	\$ 1,587,572	\$ 26,439,387	\$ 1,715,460

Bonds Payable

Following is a summary of bonds payable as of June 30, 2024:

Bond Description	Final Maturity	Interest Rate	Original Principal	Outstanding Balance
General Obligation Facilities Maintenance Bonds, Series 2018A	2028	3.00%	\$ 1,565,000	\$ 670,000
General Obligation School Building Bonds, Series 2019A	2040	3.00%-5.00%	25,285,000	21,445,000
General Obligation School Building Bonds, Series 2023A	2030	5.00%	2,265,000	2,260,000
				\$ 24,375,000

The bonds are general obligations of the District for which the full faith and credit and unlimited taxing powers of the district are pledged. Bond principal and interest payments are made by the debt service fund.

Remaining principal and interest payments on bonds are as follows:

Years Ending June 30,	Bonds Payable	
	Principal	Interest
2025	\$ 1,480,000	\$ 912,500
2026	1,560,000	841,700
2027	1,640,000	767,000
2028	1,715,000	688,400
2029	1,615,000	606,150
2030-2034	7,045,000	2,064,000
2035-2039	7,650,000	952,500
2040	1,670,000	50,100
	\$ 24,375,000	\$ 6,882,350

Leases Payable

Leases payable consists of long-term leases as described in Note 6. Principal and interest payments are made by the general fund.

Compensated Absences Payable

Compensated absences payable consists of vested vacation and sick leave benefits as discussed in Note 1. These expenses are paid out of the general fund.

Note 8 - Other Post-Employment Benefits

A. Plan Description

The Barnesville Public Schools Group Insurance Plan is a single employer defined benefit OPEB plan. All employees are allowed upon meeting the eligibility requirements under Minn. Stat. 471.61 subd, 2b, to participate in the District’s health insurance plan after retirement. This plan covers active and retired employees who have reached age 55 with at least 3 years of service. Benefit provisions are established through negotiations between the District and the union representing District employees and are renegotiated at the end of each contract period. Medical coverage is administered by Medica. In as much as the Plan has no assets, reporting another employee benefit trust fund in the accompanying financial statements is not required nor was a separate or stand-alone report issued.

B. Benefits Provided

The contract groups have access to other post-retirement benefits of blended medical premiums of \$897 for single and \$2,251 for family coverage. The implicit rate subsidy is only until Medicare eligibility. There are no subsidized post-employment medical, dental, or life insurance benefits.

C. Employees Covered by Benefit Terms

At the valuation date of July 1, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	6
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	102
	108

D. Total OPEB Liability

The District’s total OPEB liability of \$434,460 was measured as of July 1, 2023, and was determined by an actuarial valuation of July 1, 2023.

E. Actuarial Assumptions

The total OPEB liability in the July 1, 2023, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50 percent
Salary increases	Service graded table
Discount rate	3.90 percent
Healthcare cost trend rates	6.50 percent, grading to 5.00 percent over 6 years, and then to 4.00 percent over the next 48 years
Retiree plan participation	
Pre-65 subsidy available	N/A
Pre-65 subsidy not available	
Non-certified and MSEA	10%
All others	50%
Percent of married retirees electing spouse coverage	
Spouse subsidy available	N/A
Spouse subsidy not available	25%

Since the plan is not funded by an irrevocable trust, the discount rate is equal to the 20-Year Municipal Bond Yield.

Mortality rates were based on the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale.

The actuarial assumptions used in the July 1, 2023, valuation were based on inputs from a variety of published sources of historical and projected future financial data. The rates for teachers, principals and the superintendent are based on the Teacher Retirement Association of Minnesota actuarial experience study for the period July 1, 2014 through June 30, 2018 and a study of economic assumptions dated November 2017. The rates for other employees are based on the Public Employees Retirement Association of Minnesota most recent six-year experience study for the General Employees Plan completed in 2019 and the inflation assumption.

Since the previous valuation dated July 1, 2021, the following changes have been made:

- The health care trend rates were changed to better anticipate short and long-term medical increases.
- The mortality tables were updated from the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with Mp-2020 Generational Improvement Scale to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale.
- The inflation rate was changed from 2.00% to 2.50%.
- The discount rate was changed from 2.10% to 3.90%.

F. Changes in the Total OPEB Liability

Balance at June 30, 2023	\$	389,410
Changes from the Prior Year:		
Service cost		29,733
Interest cost		8,452
Assumption changes		(38,692)
Difference between expected and actual experience		79,080
Benefit payments		(33,523)
		45,050
Total Net Changes		45,050
Balance at June 30, 2024	\$	434,460

The measurement date of the OPEB liability was July 1, 2023; the date of the actuarial valuation on which the total OPEB liability is based was July 1, 2023.

G. Sensitivity of the Total OPEB Liability to Changes in Discount Rate and the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the District, as well as what the District’s total OPEB liability would be if it were calculated using a discount rate of one percentage point lower and one percentage point higher than the current discount rate:

	<u>1% Decrease in Discount Rate</u>	<u>Discount Rate</u>	<u>1% Increase in Discount Rate</u>
Discount rate	2.90%	3.90%	4.90%
Net OPEB Liability	\$ 461,348	\$ 434,460	\$ 408,572

The following presents the total OPEB liability of the District, as well as what the District’s total OPEB liability would be if it were calculated using a healthcare cost trend of one percentage point lower and one percentage point higher than the current healthcare cost trend rates:

	<u>1% Decrease in Healthcare Trend Rate</u>	<u>Selected Healthcare Trend Rate</u>	<u>1% Increase in Healthcare Trend Rate</u>
Medical trend rate	5.50%, decreasing to 4.00% over 6 years then to 3.00% over the next 48 years	6.50%, decreasing to 5.00% over 6 years then to 4.00% over the next 48 years	7.50%, decreasing to 6.00% over 6 years then to 5.00% over the next 48 years
Net OPEB Liability	\$ 393,526	\$ 434,460	\$ 482,442

H. OPEB Expense and Deferred Outflows and Inflows of Resources Related to OPEB

For the year ended June 30, 2024, the District recognized OPEB expense of \$53,304. At June 30, 2024, the District reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Liability losses	\$ 88,863	\$ -
Assumption changes	15,811	35,582
Employer contributions made after the measurement date	31,939	-
	\$ 136,613	\$ 35,582

The \$31,939 reported as deferred outflows of resources related to OPEB resulting from the District's contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expenses as follows:

Years Ended June 30,	OPEB Expense Amount
2025	\$ 15,119
2026	15,119
2027	16,061
2028	16,060
2029	6,733

Note 9 - Defined Benefit Pension Plans

Substantially all employees of the District are required by state law to belong to defined benefit, multi-employer, cost-sharing pension plans administered by the Public Employees’ Retirement Association (PERA) or the Teachers’ Retirement Association (TRA), both of which are administered on a state-wide basis.

For the year ended June 30, 2024, the District reported its proportionate share of deferred outflows of resources, net pension liabilities, deferred inflows of resources, and pension expense for each of the plans as follows:

	Deferred Outflows of Resources	Net Pension Liability	Deferred Inflows of Resources	Pension Expense
PERA	\$ 485,095	\$ 1,297,318	\$ 390,082	\$ 65,849
TRA	1,475,173	6,035,300	412,391	896,437
Total all plans	\$ 1,960,268	\$ 7,332,618	\$ 802,473	\$ 962,286

Disclosures relating to these plans are as follows:

Public Employees Retirement Association (PERA)

A. Plan Descriptions

The District participates in the General Employees Retirement Plan, a cost-sharing multiple-employer defined benefit pension plan administered by the Public Employees Retirement Association of Minnesota (PERA). PERA’s defined benefit pension plans are established and administered in accordance with *Minnesota Statutes*, Chapters 353 and 356. PERA’s defined benefit pension plans are tax qualified plans under Section 401(a) of the Internal Revenue Code.

The General Employees Retirement Plan covers certain full time and part-time employees of the District. General Employees Plan members belong to the Coordinated Plan. Coordinated Plan members are covered by Social Security.

B. Benefits Provided

PERA provides retirement, disability, and death benefits. Benefit provisions are established by state statute and can only be modified by the state Legislature. Vested, terminated employees who are entitled to benefits, but are not receiving them yet, are bound by the provisions in effect at the time they last terminated their public service.

General Employees Plan benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for PERA's Coordinated Plan members. Members hired prior to July 1, 1989, receive the higher of Method 1 or Method 2 formulas. Only Method 2 is used for members hired after June 30, 1989. Under Method 1, the accrual rate for Coordinated members is 1.2 percent for each of the first 10 years of service and 1.7 percent for each additional year. Under Method 2, the accrual rate for Coordinated members is 1.7 percent for all years of service. For members hired prior to July 1, 1989, a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at 66.

Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50 percent of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1 percent and a maximum of 1.5 percent. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a reduced prorated increase. In 2023, legislation repealed the statute delaying increases for members retiring before full retirement age.

C. Contribution Rate

Minnesota Statutes Chapter 353 sets the rates for employer and employee contributions. Contribution rates can only be modified by the state Legislature.

Coordinated Plan members were required to contribute 6.50 percent of their annual covered salary in fiscal year 2024 and the District was required to contribute 7.50 percent for Coordinated Plan members. The District's contributions to the General Employees Fund for the year ended June 30, 2024, were \$134,896. The District's contributions were equal to the required contributions as set by state statute.

D. Pension Costs

At June 30, 2024, the District reported a liability of \$1,297,318 for its proportionate share of the General Employees Fund's net pension liability. The District's net pension liability reflected a reduction due to the State of Minnesota's contribution of \$16 million. The State of Minnesota is considered a non-employer contributing entity and the state's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the District totaled \$35,703.

The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportionate share of the net pension liability was based on the District's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2022, through June 30, 2023, relative to the total employer contributions received from all of PERA's participating employers. The District's proportionate share was 0.0232 percent at the end of the measurement period and 0.0216 percent for the beginning of the period.

District's proportionate share of net pension liability	\$ 1,297,318
State of Minnesota's proportionate share of the net pension liability associated with the District	<u>35,703</u>
Total	<u><u>\$ 1,333,021</u></u>

For the year ended June 30, 2024, the District recognized pension expense of \$65,849 for its proportionate share of the General Employees Plan's pension expense. In addition, the District recognized \$160 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$16 million to the General Employees Fund.

At June 30, 2024 the District reported its proportionate share of the General Employees Plan's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$ 41,899	\$ 7,781
Changes in actuarial assumptions	183,365	355,584
Net collective difference between projected and actual investment earnings	-	26,717
Change in proportion	124,935	-
Contributions paid to PERA subsequent to the measurement date	<u>134,896</u>	<u>-</u>
Total	<u><u>\$ 485,095</u></u>	<u><u>\$ 390,082</u></u>

The \$134,896 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ended June 30,	Pension Expense Amount
2025	\$ 67,399
2026	(129,648)
2027	50,510
2028	(28,144)

E. Long-Term Expected Return on Investment

The State Board of Investment, which manages the investments of PERA, prepares an analysis of the reasonableness on a regular basis of the long-term expected rate of return using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce an expected long-term rate of return by weighting the expected future rates of return by the target asset allocation percentages. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocations	Long-Term Expected Real Rate of Return
Domestic equity	33.5%	5.10%
International equity	16.5%	5.30%
Fixed income	25.0%	0.75%
Private markets	25.0%	5.90%
	100.0%	

F. Actuarial Methods and Assumptions

The total pension liability in the June 30, 2023, actuarial valuation was determined using an individual entry-age normal actuarial cost method. The long-term rate of return on pension plan investments used in the determination of the total liability is 7.0 percent. This assumption is based on a review of inflation and investments return assumptions from a number of national investment consulting firms. The review provided a range of return investment return rates deemed to be reasonable by the actuary. An investment return of 7.0 percent was deemed to be within that range of reasonableness for financial reporting purposes.

Inflation is assumed to be 2.25 percent for the General Employees Plan. Benefit increases after retirement are assumed to be 1.25 percent for the General Employees Plan.

Salary growth assumptions in the General Employees Plan range in annual increments from 10.25 percent after one year of service to 3.0 percent after 27 years of service.

Mortality rates for the General Employees Plan are based on the Pub-2010 General Employee Mortality Table. The table is adjusted slightly to fit PERA’s experience.

Actuarial assumptions for the General Employees Plan are reviewed every four years. The most recent four-year experience study for the General Employees Plan was completed in 2022. The assumption changes were adopted by the Board and became effective with the July 1, 2023, actuarial valuation.

The following changes in actuarial assumptions and plan provisions occurred in 2023:

Changes in Actuarial Assumptions:

- The investment return assumption and single discount rate were changed from 6.5 percent to 7.0 percent.

Changes in Plan Provisions:

- An additional one-time direct state aid contribution of \$170.1 million will be contributed to the Plan on October 1, 2023.
- The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service.
- The benefit increase delay for early retirements on or after January 1, 2024, was eliminated.
- A one-time, non-compounding benefit increase of 2.5 percent minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

G. Discount Rate

The discount rate for the General Employees Plan used to measure the total pension liability in 2023 was 7.0 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the General Employees Fund was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

H. Pension Liability Sensitivity

The following presents the District’s proportionate share of the net pension liability for the plan it participates in, calculated using the discount rate disclosed in the preceding paragraph, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate one percentage point lower or one percentage point higher than the current discount rate:

Sensitivity Analysis
Net Pension Liability (Asset) at Different Discount Rates

	General Employees Fund	
1% Lower	6.00%	\$ 2,295,060
Current Discount Rate	7.00%	\$ 1,297,318
1% Higher	8.00%	\$ 476,638

I. Pension Plan Fiduciary Net Position

Detailed information about each pension plan’s fiduciary net position is available in a separately issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained on the Internet at www.mnpera.org .

Teachers Retirement Association (TRA)

A. Plan Descriptions

The Teachers Retirement Association (TRA) is an administrator of a multiple employer, cost-sharing, defined benefit retirement fund. TRA administers a Basic Plan (without Social Security coverage) and a Coordinated Plan (with Social Security coverage) in accordance with Minnesota Statutes, Chapters 354 and 356. TRA is a separate statutory entity and administered by a Board of Trustees. The Board consists of four active members, one retired member and three statutory officials.

Educators employed in Minnesota’s public elementary and secondary school, charter schools, and certain other TRA-covered educational institutions maintained by the state are required to be TRA members (except those employed by St. Paul schools or Minnesota State Colleges and Universities). Educators first hired by Minnesota State may elect either TRA coverage or coverage through the Defined Contribution Plan (DCR) administered by Minnesota State.

B. Benefits Provided

TRA provides retirement benefits as well as disability benefits to members, and benefits to survivors upon death of eligible members. Benefits are established by Minnesota Statute and vest after three years of service credit. The defined retirement benefits are based on a member's highest average salary for any five consecutive years of allowable service, age, and a formula multiplier based on years of credit at termination of service.

Two methods are used to compute benefits for TRA's Coordinated and Basic Plan members. Members first employed before July 1, 1989, receive the greater of the Tier I or Tier II benefits as described.

Tier I Benefits

Tier 1	Step Rate Formula	Percentage
Basic	First ten years of service	2.2% per year
	All years after	2.7% per year
Coordinated	First ten years if service years are up to July 1, 2006	1.2% per year
	First ten years if service years are July 1, 2006 or after	1.4% per year
	All other years of service if service years are up to July 1, 2006	1.7% per year
	All other years of service if service years are July 1, 2006 or after	1.9% per year

With these provisions:

- a.) Normal retirement age is 65 with less than 30 years of allowable service and age 62 with 30 or more years of allowable service.
- b.) 3 percent per year early retirement reduction factor for all years under normal retirement age.
- c.) Unreduced benefits for early retirement under a Rule-of-90 (age plus allowable service equals 90 or more).

or

For years of service prior to July 1, 2006, a level formula of 1.7 percent per year for coordinated members and 2.7 percent per year for basic members is applied. For years of service July 1, 2006 and after, a level formula of 1.9 percent per year for coordinated members and 2.7 percent per year for Basic members applies. Beginning July 1, 2015, the early retirement reduction factors are based on rates established under Minnesota Statute. Smaller reductions, more favorable to the member, will be applied to individuals who reach age 62 and have 30 years or more of service credit.

Tier II Benefits

Members first employed after June 30, 1989, receive only the Tier II benefit calculation with a normal retirement age that is their retirement age for full Social Security retirement benefits, but not to exceed age 66.

Six different types of annuities are available to members upon retirement. The No Refund Life Plan is a lifetime annuity that ceases upon the death of the retiree – no survivor annuity is payable. A retiring member may also choose to provide survivor benefits to a designated beneficiary(ies) by selecting one of the five plans that have survivorship features. Vested members may also leave their contributions in the TRA Fund upon termination of service in order to qualify for a deferred annuity at retirement age. Any member terminating service is eligible for a refund of their employee contributions plus interest.

The benefit provisions stated apply to active plan participants. Vested, terminated employees who are entitled to benefits but not yet receiving them are bound by the plan provisions in effect at the time they last terminated their public service.

C. Contribution Rate

Per Minnesota Statutes, Chapter 354 sets the contribution rates for employees and employers. Rates for each fiscal year ending June 30, 2022, June 30, 2023, and June 30, 2024, were:

	June 30, 2022		June 30, 2023		June 30, 2024	
	Employees	Employers	Employees	Employers	Employees	Employers
Basic	11.00%	12.34%	11.00%	12.55%	11.25%	12.75%
Coordinated	7.50%	8.34%	7.50%	8.55%	7.75%	8.75%

The following is a reconciliation of employer contributions in TRA’s fiscal year 2023 ACFR “Statement of Changes in Fiduciary Net Position” to the employer contributions used in Schedule of Employer and Non-Employer Pension Allocations.

	<i>in thousands</i>
Employer contributions reported in TRA's ACFR, Statement of Changes in Fiduciary Net Position	\$ 508,764
Employer contributions not related to future contribution efforts	(87)
TRA's contributions not included in allocation	<u>(643)</u>
Total employer contributions	508,034
Total non-employer contributions	<u>35,587</u>
Total contributions reported in <i>Schedule of Employer and Non-Employer Allocations</i>	<u><u>\$ 543,621</u></u>

Amounts reported in the allocation schedules may not precisely agree with financial statement amounts or actuarial valuations due to the number of decimal places used in the allocations. TRA has rounded percentage amounts to the nearest ten thousandths.

D. Actuarial Assumptions

The total pension liability in the June 30, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

Key Methods and Assumptions Used in Valuation of Total Pension Liability	
Actuarial Information	
Valuation Date	July 1, 2023
Measurement Date	June 30, 2023
Experience Study	June 28, 2019 (demographic and economic assumptions)*
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment rate of return	7.00%
Price inflation	2.50%
Wage growth rate	2.85% before July 1, 2028, and 3.25% after June 30, 2028
Projected salary increase	2.85% to 8.85% before July 1, 2028, and 3.25% to 9.25% after June 30, 2028
Cost of living adjustment	1.0% for January 2019 through January 2023, then increasing by 0.1% each year up to 1.5% annually
Mortality Assumptions	
Pre-retirement	RP-2014 white collar employee table, male rates set back five years and female rates set back seven years. Generational projection uses the MP-2015 scale.
Post-retirement	RP-2014 white collar annuitant table, male rates set back three years and female rates set back three years, with further adjustments of the rates. Generational projection uses the MP-2015 scale.
Post-disability	RP-2014 disabled retiree mortality table, without adjustment.

*The assumptions prescribed are based on the experience study dated June 28, 2019. For GASB 67 purposes, the long-term rate of return assumptions is selected by TRA management in consultation with actuary.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

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

The TRA actuary has determined the average of the expected remaining service lives of all members for fiscal year 2023 is six years. The *Difference between Expected and Actual Experience*, *Changes of Assumptions*, and *Changes in Proportion* use the amortization period of six years in the schedule presented. The amortization period for *Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments* is five years as required by GASB 68.

Changes in actuarial assumptions since the 2022 valuation

The 2023 Tax Finance and Policy Bill, effective July 1, 2025:

- The employer contribution rate will increase from 8.75% to 9.5% on July 1, 2025.
- The employee contribution rate will increase from 7.75% to 8% on July 1, 2025.
- The pension adjustment rate for school districts and the base budgets for Minnesota State, Perpich Center for Arts Education, and Minnesota Academies will increase to reflect the 0.75% employer contribution rate increase.

The 2024 Omnibus Pensions and Retirement Bill:

- The Normal Retirement Age (NRA) for active and eligible deferred Tier II members will be 65 effective July 1, 2024.
- TRA’s amortization date will remain the same at 2048.

E. Discount Rate

The discount rate used to measure the total pension liability was 7%. There was no change in the discount rate since the prior measurement date. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal year 2023 contribution rate, contributions from school districts will be made at contractually required rates (actuarially determined), and contributions from the state will be made at current statutorily required rates. Based on those assumptions, the pension plan’s fiduciary net position was not projected to be depleted and, as a result, the Municipal Bond Index Rate was not used in the determination of the Single Equivalent Interest Rate (SEIR).

F. Net Pension Liability

On June 30, 2024, the District reported a liability of \$6,035,300 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District’s proportion of the net pension liability was based on the District’s contributions to TRA in relation to total system contributions including direct aid from the State of Minnesota, City of Minneapolis, and Minneapolis School District. District proportionate share was 0.0731 percent at the end of the measurement period and 0.0736 percent for the beginning of the year.

The pension liability amount reflected a reduction due to direct aid provided to TRA. The amount recognized by the District as its proportionate share of the net pension liability, the direct aid, and total portion of the net pension liability that was associated with the District were as follows:

District’s proportionate share of net pension liability	<u>\$ 6,035,300</u>
State’s proportionate share of the net pension liability associated with the district	<u>\$ 422,653</u>

For the year ended June 30, 2024, the District recognized pension expense of \$896,437. It also recognized \$59,513 as an increase to pension expense for the support provided by direct aid.

Independent School District No. 146
 Barnesville Public Schools
 Notes to Financial Statements
 June 30, 2024

On June 30, 2024, the District had deferred resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 59,944	\$ 88,871
Net difference between projected and actual investment earnings on pension plan investments	-	81,651
Changes of assumptions	736,664	-
Changes in proportion	248,732	241,869
District's contributions to TRA subsequent to the measurement date	<u>429,833</u>	<u>-</u>
Total	<u>\$ 1,475,173</u>	<u>\$ 412,391</u>

The \$429,833 reported as deferred outflows of resources related to pensions resulting from District contributions to TRA subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2025.

Other amounts reported as deferred outflows and inflows of resources related to TRA pensions will be recognized in pension expense as follows:

<u>Years Ended June 30,</u>	<u>Pension Expense Amount</u>
2025	\$ 94,833
2026	(16,945)
2027	705,588
2028	(132,690)
2029	(17,837)

G. Pension Liability Sensitivity

The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.00 percent as well what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate.

Sensitivity of Net Pension Liability (NPL) to changes in the discount rate

1% decrease (6.00%)	Current (7.00%)	1% increase (8.00%)
\$ 9,625,859	\$ 6,035,300	\$ 3,095,990

The District’s proportion of the net pension liability was based on the employer contributions to TRA in relation to TRA’s total employer contributions including direct aid contributions from the State of Minnesota, City of Minneapolis and Minneapolis School District.

H. Pension Plan Fiduciary Net Position

Detailed information about the plan’s fiduciary net position is available in a separately-issued TRA financial report. That report can be obtained at <https://minnesotatra.org>, by writing to TRA at 60 Empire Drive, Suite 400, St. Paul, MN, 55103-4000; or by calling 651-296-2409 or 800-657-3669.

Note 10 - Interfund Payable and Receivables

	Due From Other Funds	Due To Other Funds
General Fund	\$ 59,771	\$ -
Nonmajor Governmental Funds		
Community Service Fund	-	59,771
	\$ 59,771	\$ 59,771

At June 30, 2024, an interfund payable and receivable existed between the General Fund and Community Service Fund as a result of deficit cash balances in the Community Service Fund.

Note 11 - Fund Balance

Certain portions of fund balances are restricted based on state requirements to track special program funding, to provide for funding on certain long-term liabilities, or as required by other outside parties.

