Independent School District #146
Regular School Board Meeting
6:00 PM on October 19, 2026
Barnesville High School
302 3rd Street South
Barnesville, MN 56514

1. Call to Order
2. Roll Call
3. Pledge of Allegiance
4. Approval of Agenda
5. Approval of Minutes 2

Regular School Board Meeting
Monday, September 21, 2026 6:00 PM Central

Barnesville High School
302 3rd Street South
Barnesville, MN 56514

1. Call to Order

2. Roll Call

Jeremy Cossette: Present
Marla Field: Present
Crystal Henderson: Present
Sara Hough: Present
Andrew Maier: Present
Josh Schroeder: Present
Jacob Thompson: Present

Present: 7, Absent 0

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: Derek Flanagan, Chandra Buck, Connie Strand, and Nathan Stokka

3. Pledge of Allegiance

4. Approval of Agenda
Vote to approve the agenda as presented/amended. This motion, made by Marla Field and seconded by Andrew Maier, Passed.
Jeremy Cossette: Yea, Marla Field: Yea, Crystal Henderson: Yea, Sara Hough: Yea, Andrew Maier: Yea, Josh Schroeder: 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 17, 2026 as presented/amended. This motion, made by Marla Field and seconded by Jeremy Cossette, Passed.
Jeremy Cossette: Yea, Marla Field: Yea, Crystal Henderson: Yea, Sara Hough: Yea, Andrew Maier: Yea, Josh Schroeder: 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 Josh Schroeder and seconded by Sara Hough, Passed.
Jeremy Cossette: Yea, Marla Field: Yea, Crystal Henderson: Yea, Sara Hough: Yea, Andrew

Maier: Yea, Josh Schroeder: Yea, Jacob Thompson: Yea
Yea: 7, Nay: 0

7. Appreciation, Recognition and Presentations

7.A. Executive Summary of FY26 Audit

7.B. 2028 Spanish Department Student Trip to Peru

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 Sara Hough and seconded by Crystal Henderson, Passed.
Jeremy Cossette: Yea, Marla Field: Yea, Crystal Henderson: Yea, Sara Hough: Yea, Andrew Maier: Yea, Josh Schroeder: Yea, Jacob Thompson: Yea
Yea: 7, Nay: 0

11.A. Personnel

11.A.1) Lane Change for Amber Blilie from MA + 10 to MA + 20

11.A.2) Lane Change for Nick Paur from BA to BA + 10

11.A.3) Kenzie Skogen as 7th Grade Volleyball Coach

11.A.4) Ben Del Greco as a Junior High Football Coach

11.A.5) 2026–2028 Terms and Conditions of Employment for Noncertified Employees

11.B. Employee Job Descriptions

11.C. Donations

11.C.1) $1,086 from Barnesville FFA Alumni Association for FFA State Convention Bus Costs

11.C.2) $902 from Dollar General Literacy Foundation for Rewards Curriculum

11.C.3) $35 from Britta Teeples for Summer Field Trips

11.C.4) $30 from Christine Messer for Summer Field Trips

11.C.5) $250 from April Leitch for Flag Football

11.C.6) $300 from the Barnesville Booster Club for Flag Football

11.C.7) $100 from Barnesville Grocery Store for Flag Football

11.C.8) $200 from the Barnesville PTO for Flag Football

11.C.9) $50 from the Barnesville Record Review for Flag Football

11.C.10) $200 from Link Contracting for Flag Football

11.C.11) $400 from Schritz Plumbing for Flag Football

11.C.12) $200 from Strand Ace Hardware of Barnesville for Flag Football

11.C.13) $1,000 from the Barnesville Booster Club for the Home Boys Cross Country Meet

11.C.14) $300 in Food and Beverages from Barnesville Grocery Store for the Home Cross Country Meet

11.C.15) $1,000.01 from Barnesville Potato Days for the Europe Trip

11.C.16) $500 from the Barnesville Booster Club for the Volleyball Dells Trip

11.C.17) $300 Donation from Barnesville Area Community Fund for Summer Field Trips

12. New Business

12.A. Truth in Taxation Hearing
Vote to approve scheduling the Truth in Taxation Hearing for Monday, December 21, 2026, at 6:10 p.m. at Barnesville High School. This motion, made by Jeremy Cossette and seconded by Andrew Maier, Passed.
Jeremy Cossette: Yea, Marla Field: Yea, Crystal Henderson: Yea, Sara Hough: Yea, Andrew Maier: Yea, Josh Schroeder: Yea, Jacob Thompson: Yea
Yea: 7, Nay: 0

12.A.1) Monday, December 21, 2026, 6:10 PM, Barnesville High School

12.B. Preliminary Levy Certification
Vote to approve the 2026 payable 2027 levy at the maximum amount. This motion, made by Andrew Maier and seconded by Jeremy Cossette, Passed.
Jeremy Cossette: Yea, Marla Field: Yea, Crystal Henderson: Yea, Sara Hough: Yea, Andrew Maier: Yea, Josh Schroeder: Yea, Jacob Thompson: Yea
Yea: 7, Nay: 0

12.C. Items for Remaining Voter Approved Authority
Vote to approve presented list of items using dollars made available by remaining voter approved authority. This motion, made by Jacob Thompson and seconded by Andrew Maier, Passed.
Jeremy Cossette: Yea, Marla Field: Yea, Crystal Henderson: Yea, Sara Hough: Yea, Andrew Maier: Yea, Josh Schroeder: Yea, Jacob Thompson: Yea
Yea: 7, Nay: 0

13. Addendum

13.A. 2027 Paid Family Leave Insurance Renewal
Vote to approve the renewal of the district's Paid Family Leave Insurance with Madison National Life Insurance Company, Inc., effective January 1, 2027, at a rate of 0.87% of covered benefits, with the rate guaranteed through January 1, 2028, and to authorize the superintendent to execute the renewal documents. This motion, made by Josh Schroeder and seconded by Marla Field, Passed.
Jeremy Cossette: Yea, Marla Field: Yea, Crystal Henderson: Yea, Sara Hough: Yea, Andrew Maier: Yea, Josh Schroeder: Yea, Jacob Thompson: Yea
Yea: 7, Nay: 0

13.B. 2028 Spanish Department Student Trip to Peru
Vote to approve the Barnesville High School Spanish Department's proposed student trip to Peru during the summer of 2028, subject to final administrative review of the itinerary, costs, travel arrangements, supervision plan, and required student travel documentation. This motion, made by Jeremy Cossette and seconded by Sara Hough, Passed.
Jeremy Cossette: Yea, Marla Field: Yea, Crystal Henderson: Yea, Sara Hough: Yea, Andrew Maier: Yea, Josh Schroeder: Yea, Jacob Thompson: Yea
Yea: 7, Nay: 0

13.C. Substitute Food Service and Van Driver Pay Rates
Vote to approve the following pay for substitute food service and van drivers of $14.50 per hour, effective July 1, 2026. This motion, made by Marla Field and seconded by Jacob Thompson, Passed.
Jeremy Cossette: Yea, Marla Field: Yea, Crystal Henderson: Yea, Sara Hough: Yea, Andrew Maier: Yea, Josh Schroeder: Yea, Jacob Thompson: Yea
Yea: 7, Nay: 0

14. Discussion/Information

14.A. Minnesota Permanent School Fund Amendment

15. Strategic Plan Progress Update

15.A. Objective 7.1 Develop and implement a comprehensive staff recruitment and retention plan

15.A.1) Employee Exit Interviews

15.B. Objective 8.5 Clarify roles, responsibilities, and organizational expectations.

15.B.1) Job Descriptions for All Employee Positions

15.C. Objective 10.2: Increase consistency and clarity of communication across all stakeholder groups.

15.C.1) Superintendent's Families and Community Update

15.C.2) Superintendent's Weekly Staff Update

15.C.3) Employee Communication Methods Survey Analysis

16. Enrollment Update

17. Dates to Remember

17.A. Regular School Board Meeting

17.A.1) Monday, October 19, 2026, 6:00 PM, Barnesville High School

18. Adjournment

Vote to adjourn the meeting at 7:25 PM. This motion, made by Andrew Maier and seconded by Sara Hough, Passed.

Jeremy Cossette: Yea, Marla Field: Yea, Crystal Henderson: Yea, Sara Hough: Yea, Andrew Maier: Yea, Josh Schroeder: Yea, Jacob Thompson: Yea

Yea: 7, Nay: 0

6. Claims, Accounts and Financial 8

TREASURER'S REPORT

		2026-27	2025-26
Book Balance 9/1/26		$165,273.01	$897,775.09
Receipts			
9/1/2026	503,836.29		
9/2/2026	2,757.58		
9/3/2026	3,470.95		
9/4/2026	9,396.48		
9/8/2026	13,615.24		
9/9/2026	4,341.51		
9/10/2026	13,485.53		
9/11/2026	2,608.05		
9/14/2026	5,093.74		
9/15/2026	4,291.48		
9/16/2026	801.31		
9/17/2026	794.50		
9/18/2026	1,956.81		
9/21/2026	527,165.32		
9/22/2026	3,293.01		
9/23/2026	91,456.49		
9/24/2026	403.00		
9/25/2026	461.17		
9/28/2026	717.11		
9/29/2026	13,741.77		
9/30/2026	2,767.32		
Net in Transit	(3,381.00)	$1,203,073.66	$1,184,352.98
		$1,368,346.67	$2,082,128.07
Disbursements		$1,154,750.77	$1,332,378.51
Book Balance	9/30/2026	$213,595.90	$749,749.56
Student Activities		$208,169.87	$187,785.96
MSDLAF Investment		$6,212,206.23	$5,976,497.81
Midwest Money Market		$719,209.70	$695,537.99
Actual Balance		$7,353,181.70	$7,609,571.32

FUND	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	BALANCE		BALANCE	
General	$4,953,935.21	$1,585,096.26	$1,552,636.24	$4,986,395.23	*	$5,165,939.50	^
Student Activities	$202,329.77	$22,642.40	$16,802.30	$208,169.87		$187,785.96	
Food Service	$206,471.45	$10,647.63	$64,890.33	$152,228.75		$148,728.80	
Community Service	($178,748.58)	$35,874.37	$32,478.16	($175,352.37)		($145,014.05)	
Building Construction	$970,693.52	$2,857.22	$77,339.95	$896,210.79		$1,094,248.47	
Debt Service	$1,125,778.74	$159,750.69	$0.00	$1,285,529.43		$1,157,882.64	
Total	$7,280,460.11	$1,816,868.57	$1,744,146.98	$7,353,181.70		$7,609,571.32	

* General Fund balance includes $1,994,982 of restricted/committed funds.

^ General Fund balance includes $1,865,585 of restricted/committed funds.

Minnesota School District Liquid Asset Fund Plus
September 2026

Max Account	$3,793,952.94
Liquid Account	$599,394.55
2023 Bond Proceeds	$860,858.74
Certificate of Deposit	$958,000.00

Investment Date	Institution	Maturity Date	Rate	Investment Amount	Value at Maturity
10/27/2025	G Bank, NV	10/27/2026	4.10%	$240,000.00	$249,840.00
4/7/2026	Cfg Community Bank, MD	4/7/2026	4.05%	$240,000.00	$249,720.00
8/3/2026	Mission National Bank, CA	8/3/2027	4.30%	$239,000.00	$249,277.00
6/12/2026	T Bank, TX	6/12/2026	4.16%	$239,000.00	$248,996.88

Total Minnesota School District Liquid Asset Fund Plus	$6,212,206.23

Barnesville Public Schools #146
Revenue Guideline by Source
Period Ending September 30, 2026

Sequence: Fd, O/S

	Description	B27 Annual Budget	Period 202703	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
01	General Fund					FY26		
001	Levies	(1,268,670.00)	0.00	(237,913.00)	19%	0.00	19%	(1,030,757.00)
004	Tax Increment Finance Revenue	(2,000.00)	0.00	0.00	0%	0.00	0%	(2,000.00)
010	County Apport	(30,010.00)	0.00	(5,823.39)	19%	0.00	19%	(24,186.61)
019	Misc Local	(20,810.00)	0.00	0.00	0%	0.00	0%	(20,810.00)
021	Revenue from MN Dist	(60,000.00)	0.00	0.00	0%	0.00	0%	(60,000.00)
050	Fees from Patrons	(78,750.00)	(12,640.00)	(49,145.00)	62%	0.00	62%	(29,605.00)
060	Student Activity	(127,700.00)	(12,687.99)	(14,332.49)	11%	0.00	11%	(113,367.51)
061	Entry Fee	(9,500.00)	(750.00)	(750.00)	8%	0.00	8%	(8,750.00)
071	Med Assist Fr Dept of HS	(75,000.00)	0.00	(2,386.19)	3%	0.00	3%	(72,613.81)
092	Interest	(102,000.00)	(13,671.74)	(30,581.98)	30%	0.00	30%	(71,418.02)
093	Rent Facilities	(13,000.00)	(165.00)	(7,403.75)	57%	0.00	57%	(5,596.25)
096	Gifts/Bequests	(29,000.00)	(902.00)	(2,028.00)	7%	0.00	7%	(26,972.00)
099	Misc Revene	(32,630.00)	(13,640.28)	(15,911.33)	49%	0.00	49%	(16,718.67)
201	Endowment Fund Appr	(66,210.00)	(35,211.37)	(35,211.37)	53%	0.00	53%	(30,998.63)
211	Foundation Aid	(8,177,620.00)	(870,945.17)	(1,488,039.61)	18%	0.00	18%	(6,689,580.39)
229	Disparity Reduction	(50.00)	0.00	0.00	0%	0.00	0%	(50.00)
234	Hmstd/Ag Market Value Credit	(4,000.00)	0.00	0.00	0%	0.00	0%	(4,000.00)
300	State & Grants	(157,490.00)	(6,617.56)	4,814.12	(3%)	0.00	(3%)	(162,304.12)
317	LTFM State Aid	(73,680.00)	(2,941.29)	2,205.96	(3%)	0.00	(3%)	(75,885.96)
360	Spec Ed General	(1,189,530.00)	(17,122.10)	(89,435.51)	8%	0.00	8%	(1,100,094.49)
369	Rev-Other State Agen	(90,000.00)	0.00	6,808.24	(8%)	0.00	(8%)	(96,808.24)
370	Misc Rev fm MDE	(6,430.00)	0.00	0.00	0%	0.00	0%	(6,430.00)
401	Federal Funds & Grants	(62,500.00)	(18,627.00)	0.00	0%	0.00	0%	(62,500.00)
619	COM Rev Producing Act (Contra)	45,000.00	9,358.20	9,358.20	21%	0.00	21%	35,641.80
620	Sale Mat-Rev Producing Act	(90,000.00)	(10,453.45)	(10,453.45)	12%	0.00	12%	(79,546.55)
621	Sale Mat-Resale Mat	(10,100.00)	0.00	0.00	0%	0.00	0%	(10,100.00)
624	Sale of Equipment	(5,000.00)	0.00	0.00	0%	0.00	0%	(5,000.00)
625	Insurance Recovery	(5,000.00)	0.00	0.00	0%	0.00	0%	(5,000.00)
01	General Fund	(11,741,680.00)	(1,007,016.75)	(1,966,228.55)	17%	18%	0.00	17% (9,775,451.45)

Barnesville Public Schools #146
Revenue Guideline by Source
Period Ending September 30, 2026

Sequence: Fd, O/S

		Description	B27 Annual Budget	Period 202703	Year To Date	% YTD	Encumbrances		% YTD + Enc	Remaining Balance
02		Food Service					FY26			
	092	Interest	(5,000.00)	0.00	0.00	0%		0.00	0%	(5,000.00)
	099	Misc Revene	(25,420.00)	(933.30)	(933.30)	4%		0.00	4%	(24,486.70)
	300	State & Grants	(486,500.00)	0.00	0.00	0%		0.00	0%	(486,500.00)
	369	Rev-Other State Agen	(46,250.00)	0.00	0.00	0%		0.00	0%	(46,250.00)
	400	Federal Funds and Grants	(3,100.00)	(496.09)	(1,198.47)	39%		0.00	39%	(1,901.53)
	471	School Lunch Fed	(62,000.00)	0.00	0.00	0%		0.00	0%	(62,000.00)
	472	Free & Reduced Meals	(90,000.00)	0.00	0.00	0%		0.00	0%	(90,000.00)
	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	(36,030.00)	0.00	0.00	0%		0.00	0%	(36,030.00)
	477	Cash In Lieu Commod	(210.00)	(144.64)	(330.24)	157%		0.00	157%	120.24
	601	Type A Pupil	(43,600.00)	(9,052.65)	(16,187.65)	37%		0.00	37%	(27,412.35)
	606	Type A Adult	(8,000.00)	(20.95)	(26.20)	0%		0.00	0%	(7,973.80)
02		**Food Service**	(841,510.00)	(10,647.63)	(18,675.86)	2%	5%	0.00	2%	(822,834.14)
04		Community Service								
	001	Levies	(63,370.00)	0.00	(9,585.17)	15%		0.00	15%	(53,784.83)
	019	Misc Local	(50.00)	0.00	0.00	0%		0.00	0%	(50.00)
	021	Revenue from MN Dist	(52,900.00)	0.00	0.00	0%		0.00	0%	(52,900.00)
	050	Fees from Patrons	(366,000.00)	(31,275.00)	(97,561.00)	27%		0.00	27%	(268,439.00)
	092	Interest	(180.00)	0.00	0.00	0%		0.00	0%	(180.00)
	096	Gifts/Bequests	(43,000.00)	(1,633.09)	(3,660.65)	9%		0.00	9%	(39,339.35)
	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	(66,180.00)	(3,211.43)	(20,366.17)	31%		0.00	31%	(45,813.83)
	301	Non-Public Aid	(1,020.00)	(41.17)	30.88	(3%)		0.00	(3%)	(1,050.88)
04		**Community Service**	(594,420.00)	(36,160.69)	(131,142.11)	22%	24%	0.00	22%	(463,277.89)

Barnesville Public Schools #146
Revenue Guideline by Source
Period Ending September 30, 2026

Sequence: Fd, O/S

	Description	B27 Annual Budget	Period 202703	Year To Date	% YTD	Encumbrances		% YTD + Enc	Remaining Balance
06	Building Construction					FY26			
092	**Interest**	(25,000.00)	(2,857.22)	(8,966.78)	36%		0.00	36%	(16,033.22)
06	**Building Construction**	(25,000.00)	(2,857.22)	(8,966.78)	36%	37%	0.00	36%	(16,033.22)
07	Debt Redemption								
001	**Levies**	(1,313,410.00)	0.00	(58,753.75)	4%		0.00	4%	(1,254,656.25)
019	**Misc Local**	(1,500.00)	0.00	0.00	0%		0.00	0%	(1,500.00)
092	**Interest**	(30,000.00)	0.00	0.00	0%		0.00	0%	(30,000.00)
229	**Disparity Reduction**	(1,200.00)	(176.68)	(530.06)	44%		0.00	44%	(669.94)
234	**Hmstd/Ag Market Value Credit**	(24,300.00)	(3,274.50)	(9,823.50)	40%		0.00	40%	(14,476.50)
258	**Wetland & Native**	(980,930.00)	(143,604.01)	(430,812.02)	44%		0.00	44%	(550,117.98)
317	**LTFM State Aid**	(65,400.00)	(12,695.50)	(27,276.24)	42%		0.00	42%	(38,123.76)
07	**Debt Redemption**	(2,416,740.00)	(159,750.69)	(527,195.57)	22%	20%	0.00	22%	(1,889,544.43)
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
06	Building Construction								
631	**Sale Of Bonds**	0.00	0.00	0.00	0%		0.00	0%	0.00
06	**Building Construction**	0.00	0.00	0.00	0%		0.00	0%	0.00
04	Community Service								
649	**Perm Interfd Transf**	0.00	0.00	0.00	0%		0.00	0%	0.00
299	**State Aid Reduction**	0.00	0.00	0.00	0%		0.00	0%	0.00
227	**Abatement**	0.00	0.00	0.00	0%		0.00	0%	0.00
096	**Gifts/Bequests**	0.00	0.00	0.00	0%		0.00	0%	0.00
050	**Fees from Patrons**	0.00	0.00	0.00	0%		0.00	0%	0.00
020	**Prop Tax Shift Recog**	0.00	0.00	0.00	0%		0.00	0%	0.00
04	**Community Service**	0.00	0.00	0.00	0%		0.00	0%	0.00
02	Food Service								
649	**Perm Interfd Transf**	0.00	0.00	0.00	0%		0.00	0%	0.00
606	**Type A Adult**	0.00	0.00	0.00	0%		0.00	0%	0.00
601	**Type A Pupil**	0.00	0.00	0.00	0%		0.00	0%	0.00
479	**Summer Food Service**	0.00	0.00	0.00	0%		0.00	0%	0.00

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		Description	B27 Annual Budget	Period 202703	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
02		Food Service							
	477	Cash In Lieu Commod	0.00	0.00	0.00	0%	0.00	0%	0.00
	474	Commodities	0.00	0.00	0.00	0%	0.00	0%	0.00
	471	School Lunch Fed	0.00	0.00	0.00	0%	0.00	0%	0.00
	405	Fed.thru Fiscal Agnt	0.00	0.00	0.00	0%	0.00	0%	0.00
	400	Federal Funds and Grants	0.00	0.00	0.00	0%	0.00	0%	0.00
	369	Rev-Other State Agen	0.00	0.00	0.00	0%	0.00	0%	0.00
	300	State & Grants	0.00	0.00	0.00	0%	0.00	0%	0.00
	099	Misc Revene	0.00	0.00	0.00	0%	0.00	0%	0.00
02		Food Service	0.00	0.00	0.00	0%	0.00	0%	0.00
01		General Fund							
	628	Judgments for School Districts	0.00	0.00	0.00	0%	0.00	0%	0.00
	623	Real Property Sales	0.00	0.00	0.00	0%	0.00	0%	0.00
	621	Sale Mat-Resale Mat	0.00	0.00	0.00	0%	0.00	0%	0.00
	500	Federal Aid	0.00	0.00	0.00	0%	0.00	0%	0.00
	405	Fed.thru Fiscal Agnt	0.00	0.00	0.00	0%	0.00	0%	0.00
	400	Federal Funds and Grants	0.00	0.00	0.00	0%	0.00	0%	0.00
	397	TRA/PERA Spec Funding Rev	0.00	0.00	0.00	0%	0.00	0%	0.00
	360	Spec Ed General	0.00	0.00	0.00	0%	0.00	0%	0.00
	300	State & Grants	0.00	0.00	0.00	0%	0.00	0%	0.00
	299	State Aid Reduction	0.00	0.00	0.00	0%	0.00	0%	0.00
	227	Abatement	0.00	0.00	0.00	0%	0.00	0%	0.00
	213	Shared Time	0.00	0.00	0.00	0%	0.00	0%	0.00
	211	Foundation Aid	0.00	0.00	0.00	0%	0.00	0%	0.00
	099	Misc Revene	0.00	0.00	0.00	0%	0.00	0%	0.00
	071	Med Assist Fr Dept of HS	0.00	0.00	0.00	0%	0.00	0%	0.00
	050	Fees from Patrons	0.00	0.00	0.00	0%	0.00	0%	0.00
	020	Prop Tax Shift Recog	0.00	0.00	0.00	0%	0.00	0%	0.00
01		General Fund	0.00	0.00	0.00	0%	0.00	0%	0.00
		Report Totals:	(15,419,350.00)	(1,216,432.98)	(2,652,208.87)	17%	0.00	17%	(12,767,141.13)

18%

Barnesville Public Schools #146
Exp Summary - Fd, Pro
Period Ending September 30, 2026

Sequence: Fd, Pro

B27

	Description	Annual Budget	Period 202703	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
01	General Fund					FY26		
010	Board-Education	60,780.00	13,800.29	26,726.68	44%	0.00	44%	34,053.32
020	Office/Supt	252,590.00	26,290.98	66,299.74	26%	0.00	26%	186,290.26
050	School Admin	558,670.00	45,338.00	121,956.47	22%	0.00	22%	436,713.53
105	General Adm. Support	17,110.00	514.08	4,574.70	27%	0.00	27%	12,535.30
108	Administrative Tech Services	10,000.00	0.00	0.00	0%	0.00	0%	10,000.00
110	Business Services	306,760.00	44,612.43	92,628.37	30%	2,200.00	31%	211,931.63
201	Kindergarten	421,240.00	36,071.19	38,104.39	9%	0.00	9%	383,135.61
203	Elem Ed	261,260.00	12,996.22	77,059.37	29%	1,636.92	30%	182,563.71
204	First Grade	445,490.00	38,234.71	40,847.05	9%	180.25	9%	404,462.70
205	Second Grade	311,260.00	29,576.26	30,234.65	10%	0.00	10%	281,025.35
206	Third Grade	322,690.00	26,910.67	28,468.89	9%	0.00	9%	294,221.11
207	Fourth Grade	301,400.00	25,475.61	27,043.37	9%	0.00	9%	274,356.63
208	Fifth Grade	329,640.00	29,316.50	30,843.02	9%	0.00	9%	298,796.98
209	Sixth Grade	308,170.00	25,749.01	28,240.24	9%	0.00	9%	279,929.76
211	Secondary Ed-Gen	157,270.00	2,678.91	47,151.59	30%	579.88	30%	109,538.53
212	Art	168,450.00	15,201.94	16,350.66	10%	0.00	10%	152,099.34
213	Agriculture - Non Vocational	15,680.00	1,082.87	1,082.87	7%	0.00	7%	14,597.13
215	Business	800.00	35.82	35.82	4%	0.00	4%	764.18
216	Educ. Disadvantaged	51,800.00	7,238.70	7,551.93	15%	0.00	15%	44,248.07
218	Gifted And Talented	8,950.00	0.00	0.00	0%	0.00	0%	8,950.00
220	English	273,940.00	22,415.92	22,415.92	8%	0.00	8%	251,524.08
230	Foreign Language	62,550.00	5,791.42	5,791.42	9%	0.00	9%	56,758.58
240	Health/Phys Ed	304,250.00	25,415.66	25,535.68	8%	0.00	8%	278,714.32
249	Dr Trg/behind Wheel	640.00	0.00	0.00	0%	0.00	0%	640.00
254	Barnezville Branderz	3,000.00	0.00	0.00	0%	0.00	0%	3,000.00
255	Industrial Educ	120,530.00	10,984.09	11,976.17	10%	259.99	10%	108,293.84
256	Mathematics	251,050.00	23,395.56	23,395.56	9%	0.00	9%	227,654.44
258	Inst Music	78,950.00	6,713.71	6,767.71	9%	618.04	9%	71,564.25
259	Vocal Music	148,960.00	11,598.20	11,827.86	8%	25.60	8%	137,106.54

Barnesville Public Schools #146
Exp Summary - Fd, Pro
Period Ending September 30, 2026

Sequence: Fd, Pro

		Description	B27 Annual Budget	Period 202703	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
01		General Fund							
	260	Science	284,400.00	23,805.04	23,805.04	8%	688.34	9%	259,906.62
	270	Social-Scienc/Study	318,940.00	26,615.17	26,636.15	8%	0.00	8%	292,303.85
	271	Remedial Reading/Lang Arts	80,740.00	9,788.39	9,788.39	12%	0.00	12%	70,951.61
	272	Remedial Math	32,420.00	1,082.44	1,082.44	3%	0.00	3%	31,337.56
	274	Study Skills Improvement	12,540.00	1,152.14	1,152.14	9%	0.00	9%	11,387.86
	275	Kndrgrtn Indiv Instruction	23,630.00	1,259.39	1,259.39	5%	0.00	5%	22,370.61
	288	Flow Thru/Sales	19,500.00	737.44	771.72	4%	43.61	4%	18,684.67
	289	Flo Thru/Sales	23,800.00	2,098.99	40,258.25	169%	0.00	169%	(16,458.25)
	292	Boys/Girls Athletic	86,010.00	4,080.14	21,782.20	25%	0.00	25%	64,227.80
	294	Boys Athletics	194,500.00	5,148.00	5,547.70	3%	1,333.89	4%	187,618.41
	295	One Act Play	11,490.00	134.00	2,059.00	18%	0.00	18%	9,431.00
	296	Girls Athletics	144,810.00	4,583.14	10,206.14	7%	0.00	7%	134,603.86
	298	Extra-Curricular	180,660.00	9,129.69	31,638.14	18%	0.00	18%	149,021.86
	299	Concessions	53,330.00	2,657.05	2,657.05	5%	0.00	5%	50,672.95
	301	Agriculture	87,990.00	7,471.18	14,633.30	17%	0.00	17%	73,356.70
	341	Business and Office Education	118,020.00	9,160.86	9,160.86	8%	0.00	8%	108,859.14
	400	General Special Education	300.00	0.00	0.00	0%	0.00	0%	300.00
	401	Speech/Lang.impaired	158,360.00	10,130.66	10,130.66	6%	0.00	6%	148,229.34
	402	M.I.-Mild-Moderate	153,110.00	14,999.34	14,999.34	10%	0.00	10%	138,110.66
	403	M.I.-Moderate-Severe	15,280.00	5,205.43	5,205.43	34%	0.00	34%	10,074.57
	404	Physically Impaired	20,070.00	1,502.34	1,502.34	7%	0.00	7%	18,567.66
	405	Deaf-Hard of Hearing	700.00	0.00	0.00	0%	0.00	0%	700.00
	406	Visually Impaired	12,490.00	643.82	643.82	5%	0.00	5%	11,846.18
	407	Spec Learning Disabl	240,370.00	21,724.64	21,724.64	9%	0.00	9%	218,645.36
	408	Emot/Behavior Disord	144,120.00	15,692.36	15,692.36	11%	0.00	11%	128,427.64
	410	Other Health Impair	288,420.00	24,507.12	24,507.12	8%	0.00	8%	263,912.88
	411	Autistic	239,250.00	20,642.44	20,642.44	9%	0.00	9%	218,607.56
	412	Develop Delayed	44,750.00	2,433.96	2,433.96	5%	0.00	5%	42,316.04
	416	Multiple Handicap	300.00	0.00	0.00	0%	0.00	0%	300.00

Barnesville Public Schools #146
Exp Summary - Fd, Pro
Period Ending September 30, 2026

Sequence: Fd, Pro

		Description	B27 Annual Budget	Period 202703	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
01		General Fund							
	420	Special Ed General	108,520.00	290.88	290.88	0%	0.00	0%	108,229.12
	422	Early Intervening Services	92,360.00	6,368.71	6,368.71	7%	0.00	7%	85,991.29
	430	Homebound	1,260.00	0.00	0.00	0%	0.00	0%	1,260.00
	610	Curric. Consult/Development	58,890.00	4,897.96	12,692.88	22%	0.00	22%	46,197.12
	612	Technology	85,640.00	11,101.51	51,452.83	60%	0.00	60%	34,187.17
	620	Educ.media/Library	90,630.00	7,361.72	9,996.74	11%	449.66	12%	80,183.60
	625	Audio/Visual Dept.	280.00	0.00	0.00	0%	0.00	0%	280.00
	630	Instruc-Related Technology	111,700.00	9,124.30	39,112.26	35%	0.00	35%	72,587.74
	640	Staff Development	123,100.00	18,312.44	19,855.15	16%	0.00	16%	103,244.85
	690	Other Inst Support	65,100.00	0.00	0.00	0%	0.00	0%	65,100.00
	710	Counseling/Guidance	81,050.00	6,984.27	6,984.27	9%	0.00	9%	74,065.73
	715	School Security	51,440.00	2,947.40	22,621.99	44%	0.00	44%	28,818.01
	716	Drug Abuse Prevention	2,000.00	0.00	0.00	0%	0.00	0%	2,000.00
	720	Health Services	107,060.00	8,536.95	8,853.66	8%	0.00	8%	98,206.34
	740	Social Work Services	70,850.00	0.00	0.00	0%	0.00	0%	70,850.00
	760	Pupil Transport	796,920.00	72,789.73	87,198.86	11%	0.00	11%	709,721.14
	770	Food Service	0.00	5.95	5.95	0%	0.00	0%	(5.95)
	790	Other Pupil Services	206,500.00	904.28	24,555.30	12%	0.00	12%	181,944.70
	810	Oper/Maintenance	1,113,510.00	75,295.23	231,017.01	21%	104.37	21%	882,388.62
	811	Grounds Maint	26,000.00	284.66	7,054.65	27%	0.00	27%	18,945.35
	812	Buildings Maint	74,740.00	7,704.43	56,669.60	76%	0.00	76%	18,070.40
	813	Equip Maint	20,000.00	1,034.32	1,034.32	5%	0.00	5%	18,965.68
	850	Facilities	82,390.00	1,813.00	10,219.59	12%	0.00	12%	72,170.41
	865	LTFM Excld Costs -Pro 866,867	104,410.00	14,039.23	75,105.68	72%	7,803.84	79%	21,500.48
	940	Prop/Other Ins	113,100.00	0.00	117,993.13	104%	0.00	104%	(4,893.13)
	960	Other Non-Recurring Items	7,000.00	0.00	0.00	0%	0.00	0%	7,000.00
01		**General Fund**	12,138,630.00	963,620.89	1,901,913.61	16%	15% 15,924.39	16%	10,220,792.00
02		Food Service							

Barnesville Public Schools #146
Exp Summary - Fd, Pro
Period Ending September 30, 2026

Sequence: Fd, Pro

	Description	B27 Annual Budget	Period 202703	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
02	Food Service					FY26		
770	**Food Service**	841,510.00	64,890.33	95,976.48	11%	327.65	11%	745,205.87
02	**Food Service**	841,510.00	64,890.33	95,976.48	11%	11% 327.65	11%	745,205.87
04	Community Service							
505	**Community Ed**	85,380.00	7,887.11	21,050.96	25%	0.00	25%	64,329.04
506	**Summer Recreation**	89,040.00	6,370.49	49,772.13	56%	0.00	56%	39,267.87
509	**Kids Club**	161,640.00	11,098.08	51,741.48	32%	0.00	32%	109,898.52
580	**Early Childhood**	51,240.00	298.26	24,142.81	47%	0.00	47%	27,097.19
582	**School Readiness**	217,560.00	7,110.54	66,765.44	31%	0.00	31%	150,794.56
583	**Preschool Screening**	3,100.00	0.00	0.00	0%	0.00	0%	3,100.00
585	**Youth Dev/Youth Serv**	10,720.00	0.00	0.00	0%	0.00	0%	10,720.00
590	**Other Community Programs**	1,020.00	0.00	0.00	0%	0.00	0%	1,020.00
04	**Community Service**	619,700.00	32,764.48	213,472.82	34%	33% 0.00	34%	406,227.18
06	Building Construction							
870	**Bldg/Capital Improv.**	1,041,000.00	40,654.95	100,165.32	10%	32,711.40	13%	908,123.28
06	**Building Construction**	1,041,000.00	40,654.95	100,165.32	10%	32,711.40	13%	908,123.28
07	Debt Redemption							
910	**Debt Redemption**	2,407,000.00	0.00	383,500.00	16%	0.00	16%	2,023,500.00
07	**Debt Redemption**	2,407,000.00	0.00	383,500.00	16%	0.00	16%	2,023,500.00
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:	17,247,840.00	1,101,930.65	2,695,028.23	16%	16% 48,963.44	16%	14,503,848.33

FOOD SERVICE REPORT 2025-26

2026-27	September	October	November	December	January	February	March	April	May	2025-26 Average
Beginning Balance	206,471.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	156,105
Receipts	10,647.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72,563
Disbursements	64,890.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	71,344
Subtotal	152,228.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	157,324
Est. Federal/State Funding Due	84,394.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	70,005
Ending Balance	236,623.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	227,329
Average Daily Participation										
Breakfast										
Elementary	164	0	0	0	0	0	0	0	0	160
High School	104	0	0	0	0	0	0	0	0	114
Total	269	0	0	0	0	0	0	0	0	274
Lunch										
Elementary	419	0	0	0	0	0	0	0	0	396
High School	292	0	0	0	0	0	0	0	0	266
Total	711	0	0	0	0	0	0	0	0	662

Barnesville Public Schools #146

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/19/2026-10/15/2026 Period: 202701-202704 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB		17576		WEX HEALTH INC		Wire
			B 01 215 024	Flex Plan Medical & Dependent Care	$1,645.00	
PO#:	Voucher #:	114482	Invoice	Invoice No: 092126	9/22/2026	Paid Amt: $1,645.00
						Check Amount: $1,645.00
MB		17576		WEX HEALTH INC		Wire
			B 01 215 024	Flex Plan Medical & Dependent Care	$9.73	
PO#:	Voucher #:	114483	Invoice	Invoice No: 091926	9/23/2026	Paid Amt: $9.73
						Check Amount: $9.73
MB		17576		WEX HEALTH INC		Wire
			E 01 005 110 000 305 000	Benefits Fees	$110.00	
PO#:	Voucher #:	114484	Invoice	Invoice No: 0002455552-IN	9/23/2026	Paid Amt: $110.00
						Check Amount: $110.00
MB		17576		WEX HEALTH INC		Wire
			B 01 215 024	Flex Plan Medical & Dependent Care	$67.80	
PO#:	Voucher #:	114524	Invoice	Invoice No: 092626	9/28/2026	Paid Amt: $67.80
						Check Amount: $67.80
MB		17576		WEX HEALTH INC		Wire
			B 01 215 024	Flex Plan Medical & Dependent Care	$3,200.00	
PO#:	Voucher #:	114525	Invoice	Invoice No: 092826	9/29/2026	Paid Amt: $3,200.00
						Check Amount: $3,200.00
MB		17576		WEX HEALTH INC		Wire
			B 01 215 024	Flex Plan Medical & Dependent Care	$82.45	
PO#:	Voucher #:	114526	Invoice	Invoice No: 092926	9/29/2026	Paid Amt: $82.45
						Check Amount: $82.45
MB		17576		WEX HEALTH INC		Wire
			B 01 215 033	Health Savings Account	$1,915.98	
PO#:	Voucher #:	114539	Invoice	Invoice No: S2027060	9/30/2026	Paid Amt: $1,915.98
						Check Amount: $1,915.98
MB		12851	REMIT	EDUCATORS BENEFIT CONSULTANTS		Wire
			B 01 215 005	Tax Sheltered Annuities	$1,397.96	
PO#:	Voucher #:	114538	Invoice	Invoice No: S2027060	9/30/2026	Paid Amt: $1,397.96
						Check Amount: $1,397.96
MB		12860		MINNESOTA TEACHERS RETIREMENT		Wire
			B 01 215 018	TRA	$37,369.49	
PO#:	Voucher #:	114537	Invoice	Invoice No: S2027060	9/30/2026	Paid Amt: $37,369.49
						Check Amount: $37,369.49

Check Number: 0-2147483647 Payment Date: 09/19/2026-10/15/2026 Period: 202701-202704 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB		**12861**		**PUBLIC EMPLOYEES RETIREMENT**		**Wire**
			B 01 215 017	PERA	$12,305.17	
PO#:	**Voucher #:**	**114536**	Invoice	**Invoice No:** S2027060	**9/30/2026**	**Paid Amt: $12,305.17**
						Check Amount: $12,305.17
MB		**12862**	**REMIT**	**EDUCATORS BENEFIT CONSULTANTS**		**Wire**
			B 01 215 005	Tax Sheltered Annuities	$2,533.04	
PO#:	**Voucher #:**	**114531**	Invoice	**Invoice No:** S2027060	**9/30/2026**	**Paid Amt: $2,533.04**
						Check Amount: $2,533.04
MB		**14128**		**INTERNAL REVENUE SERVICE**		**Wire**
			B 01 215 010	FICA Payable	$43,848.14	
			B 01 215 011	Federal Tax	$18,201.58	
PO#:	**Voucher #:**	**114529**	Invoice	**Invoice No:** S2027060	**9/30/2026**	**Paid Amt: $62,049.72**
						Check Amount: $62,049.72
MB		**14129**		**MINN DEPT OF REVENUE**		**Wire**
			B 01 215 013	State Tax	$10,322.67	
PO#:	**Voucher #:**	**114533**	Invoice	**Invoice No:** S2027060	**9/30/2026**	**Paid Amt: $10,322.67**
						Check Amount: $10,322.67
MB		**14968**	**REMIT**	**EDUCATORS BENEFIT CONSULTANTS**		**Wire**
			B 01 215 005	Tax Sheltered Annuities	$2,701.15	
PO#:	**Voucher #:**	**114535**	Invoice	**Invoice No:** S2027060	**9/30/2026**	**Paid Amt: $2,701.15**
						Check Amount: $2,701.15
MB		**16537**	**REMIT**	**EDUCATORS BENEFIT CONSULTANTS**		**Wire**
			B 01 215 005	Tax Sheltered Annuities	$1,259.36	
PO#:	**Voucher #:**	**114527**	Invoice	**Invoice No:** S2027060	**9/30/2026**	**Paid Amt: $1,259.36**
						Check Amount: $1,259.36
MB		**16936**	**REMIT**	**EDUCATORS BENEFITS CONSULTANTS**		**Wire**
			B 01 215 005	Tax Sheltered Annuities	$6,429.92	
PO#:	**Voucher #:**	**114530**	Invoice	**Invoice No:** S2027060	**9/30/2026**	**Paid Amt: $6,429.92**
						Check Amount: $6,429.92
MB		**12942**		**MIDWEST BANK**		**Wire**
			E 01 005 110 000 305 000	Account Analysis Charge	$176.50	
PO#:	**Voucher #:**	**114540**	Invoice	**Invoice No:** 093026	**9/30/2026**	**Paid Amt: $176.50**
						Check Amount: $176.50

Check Number: 0-2147483647 Payment Date: 09/19/2026-10/15/2026 Period: 202701-202704 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB		**13040**		**JMC COMPUTER SERVICE INC.**		**Wire**
			E 01 005 110 000 305 000	JMC Fees	$60.85	
PO#:	**Voucher #:**	**114541**	Invoice	**Invoice No:** JMC Fees Sept 26	**9/30/2026**	**Paid Amt: $60.85**
						Check Amount: $60.85
MB		**11760**		**LAKES COUNTRY SERVICE COOP.**		**Wire**
			B 01 215 026	Health Ins Premium	$79,235.44	
PO#:	**Voucher #:**	**114555**	Invoice	**Invoice No:** October 2026	**10/2/2026**	**Paid Amt: $79,235.44**
						Check Amount: $79,235.44
MB		**17576**		**WEX HEALTH INC**		**Wire**
			B 01 215 024	Flex Plan Medical & Dependent Care	$255.67	
PO#:	**Voucher #:**	**114554**	Invoice	**Invoice No:** 100126	**10/2/2026**	**Paid Amt: $255.67**
						Check Amount: $255.67
MB		**17576**		**WEX HEALTH INC**		**Wire**
			B 01 215 024	Flex Plan Medical & Dependent Care	$237.92	
PO#:	**Voucher #:**	**114556**	Invoice	**Invoice No:** 100326	**10/5/2026**	**Paid Amt: $237.92**
						Check Amount: $237.92
MB		**17576**		**WEX HEALTH INC**		**Wire**
			B 01 215 024	Flex Plan Medical & Dependent Care	$166.90	
PO#:	**Voucher #:**	**114557**	Invoice	**Invoice No:** 100426	**10/5/2026**	**Paid Amt: $166.90**
						Check Amount: $166.90
MB		**17576**		**WEX HEALTH INC**		**Wire**
			B 01 215 024	Flex Plan Medical & Dependent Care	$40.96	
PO#:	**Voucher #:**	**114558**	Invoice	**Invoice No:** 100626-1	**10/6/2026**	**Paid Amt: $40.96**
						Check Amount: $40.96
MB		**17576**		**WEX HEALTH INC**		**Wire**
			B 01 215 024	Flex Plan Medical & Dependent Care	$180.79	
PO#:	**Voucher #:**	**114559**	Invoice	**Invoice No:** 100626-2	**10/6/2026**	**Paid Amt: $180.79**
						Check Amount: $180.79
MB		**17576**		**WEX HEALTH INC**		**Wire**
			B 01 215 024	Flex Plan Medical & Dependent Care	$300.00	
PO#:	**Voucher #:**	**114754**	Invoice	**Invoice No:** 101026	**10/13/2026**	**Paid Amt: $300.00**
						Check Amount: $300.00
MB		**17576**		**WEX HEALTH INC**		**Wire**
			B 01 215 033	Health Savings Account	$1,915.98	
PO#:	**Voucher #:**	**114800**	Invoice	**Invoice No:** S2027070	**10/15/2026**	**Paid Amt: $1,915.98**
						Check Amount: $1,915.98

Check Number: 0-2147483647 Payment Date: 09/19/2026-10/15/2026 Period: 202701-202704 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB		**17576**		**WEX HEALTH INC**		**Wire**
			B 01 215 024	Flex Plan Medical & Dependent Care	$50.00	
PO#:		**Voucher #:**	**114787**	Invoice **Invoice No:** 101526	**10/15/2026**	**Paid Amt: $50.00**
						Check Amount: $50.00
MB		**17576**		**WEX HEALTH INC**		**Wire**
			B 01 215 024	Flex Plan Medical & Dependent Care	$379.08	
PO#:		**Voucher #:**	**114781**	Invoice **Invoice No:** 101426	**10/15/2026**	**Paid Amt: $379.08**
						Check Amount: $379.08
MB		**12851**	**REMIT**	**EDUCATORS BENEFIT CONSULTANTS**		**Wire**
			B 01 215 005	Tax Sheltered Annuities	$1,397.96	
PO#:		**Voucher #:**	**114799**	Invoice **Invoice No:** S2027070	**10/15/2026**	**Paid Amt: $1,397.96**
						Check Amount: $1,397.96
MB		**12860**		**MINNESOTA TEACHERS RETIREMENT**		**Wire**
			B 01 215 018	TRA	$36,969.15	
PO#:		**Voucher #:**	**114798**	Invoice **Invoice No:** S2027070	**10/15/2026**	**Paid Amt: $36,969.15**
						Check Amount: $36,969.15
MB		**12861**		**PUBLIC EMPLOYEES RETIREMENT**		**Wire**
			B 01 215 017	PERA	$11,905.23	
PO#:		**Voucher #:**	**114797**	Invoice **Invoice No:** S2027070	**10/15/2026**	**Paid Amt: $11,905.23**
						Check Amount: $11,905.23
MB		**12862**	**REMIT**	**EDUCATORS BENEFIT CONSULTANTS**		**Wire**
			B 01 215 005	Tax Sheltered Annuities	$2,533.04	
PO#:		**Voucher #:**	**114792**	Invoice **Invoice No:** S2027070	**10/15/2026**	**Paid Amt: $2,533.04**
						Check Amount: $2,533.04
MB		**14128**		**INTERNAL REVENUE SERVICE**		**Wire**
			B 01 215 010	FICA Payable	$42,679.28	
			B 01 215 011	Federal Tax	$17,612.95	
PO#:		**Voucher #:**	**114790**	Invoice **Invoice No:** S2027070	**10/15/2026**	**Paid Amt: $60,292.23**
						Check Amount: $60,292.23
MB		**14129**		**MINN DEPT OF REVENUE**		**Wire**
			B 01 215 013	State Tax	$10,023.11	
PO#:		**Voucher #:**	**114794**	Invoice **Invoice No:** S2027070	**10/15/2026**	**Paid Amt: $10,023.11**
						Check Amount: $10,023.11