The following is a summary of fund balances as of June 30, 2024:

	General	Capital Projects	Debt Service	Other Government Funds	Totals
Nonspendable					
Inventories	\$ -	\$ -	\$ -	\$ 29,035	\$ 29,035
Prepaid items	11,845	-	-	3,493	15,338
Total nonspendable	<u>11,845</u>	<u>-</u>	<u>-</u>	<u>32,528</u>	<u>44,373</u>
Restricted					
Student activities	173,999	-	-	-	173,999
Staff development	283,845	-	-	-	283,845
Operating capital	92,766	-	-	-	92,766
Literacy incentive	10,746	-	-	-	10,746
Early childhood and family education	-	-	-	15,920	15,920
Gifted and talented	37,894	-	-	-	37,894
Safe schools levy	38,906	-	-	-	38,906
Food service	-	-	-	184,657	184,657
Capital projects	-	1,452,159	-	-	1,452,159
Debt service	-	-	473,600	-	473,600
Long-term facilities maintenance	260,294	-	-	-	260,294
Medical assistance	129,289	-	-	-	129,289
Total restricted	<u>1,027,739</u>	<u>1,452,159</u>	<u>473,600</u>	<u>200,577</u>	<u>3,154,075</u>
Committed					
Severance	250,000	-	-	-	250,000
Capital	750,000	-	-	-	750,000
Total committed	<u>1,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000,000</u>
Unassigned					
	<u>2,170,622</u>	<u>-</u>	<u>-</u>	<u>(99,608)</u>	<u>2,071,014</u>
Total fund balance	<u>\$ 4,210,206</u>	<u>\$ 1,452,159</u>	<u>\$ 473,600</u>	<u>\$ 133,497</u>	<u>\$ 6,269,462</u>

Independent School District No. 146
 Barnesville Public Schools
 Notes to Financial Statements
 June 30, 2024

The UFARS fund balance reporting standards are slightly different than the reporting standards under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Below is a reconciliation between the fund balance reporting under GASB 54 and UFARS reporting standards:

	GASB Balance	Reconciling Items	UFARS Balance
Nonspendable			
Inventories	\$ 29,035	\$ -	\$ 29,035
Prepaid items	15,338	-	15,338
Total nonspendable	44,373	-	44,373
Restricted			
Student activities	173,999	-	173,999
Staff development	283,845	-	283,845
Operating capital	92,766	-	92,766
Literacy incentive	10,746	-	10,746
Community education	-	(98,083)	(98,083)
Early childhood and family education	15,920	-	15,920
Gifted and talented	37,894	-	37,894
School readiness	-	(218,092)	(218,092)
Safe schools levy	38,906	-	38,906
Food service	184,657	-	184,657
Community service	-	216,567	216,567
Capital projects	1,452,159	-	1,452,159
Debt service	473,600	-	473,600
Long-term facilities maintenance			
General fund	260,294	-	260,294
Medical assistance	129,289	-	129,289
Total restricted	3,154,075	(99,608)	3,054,467
Committed			
Severance	250,000	-	250,000
Capital	750,000	-	750,000
Total committed	1,000,000	-	1,000,000
Unassigned	2,071,014	99,608	2,170,622
Total fund balance	\$ 6,269,462	\$ -	\$ 6,269,462

Note 12 - Flexible Benefit Plan

The District has a flexible benefit plan which is classified as a “cafeteria plan” (the Plan) under section 125 of the Internal Revenue Code. All employee groups of the District are eligible if and when the collective bargaining agreement or contract with their group allows eligibility. Eligible employees can elect to participate by contributing pre-tax dollars withheld from payroll checks to the Plan for healthcare and dependent care benefits.

Before the beginning of the Plan year, which is from September 1, thru August 31, each participant designates a total amount of pre-tax dollars to be contributed to the Plan during the year. At June 30, the District is contingently liable for claims against the total amount of participants’ annual contributions to the medical reimbursement portion of the Plan, whether or not such contributions have been made.

Payment of insurance premiums (health, dental, life, and disability) are made by the District directly to the designated insurance companies. These payments are made monthly and are accounted for in the General Fund and special revenue funds.

Amounts withheld for medical reimbursement and dependent care are paid by the District to an outside administrator upon an employee submitting a request for reimbursement. Payments are made by the outside administrator to participating employees upon submitting a request for reimbursement of eligible expenses actually incurred by the employee.

All property of the Plan and income attributable to that property is solely the property of the District, subject to the claims of the District’s general creditors. Participants’ rights under the plan are equal to those of general creditors of the District in an amount equal to eligible healthcare and dependent care expenses incurred by the participants. The District believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

Note 13 - Employee Benefit Plan 403(b)

District employees are eligible to participate in the 403(b) when they are full-time employees with at least two years of experience or an employee who works at least 5 hours per day for at least 130 days annually in one classification. Employees may defer up to \$23,000 per year and the District will match the employee’s deferral up to the following maximums depending on contracted number of hours worked by the employee each day:

<u>Years of Service</u>	<u>Maximum Match - Employees Working between 5 and 6 Hours per Day</u>	<u>Maximum Match - Employees Working over 6 Hours per Day</u>
0-1	\$-	\$-
2-3	250	500
4-10	500	1,000
11 and up	1,000	2,000

Contributions are invested in tax deferred annuities selected and owned by Plan participants. The District contributions for the years ended June 30, 2024, 2023, and 2022, were \$108,123, \$113,701 and \$118,583, respectively.

Note 14 - Commitments and Contingencies

Federal and State Revenue

Amounts received or receivable from federal and state agencies are subject to agency audit and adjustment. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of funds which may be disallowed by the agencies cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

Note 15 - Related Organizations

The District, in conjunction with five other school districts, is a member district of Lake Agassiz Education Cooperative, Joint Power District No. 397. The Cooperative is governed by a Governing Board appointed by the District they represent. The purpose of the Joint Powers Board is to provide by cooperative effort a comprehensive special education program for the member districts. Contributions of \$269,625 were made by the District to the related organization for the year ended June 30, 2024. The contributions are based on the operating budget of the Cooperative and allocated per agreement to the member districts. Lake Agassiz Education Cooperative is separately audited from the District. Complete financial statements for the Cooperative can be obtained from its administrative office at PO Box 628, Hawley, Minnesota 56549.

Note 16 - Tax Abatements

The District provides tax abatements through one program, Property Tax Incentives for New Single Family, Condo, and Townhouse Residential Properties. The exemption for certain new single family, condo, and townhouse residential properties allows for newly constructed homes, excluding land, to be exempt for up to two years from when construction begins. During the year ended June 30, 2024, tax abatements for the District totaled \$23,755.

Note 17 - Correction of an Error in Previously Issued Financial Statements

During the year ended June 30, 2024, the District determined that there were certain errors in amounts previously reported in the June 30, 2023 financial statements resulting in a restatement of the beginning fund balance. The District identified that construction expenditures and accounts payables were overstated by \$106,860.

Beginning fund balance was restated as follows:

	July 1, 2023, As Previously Reported	Error Correction	July 1, 2023, As Restated
Governmental Funds			
Capital Projects Fund	\$ 2,069,819	\$ 106,860	\$ 2,176,679

If these amounts had been properly recorded in the prior year, the change in fund balance would have been adjusted as follows for the year ended June 30, 2023:

	June 30, 2023, As Previously Reported	Error Correction	June 30, 2023, As Restated
Governmental Funds			
Capital Projects Fund	\$ 1,694,078	\$ 106,860	\$ 1,800,938



Required Supplementary Information
June 30, 2024

**Independent School District No. 146
Barnesville Public Schools**

Independent School District No. 146

Barnesville Public Schools

Schedule of Changes in the District's Total OPEB Liability and Related Ratios

June 30, 2024

Schedule of Changes in the District's Total OPEB Liability and Related Ratios, Last 10 Fiscal Years*

	2024	2023	2022	2021	2020	2019	2018
Service cost	\$ 29,733	\$ 29,005	\$ 28,160	\$ 22,750	\$ 22,087	\$ 20,499	\$ 19,902
Interest	8,452	8,284	9,576	8,692	8,845	7,955	7,704
Changes of assumptions	(38,692)	-	27,670	-	(11,699)	-	-
Differences between expected and actual experience	79,080	-	37,639	-	5,105	-	-
Benefit payments	(33,523)	(26,545)	(10,173)	(6,533)	(3,017)	(4,701)	(36,634)
Net change in total OPEB liability	45,050	10,744	92,872	24,909	21,321	23,753	(9,028)
Total OPEB liability - beginning	389,410	378,666	285,794	260,885	239,564	215,811	224,839
Total OPEB liability - ending	<u>\$ 434,460</u>	<u>\$ 389,410</u>	<u>\$ 378,666</u>	<u>\$ 285,794</u>	<u>\$ 260,885</u>	<u>\$ 239,564</u>	<u>\$ 215,811</u>
Covered payroll	\$ 6,105,467	\$ 5,806,562	\$ 5,637,439	\$ 5,521,631	\$ 5,360,807	\$ 4,926,228	\$ 4,782,746
District's total OPEB liability as a percentage of covered payroll	7.12%	6.71%	6.72%	5.18%	4.87%	4.86%	4.51%

*GASB Statement No. 75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Notes to the Schedule of Changes in the District's Total OPEB Liability and Related Ratios

2024 Changes

Changes in Actuarial Assumptions

- Health care trend rates and mortality tables were updated.
- The inflation rate was changed from 2.00% to 2.50%.
- The discount rate was changed from 2.10% to 3.90%.

Changes in Plan Provisions

- None

2023 Changes

Changes in Actuarial Assumptions

- None

Changes in Plan Provisions

- None

2022 Changes

Changes in Actuarial Assumptions

- Health care trend rates, mortality tables, and salary increase rates were updated.
- The salary scale for non-teachers was updated.
- The inflation rate was changed from 2.50% to 2.00%.
- The discount rate was changed from 3.10% to 2.10%.

Changes in Plan Provisions

- None

2021 Changes

Changes in Actuarial Assumptions

- None

Changes in Plan Provisions

- None

2020 Changes

Changes in Actuarial Assumptions

- The health care trend rates were changed to better anticipate short term and long term medical increases.
- The mortality tables were updated to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2018 Generational Improvement Scale.
- The salary increase rates were changed from a flat 3.00% per year for all employees to rates which vary by service and contract group.
- The discount rate was changed from 3.40% to 3.10%.

Changes in Plan Provisions

- None

2019 Changes

Changes in Actuarial Assumptions

- None

Changes in Plan Provisions

- None

Independent School District No. 146
 Barnesville Public Schools
 Schedule of Employer's Share of Net Pension Liability
 June 30, 2024

Pension Plan	Measurement Date	Employer's Proportion (Percentage) of the Net Pension Liability (Asset)	Employer's Proportionate Share (Amount) of the Net Pension Liability (Asset) (a)	State's Proportionate Share (Amount) of the Net Pension Liability Associated With District (b)	Total (d) (a+b)	Employer's Covered Payroll (e)	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll (a/e)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
PERA	6/30/2014	0.0233%	\$ 1,094,517	N/A	\$ 1,094,517	\$ 1,236,044	88.6%	78.8%
PERA	6/30/2015	0.0211%	1,093,512	N/A	1,093,512	1,170,893	93.4%	78.2%
PERA	6/30/2016	0.0212%	1,721,335	22,505	1,743,840	1,224,026	140.6%	68.9%
PERA	6/30/2017	0.0215%	1,372,546	17,227	1,389,773	1,323,752	103.7%	75.9%
PERA	6/30/2018	0.0202%	1,120,613	36,824	1,157,437	1,272,361	88.1%	79.5%
PERA	6/30/2019	0.0193%	1,067,054	33,165	1,100,219	1,259,085	84.7%	80.2%
PERA	6/30/2020	0.0202%	1,211,082	37,304	1,248,386	1,353,148	89.5%	79.1%
PERA	6/30/2021	0.0202%	862,631	26,322	888,953	1,365,794	63.2%	87.0%
PERA	6/30/2022	0.0216%	1,710,727	50,078	1,760,805	1,521,105	112.5%	76.7%
PERA	6/30/2023	0.0232%	1,297,318	35,703	1,333,021	1,843,200	70.4%	83.1%
TRA	6/30/2014	0.0747%	\$ 3,442,122	\$ 242,285	\$ 3,684,407	\$ 3,433,181	100.3%	81.5%
TRA	6/30/2015	0.0698%	4,317,820	529,881	4,847,701	3,543,413	121.9%	76.8%
TRA	6/30/2016	0.0709%	16,911,342	1,697,098	18,608,440	3,700,293	457.0%	44.9%
TRA	6/30/2017	0.0714%	14,252,735	1,377,731	15,630,466	3,845,973	370.6%	51.6%
TRA	6/30/2018	0.0709%	4,451,889	418,058	4,869,947	3,940,333	113.0%	78.1%
TRA	6/30/2019	0.0717%	4,570,173	404,212	4,974,385	4,070,091	112.3%	78.1%
TRA	6/30/2020	0.0731%	5,400,726	452,448	5,853,174	4,246,982	127.2%	75.5%
TRA	6/30/2021	0.0766%	3,352,245	282,859	3,635,104	4,582,841	73.1%	86.6%
TRA	6/30/2022	0.0736%	5,893,499	437,287	6,330,786	4,550,228	129.5%	76.2%
TRA	6/30/2023	0.0731%	6,035,300	422,653	6,457,953	4,713,392	128.0%	76.4%

Independent School District No. 146
 Barnesville Public Schools
 Schedule of Employer's Contributions
 June 30, 2024

Pension Plan	Fiscal Year Ending	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	Covered Payroll (d)	Contributions as a Percentage of Covered Payroll (b/d)
PERA	6/30/2015	\$ 87,817	\$ 87,817	\$ -	\$ 1,170,893	7.5%
PERA	6/30/2016	91,802	91,802	-	1,224,026	7.5%
PERA	6/30/2017	99,281	99,281	-	1,323,752	7.5%
PERA	6/30/2018	95,427	95,427	-	1,272,361	7.5%
PERA	6/30/2019	94,431	94,431	-	1,259,085	7.5%
PERA	6/30/2020	101,486	101,486	-	1,353,148	7.5%
PERA	6/30/2021	102,435	102,435	-	1,365,794	7.5%
PERA	6/30/2022	114,083	114,083	-	1,521,105	7.5%
PERA	6/30/2023	138,240	138,240	-	1,843,200	7.5%
PERA	6/30/2024	134,896	134,896	-	1,798,613	7.5%
TRA	6/30/2015	\$ 265,756	\$ 265,756	\$ -	\$ 3,543,413	7.5%
TRA	6/30/2016	277,522	277,522	-	3,700,293	7.5%
TRA	6/30/2017	288,448	288,448	-	3,845,973	7.5%
TRA	6/30/2018	295,525	295,525	-	3,940,333	7.5%
TRA	6/30/2019	313,804	313,804	-	4,070,091	7.7%
TRA	6/30/2020	336,361	336,361	-	4,246,982	7.9%
TRA	6/30/2021	372,585	372,585	-	4,582,841	8.1%
TRA	6/30/2022	379,489	379,489	-	4,550,228	8.3%
TRA	6/30/2023	402,995	402,995	-	4,713,392	8.6%
TRA	6/30/2024	429,833	429,833	-	4,912,377	8.8%

Notes to the Schedule of Employer's Share of Net Pension Liability and Schedule of Employer's Contributions**PERA****2023 Changes**

Changes in Actuarial Assumptions

- The investment return assumption and single discount rate were changed from 6.5 percent to 7.0 percent.

Changes in Plan Provisions

- An additional one-time direct state aid contribution of \$170.1 million will be contributed to the Plan on October 1, 2023.
- The vesting period of those hired after June 30, 2010, was changed from five years of allowable service to three years of allowable service.
- The benefit increase delay for early retirements on or after January 1, 2024, was eliminated.
- A one-time, non-compounding benefit increase of 2.5 percent minus the actual 2024 adjustment will be payable in a lump sum for calendar year 2024 by March 31, 2024.

2022 Changes

Changes in Actuarial Assumptions

- The mortality improvement scale was changed from Scale MP-2020 to Scale MP-2021.

Changes in Plan Provisions

- There were no changes in plan provisions since the previous valuation.

2021 Changes

Changes in Actuarial Assumptions

- The investment return and single discount rates were changed from 7.50 percent to 6.50 percent, for financial reporting purposes.
- The mortality improvement scale was changed from Scale MP-2019 to Scale MP-2020.

Changes in Plan Provisions

- There were no changes in plan provisions since the previous valuation.

2020 Changes

Changes in Actuarial Assumptions

- The price inflation assumption was decreased from 2.50% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.00%.
- Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25% less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females.

- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the PUB-2010 General/Teacher disabled annuitant mortality table, with adjustments.
- The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.
- The assumed spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100% Joint & Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint & Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

Changes in Plan Provisions

- Augmentation for current privatized members was reduced to 2.0% for the period July 1, 2020 through December 31, 2023 and 0.0% after. Augmentation was eliminated for privatizations occurring after June 30, 2020.

2019 Changes

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2017 to MP-2018.

Changes in Plan Provisions

- The employer supplemental contribution was changed prospectively, decreasing from \$31.0 million to \$21.0 million per year. The State's special funding contribution was changed prospectively, requiring \$16.0 million due per year through 2031.

2018 Changes

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed benefit increase was changed from 1.00 percent per year through 2044 and 2.50 percent per year thereafter to 1.25 percent per year.

Changes in Plan Provisions

- The augmentation adjustment in early retirement factors is eliminated over a five-year period starting July 1, 2019, resulting in actuarial equivalence after June 30, 2024.
- Interest credited on member contributions decreased from 4.00 percent to 3.00 percent, beginning July 1, 2018.
- Deferred augmentation was changed to 0.00 percent, effective January 1, 2019. Augmentation that has already accrued for deferred members will still apply.
- Contribution stabilizer provisions were repealed.
- Postretirement benefit increases were changed from 1.00 percent per year with a provision to increase to 2.50 percent upon attainment of 90.00 percent funding ratio to 50.00 percent of the Social Security Cost of Living Adjustment, not less than 1.00 percent and not more than 1.50 percent, beginning January 1, 2019.
- For retirements on or after January 1, 2024, the first benefit increase is delayed until the retiree reaches normal retirement age; does not apply to Rule of 90 retirees, disability benefit recipients, or survivors. Actuarial equivalent factors were updated to reflect revised mortality and interest assumptions.

2017 Changes

Changes in Actuarial Assumptions

- The combined service annuity (CSA) loads were changed from 0.80 percent for active members and 60.00 percent for vested and non-vested deferred members. The revised CSA load are now 0.00 percent for active member liability, 15.00 percent for vested deferred member liability, and 3.00 percent for non-vested deferred member liability.
- The assumed postretirement benefit increase rate was changed for 1.00 percent per year for all years to 1.00 percent per year through 2044 and 2.50 percent per year thereafter.

Changes in Plan Provisions

- The State's contribution for the Minneapolis Employees Retirement Fund equals \$16,000,000 in 2017 and 2018, and \$6,000,000 thereafter.
- The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from \$21,000,000 to \$31,000,000 in calendar years 2019 to 2031. The state's contribution changed from \$16,000,000 to \$6,000,000 in calendar years 2019 to 2031.

2016 Changes

Changes in Actuarial Assumptions

- The assumed postretirement benefit increase rate was changed from 1.00 percent per year through 2035 and 2.50 percent per year thereafter to 1.00 percent per year for all years.
- The assumed investment return was changed from 7.90 percent to 7.50 percent. The single discount rate changed from 7.90 percent to 7.50 percent.
- Other assumptions were changed pursuant to the experience study June 30, 2015. The assumed future salary increases, payroll growth, and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth and 2.50 percent for inflation.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2015 Changes

Changes in Actuarial Assumptions

- The assumed postretirement benefit increase rate was changed from 1.00 percent per year through 2030 and 2.50 percent per year thereafter to 1.00 percent per year through 2035 and 2.50 percent per year thereafter.

Changes in Plan Provisions

- On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Fund, which increased the total pension liability by \$1.1 billion and increase the fiduciary plan net position by \$892 million. Upon consolidation, state and employer contributions were revised; the State's contribution of \$6.0 million, which meets the special funding situation definition, was due September 2015.

TRA**2023 Changes**

Changes in Actuarial Assumptions

- The employer contribution rate will increase from 8.75% to 9.50% on July 1, 2025.
- The employee contribution rate will increase from 7.75% to 8.00% on July 1, 2025.
- The pension adjustment rate for school districts and the base budgets for Minnesota State, Perpich Center for Arts Education, and Minnesota Academies will increase to reflect the 0.75% employer contribution rate increase.
- The Normal Retirement Age (NRA) for active and eligible deferred Tier II members will be 65 effective July 1, 2024.
- TRA's amortization date will remain the same at 2048.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2022 Changes

Changes in Actuarial Assumptions

- There have been no changes since the prior valuation.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2021 Changes

Changes in Actuarial Assumptions

- The investment return assumption was changed from 7.50 percent to 7.00 percent.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2020 Changes

Changes in Actuarial Assumptions

- The COLA was reduced from 2.0% each January 1 to 1.0%, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.1% each year until reaching the ultimate rate of 1.5% in January 1, 2028.
- Beginning July 1, 2024, eligibility for the first COLA changes to normal retirement age (age 65 to 66, depending on date of birth). However, members who retire under Rule of 90 and members who are at least age 62 with 30 years of service credit are exempt.
- The COLA trigger provision, which would have increased the COLA to 2.5% if the funded ratio was at least 90% for two consecutive years, was eliminated.
- Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019 and ending June 30, 2024 (this reduces early retirement benefits). Members who retire and are at least age 62 with 30 years of service are exempt.
- Augmentation on deferred benefits will be reduced to zero percent beginning July 1, 2019. Interest payable on refunds to members was reduced from 4.0% to 3.0%, effective July 1, 2018. Interest due on payments and purchases from members, employers is reduced from 8.5% to 7.5%, effective July 1, 2018.

- The employer contribution rate is increased each July 1 over the next 6 years, (7.71% in 2018, 7.92% in 2019, 8.13% in 2020, 8.34% in 2021, 8.55% in 2022, and 8.75% in 2023). In addition, the employee contribution rate will increase from 7.50% to 7.75% on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2019 Changes

Changes in Actuarial Assumptions

- The COLA was reduced from 2.0% each January 1 to 1.0%, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.1% each year until reaching the ultimate rate of 1.5% in January 1, 2028.
- Beginning July 1, 2024, eligibility for the first COLA changes to normal retirement age (age 65 to 66, depending on date of birth). However, members who retire under Rule of 90 and members who are at least age 62 with 30 years of service credit are exempt.
- The COLA trigger provision, which would have increased the COLA to 2.5% if the funded ratio was at least 90% for two consecutive years, was eliminated.
- Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019 and ending June 30, 2024 (this reduces early retirement benefits). Members who retire and are at least age 62 with 30 years of service are exempt.
- Augmentation on deferred benefits will be reduced to zero percent beginning July 1, 2019. Interest payable on refunds to members was reduced from 4.0% to 3.0%, effective July 1, 2018. Interest due on payments and purchases from members, employers is reduced from 8.5% to 7.5%, effective July 1, 2018.
- The employer contribution rate is increased each July 1 over the next 6 years, (7.71% in 2018, 7.92% in 2019, 8.13% in 2020, 8.34% in 2021, 8.55% in 2022, and 8.75% in 2023). In addition, the employee contribution rate will increase from 7.50% to 7.75% on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2018 Changes

Changes in Actuarial Assumptions

- The discount rate was decreased to 4.66% from 8.0%.
- The cost of living adjustment (COLA) was reduced from 2.0% each January 1 to 1.0%, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.1% each year until reaching the ultimate rate of 1.5% on January 1, 2028.
- Beginning July 1, 2024, eligibility for the first COLA changes to normal retirement age (age 65 to 66, depending on date of birth). However, members who retire under Rule of 90 and members who are at least age 62 with 30 years of service credit are exempt.
- The COLA trigger provision, which would have increased the COLA to 2.5% if the funded ratio was at least 90% for two consecutive years, was eliminated.
- Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019 and ending July 1, 2024 (this reduces early retirement benefits). Members who retire and are at least age 62 with 30 years of service are exempt.