Check Number: 0-2147483647 Payment Date: 09/19/2026-10/15/2026 Period: 202701-202704 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB		**14968**	**REMIT**	**EDUCATORS BENEFIT CONSULTANTS**		**Wire**
			B 01 215 005	Tax Sheltered Annuities	$2,701.15	
PO#:	**Voucher #:**	**114796**	Invoice	**Invoice No:** S2027070	**10/15/2026**	**Paid Amt: $2,701.15**
						Check Amount: $2,701.15
MB		**16537**	**REMIT**	**EDUCATORS BENEFIT CONSULTANTS**		**Wire**
			B 01 215 005	Tax Sheltered Annuities	$1,259.36	
PO#:	**Voucher #:**	**114788**	Invoice	**Invoice No:** S2027070	**10/15/2026**	**Paid Amt: $1,259.36**
						Check Amount: $1,259.36
MB		**16936**	**REMIT**	**EDUCATORS BENEFITS CONSULTANTS**		**Wire**
			B 01 215 005	Tax Sheltered Annuities	$6,429.92	
PO#:	**Voucher #:**	**114791**	Invoice	**Invoice No:** S2027070	**10/15/2026**	**Paid Amt: $6,429.92**
						Check Amount: $6,429.92
MB	**90387**	**14911**	**REMIT2**	**AMAZON CAPITAL SERVICES**		**Check**
			E 01 100 203 000 401 000	bulletin paper-black	$121.00	
			E 01 100 203 000 401 000	11x17 ledger size paper-1 ream	$75.65	
			E 01 005 110 000 401 000	8.5x14 copy paper-1 ream	$77.99	
PO#: 51952	**Voucher #:**	**114508**	Invoice	**Invoice No:** 1R7Q-QWQX-3D4Y	**9/23/2026**	**Paid Amt: $274.64**
			R 01 300 299 000 619 000	Concessions Cost of Sales	$323.64	
			E 01 300 299 000 401 000	General Supplies	$25.14	
PO#:	**Voucher #:**	**114506**	Invoice	**Invoice No:** 1H97-KKGL-7Q16	**9/23/2026**	**Paid Amt: $348.78**
			E 01 005 812 000 420 000	keys for cabinet A8959	$17.74	
			E 01 005 812 000 420 000	shipping	$4.87	
PO#: 51943	**Voucher #:**	**114504**	Invoice	**Invoice No:** 19MD-D63P-6DCT	**9/23/2026**	**Paid Amt: $22.61**
			R 01 300 299 000 619 000	Concessions Cost of Sales	$125.59	
PO#:	**Voucher #:**	**114505**	Invoice	**Invoice No:** 1YQT-WJCV-HJV9	**9/23/2026**	**Paid Amt: $125.59**
			E 01 100 620 343 470 000	Fishing Alaska	$10.95	
			E 01 100 620 343 470 000	The Book of Rules	$15.99	
			E 01 100 620 343 470 000	Our School is a Family	$10.39	
			E 01 100 620 343 470 000	Do the Fox Trot	$17.99	
			E 01 100 620 343 470 000	Across the Desert	$13.80	
PO#: 51912	**Voucher #:**	**114507**	Invoice	**Invoice No:** 17M3-NYCQ-Q17F	**9/23/2026**	**Paid Amt: $69.12**
						Check Amount: $840.74
MB	**90388**	**17716**		**DURGIN, DOUGLAS**		**Check**
			E 01 300 294 000 305 502	Fees For Services	$160.00	
PO#:	**Voucher #:**	**114485**	Invoice	**Invoice No:** 092326	**9/23/2026**	**Paid Amt: $160.00**
						Check Amount: $160.00

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB	90389	15760		ENGEL, ROD		Check
			E 01 300 294 000 305 502	Fees For Services		$122.00
PO#:	Voucher #:	114487	Invoice	Invoice No: 092126	9/23/2026	Paid Amt: $122.00
			E 01 300 294 000 305 502	Fees For Services		$115.00
PO#:	Voucher #:	114486	Invoice	Invoice No: 092326	9/23/2026	Paid Amt: $115.00
						Check Amount: $237.00
MB	90390	17107		FIECHTNER, JEFFREY		Check
			E 01 300 294 000 305 502	Fees For Services		$160.00
PO#:	Voucher #:	114488	Invoice	Invoice No: 091826	9/23/2026	Paid Amt: $160.00
						Check Amount: $160.00
MB	90391	17108		FIECHTNER, MATT		Check
			E 01 300 294 000 305 502	Fees For Services		$160.00
PO#:	Voucher #:	114489	Invoice	Invoice No: 091826	9/23/2026	Paid Amt: $160.00
						Check Amount: $160.00
MB	90392	17132		HANSON, SHAWN		Check
			E 01 300 294 000 305 502	Fees For Services		$115.00
PO#:	Voucher #:	114490	Invoice	Invoice No: 091026	9/23/2026	Paid Amt: $115.00
			E 01 300 294 000 305 502	Fees For Services		$122.00
PO#:	Voucher #:	114491	Invoice	Invoice No: 092126	9/23/2026	Paid Amt: $122.00
						Check Amount: $237.00
MB	90393	16901		HELM, MICHAEL G		Check
			E 01 300 211 000 305 000	Piano Tuning		$270.00
PO#: 51965	Voucher #:	114492	Invoice	Invoice No: 09162026	9/23/2026	Paid Amt: $270.00
						Check Amount: $270.00
MB	90394	15395		MADISON NATIONAL LIFE		Check
			B 01 215 219	MN Paid Leave		$1,224.72
PO#:	Voucher #:	113889	Invoice	Invoice No: S2026243	9/23/2026	Paid Amt: $1,224.72
			B 01 215 219	MN Paid Leave		$9.56
PO#:	Voucher #:	114136	Invoice	Invoice No: S202624S20	9/23/2026	Paid Amt: $9.56
			B 01 215 219	MN Paid Leave		$7.30
PO#:	Voucher #:	113921	Invoice	Invoice No: S202624MD2	9/23/2026	Paid Amt: $7.30
			B 01 215 219	MN Paid Leave		$1,224.72
PO#:	Voucher #:	113902	Invoice	Invoice No: S2026244	9/23/2026	Paid Amt: $1,224.72
			B 01 215 027	Life & LTD		$2,049.61
PO#:	Voucher #:	114493	Invoice	Invoice No: October 2026	9/23/2026	Paid Amt: $2,049.61

Check Number: 0-2147483647 Payment Date: 09/19/2026-10/15/2026 Period: 202701-202704 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB	**90394**	**15395**		**MADISON NATIONAL LIFE**		**Check**
			B 01 215 219	MN Paid Leave		$639.50
PO#:		**Voucher #:**	**114145** Invoice	**Invoice No:** S2027030	**9/23/2026**	**Paid Amt:** **$639.50**
			B 01 215 219	MN Paid Leave		$7.30
PO#:		**Voucher #:**	**113925** Invoice	**Invoice No:** S202624MD3	**9/23/2026**	**Paid Amt:** **$7.30**
			B 01 215 219	MN Paid Leave		$628.44
PO#:		**Voucher #:**	**114187** Invoice	**Invoice No:** S2027040	**9/23/2026**	**Paid Amt:** **$628.44**
						Check Amount: **$5,791.15**
MB	**90395**	**15976**		**MARTINSON, RICK S.**		**Check**
			E 01 300 294 000 305 502	Fees For Services		$100.00
PO#:		**Voucher #:**	**114494** Invoice	**Invoice No:** 092126	**9/23/2026**	**Paid Amt:** **$100.00**
						Check Amount: **$100.00**
MB	**90396**	**10392**		**MESPA**		**Check**
			E 01 100 640 316 366 000	Legal Seminar		$195.00
PO#:		**Voucher #:**	**114495** Invoice	**Invoice No:** 22328	**9/23/2026**	**Paid Amt:** **$195.00**
						Check Amount: **$195.00**
MB	**90397**	**13888**		**MOORHEAD HIGH SCHOOL**		**Check**
			E 01 300 296 000 369 512	Entry Fees/Student Travel		$150.00
PO#:		**Voucher #:**	**114496** Invoice	**Invoice No:** 091826	**9/23/2026**	**Paid Amt:** **$150.00**
						Check Amount: **$150.00**
MB	**90398**	**17686**		**PURPLE GOOSE**		**Check**
			R 01 300 299 000 619 000	Concessions Cost of Sales		$150.00
PO#:		**Voucher #:**	**114497** Invoice	**Invoice No:** 000010	**9/23/2026**	**Paid Amt:** **$150.00**
			R 01 300 299 000 619 000	Concessions Cost of Sales		$100.00
PO#:		**Voucher #:**	**114498** Invoice	**Invoice No:** 000011	**9/23/2026**	**Paid Amt:** **$100.00**
						Check Amount: **$250.00**
MB	**90399**	**18011**		**SAMUELSON, ANDREW J**		**Check**
			E 01 300 294 000 305 502	Fees For Services		$160.00
PO#:		**Voucher #:**	**114499** Invoice	**Invoice No:** 091826	**9/23/2026**	**Paid Amt:** **$160.00**
						Check Amount: **$160.00**
MB	**90400**	**17569**		**SAMUELSON, MATTHEW**		**Check**
			E 01 300 294 000 305 502	Fees For Services		$115.00
PO#:		**Voucher #:**	**114500** Invoice	**Invoice No:** 091026	**9/23/2026**	**Paid Amt:** **$115.00**
						Check Amount: **$115.00**

Check Number: 0-2147483647 Payment Date: 09/19/2026-10/15/2026 Period: 202701-202704 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB	**90401**	**17433**		**THIEL, DONALD W**		**Check**
			E 01 300 296 000 305 512	Fees For Services		$228.00
PO#:	**Voucher #:**	**114501**	Invoice	**Invoice No:** 092226	**9/23/2026**	**Paid Amt: $228.00**
						Check Amount: $228.00
MB	**90402**	**17105**		**WOHL, GREGORY**		**Check**
			E 01 300 294 000 305 502	Fees For Services		$207.00
PO#:	**Voucher #:**	**114502**	Invoice	**Invoice No:** 091826	**9/23/2026**	**Paid Amt: $207.00**
						Check Amount: $207.00
MB	**90403**	**17582**		**WULFEKUHLE, CASSIE R**		**Check**
			E 01 300 296 000 305 512	Fees For Services		$150.00
PO#:	**Voucher #:**	**114503**	Invoice	**Invoice No:** 092226	**9/23/2026**	**Paid Amt: $150.00**
						Check Amount: $150.00
MB	**90404**	**18012**		**CLASSY CAKES**		**Check**
			R 01 300 299 000 619 000	Concessions Cost of Sales		$190.00
PO#:	**Voucher #:**	**114514**	Invoice	**Invoice No:** 2307	**9/30/2026**	**Paid Amt: $190.00**
						Check Amount: $190.00
MB	**90405**	**16086**	**remit**	**COLONIAL LIFE INSURANCE COMPANY**		**Check**
			B 01 215 029	Supplemental Insurance-Voluntary		$660.10
PO#:	**Voucher #:**	**114523**	Invoice	**Invoice No:** 41790570913916	**9/30/2026**	**Paid Amt: $660.10**
						Check Amount: $660.10
MB	**90406**	**17424**		**DGF SCHOOLS**		**Check**
			E 01 300 296 000 369 512	Entry Fees/Student Travel		$450.00
PO#:	**Voucher #:**	**114520**	Invoice	**Invoice No:** 092426	**9/30/2026**	**Paid Amt: $450.00**
						Check Amount: $450.00
MB	**90407**	**15977**	**REMIT**	**ELAN FINANCIAL SERVICES**		**Check**
			E 01 005 612 000 405 000	ChatGPT subscription		$80.00
			E 04 005 509 321 405 000	Brightwheel subscription		$150.00
			E 01 100 209 000 460 000	6th Grade Instr. Subscriptions		$345.00
			R 01 300 299 000 619 000	Concessions Cost of Sales		$66.87
			E 01 100 205 000 460 000	2nd Grade Instr. Subscription		$156.00
			E 01 100 620 343 470 000	Elem Library Books		$178.45
			E 01 005 612 000 405 000	ChatGPT Pro Subscription		$88.61
			E 01 300 289 000 401 000	Flow Through		$2,304.24
			E 01 300 211 000 460 000	College Textbooks		$55.00
			E 01 005 760 720 442 000	Gasoline		$66.94
			E 01 300 220 000 430 000	HS English Instr. Subscription		$188.00

Check Number: 0-2147483647 Payment Date: 09/19/2026-10/15/2026 Period: 202701-202704 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB	**90407**	**15977**	**REMIT**	**ELAN FINANCIAL SERVICES**		**Check**
			E 01 300 270 000 430 000	HS Social Subscription		$120.00
			E 01 100 288 000 401 000	Wellness Flow Through		$115.94
			E 01 005 020 000 401 000	New Staff lunch		$83.18
			E 01 005 020 000 401 000	General Supplies		$11.67
			E 01 300 292 000 369 516	Cross Country entry fees		$378.50
			E 01 300 292 000 369 516	Entry Fees/Student Travel		$0.00
PO#:		**Voucher #:**	**114509** Invoice	**Invoice No:** September 2026	**9/30/2026**	**Paid Amt: $4,388.40**
						Check Amount: $4,388.40
MB	**90408**	**15760**		**ENGEL, ROD**		**Check**
			E 01 300 294 000 305 502	Fees For Services		$222.00
PO#:		**Voucher #:**	**114518** Invoice	**Invoice No:** 092426	**9/30/2026**	**Paid Amt: $222.00**
						Check Amount: $222.00
MB	**90409**	**17132**		**HANSON, SHAWN**		**Check**
			E 01 300 294 000 305 502	Fees For Services		$222.00
PO#:		**Voucher #:**	**114517** Invoice	**Invoice No:** 092426	**9/30/2026**	**Paid Amt: $222.00**
						Check Amount: $222.00
MB	**90411**	**12161**		**INDEPENDENT SCHOOL DIST 548**		**Check**
			E 01 300 292 000 369 516	Entry Fees/Student Travel		$150.00
PO#:		**Voucher #:**	**114522** Invoice	**Invoice No:** 092826	**9/30/2026**	**Paid Amt: $150.00**
						Check Amount: $150.00
MB	**90412**	**17713**		**INDEPENDENT SCHOOL DISTRICT #162**		**Check**
			E 01 300 292 000 369 516	Entry Fees/Student Travel		$200.00
PO#:		**Voucher #:**	**114519** Invoice	**Invoice No:** 092826	**9/30/2026**	**Paid Amt: $200.00**
						Check Amount: $200.00
MB	**90413**	**17892**	**REMIT**	**KELLY SERVICES INC**		**Check**
			E 01 100 203 000 305 000	Elem Sub Teachers		$2,555.40
			E 01 300 211 000 305 000	HS Sub Teachers		$292.50
PO#:		**Voucher #:**	**114515** Invoice	**Invoice No:** 5618288404	**9/30/2026**	**Paid Amt: $2,847.90**
						Check Amount: $2,847.90
MB	**90414**	**15976**		**MARTINSON, RICK S.**		**Check**
			E 01 300 294 000 305 502	Fees For Services		$200.00
PO#:		**Voucher #:**	**114516** Invoice	**Invoice No:** 092426	**9/30/2026**	**Paid Amt: $200.00**
						Check Amount: $200.00

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB	90415	14443		STAPLES MOTLEY HIGH SCHOOL		Check
			E 01 300 292 000 369 516	Entry Fees/Student Travel		$150.00
PO#:	Voucher #:	114521	Invoice	Invoice No: 092826	9/30/2026	Paid Amt: $150.00
						Check Amount: $150.00
MB	90416	17517		TOBII DYNAVOX		Check
			E 01 100 411 740 401 000	Boardmaker Personal Account (1 year subscri		$99.00
PO#: 51449	Voucher #:	114510	Invoice	Invoice No: INV00579557	9/30/2026	Paid Amt: $99.00
						Check Amount: $99.00
MB	90417	16972		XCEL ENERGY		Check
			E 01 005 810 000 333 000	Natural Gas		$2,370.99
PO#:	Voucher #:	114512	Invoice	Invoice No: 996722802	9/30/2026	Paid Amt: $2,370.99
						Check Amount: $2,370.99
MB	90418	16972		XCEL ENERGY		Check
			E 01 005 810 000 333 000	Natural Gas		$1,462.38
PO#:	Voucher #:	114513	Invoice	Invoice No: 996809172	9/30/2026	Paid Amt: $1,462.38
						Check Amount: $1,462.38
MB	90419	15344	remit	AVIBEN LLC		Check
			E 01 005 110 000 305 000	Fees For Services		$72.97
PO#:	Voucher #:	114550	Invoice	Invoice No: 43929	10/2/2026	Paid Amt: $72.97
						Check Amount: $72.97
MB	90420	16819		COLEMAN, CHRIS		Check
			E 01 300 296 000 305 512	Fees For Services		$200.00
PO#:	Voucher #:	114545	Invoice	Invoice No: 100226	10/2/2026	Paid Amt: $200.00
						Check Amount: $200.00
MB	90421	17424		DGF SCHOOLS		Check
			E 01 300 296 000 369 512	Entry Fees/Student Travel		$200.00
PO#:	Voucher #:	114543	Invoice	Invoice No: 100226	10/2/2026	Paid Amt: $200.00
						Check Amount: $200.00
MB	90422	12853		EA - BARNESVILLE		Check
			B 01 215 025	Nea-Mea-Bea Dues Payable		$2,660.58
PO#:	Voucher #:	114440	Invoice	Invoice No: S2027050	10/2/2026	Paid Amt: $2,660.58
			B 01 215 025	Nea-Mea-Bea Dues Payable		$2,660.58
PO#:	Voucher #:	114528	Invoice	Invoice No: S2027060	10/2/2026	Paid Amt: $2,660.58
			B 01 215 025	Nea-Mea-Bea Dues Payable		$101.44
PO#:	Voucher #:	113816	Invoice	Invoice No: S2026241	10/2/2026	Paid Amt: $101.44

Check Number: 0-2147483647 Payment Date: 09/19/2026-10/15/2026 Period: 202701-202704 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB	90422	12853		EA - BARNESVILLE		Check
			B 01 215 025	Nea-Mea-Bea Dues Payable		$101.44
PO#:	Voucher #:	113872	Invoice	Invoice No: S2026242	10/2/2026	Paid Amt: $101.44
			B 01 215 025	Nea-Mea-Bea Dues Payable		$101.44
PO#:	Voucher #:	113898	Invoice	Invoice No: S2026244	10/2/2026	Paid Amt: $101.44
			B 01 215 025	Nea-Mea-Bea Dues Payable		$405.76
PO#:	Voucher #:	113947	Credit	Invoice No: S202624S10	10/2/2026	Paid Amt: ($405.76)
			B 01 215 025	Nea-Mea-Bea Dues Payable		$101.44
PO#:	Voucher #:	113885	Invoice	Invoice No: S2026243	10/2/2026	Paid Amt: $101.44
						Check Amount: $5,321.16
MB	90423	15760		ENGEL, ROD		Check
			E 01 300 294 000 305 502	Fees For Services		$222.00
PO#:	Voucher #:	114549	Invoice	Invoice No: 100226	10/2/2026	Paid Amt: $222.00
						Check Amount: $222.00
MB	90424	15730		ESSENTIA HEALTH		Check
			E 01 300 790 000 305 000	monthly sports medicine agreement		$125.00
PO#:	Voucher #:	114552	Invoice	Invoice No: CINV-00004850	10/2/2026	Paid Amt: $125.00
						Check Amount: $125.00
MB	90425	15413	remit	FIDELITY SECURITY LIFE		Check
			B 01 215 031	Vision Premium		$1,182.64
PO#:	Voucher #:	114551	Invoice	Invoice No: 3356598	10/2/2026	Paid Amt: $1,182.64
						Check Amount: $1,182.64
MB	90426	17132		HANSON, SHAWN		Check
			E 01 300 294 000 305 502	Fees For Services		$222.00
PO#:	Voucher #:	114548	Invoice	Invoice No: 100226	10/2/2026	Paid Amt: $222.00
						Check Amount: $222.00
MB	90427	12109		INDEPENDENT SCHOOL DIST. 549		Check
			E 01 300 296 000 369 512	Entry Fees/Student Travel		$200.00
PO#:	Voucher #:	114542	Invoice	Invoice No: 100226	10/2/2026	Paid Amt: $200.00
						Check Amount: $200.00
MB	90428	17892	REMIT	KELLY SERVICES INC		Check
			E 01 100 203 000 305 000	Elem Sub Teachers		$2,149.44
			E 01 300 211 000 305 000	HS Sub Teachers		$1,657.50
PO#:	Voucher #:	114544	Invoice	Invoice No: 5618464749	10/2/2026	Paid Amt: $3,806.94
						Check Amount: $3,806.94

Check Number: 0-2147483647 Payment Date: 09/19/2026-10/15/2026 Period: 202701-202704 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB	**90429**	**15976**		**MARTINSON, RICK S.**		**Check**
			E 01 300 294 000 305 502	Fees For Services		$200.00
PO#:	**Voucher #:**	**114547**	Invoice	**Invoice No:** 100226	**10/2/2026**	**Paid Amt: $200.00**
						Check Amount: $200.00
MB	**90430**	**16818**		**MN SCHOOL EMPLOYEES ASSOCIATION**		**Check**
			B 01 215 025	Nea-Mea-Bea Dues Payable		$369.39
PO#:	**Voucher #:**	**114534**	Invoice	**Invoice No:** S2027060	**10/2/2026**	**Paid Amt: $369.39**
						Check Amount: $369.39
MB	**90431**	**13113**		**STORRUSTEN, DANIEL**		**Check**
			E 01 300 296 000 305 512	Fees For Services		$150.00
PO#:	**Voucher #:**	**114546**	Invoice	**Invoice No:** 100226	**10/2/2026**	**Paid Amt: $150.00**
						Check Amount: $150.00
MB	**90432**	**16653**	**remit**	**VERIFIED FIRST**		**Check**
			E 01 005 105 000 305 000	Background Checks		$405.00
PO#:	**Voucher #:**	**114553**	Invoice	**Invoice No:** INV-000651617	**10/2/2026**	**Paid Amt: $405.00**
						Check Amount: $405.00
MB	**90433**	**18009**		**ALFRED PUBLISHING LLC**		**Check**
			E 01 100 259 000 430 000	A Christmas Line: Teacher's Handbook & Onlir		$61.99
PO#: 51975	**Voucher #:**	**114579**	Invoice	**Invoice No:** 5116175	**10/7/2026**	**Paid Amt: $61.99**
						Check Amount: $61.99
MB	**90434**	**10001**		**CITY OF BARNESVILLE**		**Check**
			E 01 005 810 000 332 000	Electricity		$18,954.56
			E 01 005 810 000 331 000	Water-Sewage		$1,138.74
			E 04 005 505 321 320 000	Communication		$33.89
			E 01 005 810 000 320 000	Communication		$687.34
PO#:	**Voucher #:**	**114560**	Invoice	**Invoice No:** 10156932	**10/7/2026**	**Paid Amt: $20,814.53**
						Check Amount: $20,814.53
MB	**90435**	**16819**		**COLEMAN, CHRIS**		**Check**
			E 01 300 296 000 305 512	Fees For Services		$290.00
PO#:	**Voucher #:**	**114572**	Invoice	**Invoice No:** 100726	**10/7/2026**	**Paid Amt: $290.00**
						Check Amount: $290.00
MB	**90436**	**15266**		**ELLINGSON, CHRISTOPHER**		**Check**
			E 01 300 294 000 305 502	Fees For Services		$160.00
PO#:	**Voucher #:**	**114561**	Invoice	**Invoice No:** 100226	**10/7/2026**	**Paid Amt: $160.00**
						Check Amount: $160.00

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB	90437	15760		ENGEL, ROD		Check
			E	01 300 294 000 305 502 Fees For Services		$222.00
PO#:		Voucher #:	114567	Invoice Invoice No: 100726	10/7/2026	Paid Amt: $222.00
						Check Amount: $222.00
MB	90438	14085		GAME ONE		Check
			E	04 005 505 321 401 000 VB Camp shirts		$720.46
PO#: 51986		Voucher #:	114578	Invoice Invoice No: 1942050	10/7/2026	Paid Amt: $720.46
						Check Amount: $720.46
MB	90439	17492		GRAHAM, HUNTER		Check
			E	01 300 294 000 305 502 Fees For Services		$160.00
PO#:		Voucher #:	114562	Invoice Invoice No: 100626	10/7/2026	Paid Amt: $160.00
						Check Amount: $160.00
MB	90440	17132		HANSON, SHAWN		Check
			E	01 300 294 000 305 502 Fees For Services		$222.00
PO#:		Voucher #:	114568	Invoice Invoice No: 100726	10/7/2026	Paid Amt: $222.00
						Check Amount: $222.00
MB	90441	17812		HEIBERG, JONATHAN		Check
			E	01 300 294 000 305 502 Fees For Services		$160.00
PO#:		Voucher #:	114563	Invoice Invoice No: 100226	10/7/2026	Paid Amt: $160.00
						Check Amount: $160.00
MB	90442	16023		JACOBSON, JAMES		Check
			E	01 300 294 000 305 502 Fees For Services		$220.00
PO#:		Voucher #:	114564	Invoice Invoice No: 100226	10/7/2026	Paid Amt: $220.00
						Check Amount: $220.00
MB	90443	14996		JOHNSON, CHARLES E		Check
			E	01 300 296 000 305 512 Fees For Services		$240.00
PO#:		Voucher #:	114574	Invoice Invoice No: 100726	10/7/2026	Paid Amt: $240.00
						Check Amount: $240.00
MB	90444	16820		JORGENSON, MARK		Check
			E	01 300 296 000 305 512 Fees For Services		$240.00
PO#:		Voucher #:	114577	Invoice Invoice No: 100726	10/7/2026	Paid Amt: $240.00
						Check Amount: $240.00
MB	90445	17803		LOUTERS, LINDSAY		Check
			E	01 300 296 000 305 512 Fees For Services		$188.00
PO#:		Voucher #:	114570	Invoice Invoice No: 100726	10/7/2026	Paid Amt: $188.00
						Check Amount: $188.00

Check Number: 0-2147483647 Payment Date: 09/19/2026-10/15/2026 Period: 202701-202704 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB	**90446**	**17714**		**LUTTIO, SCOTT**		**Check**
			E 01 300 296 000 305 512	Fees For Services		$188.00
PO#:	**Voucher #:**	**114571**	Invoice	**Invoice No:** 100726	**10/7/2026**	**Paid Amt: $188.00**
						Check Amount: $188.00
MB	**90447**	**15976**		**MARTINSON, RICK S.**		**Check**
			E 01 300 294 000 305 502	Fees For Services		$200.00
PO#:	**Voucher #:**	**114569**	Invoice	**Invoice No:** 100726	**10/7/2026**	**Paid Amt: $200.00**
						Check Amount: $200.00
MB	**90448**	**17756**		**SIGN PRO OF FARGO**		**Check**
			E 01 005 010 000 401 000	MN Permanent School Fund amendment sign		$709.00
PO#: 52012	**Voucher #:**	**114580**	Invoice	**Invoice No:** 96224	**10/7/2026**	**Paid Amt: $709.00**
						Check Amount: $709.00
MB	**90449**	**17581**		**SKARIE, REECE**		**Check**
			E 01 300 294 000 305 502	Fees For Services		$160.00
PO#:	**Voucher #:**	**114565**	Invoice	**Invoice No:** 10226	**10/7/2026**	**Paid Amt: $160.00**
						Check Amount: $160.00
MB	**90450**	**13113**		**STORRUSTEN, DANIEL**		**Check**
			E 01 300 296 000 305 512	Fees For Services		$270.00
PO#:	**Voucher #:**	**114575**	Invoice	**Invoice No:** 100726	**10/7/2026**	**Paid Amt: $270.00**
						Check Amount: $270.00
MB	**90451**	**18014**		**STORRUSTEN, MARY**		**Check**
			E 01 300 296 000 305 512	Fees For Services		$270.00
PO#:	**Voucher #:**	**114576**	Invoice	**Invoice No:** 100726	**10/7/2026**	**Paid Amt: $270.00**
						Check Amount: $270.00
MB	**90452**	**18013**		**WALTER, LEON**		**Check**
			E 01 300 296 000 305 512	Fees For Services		$175.00
PO#:	**Voucher #:**	**114566**	Invoice	**Invoice No:** 100626	**10/7/2026**	**Paid Amt: $175.00**
			E 01 300 296 000 305 512	Fees For Services		$290.00
PO#:	**Voucher #:**	**114573**	Invoice	**Invoice No:** 100726	**10/7/2026**	**Paid Amt: $290.00**
						Check Amount: $465.00
MB	**90453**	**11239**	**REMIT**	**ACME TOOLS**		**Check**
			E 01 300 255 000 530 000	# DCS380B Dewalt 20 V Reciprocating Sa		$159.00
			E 01 300 255 000 530 000	#48-22-2710 Milwaukee Screwdriver set		$89.94
			E 01 300 255 000 530 000	# DWE6420 Dewalt 5" Random orbit Sander		$81.99
			E 01 300 255 000 530 000	#B05030 Makita 5" Random Orbit sander		$89.00
			E 01 300 255 000 530 000	# 48-32-4094 Milwaukee Shckwave driver bi		$44.99

Check Number: 0-2147483647 Payment Date: 09/19/2026-10/15/2026 Period: 202701-202704 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB	**90453**	**11239**	**REMIT**	**ACME TOOLS**		**Check**
			E 01 300 255 000 530 000	Dewalt discount		($100.00)
PO#: 51991	**Voucher #:**	**114581**	Invoice	**Invoice No:** 17126815	**10/14/2026**	**Paid Amt:** **$364.92**
			E 01 300 255 000 530 000	#DBN18200-2 Dewalt 18 Gauge brad Nails		$9.99
			E 01 300 255 000 530 000	#DW4803 Dewalt Reciprocating Saw Blades		$22.99
PO#: 51991	**Voucher #:**	**114583**	Invoice	**Invoice No:** 17119865	**10/14/2026**	**Paid Amt:** **$32.98**
			E 01 300 255 000 530 000	# 320095A 37 x 60 100 Grit Sanding Belt		$73.99
PO#: 51991	**Voucher #:**	**114582**	Invoice	**Invoice No:** 17119150	**10/14/2026**	**Paid Amt:** **$73.99**
						Check Amount: **$471.89**
MB	**90454**	**15412**		**AFLAC TRADITIONAL AND DIRECT**		**Check**
			B 01 215 029	Supplemental Insurance-Voluntary		$307.25
PO#:	**Voucher #:**	**114584**	Invoice	**Invoice No:** 445559	**10/14/2026**	**Paid Amt:** **$307.25**
						Check Amount: **$307.25**
MB	**90455**	**14911**	**REMIT2**	**AMAZON CAPITAL SERVICES**		**Check**
			E 01 100 203 000 401 000	8 rolls carpet marker strips velcro		$19.36
			E 01 100 203 000 401 000	Diploma frame, 2 pk		$6.98
			E 01 100 203 000 401 000	bulletin paper-yellow		$113.00
			E 01 100 203 000 401 000	Clear wall hooks, 30 ct		$19.39
			E 01 100 203 000 401 000	Dry erase markers 11 ct		$18.70
PO#: 51952	**Voucher #:**	**114596**	Invoice	**Invoice No:** 1X13-X7FH-DJW4	**10/14/2026**	**Paid Amt:** **$177.43**
			E 01 100 620 343 470 000	Cat Ninja: Dog Days		$12.99
PO#: 51912	**Voucher #:**	**114588**	Invoice	**Invoice No:** 1TTK-QFHM-6967	**10/14/2026**	**Paid Amt:** **$12.99**
			E 01 300 402 740 401 000	Multi-Device iPad Charging Station		$32.98
			E 01 300 402 740 401 000	Freight		$6.99
PO#: 52008	**Voucher #:**	**114772**	Invoice	**Invoice No:** 1GT3-N6H1-GVL1	**10/14/2026**	**Paid Amt:** **$39.97**
			E 01 100 620 343 470 000	Hot Dog Days		$17.99
PO#: 51912	**Voucher #:**	**114762**	Invoice	**Invoice No:** 1M3L-YH6X-CTPM	**10/14/2026**	**Paid Amt:** **$17.99**
			E 01 300 299 000 401 000	General Supplies		$68.88
PO#:	**Voucher #:**	**114591**	Invoice	**Invoice No:** 11LX=GWX1-QLVR	**10/14/2026**	**Paid Amt:** **$68.88**
			E 01 100 203 000 401 000	Double-sided White Board Dry Erase Magnetic		$23.74
			E 01 100 203 000 401 000	comix whiteboard cleaner - 6 pack		$26.99
PO#: 52002	**Voucher #:**	**114589**	Invoice	**Invoice No:** 1QGW-JMFQ-FRVP	**10/14/2026**	**Paid Amt:** **$50.73**
			E 01 100 201 000 460 000	Holes by Louis Sachar paperback book		$104.85
			E 01 100 201 000 460 000	The Canyon's Edge by Dusti Bowling paperba		$6.99
PO#: 52007	**Voucher #:**	**114585**	Invoice	**Invoice No:** 16KP-6XPY-MCWH	**10/14/2026**	**Paid Amt:** **$111.84**
			E 01 100 620 000 401 000	26 Pcs White Wooden Alphabet Book Dividers		$28.99
			E 01 100 620 343 470 000	Warriors: Into the Wild		$13.00

Check Number: 0-2147483647 Payment Date: 09/19/2026-10/15/2026 Period: 202701-202704 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB	**90455**	**14911**	**REMIT2**	**AMAZON CAPITAL SERVICES**		**Check**

			E	01	100	620	343	470	000	Grand Slam 3	$11.89	
			E	01	100	620	343	470	000	Double Play 2	$11.30	
			E	01	100	620	343	470	000	Baseball Genuis 1	$10.55	
			E	01	100	620	343	470	000	Art Attack	$18.99	
			E	01	100	620	343	470	000	Hurricane Heist	$12.13	
			E	01	100	620	343	470	000	The Sherlock Society	$11.50	
			E	01	100	620	343	470	000	Absent	$16.77	
			E	01	100	620	343	470	000	book	$27.96	
			E	01	100	620	343	470	000	book	$15.98	
			E	01	100	620	343	470	000	book	$11.98	
			E	01	100	620	343	470	000	shipping	$3.99	
PO#: 51953	**Voucher #:**		**114593**	Invoice		**Invoice No:** 1V9J-GGWF-DXDY				**10/14/2026**	**Paid Amt:**	**$195.03**
			E	01	300	240	000	430	000	JAYA 2 Pack Bat Grip Tape	$43.65	
			E	01	300	240	000	430	000	26 Pieces Tennis Racket Grip Tape	$11.81	
PO#: 51974	**Voucher #:**		**114592**	Invoice		**Invoice No:** 1FGT-66FX-J1PW				**10/14/2026**	**Paid Amt:**	**$55.46**
			E	01	100	740	000	430	000	Dymo label refills white paper	$9.89	
			E	01	100	740	000	430	000	Scented colored pencils	$12.99	
			E	01	100	740	000	430	000	Prang orange construction paper	$1.39	
			E	01	100	740	000	430	000	Laminating sheets	$13.05	
			E	01	100	740	000	430	000	Sticky notes	$8.54	
			E	01	100	740	000	430	000	Purple copy paper	$0.00	
			E	01	100	740	000	430	000	Gray Copy Paper	$18.71	
PO#: 51960	**Voucher #:**		**114595**	Invoice		**Invoice No:** 1NQ4-CCWK-HG6F				**10/14/2026**	**Paid Amt:**	**$64.57**
			R	01	300	299	000	619	000	Concessions Cost of Sales	$74.23	
PO#:	**Voucher #:**		**114763**	Invoice		**Invoice No:** 1MKV-T3D4-4FMK				**10/14/2026**	**Paid Amt:**	**$74.23**
			E	01	100	209	000	460	000	Small Spaces	$39.45	
			E	01	100	209	000	460	000	Escape from the Everglades	$10.47	
			E	01	100	209	000	460	000	Every Hidden Thing	$13.91	
			E	01	100	209	000	460	000	Back Before Dark	$6.89	
			E	01	100	209	000	460	000	The Second Storm	$14.39	
			E	01	100	209	000	460	000	Even in Darkness	$16.99	
			E	01	100	209	000	460	000	Football Champ	$7.99	
			E	01	100	209	000	460	000	The Golden Puck	$11.99	
			E	01	100	209	000	460	000	The Lucky Baseball Bat	$5.59	
			E	01	100	209	000	460	000	Touchdown Kid	$6.99	
			E	01	100	209	000	460	000	The Buzzer Beater	$11.95	

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
MB	**90455**	**14911**		**REMIT2 AMAZON CAPITAL SERVICES**		**Check**		
			E 01 100 209 000 460 000	Acadia Discovery		$18.50		
			E 01 100 209 000 460 000	Grand Canyon Rescue		$11.99		
PO#: 51967	**Voucher #:**		**114594** Invoice	**Invoice No:** 1L1J-MDW1-499X	**10/14/2026**		**Paid Amt:**	**$177.10**
			E 01 100 620 343 470 000	Lucy Lancaster Books		$7.99		
			E 01 100 620 343 470 000	Lucy Lancaster Has a Secret		$7.56		
			E 01 100 620 343 470 000	Fast Break		$10.45		
			E 01 100 620 343 470 000	Welcome to Wonderland #2/; Beach Party Sur		$14.38		
			E 01 100 620 343 470 000	Welcome to Wonderland #3: Sandapalooza Sl		$7.90		
			E 01 100 620 343 470 000	Welcome to Wonderland #1: Home Sweet Mot		$10.99		
			E 01 100 620 343 470 000	Magic Treehouse Fact Tracker Graphic Novel:		$10.99		
			E 01 100 620 343 470 000	Shipping		$11.97		
PO#: 51990	**Voucher #:**		**114587** Invoice	**Invoice No:** 1C3W-NDLW-TP3V	**10/14/2026**		**Paid Amt:**	**$82.23**
			R 01 300 299 000 619 000	Concessions Cost of Sales		$122.72		
PO#:	**Voucher #:**		**114590** Invoice	**Invoice No:** 1XPX-QVKN-F3WF	**10/14/2026**		**Paid Amt:**	**$122.72**
			E 01 100 288 000 401 000	Fujifilm 16437396 Instax Mini Twin Pack Pictu		$62.40		
PO#: 52006	**Voucher #:**		**114586** Invoice	**Invoice No:** 1PJP-1M6N-YQ7D	**10/14/2026**		**Paid Amt:**	**$62.40**
			E 01 100 288 000 430 000	Middle School Confidential - book		$62.34		
			E 01 100 288 000 430 000	Local News- book		$41.94		
			E 01 100 288 000 430 000	How to Eat a Poem- book		$23.94		
			E 01 100 288 000 430 000	Hurricane Katrina- book		$41.46		
			E 01 100 288 000 430 000	Ninth Ward- book		$39.84		
			E 01 100 288 000 430 000	The Big Nothing- book		$37.74		
			E 01 100 288 000 430 000	The Man Who Walked Between the Towers- b		$50.82		
			E 01 100 288 000 430 000	The Story of Mohammed Ali- book		$29.95		
			E 01 100 288 000 430 000	Game- book		$59.22		
			E 01 100 288 000 430 000	Roberto Clemente- book		$41.94		
			E 01 100 288 000 430 000	Mario and the Hole in the Sky- book		$37.74		
			E 01 100 288 000 430 000	Kids on Strike!: The True Story of Young Activi		$59.22		
			E 01 100 288 000 430 000	Immigration: Hot Topics- book		$38.94		
			E 01 100 288 000 430 000	shipping		$5.66		
PO#: 51999	**Voucher #:**		**114743** Invoice	**Invoice No:** 1CY1-T69P-PPX3	**10/14/2026**		**Paid Amt:**	**$570.75**
							Check Amount:	**$1,884.32**
MB	**90456**	**15512**		**ANDERSON COACH OF FRAZEE INC**		**Check**		
			E 01 300 294 733 360 502	Contract-Public Carr		$913.00		

Bank	Check No	Code	Rcd	Vendor		Pmt/Void Date	Pmt Type		
MB	90456	15512		ANDERSON COACH OF FRAZEE INC			Check		
			E 01 300 289 733 360 000	Aux portion			$737.00		
PO#:	Voucher #:	114756	Invoice	Invoice No: 26694		10/14/2026		Paid Amt:	$1,650.00
								Check Amount:	$1,650.00
MB	90457	14431		BAND			Check		
			E 01 300 299 000 305 000	Fees For Services			$400.00		
PO#:	Voucher #:	114597	Invoice	Invoice No: 092226		10/14/2026		Paid Amt:	$400.00
								Check Amount:	$400.00
MB	90458	10685		BARNESVILLE BUS COMPANY, INC.			Check		
			E 01 005 105 000 305 000	Drug/Alcohol Tests			$337.00		
PO#:	Voucher #:	114600	Invoice	Invoice No: Oct 26 Screenings		10/14/2026		Paid Amt:	$337.00
			E 01 300 294 733 360 502	Football			$3,529.75		
			E 01 300 296 733 360 512	Volleyball			$6,938.25		
			E 01 300 292 733 360 516	Cross Country			$1,725.50		
			E 01 300 289 733 360 000	HS Auxiliary Acct			$2,029.25		
PO#:	Voucher #:	114602	Invoice	Invoice No: Sep 26 Extra		10/14/2026		Paid Amt:	$14,222.75
			E 01 005 760 720 442 000	Gasoline			$5,229.98		
PO#:	Voucher #:	114599	Invoice	Invoice No: Oct 26 Fuel		10/14/2026		Paid Amt:	$5,229.98
			E 01 005 760 720 360 000	Camera Charge (50%)			$100.00		
PO#:	Voucher #:	114601	Invoice	Invoice No: Oct 26 Camera		10/14/2026		Paid Amt:	$100.00
								Check Amount:	$19,889.73
MB	90459	10685		BARNESVILLE BUS COMPANY, INC.			Check		
			E 01 005 760 720 360 000	Monthly Fee			$62,667.00		
PO#:	Voucher #:	114598	Invoice	Invoice No: October 2026		10/14/2026		Paid Amt:	$62,667.00
								Check Amount:	$62,667.00
MB	90460	12156		BARNESVILLE C-STORE			Check		
			E 01 005 760 733 442 000	Gasoline			$43.29		
PO#:	Voucher #:	114648	Invoice	Invoice No: 8060-2		10/14/2026		Paid Amt:	$43.29
			E 01 005 760 733 442 000	Gasoline			$90.21		
PO#:	Voucher #:	114632	Invoice	Invoice No: 9071-1		10/14/2026		Paid Amt:	$90.21
			E 01 005 760 733 442 000	Gasoline			$56.86		
PO#:	Voucher #:	114636	Invoice	Invoice No: 4496-2		10/14/2026		Paid Amt:	$56.86
			E 01 005 760 733 442 000	Gasoline			$83.02		
PO#:	Voucher #:	114640	Invoice	Invoice No: 5686-2		10/14/2026		Paid Amt:	$83.02
			E 01 005 760 733 442 000	Gasoline			$72.34		
PO#:	Voucher #:	114635	Invoice	Invoice No: 234-1		10/14/2026		Paid Amt:	$72.34

Check Number: 0-2147483647 Payment Date: 09/19/2026-10/15/2026 Period: 202701-202704 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB	**90460**	**12156**		**BARNESVILLE C-STORE**		**Check**
			E 01 005 760 733 442 000	Gasoline		$74.90
PO#:	**Voucher #:**	**114641**	Invoice	**Invoice No:** 6114-2	**10/14/2026**	**Paid Amt:** **$74.90**
			E 01 005 760 733 442 000	Gasoline		$94.27
PO#:	**Voucher #:**	**114642**	Invoice	**Invoice No:** 6060-2	**10/14/2026**	**Paid Amt:** **$94.27**
			E 01 005 760 733 442 000	Gasoline		$75.46
PO#:	**Voucher #:**	**114652**	Invoice	**Invoice No:** 8498-2	**10/14/2026**	**Paid Amt:** **$75.46**
			E 01 005 760 733 442 000	Gasoline		$69.00
PO#:	**Voucher #:**	**114651**	Invoice	**Invoice No:** 8468-2	**10/14/2026**	**Paid Amt:** **$69.00**
			E 01 005 760 733 442 000	Gasoline		$92.14
PO#:	**Voucher #:**	**114650**	Invoice	**Invoice No:** 8502-2	**10/14/2026**	**Paid Amt:** **$92.14**
			E 01 005 760 733 442 000	Gasoline		$91.29
PO#:	**Voucher #:**	**114647**	Invoice	**Invoice No:** 3043-1	**10/14/2026**	**Paid Amt:** **$91.29**
			E 01 005 760 733 442 000	Gasoline		$84.37
PO#:	**Voucher #:**	**114643**	Invoice	**Invoice No:** 2427-1	**10/14/2026**	**Paid Amt:** **$84.37**
			E 01 005 760 733 442 000	Gasoline		$63.70
PO#:	**Voucher #:**	**114646**	Invoice	**Invoice No:** 7135-2	**10/14/2026**	**Paid Amt:** **$63.70**
			E 01 005 760 733 442 000	Gasoline		$56.13
PO#:	**Voucher #:**	**114637**	Invoice	**Invoice No:** 4958-2	**10/14/2026**	**Paid Amt:** **$56.13**
			E 01 005 811 000 442 000	Gasoline		$60.76
PO#:	**Voucher #:**	**114653**	Invoice	**Invoice No:** 7084-2	**10/14/2026**	**Paid Amt:** **$60.76**
			E 01 005 811 000 442 000	Gasoline		$20.54
PO#:	**Voucher #:**	**114654**	Invoice	**Invoice No:** 7484-2	**10/14/2026**	**Paid Amt:** **$20.54**
			E 01 005 760 733 442 000	Gasoline		$79.43
PO#:	**Voucher #:**	**114638**	Invoice	**Invoice No:** 4954-2	**10/14/2026**	**Paid Amt:** **$79.43**
			E 01 005 760 733 442 000	Gasoline		$73.69
PO#:	**Voucher #:**	**114644**	Invoice	**Invoice No:** 2631-1	**10/14/2026**	**Paid Amt:** **$73.69**
			E 01 005 760 733 442 000	Gasoline		$72.44
PO#:	**Voucher #:**	**114633**	Invoice	**Invoice No:** 8993-1	**10/14/2026**	**Paid Amt:** **$72.44**
			E 01 005 811 000 442 000	Gasoline		$35.28
PO#:	**Voucher #:**	**114655**	Invoice	**Invoice No:** 1470-1	**10/14/2026**	**Paid Amt:** **$35.28**
			E 01 005 760 733 442 000	Gasoline		$69.51
PO#:	**Voucher #:**	**114631**	Invoice	**Invoice No:** 8738-1	**10/14/2026**	**Paid Amt:** **$69.51**
			E 01 005 760 733 442 000	Gasoline		$82.33
PO#:	**Voucher #:**	**114645**	Invoice	**Invoice No:** 2680-1	**10/14/2026**	**Paid Amt:** **$82.33**
			E 01 005 760 733 442 000	Gasoline		$74.35
PO#:	**Voucher #:**	**114639**	Invoice	**Invoice No:** 1137-1	**10/14/2026**	**Paid Amt:** **$74.35**

Check Number: 0-2147483647 Payment Date: 09/19/2026-10/15/2026 Period: 202701-202704 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB	**90460**	**12156**		**BARNESVILLE C-STORE**		**Check**
			E 01 005 811 000 442 000	Gasoline		$58.89
PO#:	**Voucher #:**	**114630**	Invoice	**Invoice No:** 3046-2	**10/14/2026**	**Paid Amt: $58.89**
			E 01 005 810 000 442 000	Gasoline		$60.27
PO#:	**Voucher #:**	**114656**	Invoice	**Invoice No:** 6727-2	**10/14/2026**	**Paid Amt: $60.27**
			E 01 005 760 733 442 000	Gasoline		$80.47
PO#:	**Voucher #:**	**114634**	Invoice	**Invoice No:** 4594-2	**10/14/2026**	**Paid Amt: $80.47**
			E 01 005 760 733 442 000	Gasoline		$81.95
PO#:	**Voucher #:**	**114649**	Invoice	**Invoice No:** 8066-2	**10/14/2026**	**Paid Amt: $81.95**
						Check Amount: $1,896.89
MB	**90461**	**16618**		**BARNESVILLE DRUG & HARDWARE**		**Check**
			E 01 005 810 000 410 000	Custodial Supplies		$43.96
PO#:	**Voucher #:**	**114603**	Invoice	**Invoice No:** 280894	**10/14/2026**	**Paid Amt: $43.96**
			E 01 005 810 000 410 000	Custodial Supplies		$37.98
PO#:	**Voucher #:**	**114604**	Invoice	**Invoice No:** 281435	**10/14/2026**	**Paid Amt: $37.98**
						Check Amount: $81.94
MB	**90462**	**10013**		**BARNESVILLE GROCERY**		**Check**
			R 01 300 299 000 619 000	Concessions Cost of Sales		$25.97
PO#:	**Voucher #:**	**114605**	Invoice	**Invoice No:** Sep 26 Concessions	**10/14/2026**	**Paid Amt: $25.97**
			E 02 005 770 469 490 000	Food		$24.87
PO#:	**Voucher #:**	**114606**	Invoice	**Invoice No:** Sep 26 Food Service	**10/14/2026**	**Paid Amt: $24.87**
			E 01 300 301 830 433 000	Indiv Instruct Mat'l		$118.43
PO#:	**Voucher #:**	**114607**	Invoice	**Invoice No:** Sept 26 Ag	**10/14/2026**	**Paid Amt: $118.43**
						Check Amount: $169.27
MB	**90463**	**10025**		**BARNESVILLE RECORD-REVIEW**		**Check**
			E 01 005 010 000 380 000	Minutes - August meeting		$636.90
			E 01 005 010 000 380 000	Fall Festivities Ad		$860.00
PO#:	**Voucher #:**	**114608**	Invoice	**Invoice No:** 092826	**10/14/2026**	**Paid Amt: $1,496.90**
						Check Amount: $1,496.90
MB	**90464**	**17904**		**BARNINGHAM, ANGELICA A**		**Check**
			E 04 005 505 321 305 000	TKD		$937.50
PO#:	**Voucher #:**	**114773**	Invoice	**Invoice No:** October 2026	**10/14/2026**	**Paid Amt: $937.50**
						Check Amount: $937.50
MB	**90465**	**17893**	**REMIT**	**BLAZER ATHLETIC**		**Check**
			E 01 300 292 000 401 505	7865 3/16" Steelex Spikes (Bag of 100)		$63.60