- Augmentation on deferred benefits will be reduced to zero% beginning July 1, 2019. Interest payable on refunds to members was reduced from 4.0% to 3.0%, effective July 1, 2018. Interest due on payments and purchases from members, employers was reduced from 8.5% to 7.5%, effective July 1, 2018.
- The employer contribution rate is increased each July 1 over the next six years (7.71% in 2018, 7.92% in 2019, 8.13% in 2020, 8.34% in 2021, 8.55% in 2022, and 8.75% in 2023). In addition, the employee contribution rate will increase from 7.50% to 7.75% on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2017 Changes

Changes in Actuarial Assumptions

- The discount rate was decreased to 5.12% from 4.66%.
- The cost of living adjustment (COLA) was assumed to increase from 2.0% annually to 2.5% annually on July 1, 2045.
- The COLA was not assumed to increase to 2.5% but remain at 2.0% for all future years.
- Adjustments were made to the combined service annuity loads. The active load was reduced from 1.4% to 0.0%, the vested inactive load increased from 4.0% to 7.0% and the non-vested inactive load increased from 4.0% to 9.0%.
- The investment return assumption was changed from 8.0% to 7.5%.
- The price inflation assumption was lowered from 2.75% to 2.5%.
- The payroll growth assumption was lowered from 2.5% to 3.0%.
- The general wage growth assumption was lowered from 3.5% to 2.85% for ten years followed by 3.25% thereafter.
- The salary increase assumption was adjusted to reflect the changes in the general wage growth assumption.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2016 Changes

Changes in Actuarial Assumptions

- The discount rate was decreased to 4.66% from 8.0%.
- The COLA was not assumed to increase for funding or the GASB calculation. It remained at 2% for all future years.
- The price inflation assumption was lowered from 3% to 2.75%.
- The general wage growth and payroll growth assumptions were lowered from 3.75% to 3.5%.
- Minor changes as some durations for the merit scale of the salary increase assumption.
- The pre-retirement mortality assumption was changed to the RP 2014 white collar employee table, male rates set back six years and female rates set back five years. Generational projection uses the MP 2015 scale.
- The post-retirement mortality assumption was changed to the RP 2014 white collar annuitant table, male rates set back three years and female rates set back three years, with further adjustments of the rates. Generational projection uses the MP 2015 scale.

- The post-disability mortality assumption was changed to the RP 2014 disabled retiree mortality table, without adjustment.
- Augmentation in the early retirement reduction factors is phased out o Separate retirement assumptions for members hired before or after July 1, 1989, were created to better reflect each group's behavior in light of different requirements for retirement eligibility.
- Assumed termination rates were changed to be based solely on years of service in order to better fit the observed experience.
- A minor adjustment and simplification of the assumption regarding the election of optional form of annuity payment at retirement were made.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2015 Changes

Changes of benefit terms

- The DTRFA was merged into TRA on June 30, 2015.

Changes in Actuarial Assumptions

- The annual COLA for the June 30, 2015, valuation assumed 2%. The prior year valuation used 2% with an increase to 2.5% commencing in 2034. The discount rate used to measure the total pension liability was 8.0%. This is a decrease from the discount rate at the prior measurement date of 8.25%. Details, if necessary, can be obtained from the TRA Comprehensive Annual Financial Report.

PERA's Comprehensive Annual Financial Report may be obtained on the PERA's website at www.mnpera.org for notes to the Schedule of Employer's Share of Net Pension Liability and Schedule of Employer's Contributions.

Additional financial and actuarial information can be found in TRA's GASB 67-68 report. Both reports can be obtained at <https://minnesotatra.org>.



Combining and Individual Fund Schedules
June 30, 2024

**Independent School District No. 146
Barnesville Public Schools**

Independent School District No. 146
 Barnesville Public Schools
 General Fund
 Schedule of Changes in UFARS Fund Balances
 Year Ended June 30, 2024

	Fund Balance Beginning of Year	Net Change in Fund Balance	Fund Balance End of Year
Nonspendable	\$ 522	\$ 11,323	\$ 11,845
Restricted for Student Activities	157,679	16,320	173,999
Restricted for Staff Development	276,613	7,232	283,845
Restricted for Operating Capital	71,499	21,267	92,766
Restricted for Literacy Incentive	-	10,746	10,746
Restricted for Gifted and Talented	33,576	4,318	37,894
Restricted for Safe Schools Levy	62,353	(23,447)	38,906
Restricted for Long Term Facilities Maintenance	161,710	98,584	260,294
Restricted for Medical Assistance	61,607	67,682	129,289
Committed for Severance	250,000	-	250,000
Committed for Capital	750,000	-	750,000
Unassigned	<u>1,846,605</u>	<u>324,017</u>	<u>2,170,622</u>
	<u>\$ 3,672,164</u>	<u>\$ 538,042</u>	<u>\$ 4,210,206</u>

Independent School District No. 146
 Barnesville Public Schools
 Nonmajor Governmental Funds
 Combining Balance Sheet
 June 30, 2024

	<u>Food Service</u>	<u>Community Service</u>	<u>Totals</u>
Assets			
Cash and cash equivalents	\$ 229,272	\$ -	\$ 229,272
Receivables			
Current property taxes	-	31,994	31,994
Delinquent property taxes	-	724	724
Accounts	-	46,937	46,937
Due from other governmental units	7,536	8,306	15,842
Prepaid items	3,493	-	3,493
Inventories	29,035	-	29,035
	<u>29,035</u>	<u>-</u>	<u>29,035</u>
Total assets	<u>\$ 269,336</u>	<u>\$ 87,961</u>	<u>\$ 357,297</u>
Liabilities			
Accounts payable	\$ 1,966	\$ 5,476	\$ 7,442
Due to other governmental units	-	21,936	21,936
Salaries payable	32,947	20,577	53,524
Due to other funds	-	59,771	59,771
Unearned revenue	17,238	2,040	19,278
	<u>17,238</u>	<u>2,040</u>	<u>19,278</u>
Total liabilities	<u>52,151</u>	<u>109,800</u>	<u>161,951</u>
Deferred Inflows of Resources			
Unavailable revenue-property taxes	-	421	421
Property taxes levied for subsequent year	-	61,428	61,428
	<u>-</u>	<u>61,428</u>	<u>61,428</u>
Total deferred inflows of resources	<u>-</u>	<u>61,849</u>	<u>61,849</u>
Fund Balance (Deficit)			
Nonspendable	32,528	-	32,528
Restricted	184,657	15,920	200,577
Unassigned	-	(99,608)	(99,608)
	<u>-</u>	<u>(99,608)</u>	<u>(99,608)</u>
Total fund balance (deficit)	<u>217,185</u>	<u>(83,688)</u>	<u>133,497</u>
Total liabilities, deferred inflows of resources, and fund balance (deficit)	<u>\$ 269,336</u>	<u>\$ 87,961</u>	<u>\$ 357,297</u>

Independent School District No. 146
 Barnesville Public Schools
 Nonmajor Governmental Funds
 Combining Schedule of Revenues, Expenditures and Changes in Fund Balance
 Year Ended June 30, 2024

	<u>Food Service</u>	<u>Community Service</u>	<u>Totals</u>
Revenues			
Local property tax levies	\$ -	\$ 53,206	\$ 53,206
Other local and county sources	162	453,415	453,577
Investment earnings	7,935	-	7,935
State sources	443,751	84,992	528,743
Federal sources	296,887	-	296,887
Sales and other conversion of assets	56,534	-	56,534
	<u>805,269</u>	<u>591,613</u>	<u>1,396,882</u>
Expenditures			
Current			
Community education and service	-	587,321	587,321
Pupil support services	748,667	-	748,667
	<u>748,667</u>	<u>587,321</u>	<u>1,335,988</u>
Net Change in Fund Balance	56,602	4,292	60,894
Fund Balance (Deficit), Beginning of Year	<u>160,583</u>	<u>(87,980)</u>	<u>72,603</u>
Fund Balance (Deficit), End of Year	<u>\$ 217,185</u>	<u>\$ (83,688)</u>	<u>\$ 133,497</u>



Other Supplementary Information
June 30, 2024

**Independent School District No. 146
Barnesville Public Schools**

Independent School District No. 146
Barnesville Public Schools
Uniform Financial Accounting and Reporting Standards Compliance Table
Year Ended June 30, 2024

Fiscal Compliance Report - 6/30/2024

[Help](#) [Logoff](#)

District: BARNESVILLE (146-1) [Back](#) [Print](#)

	Audit	UFARS	Audit - UFARS		Audit	UFARS	Audit - UFARS
01 GENERAL FUND							
Total Revenue	\$12,284,570	<u>\$12,284,570</u>	\$0		\$97,305	<u>\$97,305</u>	\$0
Total Expenditures	\$11,747,798	<u>\$11,747,798</u>	\$3		\$821,825	<u>\$821,824</u>	\$1
<i>Non Spendable:</i>							
4.60 Non Spendable Fund Balance	\$11,845	<u>\$11,845</u>	\$0		\$0	<u>\$0</u>	\$0
<i>Restricted / Reserved:</i>							
4.01 Student Activities	\$173,999	<u>\$173,999</u>	\$0		\$0	<u>\$0</u>	\$0
4.02 Scholarships	\$0	<u>\$0</u>	\$0		\$0	<u>\$0</u>	\$0
4.03 Staff Development	\$283,845	<u>\$283,845</u>	\$0		\$0	<u>\$0</u>	\$0
4.07 Capital Projects Levy	\$0	<u>\$0</u>	\$0		\$0	<u>\$0</u>	\$0
4.08 Cooperative Revenue	\$0	<u>\$0</u>	\$0		\$0	<u>\$0</u>	\$0
4.12 Literacy Incentive Aid	\$10,746	<u>\$10,746</u>	\$0		\$1,452,159	<u>\$1,452,159</u>	\$0
4.14 Operating Debt	\$0	<u>\$0</u>	\$0		\$0	<u>\$0</u>	\$0
4.16 Levy Reduction	\$0	<u>\$0</u>	\$0				
4.17 Taconite Building Maint	\$0	<u>\$0</u>	\$0				
4.20 American Indian Education Aid	\$0	<u>\$0</u>	\$0				
4.24 Operating Capital	\$92,766	<u>\$92,766</u>	\$0				
4.26 \$25 Taconite	\$0	<u>\$0</u>	\$0				
4.27 Disabled Accessibility	\$0	<u>\$0</u>	\$0				
4.28 Learning & Development	\$0	<u>\$0</u>	\$0				
4.34 Area Learning Center	\$0	<u>\$0</u>	\$0				
4.35 Contracted Alt. Programs	\$0	<u>\$0</u>	\$0				
4.36 State Approved Alt. Program	\$0	<u>\$0</u>	\$0				
4.38 Gifted & Talented	\$37,894	<u>\$37,894</u>	\$0				
4.39 English Learner	\$0	<u>\$0</u>	\$0				
4.40 Teacher Development and Evaluation	\$0	<u>\$0</u>	\$0				
4.41 Basic Skills Programs	\$0	<u>\$0</u>	\$0				
4.43 School Library Aid	\$0	<u>\$0</u>	\$0				
4.48 Achievement and Integration	\$0	<u>\$0</u>	\$0				
4.49 Safe Schools Levy	\$38,906	<u>\$38,906</u>	\$0				
4.51 QZAB Payments	\$0	<u>\$0</u>	\$0				
4.52 OPEB Liab Not In Trust	\$0	<u>\$0</u>	\$0				
4.53 Unfunded Sev & Retirement Levy	\$0	<u>\$0</u>	\$0				
4.59 Basic Skills Extended Time	\$0	<u>\$0</u>	\$0				
4.67 LTFM	\$260,294	<u>\$260,294</u>	\$0				
4.71 Student Support Personnel Aid	\$0	<u>\$0</u>	\$0				
4.72 Medical Assistance	\$129,289	<u>\$129,289</u>	\$0				
<i>Restricted:</i>							
4.64 Restricted Fund Balance	\$0	<u>\$0</u>	\$0				
4.75 Title VII Impact Aid	\$0	<u>\$0</u>	\$0				
4.76 Payments in Lieu of Taxes	\$0	<u>\$0</u>	\$0				
<i>Committed:</i>							
4.18 Committed for Separation	\$250,000	<u>\$250,000</u>	\$0				
4.61 Committed Fund Balance	\$750,000	<u>\$750,000</u>	\$0				
<i>Assigned:</i>							
4.62 Assigned Fund Balance	\$0	<u>\$0</u>	\$0				
<i>Unassigned:</i>							
4.22 Unassigned Fund Balance	\$2,170,622	<u>\$2,170,625</u>	(\$3)				
02 FOOD SERVICES							
Total Revenue	\$805,269	<u>\$805,271</u>	(\$2)				
Total Expenditures	\$748,667	<u>\$748,669</u>	(\$2)				
<i>Non Spendable:</i>							
06 BUILDING CONSTRUCTION							
Total Revenue	\$97,305	<u>\$97,305</u>	\$0				
Total Expenditures	\$821,825	<u>\$821,824</u>	\$1				
<i>Non Spendable:</i>							
4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	\$0				
<i>Restricted / Reserved:</i>							
4.07 Capital Projects Levy	\$0	<u>\$0</u>	\$0				
4.13 Funded by COP/FP	\$0	<u>\$0</u>	\$0				
4.67 LTFM	\$0	<u>\$0</u>	\$0				
<i>Restricted:</i>							
4.64 Restricted Fund Balance	\$1,452,159	<u>\$1,452,159</u>	\$0				
<i>Unassigned:</i>							
4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	\$0				
07 DEBT SERVICE							
Total Revenue	\$2,417,908	<u>\$2,417,909</u>	(\$1)				
Total Expenditures	\$2,274,342	<u>\$2,274,342</u>	\$0				
<i>Non Spendable:</i>							
4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	\$0				
<i>Restricted / Reserved:</i>							
4.25 Bond Refundings	\$0	<u>\$0</u>	\$0				
4.33 Maximum Effort Loan Aid	\$0	<u>\$0</u>	\$0				
4.51 QZAB Payments	\$0	<u>\$0</u>	\$0				
4.67 LTFM	\$0	<u>\$0</u>	\$0				
<i>Restricted:</i>							
4.64 Restricted Fund Balance	\$473,600	<u>\$473,601</u>	(\$1)				
<i>Unassigned:</i>							
4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	\$0				
08 TRUST							
Total Revenue	\$0	<u>\$0</u>	\$0				
Total Expenditures	\$0	<u>\$0</u>	\$0				
<i>Restricted / Reserved:</i>							
4.01 Student Activities	\$0	<u>\$0</u>	\$0				
4.02 Scholarships	\$0	<u>\$0</u>	\$0				
4.22 Unassigned Fund Balance (Net Assets)	\$0	<u>\$0</u>	\$0				
18 CUSTODIAL							
Total Revenue	\$0	<u>\$0</u>	\$0				
Total Expenditures	\$0	<u>\$0</u>	\$0				
<i>Restricted / Reserved:</i>							
4.01 Student Activities	\$0	<u>\$0</u>	\$0				
4.02 Scholarships	\$0	<u>\$0</u>	\$0				
4.48 Achievement and Integration	\$0	<u>\$0</u>	\$0				
4.64 Restricted Fund Balance	\$0	<u>\$0</u>	\$0				
20 INTERNAL SERVICE							
Total Revenue	\$0	<u>\$0</u>	\$0				
Total Expenditures	\$0	<u>\$0</u>	\$0				
4.22 Unassigned Fund Balance (Net Assets)	\$0	<u>\$0</u>	\$0				
25 OPEB REVOCABLE TRUST							
Total Revenue	\$0	<u>\$0</u>	\$0				
Total Expenditures	\$0	<u>\$0</u>	\$0				

Independent School District No. 146
Barnesville Public Schools
Uniform Financial Accounting and Reporting Standards Compliance Table
Year Ended June 30, 2024

4.60 Non Spendable Fund Balance <i>Restricted / Reserved:</i>	\$32,528	<u>\$32,528</u>	<u>\$0</u>
4.52 OPEB Liab Not In Trust <i>Restricted:</i>	\$0	<u>\$0</u>	<u>\$0</u>
4.64 Restricted Fund Balance <i>Unassigned:</i>	\$184,657	<u>\$184,657</u>	<u>\$0</u>
4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>

04 COMMUNITY SERVICE

Total Revenue	\$591,613	<u>\$591,612</u>	<u>\$1</u>
Total Expenditures <i>Non Spendable:</i>	\$587,321	<u>\$587,320</u>	<u>\$1</u>
4.60 Non Spendable Fund Balance <i>Restricted / Reserved:</i>	\$0	<u>\$0</u>	<u>\$0</u>
4.26 \$25 Taconite	\$0	<u>\$0</u>	<u>\$0</u>
4.31 Community Education	(\$98,083)	<u>(\$98,083)</u>	<u>\$0</u>
4.32 E.C.F.E	\$15,920	<u>\$15,920</u>	<u>\$0</u>
4.40 Teacher Development and Evaluation	\$0	<u>\$0</u>	<u>\$0</u>
4.44 School Readiness	(\$218,092)	<u>(\$218,092)</u>	<u>\$0</u>
4.47 Adult Basic Education	\$0	<u>\$0</u>	<u>\$0</u>
4.52 OPEB Liab Not In Trust <i>Restricted:</i>	\$0	<u>\$0</u>	<u>\$0</u>
4.64 Restricted Fund Balance <i>Unassigned:</i>	\$216,567	<u>\$216,567</u>	<u>\$0</u>
4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>

4.22 Unassigned Fund Balance (Net Assets)	\$0	<u>\$0</u>	<u>\$0</u>
--	-----	------------	------------

45 OPEB IRREVOCABLE TRUST

Total Revenue	\$0	<u>\$0</u>	<u>\$0</u>
Total Expenditures	\$0	<u>\$0</u>	<u>\$0</u>
4.22 Unassigned Fund Balance (Net Assets)	\$0	<u>\$0</u>	<u>\$0</u>

47 OPEB DEBT SERVICE

Total Revenue	\$0	<u>\$0</u>	<u>\$0</u>
Total Expenditures <i>Non Spendable:</i>	\$0	<u>\$0</u>	<u>\$0</u>
4.60 Non Spendable Fund Balance <i>Restricted:</i>	\$0	<u>\$0</u>	<u>\$0</u>
4.25 Bond Refundings	\$0	<u>\$0</u>	<u>\$0</u>
4.64 Restricted Fund Balance <i>Unassigned:</i>	\$0	<u>\$0</u>	<u>\$0</u>
4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>



Additional Reports
June 30, 2024

**Independent School District No. 146
Barnesville Public Schools**



Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

The School Board of
Independent School District No. 146
Barnesville Public Schools
Barnesville, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 146, Barnesville Public Schools (the District), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements and have issued our report thereon dated October 16, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, we do not express an opinion on the effectiveness of the District’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We identified certain deficiencies in internal control, described in the accompanying Schedule of Audit Findings as items 2024-001, 2024-002, and 2024-003, that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The District's Response to Findings

Government Auditing Standards requires the auditor to perform procedures on the District's responses to findings identified in our audit and described in the accompanying Schedule of Audit Findings. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Fargo, North Dakota
October 16, 2024



Independent Auditor's Report on *Minnesota Legal Compliance*

The School Board of
Independent School District No. 146
Barnesville Public Schools
Barnesville, Minnesota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 146, Barnesville Public Schools ("the District") as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 16, 2024.

In connection with our audit, nothing came to our attention that caused us to believe that the District failed to comply with the provisions of the contracting – bid laws, depositories of public funds and public investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and uniform financial accounting and reporting standards for Minnesota school districts (UFARS) sections of the *Minnesota Legal Compliance Audit Guide for School Districts*, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65 insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Eide Bailly LLP".

Fargo, North Dakota
October 16, 2024

Section I – Financial Statement Findings

**2024-001 Preparation of Financial Statements
Material Weakness**

Criteria – A good system of internal accounting control contemplates an adequate system for internally preparing the District’s financial statements.

Condition – The District does not have an internal control system designed to provide for the preparation of the financial statements being audited. The auditors were requested to, and did, draft the financial statements and accompanying notes to the financial statements.

Cause – The District does not have an internal control system designed to provide for the preparation of the financial statements being audited.

Effect – The disclosures in the financial statements could be incomplete.

Recommendation – It is the responsibility of management and those charged with governance to make the decision whether to accept the degree of risk associated with this condition because of cost or other considerations.

Views of Responsible Officials – There is no disagreement with the audit finding.

**2024-002 Material Journal Entries and Restatement
Material Weakness**

Criteria – A good system of internal accounting control contemplates an adequate system for recording and processing entries material to the financial statements.

Condition – During the course of our engagement, we proposed material audit adjustments that were not identified as a result of the District’s existing internal controls, in addition to identifying a restatement related to the overstatement of expenses in the prior year, and therefore could have resulted in a material misstatement of the District’s financial statements.

Cause – The District does not have an internal control system designed to identify all necessary adjustments.

Effect – This deficiency could result in a misstatement to the financial statements that would not be prevented or detected.

Recommendation – A thorough review and reconciliation of accounts in each fund should take place prior to the beginning of the audit. This review should be done at both the accounting staff and accounting supervisor levels.

Views of Responsible Officials – There is no disagreement with the audit finding.

**2024-003 Segregation of Duties
Material Weakness**

Criteria – A good system of internal control requires an adequate segregation of duties so that no one individual has incompatible responsibilities. No one person should have more than one duty relating to the authorization (approval), custody of assets (check signers), record keeping and reconciliation functions.

Condition – The District does not have enough staff to adequately separate duties in cash receipts, cash disbursements, payroll and liabilities, and general ledger maintenance and reconciliation.

Cause – One individual is responsible for receipting cash, preparing the deposit slip, making the deposit in the financial institution, and entering the transaction into the accounting system. Also, there is no formal process to review journal entries that are posted into the accounting system.

Effect – 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.

Recommendation – The accounting functions should be reviewed to determine if additional segregation of duties is feasible and to improve the efficiency and effectiveness of financial management and financial statement accuracy for the District. Segregation of authorization, custody of assets, record keeping and reconciliation functions would assist in mitigating the risk of fraud or misstatements to the financial statements.

Views of Responsible Officials – There is no disagreement with the audit finding.

Section II –Minnesota Legal Compliance Findings

None reported

MEMORANDUM OF UNDERSTANDING
BETWEEN
Independent School District 146 (hereinafter referred to as “District”)
AND
Barnesville Education Minnesota (hereinafter referred to as “Union”)

WHEREAS the District and Union are parties to a collective bargaining agreement (CBA) for the period from July 1, 2023, through June 30, 2025; and,

WHEREAS the District and Union desire to address the time commitment, compensation, schedule, location of training, and deadlines for teachers required to complete the state of Minnesota mandated READ Act training; and,

WHEREAS the District and Union have agreed that teachers will participate in LETRS 1 and LETRS 2 training; and,

WHEREAS the total anticipated number of hours of training required for LETRS 1 is 86-116 hours and LETRS 2 is 40-56 hours;

NOW THEREFORE, be it resolved that the parties agree to the following:

1. Eligibility

The Union and District will establish a list of eligible teachers, who must:

- a. Hold a license issued by the Professional Educator Licensing and Standards Board; and,
- b. Be employed by the District between July 1, 2023 and June 30, 2025; and,
- c. Be required by the District to complete approved training described under Minn. Stat. § 120B.123, subdivision 5.

2. Compensation earned for READ Act training

Teachers will be compensated for time spent on required training outside of their contracted duty hours. Specifically, teachers must complete both LETRS 1 and LETRS 2 training. Compensation will be provided as follows:

- Up to 116 hours for LETRS 1 and 56 hours for LETRS 2 of district-approved READ Act-related training that occurs outside of contracted duty hours.
- Compensation will be at the staff development rate, as specified in Article VII, Section 3 of the Collective Bargaining Agreement (CBA).
- Teachers may submit a request for compensation after the completion of each unit of LETRS training.

3. Credit Recognition

Requests to apply graduate credits for LETRS 1 and LETRS training toward lane changes must be submitted to the Barnesville School Board for approval. Pre-approval by the School Board is required for credits to be recognized.

Teachers who choose to be compensated at the staff development rate, as outlined in Article VII, Section 3 of the Collective Bargaining Agreement (CBA), are not eligible to apply graduate credits toward a lane change. Additionally, it is the teacher's responsibility to cover the cost of graduate credits.

4. Proof of completion and payment timeline

In all cases, teachers shall submit proof of training completion to the Superintendent.

5. Failure to comply with the READ Act

Compliance with the Minnesota READ Act (Minn. Stat. § 120B.123) is mandatory for both the District and eligible teachers. Failure by the District to comply with these requirements may result in action taken by the Minnesota Department of Education. Failure by an eligible teacher to comply with the training requirements may result in a teacher being out of compliance with READ Act requirements related to reading instruction in accordance with state statute and could result in discipline action in accordance with the collective bargaining agreement (CBA).

6. Effective Date and Duration

This MOU shall continue in effect until June 30, 2025.

NOW THEREFORE, be it further resolved that the parties agree to the following:

Impact on Precedent. Nothing in this MOU may be deemed to establish a precedent or practice or to alter any established precedent or practice arising out of or relating to the CBA between the District and the Union. Neither the District nor the Union may refer to this MOU or submit it in any proceeding or case as evidence of a precedent or practice.

Entire Agreement. This MOU constitutes the entire agreement between the parties related to compensation for teachers for completing READ Act training. Neither party has relied on any statements, promises, or representations that are not stated in this MOU. The terms of this MOU constitute the entire agreement between the parties and supersede any prior written or oral, or other agreement, statement, or practice between the parties relating to the subject matter of this MOU. No changes to this MOU will be valid unless they are in writing and signed by both parties. A copy of this MOU will have the same legal effect as the original.

IN WITNESS WHEREOF, the parties have voluntarily entered into this MOU on the dates shown by their signatures. This MOU will not become effective unless and until it is approved by the District's School Board and is signed by both parties.

For the District:

Dated:

For the Union:

Dated:

**Barnesville ISD 146
2024-25 List of Anticipated Fundraisers**

Activity Account	Description of Fundraiser	Approximate Date (s)	Purpose
Accelerated Reader	School Clothing Sales	3 times per year	Rewards and prizes for AR Achievement and incentives
	Smencils Sales	November-March	Rewards and prizes for AR Achievement and incentives
	Lip Suckers Sales	January-February	Rewards and prizes for AR Achievement and incentives
	Book Bingo	Various	Rewards and prizes for AR Achievement and incentives
	Elem. Pop Machine Sales	Various	Rewards and prizes for AR Achievement and incentives
Art Club	Art Sale	April-May	Student Supplies, Travel
	Face Paint	September	Student Supplies, Travel
	Shirt Design Sale	November-December	Guest Artist
Band	Blue Book Sales	September	Student Trips, Band Shirts, Entrance Fees
	Nothing Bundt Cake	November-December	Student Trips, Band Shirts, Entrance Fees
	Concessions	Concessions	Student Trips, Band Shirts, Entrance Fees
Baseball	Clothing Sales	March	Player caps and clothing; equipment
Book Club	None Planned	None	N/A
Boys Basketball	Concessions	Various	BB Apparel, Summer Team Camps, Training Equip, Team Meals, Travel
	Traveling Team Tournament	January	BB Apparel, Summer Team Camps, Training Equip, Team Meals, Travel
	Late Night with the Trojans	January	BB Apparel, Summer Team Camps, Training Equip, Team Meals, Travel
Boys Golf	Concessions	Various	Apparel, meals, travel
Boys Track	Concessions	Various	Clothing, Camps, Meals, Travel
	Hour-A-Thon	March-April	Clothing, Camps, Meals, Travel
Cheerleading	None planned	None	N/A
Choir Trip	Blue Book	September-October	Trips, Festivals, Choir Shirts
	Nothing Bundt Cake	November-December	Trips, Festivals, Choir Shirts
	Concessions	Various	Trips, Festivals, Choir Shirts
Class of 2025	None Planned	None	N/A

Class of 2026	None Planned	None	N/A
Class of 2027	Concessions	Various	Prom; graduation; floats
Class of 2028	Concessions	Various	Prom; graduation; floats
Class of 2029	Concessions	Various	Prom; graduation; floats
Class of 2030	Concessions	Various	Prom; graduation; floats
Cross Country	Concessions	Various	Student Supplies, Travel
Elementary	Scherling Photo Sales	September	K-6
Elementary Field Trip	Spaghetti Feed Concessions	Spring Various	Field Trips Field Trips
Europe Trip	Concessions Pizza Sales Hayward Gourmet	Various Winter Winter	Student Travel Expenses Student Travel Expenses Student Travel Expenses
FCCLA	None planned	None	N/A
FFA	Concessions Fruit Sales FFA Food Stand at Clay Co. Fair	All Year October-November July	Travel, Apparel, Dues and Awards Travel, Apparel, Dues and Awards Travel, Apparel, Dues and Awards
Fishing Club	Jersey Ads Clothing Boat Detail ("Car Wash")	January March October/April	Jerseys, travel, activities, awards Jerseys, travel, activities, awards Jerseys, travel, activities, awards
Football	Adrenaline Fundraising Jersey Auction	August/September October	Highlight Film, Awards, Coach Bus, etc. Highlight Film, Awards, Coach Bus, etc.
Forensics (Speech)	Concessions Smencils	Various Dec./Jan.	Clothing, scripts and supplies Clothing, scripts and supplies
Girls Basketball	Concessions Late Night with the Trojans Leading Edge	Various Jan/Feb November	Program and Camps, Team Meals, Travel Program and Camps, Team Meals, Travel Program and Camps, Team Meals, Travel

Girls Golf	Concessions	Various	Clothing	
Girls Track & Field	Hour-A-thon Take it to the Clock	March	Clothing, Camps, Meals, Travel	
	Concessions	Various	Clothing, Camps, Meals, Travel	
Grade 6	Chocolate Candy Sales	November-December	Student Travel Expenses	
Ireland Trip	Concessions	Various	Student Travel Expenses	
	Pizza Sales	Spring	Student Travel Expenses	
Musical	Concessions	Various	T-shirts, musical supplies as needed	
	Musical	Various	Theatre production expenses	
National Honor Society	Concessions	Various	Funds for NHS Activities	
	Phone for a day	Various	Funds for NHS Activities	
Pay	Coin Drive	December	Families in need	
	Concessions	Various	Books, supplies	
	Trick or Canning	October	Fund Pantry Drive	
Renaissance	Clothing Sales	Year Long	Student of the Month; student supplies	
Robotics	Concessions	Various	Materials for robots/food for students	
Softball	Leading Edge	March/April	Shirts, Equipment, Charter Bus	
Spanish Trip	Concessions	Various	Student Travel Expenses	
	Potato Days Games to Go	August 1	Student Travel Expenses	
Special Ed (HS)	None Planned	None	N/A	
Student Council	Spirit Items Sales	Various	Raise Money for Student Activities	
	Faculty Pop Machine	Monthly	Raise Money for Student Activities & Clothing	
	SnoBall/Homecoming Dance Admission	Fall/Winter	Pay for Dance Costs	
	Junior High Dance	Spring	Raise Money for Student Activities & Clothing	
	Concessions	Various	Raise Money for Student Activities & Clothing	
Trap Shooting	Concessions	Various	Raise money for the program	
	Ticket sales for Rod n Gun/Pheasants Forever	Spring	Raise money for the program	

x

Volleyball	Clothing Sales	August/September	Raise Money for Program
	Rodeo	August	Raise Money for Program
	Team Up	September/October	Raise Money for Program
	PushSave	Various	Raise Money for Program
	Concessions	Various	Raise Money for Program
Weight Lifting	Concessions	Various	Weight Room
Wrestling	Concessions	Various	Student Travel Expenses; clothing
	Clothing Sales	Various	Student Travel Expenses; clothing
	Youth Tournament	Winter	Student Travel Expenses; clothing
Yearbook	Book Sales	Various	Pay for Yearbooks
	Ad Sales	Various	Pay for Yearbooks

Approved Ideas for Remaining Voter Approved Authority - October 21, 2024

	Qty	Price	Total
1 Pole Vault Plant Box	1	\$2,355.00	\$2,355.00

INSTRUCTIONAL SERVICES – SPECIAL EDUCATION

BARNESVILLE PUBLIC SCHOOL
ISD 146

POLICY 608
SERIES 600 EDUCATION PROGRAMS

608 INSTRUCTIONAL SERVICES – SPECIAL EDUCATION

I. PURPOSE

The purpose of this policy is to set forth the position of the school board on the need to provide special educational services to some students in the school district.

II. GENERAL STATEMENT OF POLICY

The school board recognizes that some students need special education and further recognizes the importance of providing a free appropriate public education and delivery system for students in need of special education.

III. RESPONSIBILITIES

- A. The school board accepts its responsibility to identify, evaluate, and provide special education and related services for disabled children who are properly the responsibility of the school district and who meet the criteria to qualify for special education and related services as set forth in Minnesota and federal law.
- B. The school district shall ensure that all qualified children with a disability are provided special education and related services that are appropriate to their educational needs.
- C. When such services require or result from interagency cooperation, the school district shall participate in such interagency activities in compliance with applicable federal and state law.

Legal References: Minn. Stat. § 124D.03 (Enrollment Options Program)
Minn. Stat. § 125A.02 (Child with a Disability Defined)
Minn. Stat. § 125A.027 (Rulemaking)
Minn. Stat. § 125A.03 (Special Instruction for Children with a Disability)
Minn. Stat. § 125A.08 (Individualized Education Programs)
Minn. Stat. § 125A.15 (Placement in Another District; Responsibility)
Minn. Stat. § 125A.29 (Responsibilities of County Boards and School Boards))
20 U.S.C. § 1400 *et seq.* (Individuals with Disabilities Education Act)

Cross References: MSBA/MASA Model Policy 402 (Disability Nondiscrimination Policy)
MSBA/MASA Model Policy 508 (Extended School Year for Certain Students with Individualized Education Programs)
MSBA/MASA Model Policy 509 (Enrollment of Nonresident Students)
MSBA/MASA Model Policy 521 (Student Disability Nondiscrimination)

HOME SCHOOLING

BARNESVILLE PUBLIC SCHOOL
ISD 146

POLICY 611
SERIES 600 EDUCATION PROGRAMS

611 HOME SCHOOLING

I. PURPOSE

The purpose of this policy is to recognize and provide guidelines in accordance with state law for parents who wish to have their children receive education in a home school that is an alternative to an accredited public or private school.

II. GENERAL STATEMENT OF POLICY

The Compulsory Attendance Law (Minnesota Statutes section 120A.22) provides that the parent or guardian of a child is primarily responsible for assuring that the child acquires knowledge and skills that are essential for effective citizenship.

III. CONDITIONS FOR HOME SCHOOLING

The person in charge of a home school and the school district must provide instruction and meet the requirements specified in Minnesota Statutes section 120A.22.

IV. IMMUNIZATION

The parent or guardian of a home-schooled child shall submit statements as required by Minnesota Statutes section 121A.15, Subds. 1, 2, 3, 4, and 12, on the appropriate Minnesota Department of Education form, to the superintendent of the school district in which the child resides by October 1 of the first year of home schooling in Minnesota and the grade 7 year.

V. TEXTBOOKS, INSTRUCTIONAL MATERIAL, STANDARD TESTS

Upon formal request, as required by law, the school district will provide textbooks (including a teacher's edition, guide, or other materials that accompany a textbook when the edition, guide, or materials are packaged physically or electronically with textbooks for student use), individualized instructional or cooperative learning materials (including teacher materials that accompany pupil materials), software or other educational technology, and standardized tests and loan or provide them for use by a home-schooled child as provided under state law. The school district is not required to expend any amount for this purpose that exceeds the amount it receives pursuant to state law for this purpose. If curriculum has both physical and electronic components, the school district will, at the request of the student or the student's parent or guardian, make the electronic component accessible to a resident student provided that the school district does not incur more than an incidental cost as a result of providing access electronically.

VI. PUPIL SUPPORT SERVICES

Upon formal request, as required by law, the school district will provide pupil support services in the form of health services and counseling and guidance services to a home-schooled child as provided under state law. The school district is not required to expend an amount for any of these purposes that exceeds the amount it receives pursuant to state law.

VII. EXTRACURRICULAR ACTIVITIES

Resident pupils who receive instruction in a home school (in which five or fewer students receive instruction) may fully participate in extracurricular activities of the school district on the same

HOME SCHOOLING

BARNESVILLE PUBLIC SCHOOL
ISD 146

POLICY 611
SERIES 600 EDUCATION PROGRAMS

basis as other public school students.

VIII. SHARED TIME PROGRAMS

Enrollment in class offerings of the school district.

- A. A home-schooled child who is a resident of the school district may enroll in classes in the school district as a shared time pupil on the same basis as other nonpublic school students. The provisions of this policy shall not be determinative of whether the school district allows the enrollment of any pupils on a shared-time basis.
- B. The school district may limit enrollment of shared-time pupils in such classes based on the capacity of a program, class, grade level, or school building. The school board and administration retain sole discretion and control over scheduling of all classes and assignment of shared time pupils to classes.

IX. OPTIONAL COOPERATIVE ARRANGEMENTS

A. Activities

1. Minnesota State High School League-sponsored activities (in which six or more students receive instruction in the home school or the home school students are not residents of the school district).

A home school that is a member of the Minnesota State High School League may request that the school district enter into a cooperative sponsorship arrangement as provided in Minnesota State High School League bylaws. The approval of such an arrangement shall be at the discretion of the school board.

- a. The home school must become a member of the Minnesota State High School League in accordance with the rules of the Minnesota State High School League.
 - b. The home school is solely responsible for any costs or fees associated with its application for and/or subsequent membership in the Minnesota State High School League.
 - c. The home school is responsible for any and all costs associated with its participation in a cooperative sponsorship arrangement as well as any school district activity fees associated with the Minnesota State High School League activity.
2. Non-Minnesota State High School League activities in which six or more students receive instruction in the home school.

A home-schooled child may participate in non-Minnesota State High School League activities offered by the school district upon application and approval from the school board to participate in the activity and the payment of any activity fees associated with the activity. However, home school students may not be charged higher activity fees than other public school students. An approval shall be granted at the discretion of the school board.

HOME SCHOOLING

BARNESVILLE PUBLIC SCHOOL
ISD 146

POLICY 611
SERIES 600 EDUCATION PROGRAMS

B. Transportation Services

1. The school district may provide nonpublic nonregular transportation services to a home-schooled child.
2. The school board of the school district retains sole discretion and control and management of scheduling routes, establishment of the location of bus stops, manner and method of transportation, control and discipline of school children, and any other matter relating to the provision of transportation services.

Legal References: Minn. Stat. § 120A.22 (Compulsory Instruction)
Minn. Stat. § 120A.24 (Reporting)
Minn. Stat. § 120A.26 (Enforcement and Prosecution)
Minn. Stat. § 121A.15 (Health Standards; Immunizations; School Children)
Minn. Stat. § 123B.36 (Authorized Fees)
Minn. Stat. § 123B.41 (Definitions)
Minn. Stat. § 123B.42 (Textbooks; Individual Instruction or Cooperative Learning Material; Standard Tests)
Minn. Stat. § 123B.44 (Provision of Pupil Support Services)
Minn. Stat. § 123B.49 (Extracurricular Activities; Insurance)
Minn. Stat. § 123B.86 (Equal Treatment - Transportation)
Minn. Stat. § 123B.92 (Transportation Aid Entitlement)
Minn. Stat. § 124D.03 (Enrollment Options Program)
Minn. Rules Ch. 3540 (Nonpublic Schools)

Cross References: MSBA/MASA Model Policy 509 (Enrollment of Nonresident Students)
MSBA/MASA Model Policy 510 (School Activities)

GRADUATION REQUIREMENTS

BARNESVILLE PUBLIC SCHOOL
ISD 146

POLICY 613
SERIES 600 EDUCATION PROGRAMS

613 GRADUATION REQUIREMENTS

I. PURPOSE

The purpose of this policy is to set forth requirements for graduation from the school district.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is that all students entering grade 8 in the 2012-2013 school year and later must demonstrate, as determined by the school district, their satisfactory completion of the credit requirements and their understanding of academic standards. The school district must adopt graduation requirements that meet or exceed state graduation requirements established in law or rule.

III. DEFINITIONS

- A. "Credit" means a student's successful completion of an academic year of study or a student's mastery of the applicable subject matter, as determined by the school district.
- B. "Individualized Education Program" or "IEP" means a written statement developed for a student eligible by law for special education and services.
- C. "English language learners" or "ELL" student means an individual whose first language is not English and whose test performance may be negatively impacted by lack of English language proficiency.
- D. "Required standard" means: (1) a statewide adopted expectation for student learning in the content areas of language arts, mathematics, science, social studies, physical education, and the arts, and (2) a locally adopted expectation for student learning in health.
- E. "Section 504 Accommodation" means the defined appropriate accommodations or modifications that must be made in the school environment to address the needs of an individual student with disabilities.

IV. DISTRICT ASSESSMENT COORDINATOR

The District shall name a District Assessment Coordinator. Said person shall be in charge of all test procedures and shall bring recommendations to the school board annually for approval.

V. GRADUATION ASSESSMENT REQUIREMENTS

For students enrolled in grade 8 in the 2012-2013 school year and later, students' state graduation requirements, based on a longitudinal, systematic approach to student education and career planning, assessment, instructional support, and evaluation, include the following:

- A. Achievement and career and college readiness in mathematics, reading, and writing, as measured against a continuum of empirically derived, clearly defined benchmarks focused on students' attainment of knowledge and skills so that students, their parents, and teachers know how well students must perform to have a reasonable chance to succeed in a career or college without the need for postsecondary remediation and which facilitates the monitoring of students' continuous development of and growth in requisite knowledge and skills; analysis of students' progress and performance levels, identification of students' academic strengths and diagnosis of areas where students

GRADUATION REQUIREMENTS

**BARNESVILLE PUBLIC SCHOOL
ISD 146**

**POLICY 613
SERIES 600 EDUCATION PROGRAMS**

require curriculum or instructional adjustments, targeted interventions, or remediation; and determination of students' learning and instructional needs and the instructional tools and best practices that support academic rigor for the student based on analysis of students' progress and performance data; and

- B. Consistent with this paragraph and Minnesota Statutes section 120B.125 (*see Policy 604, Section II.H.*), age-appropriate exploration and planning activities and career assessments to encourage students to identify personally relevant career interests and aptitudes and help students and their families develop a regularly reexamined transition plan for postsecondary education or employment without need for postsecondary remediation.
- C. Based on appropriate state guidelines, students with an IEP may satisfy state graduation requirements by achieving an individual score on the state-identified alternative assessments.
- D. Students meeting the state graduation requirements under this section must receive targeted, relevant, academically rigorous, and resourced instruction which may include a targeted instruction and intervention plan focused on improving the student's knowledge and skills in core subjects so that the student has a reasonable chance to succeed in a career or college without need for postsecondary remediation.
- E. Students meeting the state graduation requirements under this section and who are students in grade 11 or 12 and who are identified as academically ready for a career or college are actively encouraged by the school district to participate in courses and programs awarding college credit to high school students. Students are not required to achieve a specified score or level of proficiency on an assessment to graduate from high school.
- F. A student's progress toward career and college readiness must be recorded on the student's high school transcript.

VI. GRADUATION CREDIT REQUIREMENTS

Students beginning 8th grade in the 2012-2013 school year and later must successfully complete, as determined by the school district, the following high school level credits for graduation:

- A. Four credits of language arts sufficient to satisfy all academic standards in English language arts;
- B. Three credits of mathematics, including an algebra II credit or its equivalent, sufficient to satisfy all of the academic standards in mathematics;
- C. An algebra I credit by the end of 8th grade sufficient to satisfy all of the 8th grade standards in mathematics;
- D. Three credits of science, including at least: (a) one credit of biology; (b) one credit of chemistry or physics; and (c) one elective credit of science. The combination of credits must be sufficient to satisfy (i) all of the academic standards in either chemistry or physics and (ii) all other academic standards in science;
- E. Three and one-half credits of social studies, encompassing at least United States history, geography, government and citizenship, world history, and economics sufficient to satisfy all of the academic standards in social studies;

GRADUATION REQUIREMENTS

**BARNESVILLE PUBLIC SCHOOL
ISD 146**

**POLICY 613
SERIES 600 EDUCATION PROGRAMS**

- F. One credit in the arts sufficient to satisfy all of the state or local academic standards in the arts; and
- G. A minimum of seven elective credits.
- H. Credit equivalencies
 - 1. A one-half credit of economics taught in a school's agricultural, food, and natural resources education or business education program or department may fulfill a one-half credit in social studies under Paragraph E., above, if the credit is sufficient to satisfy all of the academic standards in economics.
 - 2. An agriculture science or career and technical education credit may fulfill the elective science credit required under Paragraph D., above, if the credit meets the state physical science, life science, earth and space science, chemistry, or physics academic standards or a combination of these academic standards as approved by the school district. An agriculture or career and technical education credit may fulfill the credit in chemistry or physics required under Paragraph D., above, if the credit meets the state chemistry or physics academic standards as approved by the school district. A student must satisfy either all of the chemistry or physics academic standards prior to graduation. An agriculture science or career and technical education credit may not fulfill the required biology credit under Paragraph D., above.
 - 3. A career and technical education credit may fulfill a mathematics or arts credit requirement under Paragraph B. or Paragraph F., above.
 - 4. A computer science credit may fulfill a mathematics credit requirement under Paragraph B., above, if the credit meets state academic standards in mathematics.
 - 5. A Project Lead the Way credit may fulfill a mathematics or science credit requirement under Paragraph B. or Paragraph D., above, if the credit meets the state academic standards in mathematics or science.
 - 6. An ethnic studies course may fulfill a social studies, language arts, arts, math, or science credit if the course meets the applicable state academic standards. An ethnic studies course may fulfill an elective credit if the course meets applicable local standards or other requirements.

VII. GRADUATION STANDARDS REQUIREMENTS

- A. All students must demonstrate their understanding of the following academic standards:
 - 1. School District Standards, Health (K-12);
 - 2. School District Standards, Career and Technical Education (K-12); and
 - 3. School District Standards, World Languages (K-12).
- B. Academic standards in health, world languages, and career and technical education will be reviewed on an annual basis.* A school district must use the current world languages

GRADUATION REQUIREMENTS

BARNESVILLE PUBLIC SCHOOL
ISD 146

POLICY 613
SERIES 600 EDUCATION PROGRAMS

standards developed by the American Council on the Teaching of Foreign Languages.

* Reviews are required to be conducted on a periodic basis. Therefore, this time period may be changed to accommodate individual school district needs.

- C. All students must satisfactorily complete the following required Graduation Standards in accordance with the standards developed by the Minnesota Department of Education (MDE):
 - 1. Minnesota Academic Standards, English Language Arts K-12;
 - 2. Minnesota Academic Standards, Mathematics K-12;
 - 3. Minnesota Academic Standards, Science K-12;
 - 4. Minnesota Academic Standards, Social Studies K-12; and
 - 5. Minnesota Academic Standards, Physical Education K-12.
- D. State standards in the Arts K-12 are available, or school districts may choose to develop their own standards.
- E. The academic standards for language arts, mathematics, and science apply to all students except the very few students with extreme cognitive or physical impairments for whom an IEP team has determined that the required academic standards are inappropriate. An IEP team that makes this determination must establish alternative standards.

VIII. EARLY GRADUATION

Students may be considered for early graduation, as provided for within Minnesota Statutes, section 120B.07, upon meeting the following conditions:

- A. All course or standards and credit requirements must be met;
- B. The principal or designee shall conduct an interview with the student and parent or guardian, familiarize the parties with opportunities available in post-secondary education, and arrive at a timely decision; and
- C. The principal's decision shall be in writing and may be subject to review by the superintendent and school board.

Legal References: Minn. Stat. § 120B.018 (Definitions)
Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota's Students)
Minn. Stat. § 120B.021 (Required Academic Standards)
Minn. Stat. § 120B.023 (Benchmarks)
Minn. Stat. § 120B.024 (Credits)
Minn. Stat. § 120B.07 (Early Graduation)
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement; Striving for the World's Best Workforce)
Minn. Stat. § 120B.125 (Planning for Students' Successful Transition to

GRADUATION REQUIREMENTS

BARNESVILLE PUBLIC SCHOOL
ISD 146

POLICY 613
SERIES 600 EDUCATION PROGRAMS

Postsecondary Education and Employment; Personal Learning Plans)
Minn. Stat. § 120B.30 (Statewide Testing and Reporting System)
Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
Minn. Rules Part 3501.0820 (Academic Standards for the Arts)
Minn. Rules Parts 3501.0900-3501.0955 (Academic Standards in Science)
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

Cross References:

MSBA/MASA Model Policy 104 (School District Mission Statement)
MSBA/MASA Model Policy 601 (School District Curriculum and Instruction Goals)
MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)
MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)
MSBA/MASA Model Policy 616 (School District System Accountability)

SCHOOL DISTRICT TESTING PLAN AND PROCEDURE

BARNESVILLE PUBLIC SCHOOL
ISD 146

POLICY 614
SERIES 600 EDUCATION PROGRAMS

614 SCHOOL DISTRICT TESTING PLAN AND PROCEDURE

I. PURPOSE

The purpose of this policy is to set forth the school district's testing plan and procedure.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is to implement procedures for testing, test security, documentation, and record keeping.