Check Number: 0-2147483647 Payment Date: 09/19/2026-10/15/2026 Period: 202701-202704 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB	**90465**	**17893**	**REMIT**	**BLAZER ATHLETIC**		**Check**
	E 01 300 292 000 401 505			Shipping		$16.20
PO#: 51992	**Voucher #:**	**114609**	Invoice	**Invoice No:** 78295	**10/14/2026**	**Paid Amt:** **$79.80**
	E 01 300 292 000 401 505			7865 3/16" Steelex Spikes (Bag of 100)		$44.40
PO#: 51992	**Voucher #:**	**114610**	Invoice	**Invoice No:** 78338	**10/14/2026**	**Paid Amt:** **$44.40**
						Check Amount: **$124.20**
MB	**90466**	**17074**		**BLICK ART MATERIALS**		**Check**
	E 01 100 212 000 430 000			10081-1033 Canson Watercolor Papers - 9" x		$130.00
	E 01 100 212 000 430 000			21218-1109 Crayola Broad Line Markers - Set		$71.99
PO#: 51993	**Voucher #:**	**114611**	Invoice	**Invoice No:** 9019841	**10/14/2026**	**Paid Amt:** **$201.99**
						Check Amount: **$201.99**
MB	**90467**	**14082**		**CHOIR TRIP**		**Check**
	E 01 300 299 000 305 000			Fees For Services		$400.00
PO#:	**Voucher #:**	**114614**	Invoice	**Invoice No:** 092926	**10/14/2026**	**Paid Amt:** **$400.00**
						Check Amount: **$400.00**
MB	**90468**	**17854**	**REMIT**	**CINTAS CORP**		**Check**
	E 02 005 770 701 382 000			Laundry/Dry Cleaning		$69.53
PO#:	**Voucher #:**	**114612**	Invoice	**Invoice No:** 4281508080	**10/14/2026**	**Paid Amt:** **$69.53**
	E 02 005 770 701 401 000			Laundry/Dry Cleaning		$56.11
PO#:	**Voucher #:**	**114613**	Invoice	**Invoice No:** 4281508128	**10/14/2026**	**Paid Amt:** **$56.11**
						Check Amount: **$125.64**
MB	**90469**	**12120**	**athletic**	**COBBER ATHLETICS**		**Check**
	E 01 300 294 000 369 503			Entry Fees/Student Travel		$200.00
PO#:	**Voucher #:**	**114615**	Invoice	**Invoice No:** 092426	**10/14/2026**	**Paid Amt:** **$200.00**
						Check Amount: **$200.00**
MB	**90470**	**16568**		**COCA-COLA BOTTLING COMPANY HIGH COUNTRY**		**Check**
	E 02 005 770 707 490 000			Food		$26.00
PO#:	**Voucher #:**	**114628**	Invoice	**Invoice No:** 5582776	**10/14/2026**	**Paid Amt:** **$26.00**
	E 02 005 770 707 490 000			Food		$52.00
PO#:	**Voucher #:**	**114629**	Invoice	**Invoice No:** 5582688	**10/14/2026**	**Paid Amt:** **$52.00**
						Check Amount: **$78.00**
MB	**90471**	**16937**		**COLE PAPERS INC**		**Check**
	E 02 005 770 701 401 000			General Supplies		$453.73
PO#:	**Voucher #:**	**114625**	Invoice	**Invoice No:** 10778301	**10/14/2026**	**Paid Amt:** **$453.73**
	E 01 005 810 000 410 000			brush strip		$86.52
PO#: 51936	**Voucher #:**	**114617**	Invoice	**Invoice No:** 10772537	**10/14/2026**	**Paid Amt:** **$86.52**

Check Number: 0-2147483647 Payment Date: 09/19/2026-10/15/2026 Period: 202701-202704 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB	**90471**	**16937**		**COLE PAPERS INC**		**Check**
			E 06 005 870 000 401 811	kaivac machine construction funds		$4,903.51
			E 06 005 870 000 401 811	i mop xl construction funds		$9,539.34
			E 06 005 870 000 401 811	vacuum versamatic construction funds		$4,421.40
			E 06 005 870 000 401 811	processing fee		$7.00
PO#: 51980	**Voucher #:**	**114618** Invoice		**Invoice No:** 10772860	**10/14/2026**	**Paid Amt:** **$18,871.25**
			E 01 005 810 000 410 000	hand soap		$239.92
			E 01 005 810 000 410 000	can liner		$72.85
			E 01 005 810 000 410 000	can liner		$134.35
			E 01 005 810 000 410 000	can liner		$49.01
			E 01 005 810 000 410 000	can liner		$53.14
			E 01 005 810 000 410 000	paper towel		$101.95
			E 01 005 810 000 410 000	bowl cleaner		$39.01
			E 01 005 810 000 410 000	buffer pads		$18.00
			E 01 005 810 000 410 000	vacuume filter		$18.00
			E 01 005 810 000 410 000	processing fee		$7.00
PO#: 51987	**Voucher #:**	**114619** Invoice		**Invoice No:** 10773874	**10/14/2026**	**Paid Amt:** **$733.23**
			E 01 005 810 000 410 000	Return		$4,317.99
PO#:	**Voucher #:**	**114620** Credit		**Invoice No:** 41177	**10/14/2026**	**Paid Amt:** **($4,317.99)**
			E 02 005 770 701 401 000	General Supplies		$90.43
PO#:	**Voucher #:**	**114741** Invoice		**Invoice No:** 10779845	**10/14/2026**	**Paid Amt:** **$90.43**
			E 01 005 810 000 410 000	Return		$1,032.51
PO#:	**Voucher #:**	**114621** Credit		**Invoice No:** 41181	**10/14/2026**	**Paid Amt:** **($1,032.51)**
			E 01 005 810 000 410 000	paper towels		$152.94
			E 01 005 810 000 410 000	bathroom tissue		$91.44
			E 01 005 810 000 410 000	can liner 24x32		$67.18
			E 01 005 810 000 410 000	can liner 33x39		$31.50
			E 01 005 810 000 410 000	can liner 29x44		$35.42
			E 01 005 810 000 410 000	peroxide cleaner		$219.78
			E 01 005 810 000 410 000	dust mop		$45.60
			E 01 005 810 000 410 000	Freight		$7.00
PO#: 52004	**Voucher #:**	**114622** Invoice		**Invoice No:** 10776892	**10/14/2026**	**Paid Amt:** **$650.86**
			E 01 005 810 000 410 000	hygiene disposal bags		$21.66
			E 01 005 810 000 410 000	bath tissue		$91.44
PO#: 51987	**Voucher #:**	**114623** Invoice		**Invoice No:** 10779649	**10/14/2026**	**Paid Amt:** **$113.10**
			R 01 300 299 000 619 000	Concessions Cost of Sales		$144.18
PO#:	**Voucher #:**	**114624** Invoice		**Invoice No:** 10778229	**10/14/2026**	**Paid Amt:** **$144.18**

Check Number: 0-2147483647 Payment Date: 09/19/2026-10/15/2026 Period: 202701-202704 Void Status: N

Bank	Check No	Code	Rcd	Vendor								Pmt/Void Date	Pmt Type		
MB	**90471**	**16937**		**COLE PAPERS INC**									**Check**		
				E	01	005	810	000	410	000	bath tissue		$274.32		
				E	01	005	810	000	410	000	paper towel		$356.83		
				E	01	005	810	000	410	000	hand sanitizer		$104.37		
				E	01	005	810	000	410	000	processing fee		$7.00		
PO#: 51972		**Voucher #:**	**114616**	Invoice				**Invoice No:** 10770819				**10/14/2026**		**Paid Amt:**	**$742.52**
				E	02	005	770	701	401	000	General Supplies		$371.68		
PO#:		**Voucher #:**	**114626**	Invoice				**Invoice No:** 10772164				**10/14/2026**		**Paid Amt:**	**$371.68**
				E	02	005	770	701	401	000	Return		$24.99		
PO#:		**Voucher #:**	**114627**	Credit				**Invoice No:** 41057				**10/14/2026**		**Paid Amt:**	**($24.99)**
														Check Amount:	**$16,882.01**
MB	**90472**	**14803**		**DAKOTA REFRIGERATION**									**Check**		
				E	02	005	770	701	350	000	repaired kitchen highschool walk in cooler		$2,066.94		
PO#: 51988		**Voucher #:**	**114657**	Invoice				**Invoice No:** F236192				**10/14/2026**		**Paid Amt:**	**$2,066.94**
														Check Amount:	**$2,066.94**
MB	**90473**	**10600**	**REMIT**	**DISCOUNT SCHOOL SUPPLY**									**Check**		
				E	01	100	212	000	430	000	S679960 Colorations 12" x 18" Mediumweight		$34.08		
				E	01	100	212	000	430	000	S679291 Colorations Heavyweight Yellow Con		$25.47		
				E	01	100	212	000	430	000	S680029 Colorations 12" x 18" Mediumweight		$28.41		
				E	01	100	212	000	430	000	S709605 Colorations 12" x 18" Mediumweight		$34.08		
PO#: 51994		**Voucher #:**	**114658**	Invoice				**Invoice No:** 012194860101				**10/14/2026**		**Paid Amt:**	**$122.04**
														Check Amount:	**$122.04**
MB	**90474**	**12394**	**REMIT**	**EIDE BAILLY**									**Check**		
				E	01	005	110	000	305	000	Progress billing - audit		$6,408.00		
				E	01	005	110	000	305	000	Technology Fee		$309.96		
PO#:		**Voucher #:**	**114744**	Invoice				**Invoice No:** EI02129343				**10/14/2026**		**Paid Amt:**	**$6,717.96**
														Check Amount:	**$6,717.96**
MB	**90475**	**15760**		**ENGEL, ROD**									**Check**		
				E	01	300	294	000	305	502	Fees For Services		$122.00		
PO#:		**Voucher #:**	**114774**	Invoice				**Invoice No:** 101426				**10/14/2026**		**Paid Amt:**	**$122.00**
														Check Amount:	**$122.00**
MB	**90476**	**17768**	**REMIT**	**EVERYDAY SPEECH LLC**									**Check**		
				E	01	100	408	372	406	000	Everyday Speech Annual Subscription		$599.99		
PO#: 52003		**Voucher #:**	**114750**	Invoice				**Invoice No:** #EDS-12461				**10/14/2026**		**Paid Amt:**	**$599.99**
														Check Amount:	**$599.99**

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB	**90477**	**10052**		**FARMERS COOPERATIVE OIL CO**		**Check**
			E 01 005 760 733 442 000	Gasoline		$59.55
PO#:	**Voucher #:**	**114659**	Invoice	**Invoice No:** 8760-1	**10/14/2026**	**Paid Amt:** **$59.55**
						Check Amount: **$59.55**
MB	**90478**	**10060**		**FUCHS SANITATION, INC**		**Check**
			E 01 005 810 000 330 000	Garbage		$1,518.71
PO#:	**Voucher #:**	**114660**	Invoice	**Invoice No:** 2610018452786	**10/14/2026**	**Paid Amt:** **$1,518.71**
						Check Amount: **$1,518.71**
MB	**90479**	**12255**	**REMIT**	**GOPHER**		**Check**
			E 01 300 240 000 430 000	GR17-009 Hockey Replacement Blade (Red)		$24.74
			E 01 300 240 000 430 000	GR17-008 Hockey Replacement Blade (Blue)		$12.37
			E 01 300 240 000 430 000	GR52-063 Mid-Size Jr. Racquet (set of 6)		$120.15
			E 01 300 240 000 430 000	GR72-085 Screamin' Yellow Ball (set of 12)		$71.16
			E 01 300 240 000 430 000	GR51-051 Carlton F1 Ti Shuttlecock (white - tı		$245.11
			E 01 300 240 000 430 000	58-187 WAKA Kickball (8.5")		$63.90
			E 01 300 240 000 430 000	58-065 WAKA Kickball (10")		$78.14
			E 01 300 240 000 430 000	GR89-770 Mesh Bag (Large, Blue)		$15.47
			E 01 300 240 000 430 000	GR89-768 Mesh Bag (XLarge, Blue)		$18.38
			E 01 300 240 000 430 000	GR43-310 Hammer Softball Bat 32'L(25 oz)		$53.36
			E 01 300 240 000 430 000	GR43-325 Rebel Softball Bat 33'L(26 oz)		$0.00
			E 01 300 240 000 430 000	GR43-440 Ghost Softball Bat 28'L(17 oz)		$53.36
			E 01 300 240 000 430 000	GR43-368 Topaz Softball Bat 32'L(22 oz)		$66.71
PO#: 51969	**Voucher #:**	**114662**	Invoice	**Invoice No:** #IN542640	**10/14/2026**	**Paid Amt:** **$822.85**
			E 01 300 240 000 430 000	GR52-063 Mid-Size Jr. Racquets (set of 6)		$120.15
PO#: 52000	**Voucher #:**	**114663**	Invoice	**Invoice No:** #IN543466	**10/14/2026**	**Paid Amt:** **$120.15**
			E 01 300 240 000 430 000	47-083 Foam Soccer Balls (set of 6 - Size 5)		$129.05
PO#: 51985	**Voucher #:**	**114661**	Invoice	**Invoice No:** #IN542461	**10/14/2026**	**Paid Amt:** **$129.05**
						Check Amount: **$1,072.05**
MB	**90480**	**17846**		**GOPHERMODS, LLC**		**Check**
			E 01 005 630 000 315 555	iPad Repair		$890.00
PO#: 52009	**Voucher #:**	**114664**	Invoice	**Invoice No:** 8927	**10/14/2026**	**Paid Amt:** **$890.00**
						Check Amount: **$890.00**
MB	**90481**	**17061**		**GOTTENBORG, DAVID**		**Check**
			E 02 005 770 699 490 000	Food (Farm to School)		$1,300.00
PO#:	**Voucher #:**	**114755**	Invoice	**Invoice No:** 101326	**10/14/2026**	**Paid Amt:** **$1,300.00**
						Check Amount: **$1,300.00**

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Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB	**90482**	**17132**		**HANSON, SHAWN**		**Check**
			E 01 300 294 000 305 502	Fees For Services		$122.00
PO#:	**Voucher #:**	**114776**	Invoice	**Invoice No:** 101426	**10/14/2026**	**Paid Amt: $122.00**
						Check Amount: $122.00
MB	**90483**	**10689**		**HEART OF LAKES CONFERENCE**		**Check**
			E 01 300 298 000 820 000	HOL Fees		$850.00
PO#:	**Voucher #:**	**114665**	Invoice	**Invoice No:** 100926	**10/14/2026**	**Paid Amt: $850.00**
						Check Amount: $850.00
MB	**90484**	**16345**		**HERDING, MORIAH**		**Check**
			E 01 300 296 000 305 512	Fees For Services		$192.00
PO#:	**Voucher #:**	**114775**	Invoice	**Invoice No:** 101326	**10/14/2026**	**Paid Amt: $192.00**
						Check Amount: $192.00
MB	**90485**	**15388**	**remit**	**INNOVATIVE OFFICE SOLUTIONS LLC**		**Check**
			E 01 100 208 000 401 000	DIX13872 PENCIL,TICONDEROGA, #2YL		$55.36
PO#: 51826	**Voucher #:**	**114667**	Invoice	**Invoice No:** IN5201885	**10/14/2026**	**Paid Amt: $55.36**
			E 04 005 505 321 401 000	TOP63016 PAD,LGL RLD,5X8,6/PK,AST		$17.46
			E 04 005 505 321 401 000	TOP63116 PAD,LGL RLD,LTR,6/PK,AST		$32.47
			E 04 005 505 321 401 000	PNTPEN12123 PEN,BP,RETRACT,0.7MM,BE		$11.20
			E 04 005 505 321 401 000	COS010129 STAMP,SELF-INK LINE DATER		$14.95
			E 04 005 505 321 401 000	CLO30112 WIPES,CLOROX,3PK/35CT,WH		$10.39
			E 04 005 505 321 401 000	HEWW1480A TONER,148A,BK		$104.64
			E 04 005 505 321 401 000	BSN16450 NOTES,ADHES,POPUP,3X3,AST		$8.64
			E 04 005 505 321 401 000	ITA30001 HIGHLITER,DESK,CHISEL,6PK		$2.39
			E 04 005 505 321 401 000	ZEB22220 PEN,BPT,RET,Z-GRIP,1MM,BE		$6.15
PO#: 51961	**Voucher #:**	**114666**	Invoice	**Invoice No:** IN5202049	**10/14/2026**	**Paid Amt: $208.29**
						Check Amount: $263.65
MB	**90486**	**16615**		**JIFFY JONS INC**		**Check**
			E 01 005 811 000 350 000	Jiffy Jon Rent (Football practice field & footbal		$380.00
PO#:	**Voucher #:**	**114668**	Invoice	**Invoice No:** 80172	**10/14/2026**	**Paid Amt: $380.00**
						Check Amount: $380.00
MB	**90487**	**17936**		**JOHNSON CONTROLS BUILDING SOLUTIONS LLC**		**Check**
			E 01 005 865 380 520 000	Chimney Repair		$66,226.22
			E 01 005 865 380 520 000	rounding		$5.95
PO#: 51843	**Voucher #:**	**114669**	Invoice	**Invoice No:** 00049667387	**10/14/2026**	**Paid Amt: $66,232.17**
						Check Amount: $66,232.17

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Bank	Check No	Code	Rcd	Vendor		Pmt/Void Date	Pmt Type		
MB	**90488**	**17892**	**REMIT**	**KELLY SERVICES INC**			**Check**		
			E 01 100 203 000 305 000	Elem Sub Teachers			$975.00		
			E 01 300 211 000 305 000	HS Sub Teachers			$1,072.50		
PO#:		**Voucher #:**	**114670**	Invoice	**Invoice No:** 5618646120	**10/14/2026**		**Paid Amt:**	**$2,047.50**
								Check Amount:	**$2,047.50**
MB	**90489**	**16348**	**remit**	**KEMPS LLC**			**Check**		
			E 02 005 770 701 495 000	Milk			$181.55		
PO#:		**Voucher #:**	**114671**	Invoice	**Invoice No:** 6477666	**10/14/2026**		**Paid Amt:**	**$181.55**
			E 02 005 770 701 495 000	Milk			$281.15		
PO#:		**Voucher #:**	**114672**	Invoice	**Invoice No:** 6482972	**10/14/2026**		**Paid Amt:**	**$281.15**
			E 02 005 770 701 495 000	Milk			$199.20		
PO#:		**Voucher #:**	**114673**	Invoice	**Invoice No:** 6486826	**10/14/2026**		**Paid Amt:**	**$199.20**
			E 02 005 770 701 495 000	Milk			$294.40		
PO#:		**Voucher #:**	**114674**	Invoice	**Invoice No:** 6468174	**10/14/2026**		**Paid Amt:**	**$294.40**
			E 02 005 770 701 495 000	Milk			$330.95		
PO#:		**Voucher #:**	**114675**	Invoice	**Invoice No:** 6471342	**10/14/2026**		**Paid Amt:**	**$330.95**
			E 02 005 770 701 495 000	Milk			$474.85		
PO#:		**Voucher #:**	**114679**	Invoice	**Invoice No:** 6478000	**10/14/2026**		**Paid Amt:**	**$474.85**
			E 02 005 770 701 495 000	Milk			$947.40		
PO#:		**Voucher #:**	**114680**	Invoice	**Invoice No:** 6473389	**10/14/2026**		**Paid Amt:**	**$947.40**
			E 02 005 770 701 495 000	Milk			$587.70		
PO#:		**Voucher #:**	**114681**	Invoice	**Invoice No:** 6482963	**10/14/2026**		**Paid Amt:**	**$587.70**
			E 02 005 770 701 495 000	Milk			$232.40		
PO#:		**Voucher #:**	**114676**	Invoice	**Invoice No:** 6466626	**10/14/2026**		**Paid Amt:**	**$232.40**
			E 02 005 770 701 495 000	Milk			$438.35		
PO#:		**Voucher #:**	**114682**	Invoice	**Invoice No:** 6487523	**10/14/2026**		**Paid Amt:**	**$438.35**
								Check Amount:	**$3,967.95**
MB	**90490**	**14364**		**KENNEDY & GRAVEN, CHARTERED**			**Check**		
			E 01 005 105 000 305 000	Fees For Services			$243.00		
PO#:		**Voucher #:**	**114779**	Invoice	**Invoice No:** 195858	**10/14/2026**		**Paid Amt:**	**$243.00**
			E 01 005 105 000 305 000	Fees For Services			$243.00		
PO#:		**Voucher #:**	**114780**	Invoice	**Invoice No:** 195857	**10/14/2026**		**Paid Amt:**	**$243.00**
								Check Amount:	**$486.00**
MB	**90491**	**14269**		**LAKES COUNTRY SERVICE COOP**			**Check**		
			E 01 005 105 000 305 000	Screening Tests			$84.00		
PO#:		**Voucher #:**	**114683**	Invoice	**Invoice No:** 103831	**10/14/2026**		**Paid Amt:**	**$84.00**

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB	90491	14269		LAKES COUNTRY SERVICE COOP		Check
			E 01 200 640 316 405 000	PD4Me online professional development for F`	$2,100.00	
PO#:	Voucher #:	114684	Invoice	Invoice No: 103793	10/14/2026	Paid Amt: $2,100.00
			E 01 005 865 358 305 000	Asbestos sample HS 7.24.26	$271.60	
PO#:	Voucher #:	114685	Invoice	Invoice No: 103774	10/14/2026	Paid Amt: $271.60
			E 01 005 865 358 305 000	Credit	$86.83	
PO#:	Voucher #:	114686	Credit	Invoice No: 103759	10/14/2026	Paid Amt: ($86.83)
						Check Amount: $2,368.77
MB	90492	17662		LATEBLOOMER MICROGREENS		Check
			E 02 005 770 699 490 000	Food	$120.00	
PO#:	Voucher #:	114757	Invoice	Invoice No: 000282	10/14/2026	Paid Amt: $120.00
			E 02 005 770 699 490 000	Food	$120.00	
PO#:	Voucher #:	114677	Invoice	Invoice No: 000279	10/14/2026	Paid Amt: $120.00
						Check Amount: $240.00
MB	90493	14637		LOCKSHOP		Check
			E 01 005 812 000 350 000	rekeyed old district office	$294.50	
PO#: 52017	Voucher #:	114678	Invoice	Invoice No: 0000324626	10/14/2026	Paid Amt: $294.50
						Check Amount: $294.50
MB	90494	15976		MARTINSON, RICK S.		Check
			E 01 300 294 000 305 502	Fees For Services	$100.00	
PO#:	Voucher #:	114777	Invoice	Invoice No: 101426	10/14/2026	Paid Amt: $100.00
						Check Amount: $100.00
MB	90495	18015		MGBCA		Check
			E 01 300 289 000 366 000	Gen.trv,Meals, Rooms	$125.00	
PO#:	Voucher #:	114745	Invoice	Invoice No: 101726	10/14/2026	Paid Amt: $125.00
						Check Amount: $125.00
MB	90496	13738		MIDAMERICA BOOKS		Check
			E 01 100 620 343 470 000	books	$149.70	
PO#: 51976	Voucher #:	114688	Invoice	Invoice No: 0106271	10/14/2026	Paid Amt: $149.70
						Check Amount: $149.70
MB	90497	12886	perform	MINNESOTA STATE UNIV-MOORHEAD		Check
			E 01 300 258 000 369 000	Dragon HS Honor Bank	$150.00	
PO#:	Voucher #:	114687	Invoice	Invoice No: 100726	10/14/2026	Paid Amt: $150.00
						Check Amount: $150.00

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Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB	**90498**	**10452**	**remit**	**NAPA CENTRAL**		**Check**
			E 01 005 813 000 420 000	Battery for Kubota		$175.99
PO#:	**Voucher #:**	**114689**	Invoice	**Invoice No:** 425126	**10/14/2026**	**Paid Amt: $175.99**
						Check Amount: $175.99
MB	**90499**	**15415**		**NCPERS GROUP LIFE INS.**		**Check**
			B 01 215 028	PERA Life Insurance		$64.00
PO#:	**Voucher #:**	**114751**	Invoice	**Invoice No:** 108802112026	**10/14/2026**	**Paid Amt: $64.00**
						Check Amount: $64.00
MB	**90500**	**15551**	**remit**	**NCS PEARSON INC**		**Check**
			E 01 100 420 740 401 000	BASC-4 TRS Child Record Forms English Qty		$64.00
			E 01 300 420 740 401 000	BASC-4 TRS Adolescent Record Forms Englis		$64.00
			E 01 100 420 740 401 000	BASC-4 PRS Child Record Forms English Qty		$64.00
			E 01 300 420 740 401 000	BASC-4 PRS Adolescent Record Forms Englis		$64.00
			E 01 100 420 740 401 000	BASC-4 SRP Child Record Forms English Qty		$64.00
			E 01 300 420 740 401 000	BASC-4 SRP Adolescent Record Forms Englis		$64.00
			E 01 300 420 740 401 000	Shipping and Handling (6%)		$11.52
			E 01 100 420 740 401 000	Shipping and Handling (6%)		$11.52
PO#: 51997	**Voucher #:**	**114749**	Invoice	**Invoice No:** 33165202	**10/14/2026**	**Paid Amt: $407.04**
						Check Amount: $407.04
MB	**90501**	**12074**		**NW LINKS**		**Check**
			E 01 005 108 311 320 000	FY 27 Quarter 1 Network Cost		$4,172.60
PO#:	**Voucher #:**	**114690**	Invoice	**Invoice No:** 17031	**10/14/2026**	**Paid Amt: $4,172.60**
						Check Amount: $4,172.60
MB	**90502**	**14821**	**bvle**	**OLE & LENA'S PIZZERIA**		**Check**
			R 01 300 299 000 619 000	Concessions Cost of Sales		$375.00
PO#:	**Voucher #:**	**114691**	Invoice	**Invoice No:** 12510	**10/14/2026**	**Paid Amt: $375.00**
						Check Amount: $375.00
MB	**90503**	**12076**	**remit**	**PREMIUM WATERS - FARGO**		**Check**
			E 01 005 720 000 401 000	General Supplies		$59.78
			E 01 100 720 000 401 000	Elem. Nurse's Office		$11.50
PO#:	**Voucher #:**	**114693**	Invoice	**Invoice No:** 502958-09-26	**10/14/2026**	**Paid Amt: $71.28**
						Check Amount: $71.28
MB	**90504**	**16017**	**REMIT**	**PURCHASE POWER**		**Check**
			E 01 005 110 000 329 000	postage		$350.00
PO#:	**Voucher #:**	**114746**	Invoice	**Invoice No:** October 2026	**10/14/2026**	**Paid Amt: $350.00**
						Check Amount: $350.00

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Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB	**90505**	**17686**		**PURPLE GOOSE**		**Check**
			R 01 300 299 000 619 000	Concessions Cost of Sales	$240.00	
PO#:	**Voucher #:**	**114692**	Invoice	**Invoice No:** 000012	**10/14/2026**	**Paid Amt: $240.00**
						Check Amount: $240.00
MB	**90506**	**12663**	**remit**	**REALLY GOOD STUFF LLC**		**Check**
			E 01 100 212 000 430 000	170344 Colorations 9 x 12 Mediumweight Wh	$28.30	
PO#: 51995	**Voucher #:**	**114696**	Invoice	**Invoice No:** 9379160	**10/14/2026**	**Paid Amt: $28.30**
						Check Amount: $28.30
MB	**90507**	**10166**		**REGION I**		**Check**
			E 01 005 110 000 316 000	Data Processing Svcs	$2,545.47	
			E 01 005 110 302 316 000	Data Processing Svcs	$2,162.98	
PO#:	**Voucher #:**	**114695**	Invoice	**Invoice No:** 16927	**10/14/2026**	**Paid Amt: $4,708.45**
						Check Amount: $4,708.45
MB	**90508**	**11531**		**RENNEBERG HARDWOODS**		**Check**
			E 01 300 255 000 450 000	3/4" Red Oak Plywood (VC)	$1,553.10	
			E 01 300 255 000 450 000	1/4" Red Oak Plywood VC	$261.18	
			E 01 300 255 000 450 000	Red Oak (S3S 13/16")	$900.00	
			E 01 300 255 000 450 000	Hard Maple (S3S 13/16")	$435.00	
			E 01 300 255 000 450 000	Knotty Pine (S3S 13/16")	$185.00	
			E 01 300 255 000 450 000	Alder (S3S to 13/16")	$135.00	
			E 01 300 255 000 450 000	Shipping	$50.00	
PO#: 51966	**Voucher #:**	**114742**	Invoice	**Invoice No:** 00063820	**10/14/2026**	**Paid Amt: $3,519.28**
						Check Amount: $3,519.28
MB	**90509**	**17730**	**remit**	**RICKFORD RANCH LLC**		**Check**
			E 02 005 770 699 490 000	Food (Farm to School)	$4,512.00	
PO#:	**Voucher #:**	**114694**	Invoice	**Invoice No:** 361	**10/14/2026**	**Paid Amt: $4,512.00**
						Check Amount: $4,512.00
MB	**90510**	**14025**	**REMIT**	**RIDDELL / ALL AMERICAN SPORTS CORP**		**Check**
			E 01 300 294 000 401 502	Reconditioning	$3,436.70	
			E 01 300 294 000 401 502	shipping	$410.00	
PO#: 51984	**Voucher #:**	**114697**	Invoice	**Invoice No:** 952503885	**10/14/2026**	**Paid Amt: $3,846.70**
			E 01 300 294 000 401 502	Helmets Painted	$1,867.60	
			E 01 300 294 000 401 502	shipping	$280.00	
PO#: 51984	**Voucher #:**	**114698**	Invoice	**Invoice No:** 952498159	**10/14/2026**	**Paid Amt: $2,147.60**
			E 01 300 294 000 401 502	FB Helmet_spdfx Speed Flex	$2,481.00	
			E 01 300 294 000 401 502	FB_Helmet_SPD_C SPEED CLASSIC YOUTH	$1,760.00	

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Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB	**90510**	**14025**	**REMIT**	**RIDDELL / ALL AMERICAN SPORTS CORP**		**Check**
			E 01 300 294 000 401 502	SHIPPING AND HANDLING		$157.95
PO#: 51648	**Voucher #:**	**114699**	Invoice	**Invoice No:** 60567575	**10/14/2026**	**Paid Amt:** **$4,398.95**
						Check Amount: **$10,393.25**
MB	**90511**	**11245**	**REMIT**	**SCHOOL SPECIALTY LLC**		**Check**
			E 01 100 212 000 430 000	220335 Crayola Bulk Markers, Broad Line, Bla		$40.95
PO#: 51996	**Voucher #:**	**114700**	Invoice	**Invoice No:** 208137775889	**10/14/2026**	**Paid Amt:** **$40.95**
			E 01 100 208 000 430 000	1589098 Hasbro Guess Who? Original Guessi		$28.27
PO#: 51780	**Voucher #:**	**114702**	Invoice	**Invoice No:** 62945437	**10/14/2026**	**Paid Amt:** **$28.27**
			E 01 300 211 000 401 000	1438743 Astrobrights Card Stock, 8-1/2 x 11 Ir		$20.34
PO#: 51983	**Voucher #:**	**114701**	Invoice	**Invoice No:** 208137755414	**10/14/2026**	**Paid Amt:** **$20.34**
						Check Amount: **$89.56**
MB	**90512**	**17937**		**SCHRITZ PLUMBING & HEATING CF LLC**		**Check**
			E 01 005 812 000 350 000	fixed hot water heater		$290.00
PO#: 52010	**Voucher #:**	**114703**	Invoice	**Invoice No:** 608429	**10/14/2026**	**Paid Amt:** **$290.00**
						Check Amount: **$290.00**
MB	**90513**	**16892**		**SOLID TECHNOLOGY SYSTEMS, INC.**		**Check**
			E 01 005 812 000 350 000	fixed commons door		$225.00
PO#: 52027	**Voucher #:**	**114764**	Invoice	**Invoice No:** 5012539	**10/14/2026**	**Paid Amt:** **$225.00**
			E 01 005 612 000 305 000	PDK Door Access System		$3,100.00
PO#: 52001	**Voucher #:**	**114704**	Invoice	**Invoice No:** 5012532	**10/14/2026**	**Paid Amt:** **$3,100.00**
						Check Amount: **$3,325.00**
MB	**90514**	**10852**		**SPORTLAND**		**Check**
			E 04 005 505 321 401 000	78 Youth T'shirts Flag Football		$858.00
PO#: 51932	**Voucher #:**	**114705**	Invoice	**Invoice No:** 0060108	**10/14/2026**	**Paid Amt:** **$858.00**
						Check Amount: **$858.00**
MB	**90515**	**17905**		**STRAND ACE HARDWARE**		**Check**
			E 01 005 810 000 410 000	Custodial Supplies		$53.97
PO#:	**Voucher #:**	**114708**	Invoice	**Invoice No:** 40439	**10/14/2026**	**Paid Amt:** **$53.97**
			E 01 005 810 000 410 000	Custodial Supplies		$13.99
PO#:	**Voucher #:**	**114709**	Invoice	**Invoice No:** 40961	**10/14/2026**	**Paid Amt:** **$13.99**
			E 01 005 810 000 410 000	Custodial Supplies		$39.95
PO#:	**Voucher #:**	**114710**	Invoice	**Invoice No:** 41523	**10/14/2026**	**Paid Amt:** **$39.95**
			E 01 005 810 000 410 000	Custodial Supplies		$34.98
PO#:	**Voucher #:**	**114711**	Invoice	**Invoice No:** 41625	**10/14/2026**	**Paid Amt:** **$34.98**

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Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB	**90515**	**17905**		**STRAND ACE HARDWARE**		**Check**
			E 01 005 811 000 420 000	Repair Supplies		$155.97
PO#:	**Voucher #:**	**114712**	Invoice	**Invoice No:** 39707	**10/14/2026**	**Paid Amt:** **$155.97**
			E 01 005 810 000 410 000	Custodial Supplies		$239.24
PO#:	**Voucher #:**	**114752**	Invoice	**Invoice No:** 41728	**10/14/2026**	**Paid Amt:** **$239.24**
			E 01 005 810 000 410 000	Custodial Supplies		$52.97
PO#:	**Voucher #:**	**114753**	Invoice	**Invoice No:** 41964	**10/14/2026**	**Paid Amt:** **$52.97**
			E 01 005 810 000 410 000	Custodial Supplies		$111.97
PO#:	**Voucher #:**	**114706**	Invoice	**Invoice No:** 40747	**10/14/2026**	**Paid Amt:** **$111.97**
			E 01 005 810 000 410 000	Custodial Supplies		$127.68
PO#:	**Voucher #:**	**114707**	Invoice	**Invoice No:** 40821	**10/14/2026**	**Paid Amt:** **$127.68**
						Check Amount: **$830.72**
MB	**90516**	**17901**	**REMIT**	**SYSCO NORTH DAKOTA INC**		**Check**
			E 02 005 770 705 490 000	Breakfast Food		$298.39
			E 02 005 770 701 490 000	Food		$1,543.77
PO#:	**Voucher #:**	**114713**	Invoice	**Invoice No:** 395252984	**10/14/2026**	**Paid Amt:** **$1,842.16**
			E 02 005 770 705 490 000	Breakfast Food		$242.63
			E 02 005 770 701 490 000	Food		$582.92
PO#:	**Voucher #:**	**114714**	Invoice	**Invoice No:** 395250758	**10/14/2026**	**Paid Amt:** **$825.55**
			E 02 005 770 705 490 000	Breakfast Food		$345.94
			E 02 005 770 701 490 000	Food		$1,170.37
PO#:	**Voucher #:**	**114715**	Invoice	**Invoice No:** 395255646	**10/14/2026**	**Paid Amt:** **$1,516.31**
			E 02 005 770 705 490 000	Breakfast Food		$152.24
			E 02 005 770 701 490 000	Food		$659.95
			E 02 005 770 701 401 000	General Supplies		$45.42
PO#:	**Voucher #:**	**114716**	Invoice	**Invoice No:** 395269361	**10/14/2026**	**Paid Amt:** **$857.61**
			E 02 005 770 705 490 000	Breakfast Food		$240.16
			E 02 005 770 701 490 000	Food		$659.70
			E 04 005 509 321 490 000	Food		$231.10
PO#:	**Voucher #:**	**114717**	Invoice	**Invoice No:** 395255648	**10/14/2026**	**Paid Amt:** **$1,130.96**
			E 02 005 770 701 490 000	Food		$2,464.76
			E 02 005 770 701 401 000	General Supplies		$26.54
PO#:	**Voucher #:**	**114718**	Invoice	**Invoice No:** 395252983	**10/14/2026**	**Paid Amt:** **$2,491.30**
			E 02 005 770 701 490 000	Food		$1,770.52
			E 02 005 770 705 490 000	Breakfast Food		$878.12
PO#:	**Voucher #:**	**114719**	Invoice	**Invoice No:** 395257894	**10/14/2026**	**Paid Amt:** **$2,648.64**
			E 02 005 770 701 490 000	Food		$1,803.21

Check Number: 0-2147483647 Payment Date: 09/19/2026-10/15/2026 Period: 202701-202704 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB	**90516**	**17901**	**REMIT**	**SYSCO NORTH DAKOTA INC**		**Check**
			E 02 005 770 705 490 000	Breakfast Food	$890.50	
PO#:	**Voucher #:**	**114721**	Invoice	**Invoice No:** 395267269	**10/14/2026**	**Paid Amt:** **$2,693.71**
			E 02 005 770 701 490 000	Food	$4,784.18	
			E 02 005 770 705 490 000	Breakfast Food	$196.04	
			E 02 005 770 701 401 000	General Supplies	$334.00	
PO#:	**Voucher #:**	**114722**	Invoice	**Invoice No:** 395264483	**10/14/2026**	**Paid Amt:** **$5,314.22**
			E 02 005 770 701 490 000	Food	$163.59	
PO#:	**Voucher #:**	**114723**	Invoice	**Invoice No:** 395264482	**10/14/2026**	**Paid Amt:** **$163.59**
			E 02 005 770 701 490 000	Food	$62.32	
PO#:	**Voucher #:**	**114724**	Invoice	**Invoice No:** 395264485	**10/14/2026**	**Paid Amt:** **$62.32**
			E 02 005 770 701 490 000	Food	$1,903.00	
			E 02 005 770 705 490 000	Breakfast Food	$166.09	
PO#:	**Voucher #:**	**114725**	Invoice	**Invoice No:** 395257895	**10/14/2026**	**Paid Amt:** **$2,069.09**
			E 02 005 770 705 490 000	Breakfast Food	$62.42	
			E 04 005 509 321 490 000	Food	$94.30	
PO#:	**Voucher #:**	**114726**	Invoice	**Invoice No:** 395264484	**10/14/2026**	**Paid Amt:** **$156.72**
			E 02 005 770 701 401 000	General Supplies	$149.28	
			E 02 005 770 701 490 000	Food	$1,875.96	
PO#:	**Voucher #:**	**114727**	Invoice	**Invoice No:** 395260725	**10/14/2026**	**Paid Amt:** **$2,025.24**
			R 01 300 299 000 619 000	Concessions Cost of Sales	$520.57	
PO#:	**Voucher #:**	**114728**	Invoice	**Invoice No:** 395260726	**10/14/2026**	**Paid Amt:** **$520.57**
			R 01 300 299 000 619 000	Concessions Cost of Sales	$62.96	
PO#:	**Voucher #:**	**114729**	Invoice	**Invoice No:** 395255647	**10/14/2026**	**Paid Amt:** **$62.96**
			E 02 005 770 701 490 000	Food	$1,406.29	
			E 02 005 770 705 490 000	Breakfast Food	$72.08	
PO#:	**Voucher #:**	**114720**	Invoice	**Invoice No:** 395260727	**10/14/2026**	**Paid Amt:** **$1,478.37**
			R 01 300 299 000 619 000	Concessions Cost of Sales	$281.26	
PO#:	**Voucher #:**	**114730**	Invoice	**Invoice No:** 395264486	**10/14/2026**	**Paid Amt:** **$281.26**
			R 01 300 299 000 619 000	Concessions Cost of Sales	$538.10	
PO#:	**Voucher #:**	**114731**	Invoice	**Invoice No:** 395267268	**10/14/2026**	**Paid Amt:** **$538.10**
			E 02 005 770 705 490 000	Breakfast Food	$400.46	
			E 04 005 509 321 490 000	Food	$29.57	
			E 02 005 770 701 490 000	Food	$2,110.81	
PO#:	**Voucher #:**	**114732**	Invoice	**Invoice No:** 395267267	**10/14/2026**	**Paid Amt:** **$2,540.84**
			E 02 005 770 701 490 000	Credit	$39.59	
PO#:	**Voucher #:**	**114733**	Credit	**Invoice No:** 395267493	**10/14/2026**	**Paid Amt:** **($39.59)**

Barnesville Public Schools #146

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/19/2026-10/15/2026 Period: 202701-202704 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB	**90516**	**17901**	**REMIT**	**SYSCO NORTH DAKOTA INC**		**Check**
			E 02 005 770 705 490 000	Food		$43.17
			E 02 005 770 701 490 000	Food		$1,392.44
PO#:	**Voucher #:**	**114758**	Invoice	**Invoice No:** 395272023	**10/14/2026**	**Paid Amt:** **$1,435.61**
			R 01 300 299 000 619 000	Concessions Cost of Sales		$283.25
PO#:	**Voucher #:**	**114759**	Invoice	**Invoice No:** 395272024	**10/14/2026**	**Paid Amt:** **$283.25**
			E 02 005 770 705 490 000	Food		$122.45
			E 02 005 770 701 490 000	Food		$1,693.16
			E 02 005 770 701 401 000	General Supplies		$95.40
PO#:	**Voucher #:**	**114760**	Invoice	**Invoice No:** 395269362	**10/14/2026**	**Paid Amt:** **$1,911.01**
			E 02 005 770 701 490 000	Food		$2,563.08
			E 02 005 770 705 490 000	Breakfast Food		$26.90
PO#:	**Voucher #:**	**114761**	Invoice	**Invoice No:** 395272025	**10/14/2026**	**Paid Amt:** **$2,589.98**
						Check Amount: **$35,399.78**
MB	**90517**	**18010**		**TEAM ELITE LLC**		**Check**
			E 06 005 870 000 520 811	wrestling room renovation construction funds		$29,243.48
			E 06 005 870 000 520 811	rounding		$0.02
PO#: 51982	**Voucher #:**	**114734**	Invoice	**Invoice No:** 1248	**10/14/2026**	**Paid Amt:** **$29,243.50**
						Check Amount: **$29,243.50**
MB	**90518**	**17639**		**TRAP TEAM ISD 146 AUXILIARY ACCOUNT**		**Check**
			E 01 300 299 000 305 000	Fees For Services		$400.00
PO#:	**Voucher #:**	**114735**	Invoice	**Invoice No:** 100126	**10/14/2026**	**Paid Amt:** **$400.00**
						Check Amount: **$400.00**
MB	**90519**	**13160**		**TROJAN TAKE DOWN CLUB**		**Check**
			E 01 300 299 000 305 000	Fees For Services		$400.00
PO#:	**Voucher #:**	**114736**	Invoice	**Invoice No:** 091826	**10/14/2026**	**Paid Amt:** **$400.00**
						Check Amount: **$400.00**
MB	**90520**	**13938**		**VOLLEYBALL**		**Check**
			E 01 300 299 000 305 000	Fees For Services		$400.00
PO#:	**Voucher #:**	**114738**	Invoice	**Invoice No:** 100926	**10/14/2026**	**Paid Amt:** **$400.00**
			E 01 300 299 000 305 000	Fees For Services		$400.00
PO#:	**Voucher #:**	**114747**	Invoice	**Invoice No:** 101026	**10/14/2026**	**Paid Amt:** **$400.00**
						Check Amount: **$800.00**
MB	**90521**	**16453**	**remit**	**VOYAGER SOPRIS LEARNING**		**Check**
			E 01 100 288 000 430 000	Rewards Intermediate, 2E Student book (set		$580.00
			E 01 100 288 000 430 000	Rewards Secondary, 3E Student Book set of 1		$435.00

Check Number: 0-2147483647 Payment Date: 09/19/2026-10/15/2026 Period: 202701-202704 Void Status: N

Bank	Check No	Code	Rcd	Vendor								Pmt/Void Date	Pmt Type		
MB	**90521**	**16453**	**remit**	**VOYAGER SOPRIS LEARNING**									**Check**		
				E	01	100	288	000	430	000	Rewards Intermediate 2E Teacher's Guide witl		$840.00		
				E	01	100	288	000	430	000	Freight		$185.50		
PO#: 52005		**Voucher #:**	**114737**	Invoice				**Invoice No:** 8843162				**10/14/2026**		**Paid Amt:**	**$2,040.50**
														Check Amount:	**$2,040.50**
MB	**90522**	**17833**		**WASHINGTON DC TRIP**									**Check**		
				E	01	300	299	000	305	000	Fees For Services		$400.00		
PO#:		**Voucher #:**	**114748**	Invoice				**Invoice No:** 101226				**10/14/2026**		**Paid Amt:**	**$400.00**
														Check Amount:	**$400.00**
MB	**90523**	**13590**		**WE TRAVEL PC INC**									**Check**		
				E	01	100	612	000	401	000	50' Plenum HDMI cable - 4th Grade Room		$129.99		
				E	01	100	612	000	401	000	Tp-Link Nano WiFi 6 Adapter - 6th Solum		$29.99		
				E	01	005	810	000	410	000	Energizer AA Lithium Clock Batteries		$527.50		
				E	01	005	612	000	401	000	Apple Magic Mouse (Replace) - Tech Director		$79.00		
				E	01	100	612	000	401	000	TP-Link Nano 6th Grade Erlandson		$29.99		
				E	01	100	612	000	455	000	Apple USB-C Digital AV Mulit Adapter - 5th Gra		$68.98		
				E	01	005	630	000	401	555	Logitech Rugged Combo 3 Case		$699.93		
				E	01	100	612	000	401	000	Yodeck Digital Signage License - Elem		$144.00		
				E	01	300	612	000	401	000	Yodeck Digital Signage License 2nd Screen H		$151.67		
				E	01	005	612	000	401	000	Ubiquiti Unify U7 Pro - HS Lunchroom		$249.00		
PO#: 52028		**Voucher #:**	**114766**	Invoice				**Invoice No:** 15070				**10/14/2026**		**Paid Amt:**	**$2,110.05**
				E	01	005	612	000	319	000	BHS PC & Mac Management		$750.00		
PO#: 52028		**Voucher #:**	**114767**	Invoice				**Invoice No:** 15119				**10/14/2026**		**Paid Amt:**	**$750.00**
				E	01	005	630	302	305	000	We Travel PC Contract Labor		$7,083.33		
PO#: 52028		**Voucher #:**	**114765**	Invoice				**Invoice No:** 15118				**10/14/2026**		**Paid Amt:**	**$7,083.33**
				E	01	005	612	000	405	000	ChatGPT License Casey		$20.00		
PO#: 52028		**Voucher #:**	**114768**	Invoice				**Invoice No:** 15121				**10/14/2026**		**Paid Amt:**	**$20.00**
				E	01	005	612	000	319	000	District Staff DNS Filter Pc/Macs		$99.00		
PO#: 52028		**Voucher #:**	**114771**	Invoice				**Invoice No:** 15120				**10/14/2026**		**Paid Amt:**	**$99.00**
				E	01	005	612	000	405	000	Google AI Pro for Education License		$24.00		
PO#: 52028		**Voucher #:**	**114769**	Invoice				**Invoice No:** 15123				**10/14/2026**		**Paid Amt:**	**$24.00**
				E	01	005	715	342	405	000	Email Security		$500.40		
				E	01	005	715	342	405	000	Google Workspace Backup		$542.50		
				E	01	005	715	342	405	000	Server & System Protection		$399.00		
				E	01	005	715	342	405	000	Threat Detection		$1,000.00		
				E	01	005	715	342	405	000	Vulnerabililty Scanning and Compliance		$250.00		