III. DUTIES OF SCHOOL DISTRICT PERSONNEL REGARDING TEST ADMINISTRATION

A. Superintendent

1. Responsibilities before testing.
 - a. Designate a district assessment coordinator and district technology coordinator.
 - b. The superintendent, or a designee who has been authorized to be the identified official with authority by the school board, pre-authorizes staff access for applicable Minnesota Department of Education (MDE) secure systems.
 - c. Annually review and recertify staff who have access to MDE secure systems.
 - d. Read and complete the *Assurance of Test Security and Non-Disclosure*.
 - e. Establish a culture of academic integrity.
 - f. Fully cooperate with MDE representatives conducting site visits or Minnesota Test of Academic Skills (MTAS) audits during testing.
 - g. Ensure student information is current and accurate.
 - h. Ensure that a current district test security procedure is in place and that all relevant staff have been provided district training on test administration and test security.
 - i. Ensure that a current process is included for tracking which students tested with which test monitors and any other adult(s) who were present in the testing room (e.g., staff providing assistance, paraprofessionals, etc.).
 - j. Confirm the district assessment coordinator has current information and training specific to test security and the administration of statewide assessments.
 - k. Confirm the district assessment coordinator completes Pre-test Editing in the Test Web Edit System (WES).
 - l. Post on the school district website the complete Parent/Guardian Guide and Refusal for Student Participation in Statewide Testing form.

SCHOOL DISTRICT TESTING PLAN AND PROCEDURE

BARNESVILLE PUBLIC SCHOOL
ISD 146

POLICY 614
SERIES 600 EDUCATION PROGRAMS

2. Responsibilities after testing.
 - a. Confirm the district assessment coordinator and Minnesota Automated Reporting Student System (MARSS) coordinator complete Post-test Editing in Test WES.
 - b. Verify with the district assessment coordinator that all test security issues have been reported to MDE and are being addressed.
 - c. Confirm the MARSS coordinator has updated all student records for Post-test Editing.
 - d. Confirm the district assessment coordinator has finalized the district's assessment information prior to the close of Post-test Editing in Test WES.
 - e. Confirm the district assessment coordinator, or designee, has access to the Graduation Requirements Records (GRR) system and enters necessary information.
 - f. Discuss assessment results with the district assessment coordinator and school administrators.

B. District Assessment Coordinator

1. Responsibilities before testing.
 - a. Serve as primary contact with MDE regarding policy and procedure questions related to test administration.
 - b. Read and complete the *Assurance of Test Security and Non-Disclosure*.
 - c. Confirm all staff who handle test materials, administer tests, or have access to secure test content have completed the *Assurance of Test Security and Non-Disclosure*.
 - (1) Maintain the completed *Assurance of Test Security and Non-Disclosure* for two years after the end of the academic school year in which testing took place.
 - d. Review with all staff the *Assurance of Test Security and Non-Disclosure* and their responsibilities thereunder.
 - e. Identify appropriate tests for students and ensure student data sent to service providers for testing are correct.
 - f. Establish district testing schedule within the testing windows specified by the MDE and service providers.
 - g. Prepare testing conditions, including user access to service provider websites, preparing readiness for online testing, preparing a plan for tracking which students test on which computers or devices, ensure accommodations are indicated as necessary, providing students with opportunity to become familiar with test format, item types, and tools prior to test administration; establishing process for inventorying and distributing secure test materials where necessary; preparing procedures for expected and unexpected situations occurring during

SCHOOL DISTRICT TESTING PLAN AND PROCEDURE

BARNESVILLE PUBLIC SCHOOL
ISD 146

POLICY 614
SERIES 600 EDUCATION PROGRAMS

- testing; planning for addressing technical issues while testing; identify staff who will enter student responses from paper accommodated test materials and scores from MTAS administration online.
- h. Train school assessment coordinators, test monitors, MTAS test administrators, and ACCESS (test for English language learners) and Alternate ACCESS test administrators.
 - (1) Provide training on proper test administration and test security (Pearson's Training Management System).
 - (2) Verify staff complete any and all test-specific training.
 - i. Maintain security of test content, test materials, and record of all staff involved.
 - (1) Receive secure paper test materials from the service provider and immediately lock them in a previously identified secure area, inventory same, and contact service provider with any discrepancies.
 - (2) Organize secure test materials for online administrations and keep them secure.
 - (3) Define chain of custody for providing test materials to test monitors and administrators. The chain of custody must address the process for providing test materials on the day of testing, distributing test materials to and collecting test materials from students at the time of testing, keeping test materials secure between testing sessions, and returning test materials after testing is completed.
 - j. Confirm that all students have appropriate test materials.
2. Responsibilities on testing day(s).
- a. Conduct random, unannounced visits to testing rooms to observe staff adherence to test security and policies and procedures.
 - b. Fully cooperate with MDE representatives conducting site visits or MTAS audits.
 - c. Contact the MDE assessment contact within 24 hours of a security breach and submit the *Test Security Notification* in Test WES within 48 hours.
 - d. Address invalidations and test or accountability codes.
3. Responsibilities after testing.
- a. Ensure that student responses from paper accommodated test materials and MTAS scores are entered.
 - b. Arrange for secure disposal of all test materials that are not required to be returned within 48 hours after the close of the testing window.
 - c. Return secure test materials as outlined in applicable manuals and resources.

SCHOOL DISTRICT TESTING PLAN AND PROCEDURE

BARNESVILLE PUBLIC SCHOOL
ISD 146

POLICY 614
SERIES 600 EDUCATION PROGRAMS

- d. Collect security documents and maintain them for two years from the end of the academic school year in which testing took place.
 - e. Review student assessment data and resolve any issues.
 - f. Distribute Individual Student Reports no later than fall parent/teacher conferences.
 - g. Enter Graduation Requirements Records in the GRR system.
- C. School Principal
- 1. Responsibilities before testing.
 - a. Designate a school assessment coordinator and technology coordinator for the building.
 - b. Be knowledgeable about proper test administration and test security as outlined in manuals and directions.
 - c. Read and complete the *Assurance of Test Security and Non-Disclosure*.
 - d. Communicate the importance of test security and expectation that staff will keep test content secure and act with honesty and integrity during test administration.
 - e. Provide adequate secure storage space for secure test materials before, during, and after testing until they are returned to the service provider or securely disposed of.
 - f. Ensure adequate computers and/or devices are available and rooms are appropriately set up for online testing.
 - g. Verify that all test monitors and test administrators receive proper training for test administration.
 - h. Ensure students taking specified tests have opportunity to become familiar with test format, item types, and tools prior to test administration.
 - i. Include the complete Parent/Guardian Guide and Refusal for Student Participation in Statewide Testing form in the student handbook.
 - 2. Responsibilities on testing day(s).
 - a. Ensure that test administration policies and procedures and test security requirements in all manuals and directions are followed.
 - b. Fully cooperate with MDE representatives conducting site visits or MTAS audits.
 - 3. Responsibilities after testing.

SCHOOL DISTRICT TESTING PLAN AND PROCEDURE

BARNESVILLE PUBLIC SCHOOL
ISD 146

POLICY 614
SERIES 600 EDUCATION PROGRAMS

- a. Ensure all secure test materials are collected, returned, and/or disposed of securely as required in any manual.
 - b. Ensure requirements for embargoed final assessment results are followed.
- D. School Assessment Coordinator
1. Responsibilities before testing.
 - a. Implement test administration and test security policies and procedures.
 - b. Read and complete the *Assurance of Test Security and Non-Disclosure*.
 - c. Ensure all staff who handle test materials, administer tests, or have access to secure test content read and complete the *Assurance of Test Security and Non-Disclosure*.
 - d. Identify appropriate tests for students and ensure student data sent to service providers for testing are correct.
 - e. Prepare testing conditions, including the following: schedule rooms and computer labs; arrange for test monitors and administrators; arrange for additional staff to assist with unexpected situations; arrange for technology staff to assist with technical issues; develop a plan for tracking which students test on which computers or devices; plan seating arrangements for students; ensure preparations are completed for Optional Local Purpose Assessment (OLPA), Minnesota Comprehensive Assessment (MCA), and ACCESS online testing; ensure accommodations are properly reported; confirm how secure paper test materials will arrive and quantities to expect; address accommodations and specific test administration procedures; determine staff who will enter the student responses from paper accommodated test materials and scores from MTAS administrations online.
 - f. Train staff, including all state-provided training materials, policies and procedures, and test-specific training.
 - g. Maintain security of test content and test materials.
 - (1) Receive secure paper test materials from the service provider and immediately lock them in a previously identified secure area, inventory same, and contact service provider with any discrepancies.
 - (2) Organize secure test materials for online administrations and keep them secure.
 - (3) Follow chain of custody for providing test materials to test monitors and administrators. The chain of custody must address the process for providing test materials on the day of testing, distributing test materials to and collecting test materials from students at the time of testing, keeping test materials secure between testing sessions, and returning test materials after testing is completed.
 - (4) Identify need for additional test materials to district assessment coordinator.

SCHOOL DISTRICT TESTING PLAN AND PROCEDURE

BARNESVILLE PUBLIC SCHOOL
ISD 146

POLICY 614
SERIES 600 EDUCATION PROGRAMS

- (5) Provide MTAS student data collection forms if necessary.
 - (6) Distribute applicable ACCESS and Alternate ACCESS *Test Administrator Scripts* and *Test Administration Manuals* to test administrators so they can become familiar with the script and prepare for test administration.
 - (7) Confirm that all students taking ACCESS and Alternate ACCESS have appropriate test materials and preprinted student information on the label is accurate.
2. Responsibilities on testing day(s).
 - a. Distribute materials to test monitors and ACCESS test administrators and ensure security of test materials between testing sessions and that district procedures are followed.
 - b. Ensure *Test Monitor and Student Directions* and *Test Administrator Scripts* are followed and answer questions regarding same.
 - c. Fully cooperate with MDE representatives conducting site visits or MTAS audits, as applicable.
 - d. Conduct random, unannounced visits to testing rooms to observe staff adherence to test security and test administration policies and procedures.
 - e. Report testing irregularities to district assessment coordinator using the *Test Administration Report*.
 - f. Report security breaches to the district assessment coordinator as soon as possible.
 3. Responsibilities after testing.
 - a. Ensure that all paper test materials are kept locked and secure and security checklists completed.
 - b. Ensure that student responses from paper accommodated test materials and MTAS scores are entered.
 - c. Arrange for secure disposal of all test materials that are not required to be returned within 48 hours after the close of the testing window.
 - d. Return secure test materials as outlined in applicable manuals and resources.
 - e. Prepare materials for pickup by designated carrier on designated date(s). Maintain security of all materials.
 - f. Ensure requirements for embargoed final assessment results are followed.

E. Technology Coordinator

SCHOOL DISTRICT TESTING PLAN AND PROCEDURE

BARNESVILLE PUBLIC SCHOOL
ISD 146

POLICY 614
SERIES 600 EDUCATION PROGRAMS

1. Ensure that district is prepared for online test administration and provide technical support to district staff.
2. Acquire all necessary user identifications and passwords.
3. Read and complete the *Assurance of Test Security and Non-Disclosure*.
4. Fully cooperate with MDE representatives conducting site visits or MTAS audits.
5. Attend district training and any service provider technology training.
6. Review, use, and be familiar with all service provider technical documentation.
7. Prepare computers and devices for online testing.
8. Confirm site readiness.
9. Provide all necessary accessories for testing, technical support/troubleshooting during test administration and contact service provider help desks as needed.

F. Test Monitor

1. Responsibilities before testing.
 - a. Read and complete the *Assurance of Test Security and Non-Disclosure*.
 - b. Attend trainings related to test administration and security.
 - c. Complete required training course(s) for tests administering.
 - d. Be knowledgeable about how to contact the school assessment coordinator during testing, where to pick up materials on day of test, and plan for securing test materials between test sessions.
 - e. Be knowledgeable regarding student accommodations.
 - f. Remove or cover any instructional posters or visual materials in the testing room.
2. Responsibilities on testing day(s).
 - a. Before test.
 - (1) Receive and maintain security of test materials.
 - (2) Verify that all test materials are received.
 - (3) Ensure proper number of computers/devices or paper accommodated test materials are present.
 - (4) Verify student testing tickets and appropriate allowable materials.
 - (5) Assign numbered test books to individual students.
 - (6) Complete information as directed.

SCHOOL DISTRICT TESTING PLAN AND PROCEDURE

BARNESVILLE PUBLIC SCHOOL
ISD 146

POLICY 614
SERIES 600 EDUCATION PROGRAMS

- (7) Record extra test materials.
- b. During test.
 - (1) Verify that students are logged in and taking the correct test or using the correct grade-level and tier test booklet for students with paper accommodated test materials.
 - (2) Follow all directions and scripts exactly.
 - (3) Follow procedures for restricting student access to cell phones and other electronic devices, including wearable electronic devices.
 - (4) Stay in testing room and remain attentive during entire test session. Practice active monitoring by circulating throughout the room during testing.
 - (5) Be knowledgeable about responding to emergency or unusual circumstances and technology issues.
 - (6) Do not review, discuss, capture, email, post, or share test content in any format.
 - (7) Ensure all students have been provided the opportunity to independently demonstrate their knowledge.
 - (8) Fully cooperate with MDE representatives conducting site visits or MTAS audits.
 - (9) Document the students who tested with the test monitor and any other adult(s) who were present in the testing room (e.g., staff providing assistance, paraprofessionals, etc.).
 - (10) Document students who require a scribe or translated directions or any unusual circumstances and report to school assessment coordinator.
 - (11) Report any possible security breaches as soon as possible.
- c. After test.
 - (1) Follow directions and scripts exactly.
 - (2) Collect all materials and keep secure after each session. Upon completion return to the school assessment coordinator.
 - (3) Immediately report any missing test materials to the school assessment coordinator.

G. MTAS Test Administrator

- 1. Before testing.
 - a. Read and complete the *Assurance of Test Security and Non-Disclosure*.
 - b. Attend trainings related to test administration and security.

SCHOOL DISTRICT TESTING PLAN AND PROCEDURE

**BARNESVILLE PUBLIC SCHOOL
ISD 146**

**POLICY 614
SERIES 600 EDUCATION PROGRAMS**

- c. Complete required training course(s) for tests administering.
 - d. Be knowledgeable as to when and where to pick up MTAS materials and the school's plan for keeping test materials secure.
 - e. Prepare test materials for administration, including objects and manipulatives, special instructions, and specific adaptations for each student.
2. Responsibility on testing day(s).
- a. Before the test.
 - (1) Maintain security of materials.
 - (2) Confirm appropriate MTAS materials are available and prepared for student.
 - b. During the test.
 - (1) Administer each task to each student and record the score.
 - (2) Be knowledgeable about how to contact the district or school assessment coordinator, if necessary, and responding to emergency and unusual circumstances.
 - (3) Fully cooperate with MDE representatives conducting site visits or MTAS audits.
 - (4) Document and report and unusual circumstances to district or school assessment coordinator.
 - c. After the test.
 - (1) Keep materials secure.
 - (2) Return all materials.
 - (3) Return objects and manipulatives to classroom.
 - (4) Enter MTAS scores online or return data collection forms to the district or school assessment coordinator.

H. MARSS Coordinator

- 1. Responsibilities before testing.
 - a. Confirm all eligible students have unique state student identification (SSID) or MARSS numbers.
 - b. Ensure English language and special education designations are current and correct for students testing based on those designations.
 - c. Submit MARSS data on an ongoing basis to ensure accurate student demographic and enrollment information.
- 2. Responsibilities after testing.

SCHOOL DISTRICT TESTING PLAN AND PROCEDURE

BARNESVILLE PUBLIC SCHOOL
ISD 146

POLICY 614
SERIES 600 EDUCATION PROGRAMS

- a. Ensure accurate enrollment of students in schools during the accountability windows.
- b. Ensure MARSS identifying characteristics are correct, especially for any student not taking an accountability test.
- c. Work with district assessment coordinator to edit discrepancies during the Post-test Edit window in Test WES.

I. Any Person with Access to Test Materials

Read and complete the *Assurance of Test Security and Non-Disclosure*.

IV. TEST SECURITY

- A. Test Security Procedures will be adopted by school district administration.
- B. Students will be informed of the following:
 1. The importance of test security;
 2. Expectation that students will keep test content secure;
 3. Expectation that students will act with honesty and integrity during test administration;
 4. Expectation that students will not access cell phones, wearable technology (e.g., smart watches, fitness trackers), or other devices that can electronically send or receive information. The test of a student who wears a device during testing must be invalidated.

If a student completes testing and then accesses a cell phone or other prohibited device (including wearable technology), the school district must take further action to determine if the test should be invalidated, rather than automatically invalidating the test.
 5. Availability of the online Test Security Tip Line on the MDE website for reporting suspected incidents of cheating or other improper or unethical behavior.
- C. Staff will be informed of the following:
 1. Availability of the online Test Security Tip Line on the MDE website for reporting suspected incidents of cheating or other improper or unethical behavior.
 2. Other contact information and options for reporting security concerns.

V. REQUIRED DOCUMENTATION FOR PROGRAM AUDIT

- A. The school district shall maintain records necessary for program audits conducted by MDE. The records must include documentation consisting of the following:
 1. Signed *Assurance of Test Security and Non-Disclosure* forms must be maintained for two years after the end of the academic year in which the testing took place.
 2. School district security checklists provided in the test materials shipment must be maintained for two years after the end of the academic school year in which testing took place.

SCHOOL DISTRICT TESTING PLAN AND PROCEDURE

BARNESVILLE PUBLIC SCHOOL
ISD 146

POLICY 614
SERIES 600 EDUCATION PROGRAMS

3. School security checklists provided in the test materials shipment must be maintained for two years after the end of the academic school year in which testing took place.
4. Test Monitor Test Materials Security Checklist provided for each group of students assigned to a test monitor must be maintained for two years after the end of the academic school year in which testing took place.
5. School district test monitor tracking documentation must be maintained for two years after the end of the academic year in which the tracking took place.
6. ACCESS and Alternate ACCESS Packing List and Security Checklist provided in the test materials shipment must be maintained for two years after the end of the academic school year in which testing took place.
7. Documentation of school district staff training on test administration and test security must be maintained for two years after the end of the academic school year in which testing took place.
8. *Test Security Notification* must be maintained for two years after the end of the academic school year in which testing took place.
9. *Test Administration Report* must be maintained for one year after the end of the academic school year in which testing took place.
10. Record of staff trainings and test-specific trainings must be maintained for one year after the end of the academic year in which testing took place.

Legal References:

Minn. Stat. § 13.34 (Examination Data)
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum Instruction, and Student Achievement; Striving for the World's Best Workforce)
Minn. Stat. § 120B.30 (Statewide Testing and Reporting System)
Minn. Stat. § 120B.36, Subd. 2 (School Accountability)
Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
Minn. Rules Parts 3501.082 (Academic Standards for the Arts)
Minn. Rules Parts 3501.0900-3501.0955 (Academic Standards in Science)
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

Cross References:

MSBA/MASA Model Policy 601 (School District Curriculum and Instruction Goals)
MSBA/MASA Model Policy 613 (Graduation Requirements)
MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)
MSBA/MASA Model Policy 616 (School District System Accountability)
Minnesota PearsonAccess Next Resources and Forms:
<http://minnesota.pearsonaccessnext.com/policies-and-procedures/>

ASSESSMENT OF STUDENT ACHIEVEMENT

BARNESVILLE PUBLIC SCHOOL
ISD 146

POLICY 618
SERIES 600 EDUCATION PROGRAMS

618 ASSESSMENT OF STUDENT ACHIEVEMENT

I. PURPOSE

The purpose of this policy is to institute a process for the establishment and revision of assessments to measure achievement toward meeting the Minnesota Academic Standards, track academic progress over time, and provide Minnesota graduates information related to career and college readiness.

II. GENERAL STATEMENT OF POLICY

The school district has established a procedure by which students shall complete Graduation Requirements. This procedure includes the adoption of performance assessment methods to be used in measuring student performance. The school district strives to continually enhance student achievement of Graduation Requirements.

III. DEFINITIONS

- A. "Academic standard" means a summary description of student learning in a required content area or elective content area.
- B. "Benchmark" means the specific knowledge or skill that a student must master to complete part of an academic standard by the end of the grade level or grade band.
- C. "Career and college ready," for purposes of statewide accountability, means a high school graduate has the knowledge, skills, and competencies to successfully pursue a career pathway, including postsecondary credit leading to a degree, diploma, certificate, or industry-recognized credential and employment. Students who are career and college ready are able to successfully complete credit-bearing coursework at a two- or four-year college or university or other credit-bearing postsecondary program without need for remediation.
- D. "Cultural competence," for purposes of statewide accountability, means the ability and will to interact effectively with people of different cultures, native languages, and socioeconomic backgrounds.
- E. "Elective standards" means a locally adopted expectation for student learning in career and technical education and world languages.
- F. "Experiential learning" means learning for students that includes career exploration through a specific class or course or through work-based experiences such as job shadowing, mentoring, entrepreneurship, service learning, volunteering, internships, or other cooperative work experience, youth apprenticeship, or employment.
- G. "Required standard" means (1) a statewide adopted expectation for student learning in the content areas of language arts, mathematics, science, social studies, physical education, and the arts, and (2) a locally adopted expectation for student learning in health.

ASSESSMENT OF STUDENT ACHIEVEMENT

BARNESVILLE PUBLIC SCHOOL
ISD 146

POLICY 618
SERIES 600 EDUCATION PROGRAMS

IV. ESTABLISHMENT OF CRITERIA FOR ASSESSMENT

- A. The High School Principal shall establish criteria by which student performance of local academic standards and elective standards are to be evaluated and approved. The criteria will be submitted to the school board for approval. Upon approval by the school board, the criteria shall be deemed part of this policy.
- B. The superintendent shall ensure that students and parents or guardians are provided with notice of the process by which academic standards will be assessed.
- C. Staff members will be expected to utilize staff development opportunities to the extent necessary to ensure effective implementation and continued improvement of the implementation of assessments under the Minnesota Academic Standards.

V. STANDARDS FOR MINNESOTA ACADEMIC STANDARDS PERFORMANCE ASSESSMENTS

A. Benchmarks

The school district will offer and students must achieve all benchmarks for an academic standard to satisfactorily complete that state standard. These benchmarks will be used by the school district and its staff in developing tests to measure student academic knowledge and skills.

B. Statewide Academic Standards Testing

- 1. The school district will utilize statewide assessments developed from and aligned with the state's required academic standards as these tests become available to evaluate student progress toward career and college readiness in the context of the state's academic standards.
- 2. The school district will administer annually, in accordance with the process determined by the Minnesota Department of Education, the state-constructed tests aligned with state standards to all students in grades 3 through 8 and at the high school level as follows:
 - a. computer-adaptive reading and mathematics assessments in grades 3 through 8;
 - b. high school reading in grade 10, mathematics in grade 11, and a high school writing test, when it becomes available; and
 - c. science assessments in one grade in the grades 3 through 5 span, the grades 6 through 8 span, and a life science assessment in the grades 9 through 12 span (a passing score on high school science assessments is not a condition of receiving a diploma).
- 3. The school district will develop and administer locally constructed tests in social studies, health and physical education, and the arts to determine if a student has met the required academic standards in these areas.
- 4. The school district may use a student's performance on a statewide assessment as one of the multiple criteria to determine grade promotion or retention. The school district also may use a high school student's performance on a statewide

ASSESSMENT OF STUDENT ACHIEVEMENT

**BARNESVILLE PUBLIC SCHOOL
ISD 146**

**POLICY 618
SERIES 600 EDUCATION PROGRAMS**

assessment as a percentage of the student's final grade in a course, or place a student's assessment score on the student's transcript.

5. For students in grade 8 in the 2012-2013 school year and later, the school district must record on the high school transcript a student's progress toward career and college readiness. For other students, this record of progress must be made as soon as practicable. In addition, the school district may include a notation of high achievement on the high school diplomas of those graduating seniors who, according to established school board criteria, demonstrate exemplary academic achievement during high school.
6. Students who do not meet or exceed the Minnesota Academic Standards, as measured by the Minnesota Comprehensive Assessments administered in high school, must be informed that admission to a public school is free and available to any resident under 21 years of age. The school district will determine how this notice is given.

C. Student Participation

1. The Minnesota Commissioner of Education must create and publish a form for parents and guardians that:
 - a. explains the need for state academic standards;
 - b. identifies the state assessments that are aligned with state standards;
 - c. identifies the consequences, if any, the school or student may face if a student does not participate in state or locally required standardized assessments;
 - d. states that students who receive a college ready benchmark on the high school Minnesota Comprehensive Assessment are not required to take a remedial, noncredit course at a Minnesota state college or university in the corresponding subject area;
 - e. summarizes the provisions in Minnesota Statutes section 120B.301(a) and (c); and
 - f. notifies a parent of the right to not have the parent's child participate in the state and locally required assessments and asks a parent that chooses to not have a child participate in the assessments the basis for the decision.
2. The school district must post the form created by the Commissioner on the school district website and include it in the school district's student handbook.

VI. RIGOROUS COURSE OF STUDY WAIVER

- A. Upon receiving a student's application signed by the student's parent or guardian, the school district must declare that a student meets or exceeds a specific academic standard required for graduation if the school board determines that the student:
 1. is participating in a course of study, including an advanced placement or

ASSESSMENT OF STUDENT ACHIEVEMENT

**BARNESVILLE PUBLIC SCHOOL
ISD 146**

**POLICY 618
SERIES 600 EDUCATION PROGRAMS**

- international baccalaureate course or program; a learning opportunity outside the curriculum of the school district; or an approved preparatory program for employment or post-secondary education that is equally or more rigorous than the corresponding state or local academic standard required by the school district;
2. would be precluded from participating in the rigorous course of study, learning opportunity, or preparatory employment or post-secondary education program if the student were required to achieve the academic standard to be waived; and
 3. satisfactorily completes the requirements for the rigorous course of study, learning opportunity, or preparatory employment or post-secondary education program.
- B. The school board also may formally determine other circumstances in which to declare that a student meets or exceeds a specific academic standard that the site requires for graduation under this section.
- C. A student who satisfactorily completes a post-secondary enrollment options course or program or an advanced placement or international baccalaureate course or program is not required to complete other requirements of the academic standards corresponding to that specific rigorous course of study.

VII. CAREER EXPLORATION ASSESSMENT

- A. Student assessments, in alignment with state academic standards, shall include clearly defined career and college readiness benchmarks and satisfy Minnesota's postsecondary admissions requirements. Achievement and career and college readiness in mathematics, reading, and writing must also be assessed. When administering formative or summative assessments used to measure the academic progress, including the oral academic development, of English learners and inform their instruction, schools must ensure that the assessments are accessible to the students and students have the modifications and supports they need to sufficiently understand the assessments.
- B. On an annual basis, the school district must use the career exploration elements in these assessments, beginning no later than grade 9, to help students and their families explore and plan for postsecondary education or careers based on the students' interests, aptitudes, and aspirations. The school district must use timely regional labor market information and partnerships, among other resources, to help students and their families successfully develop, pursue, review, and revise an individualized plan for postsecondary education or a career. This process must help increase students' engagement in and connection to school, improve students' knowledge and skills, and deepen students' understanding of career pathways as a sequence of academic and career courses that lead to an industry-recognized credential, an associate's degree, or a bachelor's degree and are available to all students, whatever their interests and career goals.
- C. All students, except those eligible for alternative assessments, will be encouraged to participate in a nationally normed college entrance exam in grade 11 or 12. A student under this paragraph who demonstrates attainment of required state academic standards on these assessments, which include career and college readiness benchmarks, is academically ready for a career or college and is encouraged to participate in courses awarding college credit to high school students. Such courses and programs may include sequential courses of study within broad career areas and

ASSESSMENT OF STUDENT ACHIEVEMENT

BARNESVILLE PUBLIC SCHOOL
ISD 146

POLICY 618
SERIES 600 EDUCATION PROGRAMS

technical skill assessments that extend beyond course grades.

To the extent state funding for college entrance exam fees is available, the school district will pay the cost, one time, for an interested student in grade 11 or 12, who is eligible for a free or reduced-priced meal, to take a nationally recognized college entrance exam before graduating. The school district may require a student who is not eligible for a free or reduced-priced meal to pay the cost of taking a nationally recognized college entrance exam. The school district will waive the cost for a student who is unable to pay.

- D. As appropriate, students through grade 12 must continue to participate in targeted instruction, intervention, or remediation and be encouraged to participate in courses awarding college credit to high school students.
- E. In developing, supporting, and improving students' academic readiness for a career or college, the school district must have a continuum of empirically derived, clearly defined benchmarks focused on students' attainment of knowledge and skills so that students, their parents, and teachers know how well students must perform to have a reasonable chance to succeed in a career or college without need for postsecondary remediation.

Legal References: Minn. Stat. § 120B.018 (Definitions)
Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota's Students)
Minn. Stat. § 120B.021 (Required Academic Standards)
Minn. Stat. § 120B.022 (Elective Standards)
Minn. Stat. § 120B.023 (Benchmarks)
Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement; Striving for the World's Best Workforce)
Minn. Stat. § 120B.30 (Statewide Testing and Reporting System)
Minn. Stat. § 120B.31 (System Accountability and Statistical Adjustments)
Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)
Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
Minn. Rules Parts 3501.3520 (Academic Standards for the Arts)
Minn. Rules Parts 3501.0900-3501.0960 (Academic Standards in Science)
Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)
Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)
20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)

Cross References: MSBA/MASA Model Policy 104 (School District Mission Statement)
MSBA/MASA Model Policy 601 (School District Curriculum and Instruction Goals)
MSBA/MASA Model Policy 613 (Graduation Requirements)
MSBA/MASA Model Policy 614 (School District Testing Plan and Procedure)
MSBA/MASA Model Policy 615 (Testing Accommodations, Modifications, and Exemptions for IEPs, Section 504 Plans, and LEP Students)
MSBA/MASA Model Policy 616 (School District System Accountability)

619 STAFF DEVELOPMENT FOR STANDARDS**I. PURPOSE**

The purpose of this policy is to establish opportunities for staff development which advance the staff's ability to work effectively with the Graduation Assessment Requirements and with students as they progress to achievement of those Graduation Assessment Requirements and meet the requirements of federal law.

II. GENERAL STATEMENT OF POLICY

The school district is committed to developing staff policies and processes for continuous improvement of curriculum, instruction, and assessment to ensure effective implementation of the Graduation Assessment Requirements and federal law at all levels.

III. STANDARDS FOR STAFF DEVELOPMENT

- A. The Advisory Committee for Comprehensive Continuous Improvement of Student Achievement (Committee) shall address the needs of all staff in prioritizing staff development which will ensure effective implementation of the Graduation Assessment Requirements and federal law at all levels. The Committee will advise the school board on the planning of staff development opportunities.
- B. The school district shall place a high priority on staff development including activities, programs, and other efforts to implement the Graduation Assessment Requirements effectively and to upgrade that implementation continuously.
- C. Staff development plans for the school district shall address identified needs for Graduation Assessment Requirements implementation throughout all levels of the school district programs.
- D. In service, staff meeting, and district and building level staff development plans and programs shall focus on improving implementation of the Graduation Assessment Requirements at all levels for all students, including those with special needs.

IV. TRAINING AND PROFESSIONAL DEVELOPMENT

- A. Paraprofessionals. The school district will provide each paraprofessional who assists a licensed teacher in providing student instruction with initial training. Such training will include training in emergency procedures, confidentiality,

vulnerability, reporting obligations, discipline, policies, roles and responsibilities, and building orientation. Training will be provided within the first 60 days a paraprofessional begins supervising or working with students.

Additionally, with regard to paraprofessionals providing support to special education students, the school district will ensure that annual training opportunities are required to enable the paraprofessional to further develop the knowledge and skills that are specific to the students with whom the paraprofessional works, including understanding disabilities, the unique and individual needs of each student according to the student's disability and how the disability affects the student's education and behavior, following lesson plans, and implementing follow-up instructional procedures and activities.

B. Teachers/Administrators

The school district will provide high quality and ongoing professional development activities as required by state and federal laws.

- Legal References:**
- Minn. Stat. § 120B.02 (Educational Expectations and Graduation Requirements for Minnesota's Students)
 - Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement; Striving for the World's Best Workforce)
 - Minn. Stat. § 120B.363 (Credential for Education Paraprofessionals)
 - Minn. Stat. § 122A.16 (Qualified Teacher Defined)
 - Minn. Stat. § 122A.60 (Staff Development Program)
 - Minn. Rules Parts 3501.0640-3501.0655 (Academic Standards for Language Arts)
 - Minn. Rules Parts 3501.0700-3501.0745 (Academic Standards for Mathematics)
 - Minn. Rules Parts 3501.0820 (Academic Standards for the Arts)
 - Minn. Rules Parts 3501.0900-3501.0960 (Academic Standards in Science)
 - Minn. Rules Parts 3501.1200-3501.1210 (Academic Standards for English Language Development)
 - Minn. Rules Parts 3501.1300-3501.1345 (Academic Standards for Social Studies)
 - Minn. Rules Parts 3501.1400-3501.1410 (Academic Standards for Physical Education)
 - 20 U.S.C. § 6301, *et seq.* (Every Student Succeeds Act)
- Cross References:** MSBA/MASA Model Policy 104 (School District Mission Statement)

MSBA/MASA Model Policy 601 (School District Curriculum and Instruction Goals)
MSBA/MASA Model Policy 613 (Graduation Requirements)
MSBA/MASA Model Policy 616 (School District System Accountability)

ONLINE INSTRUCTION

BARNESVILLE PUBLIC SCHOOL
ISD 146

POLICY 624
SERIES 600 EDUCATION PROGRAMS

624 ONLINE INSTRUCTION

I. PURPOSE

The purpose of this policy is to recognize and govern online instruction options of students enrolled in the school district for purposes of compulsory attendance and address enrollment of students with an online instruction site for supplemental or full-time online learning.

II. GENERAL STATEMENT OF POLICY

- A. The school district shall not prohibit an enrolled student from applying to enroll in online instruction.
- B. The school district shall grant academic credit for completing the requirements of an online instruction course or program.

III. DEFINITIONS

- A. "Blended instruction" means a form of digital instruction that occurs when a student learns part time in a supervised physical setting and part time through online instruction under paragraph (E).
- B. "Digital instruction" means instruction facilitated by technology that offers students an element of control over the time, place, path, or pace of learning and includes blended and online instruction.
- C. "Enrolling district" means the school district in which a student is enrolled under Minnesota Statutes, section 120A.22, subdivision 4.
- D. "Online course syllabus" means a written document that identifies the state academic standards taught and assessed in a supplemental online course under paragraph (I); course content outline; required course assessments; instructional methods; communication procedures with students, guardians, and the enrolling district under paragraph (C); and supports available to the student.
- E. "Online instruction" means a form of digital instruction that occurs when a student learns primarily through digital technology away from a supervised physical setting.
- F. "Online instructional site" means a site that offers courses using online instruction under paragraph (E) and may enroll students receiving online instruction under paragraph (E).
- G. "Online teacher" means an employee of the enrolling district under paragraph (C) or the supplemental online course provider under paragraph (J) who holds the appropriate licensure under Minnesota Rules, chapter 8710, and is trained to provide online instruction under paragraph (E).
- H. "Student" means a Minnesota resident enrolled in a school defined under Minnesota Statutes, section 120A.22, subdivision 4, in kindergarten through grade 12 up to the age of 21.
- I. "Supplemental online course" means an online learning course taken in place of a course provided by the student's enrolling district under paragraph (C).

ONLINE INSTRUCTION

**BARNESVILLE PUBLIC SCHOOL
ISD 146**

**POLICY 624
SERIES 600 EDUCATION PROGRAMS**

- J. "Supplemental online course provider" means a school district, an intermediate school district, an organization of two or more school districts operating under a joint powers agreement, or a charter school located in Minnesota that is authorized by the Minnesota Department of Education (MDE) to provide supplemental online courses under paragraph (I).

IV. DIGITAL INSTRUCTION

- A. An enrolling district may provide digital instruction, including blended instruction and online instruction, to the district's own enrolled students. Enrolling districts may establish agreements to provide digital instruction, including blended instruction and online instruction, to students enrolled in the cooperating schools.
- B. When online instruction is provided, an online teacher shall perform all duties of teacher of record under Minnesota Rules, part 8710.0310. Unless the Commissioner of MDE grants a waiver, a teacher providing online instruction shall not instruct more than 40 students in any one online learning course or section.
- C. Students receiving online instruction full time shall be reported as enrolled in an online instructional site.
- D. Curriculum used for digital instruction shall be aligned with Minnesota's current academic standards and benchmarks.
- E. Digital instruction shall be accessible to students under section 504 of the federal Rehabilitation Act and Title II of the federal Americans with Disabilities Act.
- F. An enrolling district providing digital instruction and a supplemental online course provider shall assist an enrolled student whose family qualifies for the education tax credit under Minnesota Statutes, section 290.0674 to acquire computer hardware and educational software so they may participate in digital instruction. Funds provided to a family to support digital instruction or supplemental online courses may only be used for qualifying expenses as determined by the provider. Nonconsumable materials purchased with public education funds remain the property of the provider. Records for any funds provided must be available for review by the public or MDE.
- G. An enrolling district providing digital instruction shall establish and document procedures for determining attendance for membership and keep accurate records of daily attendance under Minnesota Statutes, section 120A.21.

V. SUPPLEMENTAL ONLINE COURSES

- A. Notwithstanding Minnesota Statutes, sections 124D.03 and 124D.08 and Minnesota Statutes, chapter 124E, procedures for applying to take supplemental online courses other than those offered by the student's enrolling district are as provided in this subdivision.
- B. Any kindergarten through grade 12 student may apply to take a supplemental online course. The student, or the student's parent or guardian for a student under age 17, must submit an application for the proposed supplemental online course or courses. A

ONLINE INSTRUCTION

**BARNESVILLE PUBLIC SCHOOL
ISD 146**

**POLICY 624
SERIES 600 EDUCATION PROGRAMS**

student may:

1. apply to take an online course from a supplemental online course provider that meets or exceeds the academic standards of the course in the enrolling district they are replacing;
 2. apply to take supplemental online courses for up to 50 percent of the student's scheduled course load; and
 3. apply to take supplemental online courses no later than 15 school days after the student's enrolling district's term has begun. An enrolling district may waive the 50 percent course enrollment limit or the 15-day time limit.
- C. A student taking a supplemental online course must have the same access to the computer hardware and education software available in a school as all other students in the enrolling district.
- D. A supplemental online course provider must have a current, approved application to be listed by MDE as an approved provider. The supplemental online course provider must:
1. use an application form specified by MDE;
 2. notify the student, the student's guardian if they are age 17 or younger, and enrolling district of the accepted application to take a supplemental online course within ten days of receiving a completed application;
 3. notify the enrolling district of the course title, credits to be awarded, and the start date of the online course. A supplemental online course provider must make the online course syllabus available to the enrolling district;
 4. request applicable academic support information for the student, including a copy of the IEP, EL support plan, or 504 plan; and
 5. track student attendance and monitor academic progress and communicate with the student, the student's guardian if they are age 17 or younger, and the enrolling district's designated online learning liaison.
- E. A supplemental online course provider may limit enrollment if the provider's school board or board of directors adopts by resolution specific standards for accepting and rejecting students' applications. The provisions may not discriminate against any protected class or students with disabilities.
- F. A supplemental online course provider may request that MDE review an enrolling district's written decision to not accept a student's supplemental online course application. The student may participate in the supplemental online course while the application is under review. Decisions shall be final and binding for both the enrolling district and the supplemental online course provider.
- G. A supplemental online course provider must participate in continuous improvement cycles with MDE.

ONLINE INSTRUCTION

BARNESVILLE PUBLIC SCHOOL
ISD 146

POLICY 624
SERIES 600 EDUCATION PROGRAMS

VI. ENROLLING DISTRICT

- A. An enrolling district may not restrict or prevent a student from applying to take supplemental online courses.
- B. An enrolling district may request an online course syllabus to review whether the academic standards in the online course meet or exceed the academic standards in the course it would replace at the enrolling district.
- C. Within 15 days after receiving notice of a student applying to take a supplemental online course, the enrolling district must notify the supplemental online course provider whether the student, the student's guardian, and the enrolling district agree that academic standards in the online course meet or exceed the academic standards in the course it would replace at the enrolling district. If the enrolling district does not agree that the academic standards in the online course meet or exceed the academic standards in the course it would replace at the enrolling district, then:
 1. the enrolling district must provide a written explanation of the district's decision to the student, the student's guardian, and the supplemental online course provider; and
 2. the online provider must provide a response to the enrolling district explaining how the course or program meets the graduation requirements of the enrolling district.
- D. An enrolling district may reduce the course schedule of a student taking supplemental online courses in proportion to the number of supplemental online learning courses the student takes.
- E. An enrolling district must appoint an online learning liaison who:
 1. provides information to students and families about supplemental online courses;
 2. provides academic support information including IEPs, EL support plans, and 504 plans to supplemental online providers; and
 3. monitors attendance and academic progress, and communicates with supplemental online learning providers, students, families, and enrolling district staff.
- F. An enrolling district must continue to provide support services to students taking supplemental online courses as they would for any other enrolled student including support for English learners, case management of an individualized education program, and meal and nutrition services for eligible students.
- G. An online learning student must receive academic credit for completing the requirements of a supplemental online learning course. If a student completes an online learning course that meets or exceeds a graduation standard or the grade progression requirement at the enrolling district, that standard or requirement is met.
- H. Secondary credits granted to a supplemental online learning student count toward the graduation and credit requirements of the enrolling district. The enrolling district must

ONLINE INSTRUCTION

**BARNESVILLE PUBLIC SCHOOL
ISD 146**

**POLICY 624
SERIES 600 EDUCATION PROGRAMS**

apply the same graduation requirements to all students, including students taking supplemental online courses.

- I. An enrolling district must provide access to extracurricular activities for students taking supplemental online courses on the same basis as any other enrolled student.

VII. REPORTING

Courses that include blended instruction and online instruction must be reported in the manner determined by the Commissioner of MDE.

LEGAL REFERENCES:

Minn. Stat. § 120A.21 (Enrollment of a Student in Foster Care)
Minn. Stat. § 120A.22 (Compulsory Instruction)
Minn. Stat. § 120A.24 (Reporting)
Minn. Stat. § 124D.03 (Enrollment Options Act)
Minn. Stat. § 124D.08 (School Board's Approval to Enroll in Nonresident District; Exceptions)
Minn. Stat. § 124D.094 (Online Instruction Act)
Minn. Stat. Ch. 124E (Charter Schools)
Minn. Rules Ch. 8710 (Teacher and Other School Professional Licensing)

CROSS REFERENCES:

MSBA/MASA Model Policy 613 (Graduation Requirements)
MSBA/MASA Model Policy 620 (Credit for Learning)

ESTABLISHMENT AND ADOPTION OF SCHOOL DISTRICT BUDGET

**BARNESVILLE PUBLIC SCHOOL
ISD 146**

**POLICY 701
SERIES 700 BUSINESS OPERATIONS**

701 ESTABLISHMENT AND ADOPTION OF SCHOOL DISTRICT BUDGET

I. PURPOSE

The purpose of this policy is to establish lines of authority and procedures for the establishment of the school district's revenue and expenditure budgets.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is to establish its revenue and expenditure budgets in accordance with the applicable provisions of law. Budget planning is an integral part of program planning so that the annual budget will effectively express and implement school board goals and the priorities of the school district.

III. REQUIREMENT

- A. The superintendent or such other school official as designated by the superintendent or the school board shall each year prepare preliminary revenue and expenditure budgets for review by the school board or its designated committee or committees. The preliminary budgets shall be accompanied by such written commentary as may be necessary for them to be clearly understood by the members of the school board and the public. The school board shall review the projected revenues and expenditures for the school district for the next fiscal year and make such adjustments in the expenditure budget as necessary to carry out the education program within the revenues projected.
- B. The school district must maintain separate accounts to identify revenues and expenditures for each building. Expenditures shall be reported in compliance with Minnesota Statutes section 123B.76.
- C. Prior to July 1 of each year, the school board shall approve and adopt its initial revenue and expenditure budgets for the next school year. The adopted expenditure budget document shall be considered the school board's expenditure authorization for that school year. No funds may be expended for any purpose in any school year prior to the adoption of the budget document which authorizes that expenditure for that year, or prior to the adoption of an amendment to that budget document by the school board to authorize that expenditure for that year.
- D. Each year, the school district shall publish its adopted revenue and expenditure budgets for the current year, the actual revenues, expenditures, and fund balances for the prior year, and the projected fund balances for the current year in the form prescribed by the Minnesota Commissioner of Education within one week of the acceptance of the final audit by the school board, or November 30, whichever is earlier. A statement shall be included in the publication that the complete budget in detail may be inspected by any resident of the school district upon request to the superintendent. A summary of this information and the address of the school district's official website where the information can be found must be published in a newspaper of general circulation in the school district. At the same time as this publication, the school district shall publish the other information required by Minnesota Statutes section 123B.10.
- E. At the public hearing on the adoption of the school district's proposed property tax levy, the school board shall review its current budget and the proposed property taxes

ESTABLISHMENT AND ADOPTION OF SCHOOL DISTRICT BUDGET

BARNESVILLE PUBLIC SCHOOL
ISD 146

POLICY 701
SERIES 700 BUSINESS OPERATIONS

payable in the following calendar year.

- F. The school district must also post the materials specified in Paragraph III.D. above on the school district's official website, including a link to the school district's school report card on the Minnesota Department of Education's website, and publish a summary of information and the address of the school district's website where the information can be found in a qualified newspaper of general circulation in the district.

IV. IMPLEMENTATION

- A. The school board places the responsibility for administering the adopted budget with the superintendent. The superintendent may delegate duties related thereto to other school officials, but the superintendent maintains the ultimate responsibility for this function.
- B. The program-oriented budgeting system will be supported by a program-oriented accounting structure organized and operated on a fund basis as provided for in Minnesota statutes through the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts (UFARS).
- C. The superintendent or the superintendent's designee is authorized to make payments of claims or salaries authorized by the adopted or amended budget prior to school board approval.
- D. Supplies and capital equipment can be ordered prior to budget adoption only by authority of the school board. If additional personnel are provided in the proposed budget, actual hiring may not occur until the budget is adopted unless otherwise approved by the school board. Other funds to be expended in a subsequent school year may not be encumbered prior to budget adoption unless specifically approved by the school board.
- E. The school district shall make such reports to the Minnesota Commissioner of Education as required relating to initial allocations of revenue, reallocations of revenue, and expenditures of funds.

Legal References: Minn. Stat. § 123B.10 (Publication of Financial Information)
Minn. Stat. § 123B.76 (Expenditures; Reporting)
Minn. Stat. § 123B.77 (Accounting, Budgeting, and Reporting Requirements)

Cross References: MSBA/MASA Model Policy 701.1 (Modification of School District Budget)
MSBA/MASA Model Policy 702 (Accounting)

MODIFICATION OF SCHOOL DISTRICT BUDGET

BARNESVILLE PUBLIC SCHOOL
ISD 146

POLICY 701.1
SERIES 700 BUSINESS OPERATIONS

701.1 MODIFICATION OF SCHOOL DISTRICT BUDGET

I. PURPOSE

The purpose of this policy is to establish procedures for the modification of the school district's adopted revenue and expenditure budgets.

II. GENERAL STATEMENT OF POLICY

The policy of this school district is to modify its revenue and expenditure budgets in accordance with the applicable provisions of law.

III. REQUIREMENT

- A. The school district's adopted expenditure budget shall be considered the school board's expenditure authorization for that school year.
- B. If revisions or modifications in the adopted expenditure budget are determined to be advisable by the administration, the superintendent shall recommend the proposed changes to the school board. The proposed changes shall be accompanied by sufficient and appropriate background information on the revenue and policy issues involved to allow the school board to make an informed decision. A school board member may also propose modifications on that board member's own motion, provided, however, the school board member is encouraged to review the proposed modifications with the superintendent prior to their being proposed so that the administration may prepare necessary background materials for the school board prior to its consideration of those proposed modifications.
- C. If sufficient funds are not included in the expenditure budget in a particular fund to allow the proposed expenditure, funds for this purpose may not be expended from that fund prior to the adoption of an expenditure budget amendment by the school board to authorize that expenditure for that school year. An amended expenditure shall not exceed the projected revenues available for that purpose in that fund.
- D. The school district's revenue budget shall be amended from time to time during a fiscal year to reflect updated or revised revenue estimates. The superintendent shall make recommendations to the school board for appropriate revisions. If necessary, the school board shall also make necessary revisions in the expenditure budget if it appears that expenditures would otherwise exceed revenues and fund balances in a fund.