Check Number: 0-2147483647 Payment Date: 09/19/2026-10/15/2026 Period: 202701-202704 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MB	**90523**	**13590**		**WE TRAVEL PC INC**		**Check**
			E 01 005 715 342 405 000	Security Awareness Training	$286.00	
PO#: 52028	**Voucher #:**	**114770**	Invoice	**Invoice No:** 15124	**10/14/2026**	**Paid Amt: $2,977.90**
			E 01 005 715 000 405 000	Huntress ITDR Cybersecurity for all staff-2 yea	$11,700.00	
PO#: 51989	**Voucher #:**	**114739**	Invoice	**Invoice No:** 15105	**10/14/2026**	**Paid Amt: $11,700.00**
						Check Amount: $24,764.28
MB	**90524**	**17990**		**WINDOW TINT PROS LLC**		**Check**
			E 01 005 715 342 522 000	window tint art room safe school dollars	$1,742.04	
PO#: 51973	**Voucher #:**	**114740**	Invoice	**Invoice No:** 004809	**10/14/2026**	**Paid Amt: $1,742.04**
						Check Amount: $1,742.04
MB	**90525**	**17582**		**WULFEKUHLE, CASSIE R**		**Check**
			E 01 300 296 000 305 512	Fees For Services	$192.00	
PO#:	**Voucher #:**	**114778**	Invoice	**Invoice No:** 101326	**10/14/2026**	**Paid Amt: $192.00**
						Check Amount: $192.00
MB	**90526**	**16568**	**CONC**	**COCA-COLA BOTTLING COMPANY HIGH COUNTRY**		**Check**
			R 01 300 299 000 619 000	Concessions Cost of Sales	$755.00	
PO#:	**Voucher #:**	**114784**	Invoice	**Invoice No:** 5582777	**10/15/2026**	**Paid Amt: $755.00**
			R 01 300 299 000 619 000	Concessions Cost of Sales	$1,271.00	
PO#:	**Voucher #:**	**114785**	Invoice	**Invoice No:** 5582689	**10/15/2026**	**Paid Amt: $1,271.00**
			R 01 300 299 000 619 000	Concessions Cost of Sales	$1,621.50	
PO#:	**Voucher #:**	**114783**	Invoice	**Invoice No:** 5545799	**10/15/2026**	**Paid Amt: $1,621.50**
						Check Amount: $3,647.50
MB	**90527**	**16937**		**COLE PAPERS INC**		**Check**
			E 01 005 810 000 410 000	can liner 38x58	$72.86	
			E 01 005 810 000 410 000	can liner 33x39	$49.02	
			E 01 005 810 000 410 000	can liner 29x44	$53.13	
			E 01 005 810 000 410 000	paper towel	$509.80	
			E 01 005 810 000 410 000	bath tissue	$365.76	
			E 01 005 865 352 401 000	nitrile gloves large	$39.51	
			E 01 005 865 352 401 000	nitrile gloves x large	$39.51	
			E 01 005 865 352 401 000	nitrile gloves medium	$57.99	
			E 01 005 810 000 410 000	waste basket	$119.16	
			E 01 005 810 000 410 000	mops	$32.70	
			E 01 005 720 302 401 000	tampons	$84.98	
			E 01 005 810 000 410 000	cloths	$26.49	
			E 01 005 810 000 410 000	multi purpose cleaner	$75.58	
			E 01 005 810 000 410 000	broom	$28.88	

Check Number: 0-2147483647 Payment Date: 09/19/2026-10/15/2026 Period: 202701-202704 Void Status: N

Bank	Check No	Code	Rcd	Vendor								Pmt/Void Date	Pmt Type		
MB	**90527**	**16937**		**COLE PAPERS INC**									**Check**		
			E	01	005	810	000	410	000	wood handle			$7.76		
			E	01	005	810	000	410	000	broom brush holder			$34.28		
			E	01	005	720	302	401	000	Freight			$0.37		
			E	01	005	865	352	401	000	Freight			$0.60		
			E	01	005	810	000	410	000	Freight			$6.03		
PO#: 52024		**Voucher #:**	**114782**	Invoice		**Invoice No:** 10780272						**10/15/2026**		**Paid Amt:**	**$1,604.41**
														Check Amount:	**$1,604.41**
MB	**90528**	**15411**		**DELTA DENTAL OF MINNESOTA**									**Check**		
			B	01	215	032				premiums			$2,953.58		
PO#:		**Voucher #:**	**114786**	Invoice		**Invoice No:** CNA0002299278						**10/15/2026**		**Paid Amt:**	**$2,953.58**
														Check Amount:	**$2,953.58**
MB	**90529**	**10039**		**LARRY DAVIS GARAGE**									**Check**		
			E	01	005	850	389	570	000	6 month storage facility lease			$1,800.00		
PO#:		**Voucher #:**	**114801**	Invoice		**Invoice No:** 21444						**10/15/2026**		**Paid Amt:**	**$1,800.00**
														Check Amount:	**$1,800.00**
MB	**90530**	**16818**		**MN SCHOOL EMPLOYEES ASSOCIATION**									**Check**		
			B	01	215	025				Nea-Mea-Bea Dues Payable			$370.24		
PO#:		**Voucher #:**	**114795**	Invoice		**Invoice No:** S2027070						**10/15/2026**		**Paid Amt:**	**$370.24**
														Check Amount:	**$370.24**
MB	**90531**	**17865**	**REMIT**	**TOSHIBA AMERICA BUSINESS SOLUTIONS INC**									**Check**		
			E	01	005	110	302	580	000				$492.11		
			E	01	300	211	302	580	000				$984.22		
			E	01	100	203	302	580	000				$984.22		
PO#:		**Voucher #:**	**114802**	Invoice		**Invoice No:** 5040418430						**10/15/2026**		**Paid Amt:**	**$2,460.55**
														Check Amount:	**$2,460.55**
														Report Total:	**$766,504.28**

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

Fund	Description	Total
01	General Fund	$668,561.50
02	Food Service	$46,564.92
04	Community Service	$3,263.11
06	Building Construction	$48,114.75
Report Total		**$766,504.28**

Student Activity Account

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/19/2026-10/14/2026 Period: 202701-202704 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
MN	19027	1434		AMAZON CAPITAL SERVICES		Check
			E	01 300 298 000 401 590 APPS2Car [2 Pack] Gym Magnetic Phone Holde		$49.98
PO#: 1578	Voucher #:	6079	Invoice	Invoice No: 1CWW-WRY1-CLFW	9/25/2026	Paid Amt: $49.98
						Check Amount: $49.98
MN	19028	1008		ASKEGAARD, MEGAN		Check
			E	01 300 298 000 401 540 Impact Night Frames		$34.19
PO#:	Voucher #:	6078	Invoice	Invoice No: Impact night frames	9/25/2026	Paid Amt: $34.19
						Check Amount: $34.19
MN	19029	1026		ISD #146		Check
			E	01 300 298 000 401 580 Bus to Park Rapids		$594.75
PO#:	Voucher #:	6073	Invoice	Invoice No: BusParkRapids	9/25/2026	Paid Amt: $594.75
						Check Amount: $594.75
MN	19030	1888		M-F ATHLETIC COMAPNY		Check
			E	01 300 298 000 401 500 Tent Frame		$1,678.00
PO#: 1577	Voucher #:	6080	Invoice	Invoice No: INV426074	9/25/2026	Paid Amt: $1,678.00
						Check Amount: $1,678.00
MN	19031	1065		MIDWEST BANK		Check
			E	01 300 298 000 401 470 Homecoming Start Up Cash		$300.00
PO#:	Voucher #:	6076	Invoice	Invoice No: HOCO26	9/25/2026	Paid Amt: $300.00
						Check Amount: $300.00
MN	19032	1885		NOAH BASKETBALL		Check
			E	01 300 298 000 401 530 Annual Fee		$1,200.00
PO#:	Voucher #:	6074	Invoice	Invoice No: 10/1/26to10/1/27	9/25/2026	Paid Amt: $1,200.00
						Check Amount: $1,200.00
MN	19033	1889		SHIRT SHOP		Check
			E	01 300 298 000 401 540 Forsgren Shirts		$825.00
PO#:	Voucher #:	6077	Invoice	Invoice No: 3478	9/25/2026	Paid Amt: $825.00
						Check Amount: $825.00
MN	19034	1688		SUTER, CHAD		Check
			E	01 300 298 000 401 516 Team Meal		$34.97
PO#:	Voucher #:	6075	Invoice	Invoice No: Team Meal	9/25/2026	Paid Amt: $34.97
						Check Amount: $34.97
MN	19035	1434		AMAZON CAPITAL SERVICES		Check
			E	01 300 298 000 401 470 Homecoming Supplies		$193.88
PO#: 1580	Voucher #:	6085	Invoice	Invoice No: 16FM-PJ3P-KGR4	9/29/2026	Paid Amt: $193.88
						Check Amount: $193.88

Check Number: 0-2147483647 Payment Date: 09/19/2026-10/14/2026 Period: 202701-202704 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
MN	19036	1863		FLASH ENTERTAINMENT DJ		Check	
			E 01 300 298 000 401 470	DJ & Lighting		$1,000.00	
PO#:	Voucher #:	6081	Invoice	Invoice No: Inv0003	9/29/2026	Paid Amt:	$1,000.00
						Check Amount:	$1,000.00
MN	19037	1004		RIDDELL ALL AMERICAN SPORTS		Check	
			E 01 300 298 000 401 580	Mini Helmets		$275.05	
PO#:	Voucher #:	6083	Invoice	Invoice No: 60553580	9/29/2026	Paid Amt:	$275.05
			E 01 300 298 000 401 580	Equipment Bags		$588.71	
PO#:	Voucher #:	6082	Invoice	Invoice No: 952582600	9/29/2026	Paid Amt:	$588.71
						Check Amount:	$863.76
MN	19038	1549		SIDELINE POWER, LLC		Check	
			E 01 300 298 000 401 580	Video Chord		$325.00	
PO#: 1575	Voucher #:	6084	Invoice	Invoice No: 22680	9/29/2026	Paid Amt:	$325.00
						Check Amount:	$325.00
MN	19039	1434		AMAZON CAPITAL SERVICES		Check	
			E 01 300 298 000 401 470	Amazon- PO #1580		$670.96	
PO#:	Voucher #:	6088	Invoice	Invoice No: 1DRL-754K-YT9P	9/30/2026	Paid Amt:	$670.96
						Check Amount:	$670.96
MN	19040	1432		COCA-COLA BOTTLING HIGH COUNTRY		Check	
			E 01 300 298 000 401 470	Vending Machine Pop		$126.00	
PO#:	Voucher #:	6089	Invoice	Invoice No: 5582696	9/30/2026	Paid Amt:	$126.00
						Check Amount:	$126.00
MN	19041	1634		COTTONWOOD DESIGNS		Check	
			E 01 300 298 000 401 227	Powderpuff Shirts		$382.50	
PO#:	Voucher #:	6086	Invoice	Invoice No: 506860	9/30/2026	Paid Amt:	$382.50
						Check Amount:	$382.50
MN	19042	1605		PURPLE GOOSE, THE		Check	
			E 01 300 298 000 401 580	Team Meal		$170.00	
PO#:	Voucher #:	6087	Invoice	Invoice No: 9212026	9/30/2026	Paid Amt:	$170.00
						Check Amount:	$170.00
MN	19043	1434		AMAZON CAPITAL SERVICES		Check	
			E 01 300 298 000 401 470	Homecoming Dance Supplies		$107.17	
PO#: 1583	Voucher #:	6091	Invoice	Invoice No: 1LYX-YXWN-PLP1	10/2/2026	Paid Amt:	$107.17
						Check Amount:	$107.17

Check Number: 0-2147483647 Payment Date: 09/19/2026-10/14/2026 Period: 202701-202704 Void Status: N

Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
MN	19044	1043		GAME ONE		Check	
			E 01 300 298 000 401 500	Day Bags		$219.28	
PO#: 1576	Voucher #:	6092	Invoice	Invoice No: 10670603	10/2/2026	Paid Amt:	$219.28
						Check Amount:	$219.28
MN	19045	1820		LIL' BITZ PUMPKIN PATCH		Check	
			E 01 100 298 000 401 110	Pumpkin Patch		$537.00	
PO#:	Voucher #:	6090	Invoice	Invoice No: 126	10/2/2026	Paid Amt:	$537.00
						Check Amount:	$537.00
MN	19046	1875		THE PETAL PARLOR		Check	
			E 01 300 298 000 401 470	HOCO Flowers		$91.00	
PO#:	Voucher #:	6093	Invoice	Invoice No: 000045	10/2/2026	Paid Amt:	$91.00
						Check Amount:	$91.00
MN	19047	1735		DUVAL, SUSIE		Check	
			E 01 300 298 000 401 360	Service Project		$57.94	
PO#:	Voucher #:	6094	Invoice	Invoice No: Sams	10/9/2026	Paid Amt:	$57.94
						Check Amount:	$57.94
MN	19048	1890		MINNESOTA SISTERS		Check	
			E 01 300 298 000 401 530	Shooting TShirts		$373.38	
PO#:	Voucher #:	6095	Invoice	Invoice No: 7091	10/9/2026	Paid Amt:	$373.38
						Check Amount:	$373.38
MN	19049	1026		ISD #146		Check	
			E 01 300 298 000 401 313	CHanhassen Bus		$2,029.25	
PO#:	Voucher #:	6096	Invoice	Invoice No: BusChan	10/14/2026	Paid Amt:	$2,029.25
			E 01 300 298 000 401 580	Staples FB Game		$737.00	
PO#:	Voucher #:	6097	Invoice	Invoice No: StaplesBus	10/14/2026	Paid Amt:	$737.00
						Check Amount:	$2,766.25
MN	19050	1301		BARNESVILLE RECORD REVIEW		Check	
			E 01 300 298 000 401 540	Volleyball Posters		$65.00	
PO#:	Voucher #:	6098	Invoice	Invoice No: 3990	10/14/2026	Paid Amt:	$65.00
						Check Amount:	$65.00
MN	19051	1026		ISD #146		Check	
			E 01 300 298 000 401 540	Team Meal BDUBS		$580.06	
PO#:	Voucher #:	6100	Invoice	Invoice No: BDUBS	10/14/2026	Paid Amt:	$580.06

Student Activity Account

Detail Payment Register By Check

Check Number: 0-2147483647 Payment Date: 09/19/2026-10/14/2026 Period: 202701-202704 Void Status: N

Bank	Check No	Code	Rcd	Vendor								Pmt/Void Date	Pmt Type		
MN	19051	1026		ISD #146									Check		
			E	01	300	298	000	401	540	Team Meal			$315.01		
PO#:		Voucher #:		6099	Invoice		Invoice No:		10/10			10/14/2026		Paid Amt:	$315.01
														Check Amount:	$895.07
														Report Total:	$13,561.08

CLAIMS PRESENTED TO THE BOARD OF EDUCATION						
Monday, October 19, 2026						
Aadland, Alexandra				$34.44		
		Teacher Substitute	$34.44			
Altringer, Dawn				$37.28		
		Staff Development	$37.28			
Anderson, Breanna				$50.64		
		Staff Development	$50.64			
Andres, Liam				$929.38		
		Custodial Expense	$929.38			
Archambeau, Kraig				$3,415.60		
		Transportation	$290.57			
		Paraprofessional	$3,086.65			
		Staff Development	$38.38			
Bang, Michaela				$84.12		
		Paraprofessional	$50.47			
		Staff Development	$33.65			
Beischel, Thomas				$31.41		
		Custodial Expense	$31.41			
Bielejeski, Lisa				$31.95		
		Staff Development	$31.95			
Blanco, Amira				$192.40		
		Kids Club	$192.40			
Blomberg, Cassandra				$4,181.27		
		Kids Club	$1,669.34			
		Preschool	$2,511.93			
Bolgrean, Shirley				$41.02		
		Staff Development	$41.02			
Bontjes, Alexis				$596.00		
		Volleyball Official	$596.00			
Bontjes, Jaida				$268.00		
		Volleyball Official	$268.00			
Bowen, Susan				$1,121.87		
		Food Service Expense	$1,121.87			
Braton, Carrie				$52.04		
		Staff Development	$52.04			
Braton, Kathy				$48.00		
		Paraprofessional Substitute	$48.00			
Caruso, Amy				$1,386.34		
		Staff Development	$68.83			
		Preschool	$1,238.76			
		Community Ed	$78.75			
Connelly, Lesley				$30.80		
		Staff Development	$30.80			
Dabbert, Drew				$940.53		
		Custodial	$940.53			
Davis, Mckenzie				$27.41		
		Staff Development	$27.41			
Day, Alexandra				$125.30		
		Kids Club	$125.30			
Ernst, Laurie				$12.36		
		Custodial	$12.36			
Fenner, Juanita				$50.63		
		Food Service Expense	$50.63			
Fogelquist, Melissa				$26.63		
		Staff Development	$26.63			

Fradet, Annika				$982.80		
		Kids Club	$982.80			
Frauendienst, Isaac				$93.75		
		Summer Rec	$93.75			
Gardner, Colyn				$34.41		
		Staff Development	$34.41			
Gilbertson, Carl				$96.00		
		Custodial	$96.00			
Goergen, Deborah				$82.28		
		Food Service Expense	$58.08			
		Staff Development	$24.20			
Green, Reuben				$918.22		
		Custodial	$918.22			
Gregoire, Martan				$93.75		
		Summer Rec	$93.75			
Halverson-Wolters, Chrissa				$251.68		
		Breakfast Monitor	$231.62			
		Staff Development	$20.06			
Hamman, Angela				$1,173.34		
		Food Service Expense	$1,173.34			
Haspel, Kelsey				$40.15		
		Staff Development	$40.15			
Hauck, Brea				$28.68		
		Staff Development	$28.68			
Haugen, Samantha				$208.33		
		Kids Club	$180.92			
		Staff Development	$27.41			
Haus, Jessica				$58.60		
		Breakfast Monitor	$46.88			
		Paraprofessional	$11.72			
Heikes, Julia				$29.30		
		Staff Development	$29.30			
Hoyer, Megan				$832.00		
		Staff Development	$832.00			
Huesman, Ava				$293.68		
		Kids Club	$293.68			
Julsrud, Wanda				$3,134.09		
		Transportation	$3,134.09			
Just, Andrea				$1,042.09		
		Food Service Expense	$1,042.09			
Kara, Roxanne				$80.00		
		Custodial	$80.00			
Kluck, Melissa				$3,226.86		
		Transportation	$3,183.18			
		Staff Development	$43.68			
Kuik, Julie				$38.24		
		Clerical	$38.24			
Lien, Christopher				$131.95		
		Concessions	$131.95			
Lien, Mary				$223.05		
		Food Service	$223.05			
Loen, Nancy				$1,074.50		
		26-27 Extra Days	$1,074.50			
Loewen, Sydney				$417.66		
		Kids Club	$417.66			

Manning, Lynn				$253.75		
		Food Service Expense	$253.75			
Messer, Savannah				$660.00		
		Paraprofessional Substitute	$660.00			
Nibbe, Alissa				$93.75		
		Summer Rec	$93.75			
Norris, Riley				$256.51		
		Kids Club	$256.51			
Palya, Samantha				$2,374.97		
		Transportation	$878.63			
		Preschool Paraprofessional	$260.93			
		Paraprofessional	$1,112.93			
		Staff Development	$122.48			
Peloubet-Messer, Christine				$932.89		
		Concessions	$932.89			
Pender, Cassie				$34.41		
		Staff Development	$34.41			
Pepek, Heather				$252.35		
		Kids Club	$217.94			
		Staff Development	$34.41			
Pickett, Jennifer				$657.70		
		Concessions	$657.70			
Redding, LaVonne				$854.86		
		Food Service Expense	$854.86			
Reep, Richard				$306.89		
		Custodial Expense	$306.89			
Retzlaff, Morgan				$32.90		
		Staff Development	$32.90			
Ronsberg, Betsy				$263.70		
		Breakfast Monitor	$263.70			
Rotz, Stacey				$2,994.46		
		Preschool Paraprofessional	$2,994.46			
Samuelson, Jodi				$130.00		
		School Board Expense	$130.00			
Schilling, Emma				$213.09		
		Kids Club	$213.09			
Schindler, McKayla				$186.41		
		Staff Development	$186.41			
Schwartz, Ashley				$462.94		
		Paraprofessional	$416.06			
		Staff Development	$46.88			
Seifert, Nicole				$19.00		
		Staff Development	$19.00			
Smith, Heidi				$343.56		
		Staff Development	$343.56			
Snow, Kayla				$457.73		
		Kids Club	$457.73			
Spillum, Emma				$308.56		
		Kids Club	$308.56			
Spillum, Mary				$776.07		
		Kids Club	$776.07			
Strand, Bryan				$179.00		
		Staff Development	$179.00			
Suter, Chad				$281.47		
		Staff Development	$281.47			

Suter, Cheryl				$25.32		
		Paraprofessional	$25.32			
Thorkildson, Lynn				$232.96		
		Summer School	$232.96			
Wilhelm, April				$252.20		
		Paraprofessional	$252.20			
Wirth, Leah				$29.30		
		Staff Development	$29.30			
		TOTAL	$42,167.58	$42,167.58		
MSDLAF TRANSFERS TO MIDWEST BANK						
9/23/26		TRANSFER		$88,680		
10/1/26		TRANSFER		$300,000		
10/15/2026		TRANSFER		$500,000		
						$888,680
MIDWEST BANK CREDIT CARD EXPENDITURES						
Jon Ellerbusch						$120.28
		Supplies		$11.67		
		ChatGPT Subscription		$108.61		
Todd Henrickson						$259.18
		ChatGPT Subscription		$20.00		
		2nd Grade instructional subscription		$156.00		
		New Staff Meal		$83.18		
Bryan Strand						$758.98
		HS Auxiiary Account Expense		$449.04		
		College Textbooks		$55.00		
		HS English Instr. supplies		$188.00		
		Gasoline		$66.94		
Jodi Samuelson						$846.26
		Chat GPT Subscription		$20.00		
		HS Social Studies Instr. Supplies		$120.00		
		Wellness Supplies		$115.94		
		Concessions Cost of Sales		$66.87		
		6th Grade Instructional Supplies		$345.00		
		Elementary Library Books		$178.45		
Aaron Schindler						$2,403.70
		ChatGPT Subscription		$20.00		
		Brighthweel Subscription		$150.00		
		Cross Country Entry Fees		$378.50		
		HS Auxiliary Exp.		$1,855.20		
Total Credit Card Expense						$4,388.40

7. Appreciation, Recognition and Presentations
8. Recognition of Citizens for Input Purposes
9. Reports/News
    A. High School Principal's Report 65

BARNESVILLE
HIGH SCHOOL

BOARD REPORT

OCTOBER 19, 2026

PAST MONTH'S EVENTS

01 September CPT time

- worked with others in their subject areas
- Had a technology share in the library where teachers showed interesting things that they are using in their classrooms with other teachers.

STRATEGIC PLAN | 8.1 – Strengthen collaboration among staff, administrators, and departments; 7.2 – Expand opportunities for professional growth, leadership development, and credential attainment.

02 Homecoming week was a huge success

- Thank you to Mr. Frauendienst and the student council for all that they did
- Would not run as smooth without the efforts of all involved.
- Congratulations to Queen Ali Axness and King Owen Thorkildson as well as all involved in the court

STRATEGIC PLAN | 6.1 – Increase student participation in activities, athletics, fine arts, leadership, and service opportunities; 6.3 – Promote a positive school culture that reflects Barnesville's values and traditions; 6.4 – Celebrate student achievements.

03 Conferences were held October 12 for grades 7-12 from 4:00-7:30

STRATEGIC PLAN | 10.3 – Expand opportunities for two-way communication and stakeholder feedback.

04 MState Fergus Falls and Concordia presented to Juniors and Seniors on a program for reduced fees and tuition forgiveness during 8th hour.

- both schools working together for students with a high enough GPA to have free education at MState and huge fee reductions if they continue at Concordia. Fantastic opportunity for our students.