Legal References: Minn. Stat. § 123B.77 (Accounting, Budgeting, and Reporting Requirement)

Cross References: MSBA/MASA Model Policy 701 (Establishment and Adoption of School District Budget)

ACCOUNTING

BARNESVILLE PUBLIC SCHOOL
ISD 146

POLICY 702
SERIES 700 BUSINESS OPERATIONS

702 ACCOUNTING

I. PURPOSE

The purpose of this policy is to adopt the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts (UFARS) provided for in guidelines adopted by the Minnesota Department of Education.

II. GENERAL STATEMENT OF POLICY

It is the policy of this school district to comply with the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts.

III. MAINTENANCE OF BOOKS AND ACCOUNTS

The school district shall maintain its books and records and do its accounting in compliance with the Uniform Accounting and Reporting Standards for Minnesota School Districts (UFARS) provided for in the guidelines adopted by the Minnesota Department of Education and in compliance with applicable state laws and rules relating to reporting of revenues and expenditures.

IV. PERMANENT FUND TRANSFERS

Unless otherwise authorized pursuant to Minnesota Statutes section 123B.80, as amended, or any other law, fund transfers shall be made in compliance with UFARS and permanent fund transfers shall only be made in compliance with Minnesota Statutes section 123B.79, as amended, or other applicable statute.

V. REPORTING

The school board shall provide for an annual audit of the books and records of the school district to assure compliance of its records with UFARS. Each year, the school district shall also provide for the publication of the financial information specified in Minnesota Statutes section 123B.10 in the manner specified therein.

Legal References: Minn. Stat. § 123B.02 (General Powers of Independent School Districts)
Minn. Stat. § 123B.09 (Boards of Independent School Districts)
Minn. Stat. § 123B.10 (Publication of Financial Information)
Minn. Stat. § 123B.14, Subd. 7 (Officers of Independent School Districts)
Minn. Stat. § 123B.75 (Revenue; Reporting)
Minn. Stat. § 123B.76 (Expenditures; Reporting)
Minn. Stat. § 123B.77 (Accounting, Budgeting and Reporting Requirements)
Minn. Stat. § 123B.78 (Cash Flow; School District Revenues; Borrowing for Current Operating Costs; Capital Expenditure Deficits)
Minn. Stat. § 123B.79 (Permanent Fund Transfers)
Minn. Stat. § 123B.80 (Exceptions for Permanent Fund Transfers)

Cross References: MSBA/MASA Model Policy 703 (Annual Audit)

ANNUAL AUDIT

BARNESVILLE PUBLIC SCHOOL
ISD 146

POLICY 703
SERIES 700 BUSINESS OPERATIONS

703 ANNUAL AUDIT

I. PURPOSE

The purpose of this policy is to provide for an annual audit of the books and records of the school district in order to comply with law, to provide a permanent record of the financial position of the school district, and to provide guidance to the school district to correct any errors and discrepancies in its practices.

II. GENERAL STATEMENT OF POLICY

The policy of this school district is to comply with all laws relating to the annual audit of the books and records of the school district.

III. REQUIREMENT

- A. The school board shall appoint independent certified public accountants to audit, examine, and report upon the books and records of the school district. The school board may enter into a contract with a person or firm to provide the agreed upon services.
- B. After the close of each fiscal year, the books, records, and accounts of the school district shall be audited by said independent certified public accountants in accordance with applicable standards and legal requirements. The superintendent and members of the administration shall cooperate with the auditors.
- C. The school district shall, prior to September 15 of each year, submit unaudited financial data for the preceding year to the Minnesota Commissioner of Education (Commissioner) on forms prescribed by the Commissioner. The report shall also include those items required by Minnesota Statutes section 123B.14, subdivision 7.
- D. The school district shall, prior to November 30 of each year, provide to the Commissioner audited financial data for the preceding fiscal year. The school district shall, prior to December 31 of each year, provide to the Commissioner and the State Auditor an audited financial statement in a form that will allow comparison with and correction of material differences in the unaudited data. The audited financial statement must also provide a statement of assurance pertaining to compliance with uniform financial accounting and reporting standards and a copy of the management letter submitted to the school district by its auditor.
- E. The audit must be conducted in compliance with generally accepted governmental auditing standards, the Federal Single Audit Act, and the Minnesota Legal Compliance Audit Guide for School Districts issued by the Office of the State Auditor.
- F. The school board must approve the audit report by resolution or require a further or amended report.
- G. The administration shall report to the school board regarding any actions necessary to correct any deficiencies or exceptions noted in the audit.
- H. The accounts and records of the school district shall also be subject to audit and inspection by the State Auditor to the extent provided in Minnesota Statutes chapter 6.

ANNUAL AUDIT

**BARNESVILLE PUBLIC SCHOOL
ISD 146**

**POLICY 703
SERIES 700 BUSINESS OPERATIONS**

Legal References: Minn. Stat. Ch. 6 (State Auditor)
Minn. Stat. § 123B.02 (General Powers of Independent School Districts)
Minn. Stat. § 123B.09 (Boards of Independent School Districts)
Minn. Stat. § 123B.14, Subd. 7 (Officers of Independent School Districts)
Minn. Stat. § 123B.77, Subds. 2 and 3 (Accounting, Budgeting, and Reporting Requirement)

Cross References: MSBA/MASA Model Policy 702 (Accounting)

DEVELOPMENT AND MAINTENANCE OF AN INVENTORY OF FIXED ASSETS AND A FIXED ASSET ACCOUNTING SYSTEM

**BARNESVILLE PUBLIC SCHOOL
ISD 146**

**POLICY 704
SERIES 700 BUSINESS OPERATIONS**

704 DEVELOPMENT AND MAINTENANCE OF AN INVENTORY OF FIXED ASSETS AND A FIXED ASSET ACCOUNTING SYSTEM

I. PURPOSE

The purpose of this policy is to provide for the development and maintenance of an inventory of the fixed assets of the school district and the establishment and maintenance of a fixed asset accounting system.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is that a fixed asset accounting system and an inventory of fixed assets be developed and maintained.

III. DEVELOPMENT OF INVENTORY AND ACCOUNTING SYSTEM

The superintendent or such other school official as designated by the superintendent or the school board shall be responsible for the development and maintenance of an inventory of the fixed assets of the school district and for the establishment and maintenance of a formal fixed asset accounting system. The accounting system shall be operated in compliance with the applicable provisions of the Uniform Financial Accounting and Reporting Standards for Minnesota School Districts (UFARS). In addition, the inventory shall specify the location of all continued abstracts showing the conveyance of the property to the school district; certificates of title showing title to the property in the school district; title insurance policies; surveys; and other property records relating to the real property of the school district.

When a piece of land, land improvement, building, piece of machinery, equipment, or licensed vehicle has an original cost of \$5,000 individually, or \$175,000 in aggregate, or greater, it will be capitalized and placed on the fixed asset inventory. Land improvements, buildings, pieces of machinery, equipment and licensed vehicles will be depreciated over their useful life. Criteria for capitalization include all of the following:

- It retains its original shape and appearance with use.
- It is nonexpendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it rather than replace it with an entirely new unit.
- It does not lose its identity through incorporation into a different or more complex unit or substance.
- It has a useful life of greater than 5 years.

IV. REPORT

The administration shall annually update the property records of the school district and provide an inventory of the fixed assets of the school district to the school board.

Legal References:

Minn. Stat. § 123B.02 (General Powers of Independent School Districts)

Minn. Stat. § 123B.09 (Boards of Independent School Districts)

Minn. Stat. § 123B.51 (Schoolhouse and Sites; Uses for School and

DEVELOPMENT AND MAINTENANCE OF AN INVENTORY OF FIXED ASSETS AND A FIXED ASSET ACCOUNTING
SYSTEM

BARNESVILLE PUBLIC SCHOOL
ISD 146

POLICY 704
SERIES 700 BUSINESS OPERATIONS

Nonschool Purposes; Closings)

Cross References:

MSBA/MASA Model Policy 702 (Accounting)
GASB Implementation Guide No. 2021-1 Amending Capitalization
Requirements

INVESTMENTS

BARNESVILLE PUBLIC SCHOOL
ISD 146

POLICY 705
SERIES 700 BUSINESS OPERATIONS

705 INVESTMENTS

I. PURPOSE

The purpose of this policy is to establish guidelines for the investment of school district funds.

II. GENERAL STATEMENT OF POLICY

The policy of this school district is to comply with all state laws relating to investments and to guarantee that investments meet certain primary criteria.

III. SCOPE

This policy applies to all investments of the surplus funds of the school district, regardless of the fund accounts in which they are maintained, unless certain investments are specifically exempted by the school board through formal action.

IV. AUTHORITY; OBJECTIVES

- A. The funds of the school district shall be deposited or invested in accordance with this policy, Minnesota Statutes chapter 118A and any other applicable law or written administrative procedures.
- B. The primary criteria for the investment of the funds of the school district, in priority order, are as follows
 1. Safety and Security. Safety of principal is the first priority. The investments of the school district shall be undertaken in a manner that seeks to ensure the preservation of the capital in the overall investment portfolio.
 2. Liquidity. The funds shall be invested to assure that funds are available to meet immediate payment requirements, including payroll, accounts payable, and debt service.
 3. Return and Yield. The investments shall be managed in a manner to attain a market rate of return through various economic and budgetary cycles, while preserving and protecting the capital in the investment portfolio and taking into account constraints on risk and cash flow requirements.

V. DELEGATION OF AUTHORITY

- A. The Finance Officer of the school district is designated as the investment officer of the school district and is responsible for investment decisions and activities under the direction of the school board. The investment officer shall operate the school district's investment program consistent with this policy. The investment officer may delegate certain duties to a designee or designees but shall remain responsible for the operation of the program.
- B. All officials and employees that are a part of the investment process shall act professionally and responsibly as custodians of the public trust and shall refrain from personal business activity that could conflict with the investment program or which could reasonably cause others to question the process and integrity of the investment

INVESTMENTS

BARNESVILLE PUBLIC SCHOOL
ISD 146

POLICY 705
SERIES 700 BUSINESS OPERATIONS

program. The investment officer shall avoid any transaction that could impair public confidence in the school district.

VI. STANDARD OF CONDUCT

The standard of conduct regarding school district investments to be applied by the investment officer shall be the "prudent person standard." Under this standard, the investment officer shall exercise that degree of judgment and care, under the circumstances then prevailing, that persons of prudence, discretion, and intelligence would exercise in the management of their own affairs, investing not for speculation and considering the probable safety of their capital as well as the probable investment return to be derived from their assets. The prudent person standard shall be applied in the context of managing the overall investment portfolio of the school district. The investment officer, acting in accordance with this policy and exercising due diligence, judgment, and care commensurate with the risk, shall not be held personally responsible for a specific security's performance or for market price changes. Deviations from expectations shall be reported in a timely manner and appropriate actions shall be taken to control adverse developments.

VII. MONITORING AND ADJUSTING INVESTMENTS

The investment officer shall routinely monitor existing investments and the contents of the school district's investment portfolio, the available markets, and the relative value of competing investment instruments.

VIII. INTERNAL CONTROLS

The investment officer shall establish a system of internal controls which shall be documented in writing. The internal controls shall be reviewed by the school board and shall be annually reviewed for compliance by the school district's independent auditors. The internal controls shall be designed to prevent and control losses of public funds due to fraud, error, misrepresentation, unanticipated market changes, or imprudent actions by officers, employees, or others. The internal controls may include, but shall not be limited to, provisions relating to controlling collusion, separating functions, separating transaction authority from accounting and record keeping, custodial safekeeping, avoiding bearer form securities, clearly delegating authority to applicable staff members, limiting securities losses and remedial action, confirming telephone transactions in writing, supervising and controlling employee actions, minimizing the number of authorized investment officials, and documenting transactions and strategies.

IX. PERMISSIBLE INVESTMENT INSTRUMENTS

The school district may invest its available funds in those instruments specified in Minnesota Statutes sections 118A.04 and 118A.05, as these sections may be amended from time to time, or any other law governing the investment of school district funds. The assets of an other postemployment benefits (OPEB) trust or trust account established pursuant to Minnesota Statutes section 471.6175 to pay postemployment benefits to employees or officers after their termination of service, with a trust administrator other than the Public Employees Retirement Association, may be invested in instruments authorized under Minnesota Statutes chapter 118A or Minnesota Statutes section 356A.06, subdivision 7. Investment of funds in an OPEB trust account under Minnesota Statutes section 356A.06, subdivision 7, as well as the overall asset allocation strategy for OPEB investments, shall be governed by an OPEB Investment Policy Statement (IPS) developed between the investment officer, as designed herein, and the trust administrator.

INVESTMENTS

BARNESVILLE PUBLIC SCHOOL
ISD 146

POLICY 705
SERIES 700 BUSINESS OPERATIONS

X. PORTFOLIO DIVERSIFICATION; MATURITIES

- A. Limitations on instruments, diversification, and maturity scheduling shall depend on whether the funds being invested are considered short-term or long-term funds. All funds shall normally be considered short-term except those reserved for building construction projects or specific future projects and any unreserved funds used to provide financial-related managerial flexibility for future fiscal years.
- B. The school district shall diversify its investments to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions or maturities.
 1. The investment officer shall prepare and present a table to the school board for review and approval. The table shall specify the maximum percentage of the school district's investment portfolio that may be invested in a single type of investment instrument, such as U.S. Treasury Obligations, certificates of deposit, repurchase agreements, banker's acceptances, commercial paper, etc. The approved table shall be attached as an exhibit to this policy and shall be incorporated herein by reference.
 2. The investment officer shall prepare and present to the school board for its review and approval a recommendation as to the maximum percentage of the total investment portfolio that may be held in any one depository. The approved recommendation shall be attached as an exhibit or part of an exhibit to this policy and shall be incorporated herein by reference.
 3. Investment maturities shall be scheduled to coincide with projected school district cash flow needs, taking into account large routine or scheduled expenditures, as well as anticipated receipt dates of anticipated revenues. Maturities for short-term and long-term investments shall be timed according to anticipated need. Within these parameters, portfolio maturities shall be staggered to avoid undue concentration of assets and a specific maturity sector. The maturities selected shall provide for stability of income and reasonable liquidity.

XI. COMPETITIVE SELECTION OF INVESTMENT INSTRUMENTS

Before the school district invests any surplus funds in a specific investment instrument, a competitive bid or quotation process shall be utilized. If a specific maturity date is required, either for cash flow purposes or for conformance to maturity guidelines, quotations or bids shall be requested for instruments which meet the maturity requirement. If no specific maturity is required, a market trend analysis, which includes a yield curve, will normally be used to determine which maturities would be most advantageous. Quotations or bids shall be requested for various options with regard to term and instrument. The school district will accept the quotation or bid which provides the highest rate of return within the maturity required and within the limits of this policy. Generally, all quotations or bids will be computed on a consistent basis, i.e., a 360-day or a 365-day yield. Records will be kept of the quotations or bids received, the quotations or bids accepted, and a brief explanation of the decision that was made regarding the investment. If the school district contracts with an investment advisor, bids are not required in those circumstances specified in the contract with the advisor.

INVESTMENTS

BARNESVILLE PUBLIC SCHOOL
ISD 146

POLICY 705
SERIES 700 BUSINESS OPERATIONS

XII. QUALIFIED INSTITUTIONS AND BROKER-DEALERS

- A. The school district shall maintain a list of the financial institutions that are approved for investment purposes.
- B. Prior to completing an initial transaction with a broker, the school district shall provide to the broker a written statement of investment restrictions which shall include a provision that all future investments are to be made in accordance with Minnesota statutes governing the investment of public funds. The broker must annually acknowledge receipt of the statement of investment restrictions and agree to handle the school district's account in accordance with these restrictions. The school district may not enter into a transaction with a broker until the broker has provided this annual written agreement to the school district. The notification form to be used shall be that prepared by the State Auditor. A copy of this investment policy, including any amendments thereto, shall be provided to each such broker.

XIII. SAFEKEEPING AND COLLATERALIZATION

- A. All investment securities purchased by the school district shall be held in third-party safekeeping by an institution designated as custodial agent. The custodial agent may be any Federal Reserve Bank, any bank authorized under the laws of the United States or any state to exercise corporate trust powers, a primary reporting dealer in United States Government securities to the Federal Reserve Bank of New York, or a securities broker-dealer defined in Minnesota Statutes section 118A.06. The institution or dealer shall issue a safekeeping receipt to the school district listing the specific instrument, the name of the issuer, the name in which the security is held, the rate, the maturity, serial numbers and other distinguishing marks, and other pertinent information.
- B. Deposit-type securities shall be collateralized as required by Minnesota Statutes section 118A.03 for any amount exceeding FDIC, SAIF, BIF, FCUA, or other federal deposit coverage.
- C. Repurchase agreements shall be secured by the physical delivery or transfer against payment of the collateral securities to a third party or custodial agent for safekeeping. The school district may accept a safekeeping receipt instead of requiring physical delivery or third-party safekeeping of collateral on overnight repurchase agreements of less than \$1,000,000.

XIV. REPORTING REQUIREMENTS

- A. The investment officer shall generate daily and monthly transaction reports for management purposes. In addition, the school board shall be provided a monthly report that shall include data on investment instruments being held as well as any narrative necessary for clarification.
- B. The investment officer shall prepare and submit to the school board a quarterly investment report that summarizes recent market conditions, economic developments, and anticipated investment conditions. The report shall summarize the investment

INVESTMENTS

BARNESVILLE PUBLIC SCHOOL
ISD 146

POLICY 705
SERIES 700 BUSINESS OPERATIONS

strategies employed in the most recent quarter and describe the investment portfolio in terms of investment securities, maturities, risk characteristics, and other features. The report shall summarize changes in investment instruments and asset allocation strategy approved by the investment officer for an OPEB trust in the most recent quarter. The report shall explain the quarter's total investment return and compare the return with budgetary expectations. The report shall include an appendix that discloses all transactions during the past quarter. Each quarterly report shall indicate any areas of policy concern and suggested or planned revisions of investment strategies. Copies of the report shall be provided to the school district's auditor.

- C. Within ninety (90) days after the end of each fiscal year of the school district, the investment officer shall prepare and submit to the school board a comprehensive annual report on the investment program and investment activity of the school district for that fiscal year. The annual report shall include 12-month and separate quarterly comparisons of return and shall suggest revisions and improvements that might be made in the investment program.
- D. If necessary, the investment officer shall establish systems and procedures to comply with applicable federal laws and regulations governing the investment of bond proceeds and funds in a debt service account for a bond issue. The record keeping system shall be reviewed annually by the independent auditor or by another party contracted or designated to review investments for arbitrage rebate or penalty calculation purposes.

XV. DEPOSITORIES

The school board shall annually designate one or more official depositories for school district funds. The treasurer or the chief financial officer of the school district may also exercise the power of the school board to designate a depository. The school board shall be provided notice of any such designation by its next regular meeting. The school district and the depository shall each comply with the provisions of Minnesota Statutes section 118A.03 and any other applicable law, including any provisions relating to designation of a depository, qualifying institutions, depository bonds, and approval, deposit, assignment, substitution, addition, and withdrawal of collateral.

XVI. ELECTRONIC FUNDS TRANSFER OF FUNDS FOR INVESTMENT

The school district may make electronic fund transfers for investments of excess funds upon compliance with Minnesota Statutes section 471.38.

Legal References:

Minn. Stat. § 118A.01 (Definitions)
Minn. Stat. § 118A.02 (Depositories; Investing; Sales, Proceeds, Immunity)
Minn. Stat. § 118A.03 (When and What Collateral Required)
Minn. Stat. § 118A.04 (Investments)
Minn. Stat. § 118A.05 (Contracts and Agreements)
Minn. Stat. § 118A.06 (Safekeeping; Acknowledgements)
Minn. Stat. § 356A.06, Subd. 7 (Investments; Additional Duties)
Minn. Stat. § 471.38 (Claims)
Minn. Stat. § 471.6175 (Trust for Postemployment Benefits)

Cross References:

MSBA/MASA Model Policy 703 (Annual Audit)

INVESTMENTS

**BARNESVILLE PUBLIC SCHOOL
ISD 146**

**POLICY 705
SERIES 700 BUSINESS OPERATIONS**

Minnesota Legal Compliance Audit Guide for School Districts Prepared
by the Office of the State Auditor

ACCEPTANCE OF GIFTS

BARNESVILLE PUBLIC SCHOOL
ISD 146

POLICY 706
SERIES 700 BUSINESS OPERATIONS

706 ACCEPTANCE OF GIFTS

I. PURPOSE

The purpose of this policy is to provide guidelines for the acceptance of gifts by the school board.

II. GENERAL STATEMENT OF POLICY

It is the policy of this school district to accept gifts only in compliance with state law.

III. ACCEPTANCE OF GIFTS GENERALLY

The school board may receive, for the benefit of the school district, bequests, donations or gifts for any proper purpose. The school board shall have the sole authority to determine whether any gift or any precondition, condition, or limitation on use included in a proposed gift furthers the interests of or benefits the school district and whether it should be accepted or rejected.

IV. GIFTS OF REAL OR PERSONAL PROPERTY

The school board may accept a gift, grant or devise of real or personal property only by the adoption of a resolution approved by two-thirds of its members. The resolution must fully describe any conditions placed on the gift. The real or personal property so accepted may not be used for religious or sectarian purposes.

V. ADMINISTRATION IN ACCORDANCE WITH TERMS

If the school board agrees to accept a bequest, donation, gift, grant or devise which contains preconditions, conditions or limitations on use, the school board shall administer it in accordance with those terms. Once accepted, a gift shall be the property of the school district unless otherwise provided in the agreed upon terms.

Legal References: Minn. Stat. § 123B.02, Subd. 6 (General Powers of Independent School Boards)
Minn. Stat. § 465.03 (Gifts to Municipalities)

Cross References: None

TRANSPORTATION OF PUBLIC SCHOOL STUDENTS

BARNESVILLE PUBLIC SCHOOL
ISD 146

POLICY 707
SERIES 700 BUSINESS OPERATIONS

707 TRANSPORTATION OF PUBLIC SCHOOL STUDENTS

I. PURPOSE

The purpose of this policy is to provide for the transportation of students consistent with the requirements of law.

II. GENERAL STATEMENT OF POLICY

- A. The policy of the school district is to provide for the transportation of students in a manner which will protect their health, welfare, and safety.
- B. The school district recognizes that transportation is an essential part of the school district services to students and parents but further recognizes that transportation by school bus is a privilege and not a right for an eligible student.

III. DEFINITIONS

- A. "Child with a disability" includes every child identified under federal and state special education law as deaf or hard of hearing, blind or visually impaired, deafblind, or having a speech or language impairment, a physical impairment, other health disability, developmental cognitive disability, an emotional or behavioral disorder, specific learning disability, autism spectrum disorder, traumatic brain injury, or severe multiple impairments, and who needs special education and related services, as determined by the rules of the Commissioner of the Minnesota Department of Education ("Commissioner"). A licensed physician, an advanced practice nurse, a physician assistant, or a licensed psychologist is qualified to make a diagnosis and determination of attention deficit disorder or attention deficit hyperactivity disorder for purposes of identifying a child with a disability. In addition, every child under age three, and at the school district's discretion from age three to seven, who needs special instruction and services, as determined by the rules of the Commissioner, because the child has a substantial delay or has an identifiable physical or mental condition known to hinder normal development is a child with a disability. A child with a short-term or temporary physical or emotional illness or disability, as determined by the rules of the Commissioner, is not a child with a disability.
- B. "Home" is the legal residence of the child. In the discretion of the school district, "home" also may be defined as a licensed day care facility, school day care facility, a respite care facility, the residence of a relative, or the residence of a person chosen by the student's parent or guardian as the home of a student for part or all of the day, if requested by the student's parent or guardian, or an afterschool program for children operated by a political subdivision of the state, if the facility, residence, or program is within the attendance area of the school the student attends. Unless otherwise specifically provided by law, a homeless student is a resident of the school district if enrolled in the school district.
- C. "Homeless student" means a student, including a migratory student, who lacks a fixed, regular, and adequate nighttime residence and includes: students who are sharing the housing of other persons due to loss of housing, economic hardship, or a similar reason; are living in motels, hotels, trailer parks, or camping grounds due to the lack of alternative adequate accommodations; are living in emergency or transitional shelters; are abandoned in hospitals; are awaiting foster care placement; have a primary

TRANSPORTATION OF PUBLIC SCHOOL STUDENTS

**BARNESVILLE PUBLIC SCHOOL
ISD 146**

**POLICY 707
SERIES 700 BUSINESS OPERATIONS**

nighttime residence that is a public or private place not designed for or ordinarily used as a regular sleeping accommodation for human beings; are living in cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations, or similar settings, and migratory children who qualify as homeless because they are living in any of the preceding listed circumstances.

- D. "Nonpublic school" means any school, church, or religious organization, or home school wherein a resident of Minnesota may legally fulfill the compulsory instruction requirements of Minnesota Statutes, section 120A.22, which is located within the state, and which meets the requirements of Title VI of the Civil Rights Act of 1964.
- E. "Nonresident student" is a student who attends school in the school district and resides in another district, defined as the "nonresident district." In those instances when the divorced or legally separated parents or parents residing separately share joint physical custody of a student and the parents reside in different school districts, the student shall be a resident of the school district designated by the student's parents. When parental rights have been terminated by court order, the legal residence of a student placed in a residential or foster facility for care and treatment is the district in which the student resides.
- F. "Pupil support services" are health, counseling, and guidance services provided by the public school in the same district where the nonpublic school is located.
- G. "School of origin," for purposes of determining the residence of a homeless student, is the school that the student attended when permanently housed or the school in which the student was last enrolled.
- H. "Shared time basis" is a program where students attend public school for part of the regular school day and who otherwise fulfill the requirements of Minnesota Statutes, section 120A.22 by attendance at a nonpublic school.
- I. "Student" means any student or child attending or required to attend any school as provided in Minnesota law and who is a resident or child of a resident of Minnesota.

IV. ELIGIBILITY

- A. Upon the request of a parent or guardian, the school district shall provide transportation to and from school, at the expense of the school district, for all resident students who reside two miles or more from the school, except for those students whose transportation privileges have been revoked or have been voluntarily surrendered by the student's parent or guardian.
- B. The school district may, in its discretion, also provide transportation to any student to and from school, at the expense of the school district, for any other purpose deemed appropriate by the school board.
- C. In the discretion of the school district, transportation along regular school bus routes may also be provided, where space is available, to any person where such use of a bus does not interfere with the transportation of students. The cost of providing such transportation must be paid by those individuals using these services or some third-party payor. Bus transportation also may be provided along school bus routes when space is available for participants in early childhood family education programs and

TRANSPORTATION OF PUBLIC SCHOOL STUDENTS

**BARNESVILLE PUBLIC SCHOOL
ISD 146**

**POLICY 707
SERIES 700 BUSINESS OPERATIONS**

school readiness programs if these services do not result in an increase in the school district's expenditures for transportation

- D. For purposes of stabilizing enrollment and reducing mobility, the school district may, in its discretion, establish a full-service school zone and may provide transportation for students attending a school in that full-service school zone. A full-service school zone may be established for a school that is located in an area with higher than average crime or other social and economic challenges and that provides education, health or human services, or other parental support in collaboration with a city, county, state, or nonprofit agency.

V. TRANSPORTATION OF NONRESIDENT STUDENTS

- A. If requested by the parent of a nonresident student, the school district shall provide transportation to a nonresident student within its borders at the same level of service that is provided to resident students.
- B. If the school district decides to transport a nonresident student within the student's resident district, the school district will notify the student's resident district of its decision, in writing, prior to providing transportation.
- C. When divorced or legally separated parents or parents residing separately reside in different school districts and share physical custody of a student, the parents shall be responsible for the transportation of the student to the border of the school district during those times when the student is residing with the parent in the nonresident school district.
- D. The school district may provide transportation to allow a student who attends a high-need English language learner program and who resides within the transportation attendance area of the program to continue in the program until the student completes the highest grade level offered by the program.

VI. TRANSPORTATION OF RESIDENT STUDENTS TO NONDISTRICT SCHOOLS

- A. In general, the school district shall not provide transportation between a resident student's home and the border of a nonresident district where the student attends school under the Enrollment Options Program. A parent may be reimbursed by the nonresident district for the costs of transportation from the pupil's residence to the border of the nonresident district if the student is from a family whose income is at or below the poverty level, as determined by the federal government. The reimbursement may not exceed the pupil's actual cost of transportation or 15 cents per mile traveled, whichever is less. Reimbursement may not be paid for more than 250 miles per week (Minnesota Statutes, section 124D.03, subdivision 8).
- B. Resident students shall be eligible for transportation to and from a nonresident school district at the expense of the school district, if in the discretion of the school district, inadequate room, distance to school, unfavorable road conditions, or other facts or conditions make attendance in the resident student's own district unreasonably difficult or impracticable. The school district, in its discretion, may also provide for transportation of resident students to schools in other districts for grades and departments not maintained in the district, including high school, for the whole or a part of the year or for resident students who attend school in a building rented or leased by

TRANSPORTATION OF PUBLIC SCHOOL STUDENTS

BARNESVILLE PUBLIC SCHOOL
ISD 146

POLICY 707
SERIES 700 BUSINESS OPERATIONS

the school district in an adjacent district.

- C. In general, the school district is not responsible for transportation for any resident student attending school in an adjoining state under a reciprocity agreement but may provide such transportation services at its discretion.

VII. SPECIAL EDUCATION STUDENTS/STUDENTS WITH A DISABILITY/ STUDENTS WITH TEMPORARY DISABILITIES

- A. Upon a request of a parent or guardian, the board must provide necessary transportation, consistent with Minnesota Statutes, section 123B.92, subdivision 1(b)(4), for a resident child with a disability not yet enrolled in kindergarten for the provision of special instruction and services. Special instruction and services for a child with a disability not yet enrolled in kindergarten include an individualized education program (IEP) team placement in an early childhood program when that placement is necessary to address the child's level of functioning and needs.
- B. Resident students with a disability whose disabling conditions are such that the student cannot be safely transported on the regular school bus and/or school bus route and/or when the student is transported on a special route for the purpose of attending an approved special education program shall be entitled to special transportation at the expense of the school district or the day training and habilitation program attended by the student. The school district shall determine the type of vehicle used to transport students with a disability on the basis of the disabling condition and applicable laws. This provision shall not be applicable to parents who transport their own child under a contract with the school district.
- C. Resident students with a disability who are boarded and lodged at Minnesota state academies for educational purposes, but who also are enrolled in a public school within the school district, shall be provided transportation, by the school district to and from said board and lodging facilities, at the expense of the school district.
- D. If a resident student with a disability attends a public school located in a contiguous school district and the school district of attendance does not provide special instruction and services, the school district shall provide necessary transportation for the student between the school district boundary and the educational facility where special instruction and services are provided within the school district. The school district may provide necessary transportation of the student between its boundary and the school attended in the contiguous district, but shall not pay the cost of transportation provided outside the school district boundary.
- E. When a student with a disability or a student with a short-term or temporary disability is temporarily placed for care and treatment in a day program located in another school district and the student continues to live within the school district during the care and treatment, the school district shall provide the transportation, at the expense of the school district, to that student. The school district may establish reasonable restrictions on transportation, except if a Minnesota court or agency orders the child placed at a day care and treatment program and the school district receives a copy of the order, then the school district must provide transportation to and from the program unless the court or agency orders otherwise. Transportation shall only be provided by the school district during regular operating hours of the school district.

TRANSPORTATION OF PUBLIC SCHOOL STUDENTS

**BARNESVILLE PUBLIC SCHOOL
ISD 146**

**POLICY 707
SERIES 700 BUSINESS OPERATIONS**

- F. When a nonresident student with a disability or a student with a short-term or temporary disability is temporarily placed in a residential program within the school district, including correctional facilities operated on a fee-for-service basis and state institutions, for care and treatment, the school district shall provide the necessary transportation at the expense of the school district. Where a joint powers entity enters into a contract with a privately owned and operated residential facility for the provision of education programs for special education students, the joint powers entity shall provide the necessary transportation.
- G. Each driver and aide assigned to a vehicle transporting students with a disability will be provided with appropriate training for the students in their care, will assist students with their safe ingress and egress from the bus, will ensure the proper use of protective safety devices, and will be provided with access to emergency health care information as required by law.
- H. Any parent of a student with a disability who believes that the transportation services provided for that child are not in compliance with the applicable law may utilize the alternative dispute resolution and due process procedures provided for in Minnesota Statutes, chapter 125A.

VIII. HOMELESS STUDENTS

- A. Homeless students shall be provided with transportation services comparable to other students in the school district.
- B. Upon request by the student's parent, guardian, or homeless education liaison, the school district shall provide transportation for a homeless student as follows:
 - 1. A resident student who becomes homeless and is residing in a public or private shelter location or has other non-shelter living arrangements within the school district shall be provided transportation to and from the student's school of origin and the shelter or other non-shelter location on the same basis as transportation services are provided to other students in the school district.
 - 2. A resident student who becomes homeless and is residing in a public or private shelter location or has other non-shelter living arrangements outside of the school district shall be provided transportation to and from the student's school of origin and the shelter or other non-shelter location on the same basis as transportation services are provided to other students in the school district, unless the school district and the school district in which the student is temporarily placed agree that the school district in which the student is temporarily placed shall provide transportation.
 - 3. If a nonresident student is homeless and is residing in a public or private homeless shelter or has other non-shelter living arrangements within the school district, the school district may provide transportation services between the shelter or non-shelter location and the student's school of origin outside of the school district upon agreement with the school district in which the school of origin is located.
 - 4. A homeless nonresident student enrolled under Minnesota Statutes section 124D.08, subdivision 2a, must be provided transportation from the student's district of residence to and from the school of enrollment.

TRANSPORTATION OF PUBLIC SCHOOL STUDENTS

BARNESVILLE PUBLIC SCHOOL
ISD 146

POLICY 707
SERIES 700 BUSINESS OPERATIONS

IX. AVAILABILITY OF SERVICES

Transportation shall be provided on all regularly scheduled school days or make-up days. Transportation will not be provided during the summer school break. Transportation may be provided for summer instructional programs for students with a disability or in conjunction with a learning year program. Transportation between home and school may also be provided, in the discretion of the school district, on staff development days.

X. MANNER OF TRANSPORTATION

The scheduling of routes, establishment of the location of bus stops, manner and method of transportation, control and discipline of school children, the determination of fees, and any other matter relating thereto shall be within the sole discretion, control and management of the school board. The school district may, in its discretion, provide room and board, in lieu of transportation, to a student who may be more economically and conveniently provided for by that means.

XI. RESTRICTIONS

Transportation by the school district is a privilege and not a right for an eligible student. A student's eligibility to ride a school bus may be revoked for a violation of school bus safety or conduct policies, or violation of any other law governing student conduct on a school bus pursuant to the school district's discipline policy. Revocation of a student's bus riding privilege is not an exclusion, expulsion, or suspension under the Pupil Fair Dismissal Act. Revocation procedures for a student who is an individual with a disability under 20 United States Code, section 1415 (Individuals with Disabilities Act), 29 United States Code, section 794 (the Rehabilitation Act), and 42 United States Code, section 12132, (Americans with Disabilities Act) are governed by these provisions.

XII. FEES

- A. In its discretion, the school district may charge fees for transportation of students to and from extracurricular activities conducted at locations other than school, where attendance is optional.
- B. The school district may charge fees for transportation of students to and from school when authorized by law. If the school district charges fees for transportation of students to and from school, guidelines shall be established for that transportation to ensure that no student is denied transportation solely because of inability to pay. The school district also may waive fees for transportation if the student's parent is serving in, or within the past year has served in, active military service as defined in Minnesota Statutes section 190.05.
- C. The school district may charge reasonable fees for transportation of students to and from post-secondary institutions for students enrolled under the post-secondary enrollment options program. Families who qualify for mileage reimbursement may use their state mileage reimbursement to pay this fee.
- D. Where, in its discretion, the school district provides transportation to and from an instructional community-based employment station that is part of an approved occupational experience vocational program, the school district may require the

TRANSPORTATION OF PUBLIC SCHOOL STUDENTS

BARNESVILLE PUBLIC SCHOOL
ISD 146

POLICY 707
SERIES 700 BUSINESS OPERATIONS

payment of reasonable fees for transportation from students who receive remuneration for their participation in these programs.

Legal References:

Minn. Stat. § 120A.22 (Compulsory Instruction)
Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)
Minn. Stat. § 121A.59 (Bus Transportation a Privilege Not a Right)
Minn. Stat. § 123B.36 (Authorized Fees)
Minn. Stat. § 123B.41 (Definitions)
Minn. Stat. § 123B.44 (Provision of Pupil Support Services)
Minn. Stat. § 123B.84 (Policy)
Minn. Stat. § 123B.88 (Independent School Districts; Transportation)
Minn. Stat. § 123B.92 (Transportation Aid Entitlement)
Minn. Stat. § 124D.03 (Enrollment Options Program)
Minn. Stat. § 124D.04 (Options for Enrolling in Adjoining States)
Minn. Stat. § 124D.041 (Reciprocity with Adjoining States)
Minn. Stat. § 124D.08 (School Board's Approval to Enroll in Nonresident District; Exceptions)
Minn. Stat. Ch. 125A (Special Education and Special Programs)
Minn. Stat. § 125A.02 (Children with a Disability Defined)
Minn. Stat. § 125A.12 (Attendance in Another District)
Minn. Stat. § 125A.15 (Placement in Another District; Responsibility)
Minn. Stat. § 125A.51 (Placement of Children Without Disabilities; Education and Transportation)
Minn. Stat. § 125A.515 (Placement of Students; Approval of Education Program)
Minn. Stat. § 125A.65 (Attendance at Academies for the Deaf and Blind)
Minn. Stat. § 126C.01 (Definitions)
Minn. Stat. § 127A.47 (Payments to Resident and Nonresident Districts)
Minn. Stat. § 190.05 (Definitions)
Minn. Rules Part 7470.1600 (Transporting Pupils with Disability)
Minn. Rules Part 7470.1700 (Drivers and Aides for Pupils with Disability)
20 U.S.C. § 1415 (Individuals with Disabilities Education Act)
29 U.S.C. § 794 (Rehabilitation Act of 1973, § 504)
42 U.S.C. § 2000d (Prohibition against Exclusion from Participation in, Denial of Benefits of, and Discrimination under Federally Assisted Programs on Ground of Race, Color, or National Origin)
42 U.S.C. § 11431 *et seq.* (McKinney-Vento Homeless Assistance Act of 2001)
42 U.S.C. § 12132 *et seq.* (Americans with Disabilities Act)

Cross References:

MSBA/MASA Model Policy 708 (Transportation of Nonpublic School Students)
MSBA/MASA Model Policy 709 (Student Transportation Safety Policy)
MSBA/MASA Model Policy 710 (Extracurricular Transportation)

TRANSPORTATION OF NONPUBLIC SCHOOL STUDENTS

BARNESVILLE PUBLIC SCHOOL
ISD 146

POLICY 708
SERIES 700 BUSINESS OPERATIONS

708 TRANSPORTATION OF NONPUBLIC SCHOOL STUDENTS

I. PURPOSE

The purpose of this policy is to address transportation rights of nonpublic school students and to provide equality of treatment in transporting such students pursuant to law.

II. GENERAL STATEMENT OF POLICY

The policy of the school district is to recognize the rights of nonpublic school students and to provide equal transportation to those students as required by law.

III. ELIGIBILITY

- A. The school district shall provide equal transportation within the district for all students to any school when transportation is deemed necessary by the school district because of distance or traffic conditions in like manner and form as provided in Minnesota Statutes, sections 123B.88 and 123B.92 when applicable.
- B. Upon the request of a parent or guardian, the school district must provide school bus transportation to the school district boundary for students residing in the school district at least the same distance from a nonpublic school actually attended in another school district as public school students are transported in the transporting school district. Such transportation must be provided whether or not there is another nonpublic school within the transporting school district, if the transportation is to schools maintaining grades or departments not maintained in the school district or if the attendance of such students at school can more safely, economically, or conveniently be provided for by such means.
- C. The school district may provide school bus transportation to a nonpublic school in another school district for students residing in the school district and attending that school, whether there is or is not another nonpublic school within the transporting school district, if the transportation is to schools maintaining grades or departments not maintained in the school district or if the attendance of such students at school can more safely, economically, or conveniently be provided for by such means. If the school district transports students to a nonpublic school located in another school district, the nonpublic school must pay the cost of such transportation provided outside the school district boundaries.
- D. The school district must provide the necessary transportation within school district boundaries between the nonpublic school and a public school or neutral site for nonpublic school students who are provided pupil support services if the school district elects to provide pupil support services at a site other than a nonpublic school.
- E. When transportation is provided, the scheduling of routes, manner and method of transportation, control and discipline of students, and any other matter relating thereto shall be within the sole discretion, control, and management of the school district. A nonpublic or charter school student transported by the school district shall comply with school district student bus conduct and student bus discipline policies.
- F. The school board and a nonpublic school may mutually agree to a written plan for the board to provide nonpublic pupil transportation to nonpublic school students. The school district must report the number of nonpublic school students transported

TRANSPORTATION OF NONPUBLIC SCHOOL STUDENTS

BARNESVILLE PUBLIC SCHOOL
ISD 146

POLICY 708
SERIES 700 BUSINESS OPERATIONS

and the nonpublic pupil transportation expenditures incurred in the form and manner specified by the Minnesota Commissioner of Education.

- G. If the school board provides pupil transportation through the school's employees, the school board may transport nonpublic school students according to the plan and retain the nonpublic pupil transportation aid attributable to that plan. A nonpublic school may make a payment to the school district to cover additional transportation services agreed to in the written plan for nonpublic pupil transportation services not required under Minnesota Statutes, sections 123B.84 to 123B.87.
- H. A school board that contracts for pupil transportation services may enter into a contractual arrangement with a school bus contractor according to the written plan adopted by the school board and the nonpublic school to transport nonpublic school students and retain the nonpublic pupil transportation aid attributable to that plan for the purposes of paying the school bus contractor. A nonpublic school may make a payment to the school district to cover additional transportation services agreed to in the written plan for nonpublic pupil transportation services included in the contract that are not required under Minnesota Statutes, sections 123B.84 to 123B.87.
- I. Additional transportation to and from a nonpublic school may be provided at the expense of the school district when such services are provided in the discretion of the school district.

IV. STUDENTS WITH DISABILITIES

- A. If a resident student with a disability attends a nonpublic school located within the school district, the school district must provide necessary transportation for the student within the school district between the nonpublic school and the educational facility where special instruction and services are provided on a shared-time basis. If a resident student with a disability attends a nonpublic school located in another school district and if no agreement exists for the provision of special instruction and services on a shared time basis to that student by the school district of attendance and where the special instruction and services are provided within the school district, the school district must provide necessary transportation for that student between the school district boundary and the educational facility. The school district may provide necessary transportation for that student between its boundary and the nonpublic school attended, but the nonpublic school must pay the cost of transportation provided outside the school district boundary. School districts may make agreements for who provides transportation. Parties serving students on a shared time basis have access to a due process hearing system as provided by law.
- B. When the disabling conditions of a student with a disability are such that the student cannot be safely transported on the regular school bus and/or school bus route and/or when the student is transported on a special route for the purpose of attending an approved special education program, the student shall be entitled to special transportation at the expense of the school district or the day training and habilitation program attended by the student. The school district shall determine the type of vehicle used to transport students with a disability on the basis of the disabling conditions and applicable laws. This section shall not be applicable to parents who transport their own child under a contract with the school district.
- C. Each driver and aide assigned to a vehicle transporting students with a disability must

TRANSPORTATION OF NONPUBLIC SCHOOL STUDENTS

BARNESVILLE PUBLIC SCHOOL
ISD 146

POLICY 708
SERIES 700 BUSINESS OPERATIONS

- (1) be instructed in basic first aid and procedures for the students under their care; (2) within one month after the effective date of assignment, participate in a program of in-service training on the proper methods of dealing with the specific needs and problems of students with disabilities; (3) assist students with disabilities on and off the bus when necessary for their safe ingress and egress from the bus; and (4) ensure that proper safety devices are in use and fastened properly.
- D. Each driver and aide assigned to a vehicle transporting students with a disability shall have available to them the following information in hard copy or immediately accessible through a two-way communication system: (1) the student's name and address; (2) the nature of the student's disabilities; (3) emergency health care information; and (4) the names and telephone numbers of the student's physician, parents, guardians, or custodians, and some person other than the student's parents or custodians who can be contacted in case of an emergency.
- E. Any parent of a student with a disability who believes that the transportation services provided for that child are not in compliance with the applicable law may utilize the due process procedures provided for in Minnesota Statutes chapter 125A.

V. APPLICATION OF GENERAL POLICY

The provisions of the school district's policy on transportation of public school students [*Model Policy 707*] shall apply to the transportation of nonpublic school students except as specifically provided herein.

Legal References:

Minn. Stat. § 123B.44 (Provision of Pupil Support Services)
Minn. Stat. § 123B.84 (Policy)
Minn. Stat. § 123B.86 (Equal Treatment)
Minn. Stat. § 123B.88 (Independent School Districts, Transportation)
Minn. Stat. § 123B.91, Subd. 1a (School District Bus Safety Requirements)
Minn. Stat. § 123B.92 (Transportation Aid Entitlement)
Minn. Stat. Ch. 125A (Special Education and Special Programs)
Minn. Stat. § 125A.18 (Special Instruction; Nonpublic Schools)
Minn. Rules Part 7470.1600 (Transporting Pupils with Disability)
Minn. Rules Part 7470.1700 (Drivers and Aides for Pupils with Disability)
Americans United, Inc. as Protestants and Other Am. United for Separation of Church and State, et al. v. Independent Sch. Dist. No. 622, et al., 288 Minn. 1996, 179 N.W.2d 146 (Minn. 1970)
Eldredge v. Independent Sch. Dist. No. 625, 422 N.W.2d 319 (Minn. Ct. App. 1988)
Healy v. Independent Sch. Dist. No. 625, 962 F.2d 1304 (8th Cir. 1992)
Minn. Op. Atty. Gen. 166a-7 (June 3, 1983)
Minn. Op. Atty. Gen. 166a-7 (Sept. 14, 1981)
Minn. Op. Atty. Gen. 166a-7 (July 15, 1976)
Minn. Op. Atty. Gen. 166a-7 (July 17, 1970)
Minn. Op. Atty. Gen. 166a-7 (Oct. 3, 1969)
Minn. Op. Atty. Gen. 166a-7 (Sept. 12, 1969)

Cross References:

MSBA/MASA Model Policy 707 (Transportation of Public School Students)
MSBA/MASA Model Policy 709 (Student Transportation Safety Policy)

TRANSPORTATION OF NONPUBLIC SCHOOL STUDENTS

**BARNESVILLE PUBLIC SCHOOL
ISD 146**

**POLICY 708
SERIES 700 BUSINESS OPERATIONS**

- 15. Discussion/Information
 - A. 2024 Operating and Capital Projects Referendum
- 16. Enrollment Update

322

Barnesville Public School
Student Enrollment
SY 2024-2025

	2023-24 Oct 1 Count	2023-24 End-of-Year	2024-25 Projection	Sep 4	Oct 1	Nov 1	Dec 1	Jan 1	Feb 1	Mar 1	Apr 1	May 1	May 25
Grade K	56	56	65	68	68								
Grade 1	74	76	53	52	53								
Grade 2	72	71	75	77	77								
Grade 3	76	75	72	70	70								
Grade 4	72	73	79	74	73								
Grade 5	76	73	74	74	74								
Grade 6	68	68	74	76	76								
	494	492	490	491	491	0	0	0	0	0	0	0	0
Grade 7	59	59	69	67	67								
Grade 8	74	73	58	61	61								
Grade 9	60	60	69	75	74								
Grade 10	58	57	54	60	61								
Grade 11	59	60	52	56	56								
Grade 12	68	67	55	61	61								
	378	376	356	380	380	0	0	0	0	0	0	0	0
Grades K-12	872	868	846	871	871	0	0	0	0	0	0	0	0

17. Dates to Remember

A. Public Meeting on the School Referendum

1) Tuesday October 29, 2024, 7:00 PM, Barnesville High School

B. Regular School Board Meeting

1) Monday, November 18, 2024, 7:00 PM, Barnesville High School

18. Adjournment