STRATEGIC PLAN | 1.5 – Increase student awareness of career, military, apprenticeship, and college opportunities; 1.4 – Implement a district-wide post-secondary planning process for all students grades 7–12 (supporting activity, not full implementation).

05 Held regional FFA contest at school October 7

- 27 schools attended and approximately 200 kids
- Judging was done at the Ag end of the high school (classroom and old gym) as well as the fairgrounds

STRATEGIC PLAN | 6.1 – Increase student participation in activities, athletics, fine arts, leadership, and service opportunities; 6.2 – Expand opportunities for students to explore interests and passions.

UPCOMING HIGH SCHOOL EVENTS

06 October 23 - CPT 2 hour early out

- Will be doing grade level meetings to discuss struggling students
- Have a speaker coming in to talk to all staff on "Credible Mind Presentation"

STRATEGIC PLAN | 5.1 – Strengthen MTSS, WIN interventions, and data-driven student support processes; 5.5 – Increase support for students experiencing academic and behavioral challenges; 9.2 – Promote employee wellness and mental health resources (planned presentation).

07 FFA will be attending the national convention, they will leave on the 19th and return October 24

- 10 students will be attending this year

STRATEGIC PLAN | 6.1 – Increase student participation in activities, athletics, fine arts, leadership, and service opportunities; 6.2 – Expand opportunities for students to explore interests and passions.

08 October 26 - Kickstart music concert Band/Choir and Theater

STRATEGIC PLAN | 6.1 – Increase student participation in activities, athletics, fine arts, leadership, and service opportunities.

09 Vision and Hearing Screenings at the high school

STRATEGIC PLAN | 4.2 – Continue implementation of mental health, social-emotional learning, and student support services (screening supports student services).

10 October 29 PSAT test administered

STRATEGIC PLAN | 1.4 – Implement a district-wide post-secondary planning process for all students grades 7–12 (PSAT supports planning).

11 Picture retakes will be November 3

12 November 4 - Career Fair will be held in afternoon grades 9-12

- Area schools will be attending

STRATEGIC PLAN | 1.5 – Increase student awareness of career, military, apprenticeship, and college opportunities; 2.3 – Increase opportunities for real-world learning and community partnerships (career exploration).

13 November 4 - End of Quarter 1

- Report cards will be mailed out the following week

STRATEGIC PLAN | 10.2 – Increase consistency and clarity of communication across all stakeholder groups (report cards).

14 November 11 - Veterans Day Program @ 9:00 a.m. - Middle gym

STRATEGIC PLAN | 6.3 – Promote a positive school culture that reflects Barnesville's values and traditions.

15 November 12-15 will be the high school musical - "Guys and Dolls"

STRATEGIC PLAN | 6.1 – Increase student participation in activities, athletics, fine arts, leadership, and service opportunities; 6.2 – Expand opportunities for students to explore interests and passions.

16 November 23 - Band Concert in the PAC

STRATEGIC PLAN | 6.1 – Increase student participation in activities, athletics, fine arts, leadership, and service opportunities.

17 November 25 End of Trimester 1 and early out for Thanksgiving Break

Strategic-plan references identify alignment with district objectives, not completion of multi-year objectives. Future events represent planned alignment. Routine operational dates are not assigned objectives.

THE TROJAN WAY

ELEMENTARY BOARD REPORT

October 19, 2026

Todd Henrickson | Elementary Principal

2026–27 SCHOOL YEAR

SCHOOL UPDATES

- **Sep 23rd – Bike/Pedestrian Safety – Grades K-8**
  - Thank you to Officer Jesse Atteberry and Shelby DuShane (Sanford Chiclren's Hospital) for their presentations.
    - Officer Atteberry focused on pedestrian, bike, scooter, e-bike, and roller blade safety as well as the rules that go along with them.
    - Mrs. DuShane focused on helmets: how to fit them properly and what type of helmet should be used with each vehicle.
  - *Strategic Plan Objectives Supported: 2.4 — Life skills instruction; 4.1 – Student Well-Being, Safety, & Belonging; 11.1 — Partnerships that support student learning.*

- **Sep 25th – CPT Agenda**
  - 1:15 – 1:45
    - EduClimber Training – Elementary Library - Teachers
      - Accessing Student Data
  - 1:15 – 3:15
    - Ukeru Training (Refresher) – HS Library
    - For those teachers and paras that need recertification
  - 1:45 – 3:15
    - Grade Level Collaboration
      - Options:
        - Continue working with EduClimber
        - Review Benchmark data and plan next steps
        - WIN preparation
        - Grade Level Idea Share
  - *Strategic Plan Objectives Supported: 5.1 — MTSS, WIN, and data-driven student support; 7.2 — Professional growth; 8.1 — Staff collaboration; 8.4 — Data-guided improvement.*

- **Sep 25th – Sock Drive Totals**
  - Sponsored by the Barnesville Police Department
    - The elementary collected 855 pairs of socks
    - The winning class was Mr. Amundson with 94 pairs
  - Thank you to all those who brought in socks!
  - *Strategic Plan Objectives Supported: 6.1 — Student service opportunities; 11.2 — Collaboration with civic organizations.*

- **Week of Sep 28th – Homecoming Week**
  - Dress-up Days: Monday – Pajama Day / Tuesday – Western Day / Wednesday – Tacky Tourist Day / Thursday – Red, White, & Blue Day (USA) / Friday – Spirit Day
  - *Strategic Plan Objectives Supported: 6.3 — Positive school culture, values, and traditions.*

- **Sep 30th - DQ Star Student Achievement Award**
  - **Front row L-R**: Nora Busse, Malia McAlister, Reya Jones, Quinn Olson, Talia Poach, Aria Lorea, Bella Schoep, Dawson Henderson, Adlee Hoehne (blue hat).
  - **Back row L-R:** Colton Gaetz, Ethan Langseth, Emmy Frey, Seren Omdalen, Hayden Nelson, Viera Winkler, Nikki Moen, Solviegh Omdalen, Patrick Grotluschen, Rachel Tobin, Cooper Skrove, Olivia Cassady, Maksim Pearson (orange shirt), Thor Iverson.



  - *Strategic Plan Objectives Supported: 6.4 — Celebrate student achievements.*

- **Oct 1st - Senior Class Welcome**
  - The Seniors welcomed our Kindergarten students to the Barnesville Schools and presented each of them with a gift.
  - Thank you to Susan Duval, Kelsey Haspel, and the PAY Group for making this possible.
  - *Strategic Plan Objectives Supported: 6.3 — Positive school culture, values, and traditions; 11.3 — Mentorship and community involvement in schools.*

    - Kindergarten Class and the Seniors:



    - Kindergarten Class and the PAY Group:



- **Oct 2nd – Custodian Appreciation Day**
  - Thank you to Dewey and the entire custodial staff for everything they do for our students and staff.
  - *Strategic Plan Objectives Supported: 7.5 — Recognize and celebrate employee contributions.*

- **Oct 5th – Unity Day Presentations**
  - Mrs. Skrove and Ms. Aalund did presentations on bullying and kindness during each classroom's library time throughout the week.
  - *Strategic Plan Objectives Supported: 4.2 — Social-emotional learning; 4.3 — Strategies to address bullying, harassment, and student conflict.*

- **Nov 6th – Lil Bitz Pumpkin Patch – Kindergarten**
  - Thank you to our parent volunteers for making the trip possible.
  - *Strategic Plan Objectives Supported: 2.3 - Real-world learning and community partnerships; 11.3 — Volunteerism and community involvement in schools.*

- **Nov 7th – National Walk-to-School Day**
  - Thank you to our HS Student Council members for handing out stickers, key chains, and bookmarks to all those students who walked, biked, or rolled to school.
  - *Strategic Plan Objectives Supported: **6.1:** Participation in activities, leadership, and service opportunities; **6.3:** Promote a positive school culture.*

- **Oct 7th – Tamarac National Wildlife Refuge – Grade 5**
  - **Grade 5 Teachers** - "Our Tamarac field trip was a beautiful day of learning for our students. We spent the full day outside, and the hands-on experiences that they encountered connected directly to many Minnesota science standards. Additionally, we covered several social studies standards throughout the day. Tamarac National Wildlife Refuge has partnered with the White Earth Nation, which allows Native American culture, history, and knowledge to be woven into the learning experiences. This was a great way to connect our classroom learning to authentic experiences and perspectives. The volunteers were also incredible. They clearly wanted to be there and shared their knowledge and enthusiasm with our students. Overall, the day provided a meaningful combination of science, social studies, culture, and outdoor learning."
  - *Strategic Plan Objectives Supported: 2.3 — Real-world learning and community partnerships; 11.3 — Volunteerism and community involvement in schools.*

- **Community Worker Presentations – Kindergarten**
  - Oct 9th – Trooper - Jesse Grabow
  - Oct 12th – Nurse - Mari Peterson
  - Oct 13th – Barnesville Ambulance - Hailey Pender
  - Oct 14th – Fire Station Visits – Adam Wilson, Tony Kramer, Hope Braton, Kent Orvik
    - Thank you to all our presenters
  - *Strategic Plan Objectives Supported: 1.5 — Awareness of career opportunities; 11.1 — Partnerships that support student learning.*

CALENDAR

Oct	19	C	5:00 – American Indian Parent Advisory Committee – HS Library 6:00 – School Board Meeting – HS Library
Oct	20	A	
Oct	21	B	Unity Day – Wear Orange 7:30 – Staff Meeting – Cafeteria 2:00 – Unity Day Picture – Football Field 2:45 – TAT Team – Conference Room 7:00 – Booster Club Meeting – HS Commons
Oct	22	C	Grade Leve Meetings – Conference Room 7:30 – Staff Development Meeting – HS Conference Room
Oct	23	B	Door Supervision Change 1:00 – CPT – Buses Leave the Building Forsgren Support Shirt Day • Staff Picture at 1:10pm – BSA 1:00 – Staff Flu Shots – Conference Room until 2:00

Oct	26	A	KickstART Performing Arts Fundraiser – PAC (rescheduled from Oct 19th) • 6:00 – Silent Auction • 7:00 – Concert
Oct	27	B	8:00 – Legal Seminar in Mahnomen – Mr. H 8:30 - Hearing & Vision Screening – Library - Grades K-1-3-5 (Grade 2 – hearing only)
Oct	28	C	7:30 – Grade Level Meetings – Preschool-K / 1-2 / 3-4 / 5-6 / Special Ed / Special Areas 2:45 – BIT Team – Conference Room
Oct	29	A	
Oct	30	B	
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Nov	2	C	12:00 – Red Flag/Green Flag – Grade 3
Nov	3	A	Picture Retakes - HS 12:30 – "I Wish" – Grade 4
Nov	4	B	7:30 – Site Council – Library 12:00 – Red Flag/Green Flag – Grade 3 2 :45 – TAT Team – Conference Room
Nov	5	C	12:30 – "I Wish" – Grade 4 1:00 – 504 Quarterly Meeting – Zoom – Mr. H
Nov	6	A	
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Nov	9	B	4:00 – Parent/Teacher Conferences
Nov	10	C	4:00 – Parent/Teacher Conferences 7:00 – PTO Meeting
Nov	11	A	9:00 - Veterans Day Program 7:30 – PBIS Team - Library 2:45 – BIT Team – Conference Room
Nov	12	B	
Nov	13	--	No School

ACTIVITIES AND COMMUNITY EDUCATION BOARD REPORT

October 19, 2026

Aaron Schindler | Activities Director and Community Education Coordinator

Fall tournament results, postseason schedules, and Community Education participation aligned with the 2026–2031 Strategic Plan.

ACTIVITY AND COMMUNITY EDUCATION HIGHLIGHTS

PROGRAM	PARTICIPATION / RESULTS	TOTAL
HOL Volleyball (Objective 6.4)	7th Grade: 5th and 7th place | 8th Grade: 3rd place	
Elementary Volleyball (Objectives 6.1 and 11.4)	Girls in grades K–6	**100**
Kids Club (Objective 11.4)	Current enrollment; 45 at this time last year (+14)	**59**
Sub-Varsity Football Records(Objectives 6.1 and 6.4)	7th Grade: 3–4 | 8th Grade: 2–3–2 | JV: 1–3. Ninth grade has one game remaining.	

PROGRAM AND OPERATIONS UPDATES

- **General Election – November 3 (Objective 10.2)**
  - **No school-sponsored activities between 6:00 and 8:00 p.m.**
- **Football Section Tournament (Objective 10.2)**
  - **October 27: Higher seed, 6:00 p.m. | October 31: Higher seed, 2:00 p.m.**
  - **November 6: Fargodome, 8:00 p.m.**
- **Volleyball Section Tournament (Objective 10.2)**
  - **October 28 and 30: Higher seed, 7:00 p.m.**
  - **November 4: TBD, 6:00 or 7:45 p.m. | November 7: TBD, 7:00 p.m.**
- **Cross Country Section and State Meets (Objectives 6.4 and 10.2)**
  - **October 30 in Bagley: Girls at 4:00 p.m.; boys approximately 4:35 p.m.**
  - **November 7: State Meet.**

BARNESVILLE PUBLIC SCHOOLS

OCTOBER 2026 | BOARD AND COMMUNITY UPDATE

Superintendent's Monthly Report

Dr. Jon Ellerbusch, Superintendent | October 19, 2026 | Regular School Board Meeting

This month's report shares progress on our strategic plan, student opportunities, and the planning underway to support our schools. Families and community members will find updates on communication, staff support, finances, and facilities, with links to learn more.

View the Barnesville Strategic Plan

01 Family Feedback on District Communication

We are ready to invite families to review our draft district communication matrix. This guide explains how different types of school information are shared and where families and employees can find what they need. Staff and administrators have completed their review, and their suggestions are helping us make the guide clearer and more useful.

The next step is to email the draft to families and ask for their feedback. We want to know whether it is easy to understand, whether information is easy to find, and what would better meet families' needs. This work puts our five-year strategic plan into practice by improving communication and giving families a voice before the framework is finalized. Thank you to everyone helping us make school information easier to navigate.

View the Communication Matrix

STRATEGIC PLAN OBJECTIVES 10.1, 10.2, 10.3 | CLEAR COMMUNICATION AND FAMILY INPUT

02 Responsible Use of Artificial Intelligence

Our Artificial Intelligence (AI) Committee held its first meeting on October 13, led by Technology Director Casey Ehlert. Administrators, teachers, high school students, community and business representatives, and Minnesota State University Moorhead faculty joined the discussion. Their shared goal is to help students and employees use AI thoughtfully and responsibly.

Participants discussed uses such as adapting lesson materials and creating study guides, along with the importance of protecting private information, maintaining academic honesty, and checking AI-generated work for accuracy. We want students to develop useful technology skills while continuing to build their own knowledge and critical thinking.

A smaller drafting group will prepare recommendations for district policy, classroom guidelines, and staff training. The full committee plans to meet monthly during this initial work. We will use MSBA Model Policy 625 as a starting point, then bring a district proposal through three readings over three months so the School Board has time for review and discussion before considering adoption.

AI Committee Agenda | **Meeting Notes**

AI Use Guide | **AI Policy Cover Letter** | **Model Policy 625**

STRATEGIC PLAN OBJECTIVES 2.4, 7.2, 11.2 | TECHNOLOGY AND COMMUNITY PARTNERSHIPS

03 American Indian Parent Advisory Committee

Our second American Indian Parent Advisory Committee (AIPAC) meeting is scheduled for Monday, October 19, from 5:00 to 5:45 p.m. in the high school library. All families and community members are welcome. This family-led group helps the district understand and respond to American Indian students' educational and cultural needs.

Principals Todd Henrickson and Bryan Strand are preparing information about student learning, participation, attendance, and other measures to guide the discussion. The committee will consider strengths and possible support needs while protecting individual student privacy. Family and community perspectives will help shape recommendations for student supports and cultural opportunities.

October 19 Meeting Agenda

STRATEGIC PLAN OBJECTIVES 8.4, 10.3 | FAMILY INPUT AND STUDENT SUPPORT

04 Regional Partnership Supports Early Childhood Education

Barnesville will again participate in Lakes Country Service Cooperative's Early Childhood Family Education (ECFE) Consortium during the 2026–2027 school year. The partnership gives our early childhood staff opportunities to learn with colleagues across the region and bring practical ideas back to children and families.

Professional learning includes Conscious Discipline, which supports children's social and emotional development, and the Science of Reading. The consortium also shares grant opportunities and assists districts with required reporting and state early childhood requirements.

STRATEGIC PLAN OBJECTIVES 7.2, 11.4 | EARLY LEARNING AND FAMILY EDUCATION

05 Summer School Receives Community Support

We again received $8,500 from the Clay County Collaborative to support our elementary summer school program. The funding helps provide targeted, small-group instruction in reading, math, and writing for students who need additional support.

Summer school gives students time to strengthen skills and build confidence before the new school year. We appreciate the Collaborative's continued investment in our students and its partnership with Barnesville Public Schools.

Summer School Funding Application

STRATEGIC PLAN OBJECTIVES 5.5, 11.1 | STUDENT LEARNING AND COMMUNITY SUPPORT

06 Farm to Kids Grant Application

We have applied for approximately $25,000 through this year's Farm to Kids grant program. If awarded, one planned use would be a flat-top grill for the elementary school and another for the high school. These would help our food service team prepare burgers, fried rice, vegetables, and other foods.

Barnesville has been fortunate to receive funding through this program in past years. We look forward to learning whether this year's application will support additional improvements to school meal preparation.

STRATEGIC PLAN OBJECTIVES 12.1, 12.3 | FOOD SERVICE AND RESOURCE PLANNING

07 Lions Club Raffle Supports the Washington DC Trip

Students in grades 7 and 8 are selling $10 raffle tickets to help pay for their 2027 Washington, D.C. trip. As President of the Barnesville Lions Club, I am helping facilitate the fundraiser. The Lions Club is giving cash prizes and covering printing costs for the first 1,000 tickets so the full $10 from each sale can be credited toward the selling student's trip.

The drawing will be November 18, 2026, at 10:00 a.m. at Willow Creek Insurance, 208 Front Street South in Barnesville. There are 13 prizes, including a $1,000 cash grand prize. Tickets are available from participating students. Purchasers must be 18 or older to purchase a ticket or win a prize. Cash and checks payable to Barnesville Lions Club are accepted.

Students must return ticket stubs and payments to the high school office by 3:30 p.m. on November 17.

Raffle Ticket and Prizes | **Student Instructions** | **Parent Q&A**

STRATEGIC PLAN OBJECTIVES 2.3, 11.2 | STUDENT OPPORTUNITIES AND COMMUNITY PARTNERSHIPS

08 Proposed Graduation Date Change for 2027

We are recommending that the School Board move graduation from Saturday, May 22, to Sunday, May 23, 2027, at 2:00 p.m. This proposed change would avoid a potential conflict with the True Team track meet. If our team qualifies, seniors would be able to participate in both events.

The proposed afternoon start would allow time for morning church services, travel, and celebrations afterward while keeping graduation off Memorial Day weekend. High School Principal Bryan Strand supports the recommendation, which is planned for consideration at the October 19 board meeting. The change remains subject to Board approval, and we will notify seniors and families once a decision is made.

STRATEGIC PLAN OBJECTIVES 6.1, 10.2 | STUDENT PARTICIPATION AND FAMILY PLANNING

09 Emergency Planning for Activities Outside School Hours

We are developing an Emergency Guide for Activities Outside School Hours to help people leading evening and weekend programs respond confidently during an emergency. A parent's questions about safety during Taekwondo helped identify this opportunity to make procedures clearer.

Activities and Community Education Director Aaron Schindler is preparing guidance on emergency responsibilities, severe weather sheltering, and fire evacuation. It will be shared with Community Education instructors, coaches, advisors, and outside groups using district facilities. We appreciate the families and employees helping us strengthen safety for everyone who uses our schools.

STRATEGIC PLAN OBJECTIVES 4.5, 8.5 | SAFE FACILITIES AND CLEAR RESPONSIBILITIES

10 Planning for Reliable Student iPads

Our student iPads have served beyond their original three-year replacement cycle. Technology Director Casey Ehlert is evaluating their condition, remaining useful life, and replacement costs so we can maintain reliable devices for our one-to-one student technology program.

The review will help determine whether devices need to be replaced together or whether purchases can be spread over two to three years. Possible approaches include replacing one-third or one-half of the devices next school year, followed by the remaining devices in later years. The Finance and Technology Board Committees will be involved. A purchase schedule will depend on the assessment and further review.

STRATEGIC PLAN OBJECTIVE 12.3 | STUDENT TECHNOLOGY AND LONG TERM PLANNING

11 Superintendent Employee Advisory Council

We are establishing a Superintendent Employee Advisory Council in response to feedback from our strategic planning listening sessions. The council will bring together 12 representatives from employee groups across the district to share perspectives, improve coordination, and work on practical solutions.

Employees were invited to volunteer or nominate a coworker by October 14. I will facilitate four meetings each school year, lasting about an hour each. Our goal is to hold the first meeting during the week of October 19, once membership and availability are confirmed. The council will complement building and department meetings by providing a regular opportunity for districtwide employee input.

Read the Employee Advisory Council Invitation

STRATEGIC PLAN OBJECTIVES 8.1, 8.3, 10.3 | EMPLOYEE VOICE AND DISTRICT COLLABORATION

12 Employee Turnover Trends

A review of employee resignations and departures shows encouraging progress in staff stability. Across regular full-time and part-time positions, annual departures totaled 17, 16, and 16 during the first three years reviewed, followed by seven in 2024–2025 and nine in 2025–2026. Teaching departures declined from nine in 2022–2023 to five, three, and one over the following three years. That continuity helps students and families build lasting relationships with staff.

The report also identifies where more attention is needed. Paraprofessional and custodial positions each had four departures in 2025–2026, and the partial 2026–2027 update includes two food service departures. Exit interviews and employee feedback will help us improve onboarding, training, and daily support, particularly in groups experiencing more recent staffing changes.

View the Employee Resignation and Departure Analysis

STRATEGIC PLAN OBJECTIVE 7.1 | STAFF RETENTION AND CONTINUITY

13 Final Audit and Year End Financial Results

The final fiscal year 2026 audit shows that General Fund revenues and expenses were essentially balanced, with a modest surplus. The final increase in General Fund balance is $33,068. This replaces the $127,060 increase reported in the September draft after an audit adjustment reduced special education revenue by approximately $90,000.

The final financial statements and executive summary are scheduled for School Board approval at the October meeting. Sharing the final figures helps families and community members understand the district’s year-end results. Thank you to Jodi Samuelson, Sara Lien, and employees throughout our schools who contribute to accurate records and careful use of district resources.

Final Audit Executive Summary | **Final Financial Statements** | **Governance Letter**

STRATEGIC PLAN OBJECTIVES 10.5, 12.1, 12.4 | FINANCIAL OVERSIGHT AND TRANSPARENCY

14 Planning for Summer Unemployment Costs

Summer 2026 unemployment benefits totaled $69,273.92 for 18 paraprofessionals and four other noncertified employees. State reimbursement is currently projected to cover eligible summer 2026 costs.

For summer 2027, we are planning for $80,000 to $85,000 in costs unless the Legislature provides additional reimbursement funding. The estimate reflects the additional 3.5 paraprofessional positions eligible to claim benefits. Including these costs in our planning now will help us prepare for next year while we monitor state funding decisions.

Read the Summer Unemployment Board Report

STRATEGIC PLAN OBJECTIVES 12.1, 12.4 | RESPONSIBLE BUDGET PLANNING

15 Comparing Equipment Storage Building Options

We continue to compare purchasing an existing building with constructing a smaller new facility for equipment maintenance and vehicle storage. While we await an appraisal of the existing building, a new construction estimate provides another option for review. Randy Thune, with assistance from Dan Butenhoff of Common Sense Contracting, provided an estimate of $501,937.74, or approximately $502,000.

The revised concept includes a 40-by-40-foot heated shop and a 40-by-80-foot unheated storage area. It reduces the scope of the project bid in 2024 by removing the middle section with the mini bus stall, another stall, and two additional storage rooms. Our mini bus is nearing the end of its useful life, and we do not plan to replace it with another mini bus. Other storage needs would be addressed separately.

The estimate must be reviewed for selected extras and excluded costs, including site or utility work beyond the stated allowances. The Buildings and Grounds Committee plans to review both options on November 9, with the appraisal if available, before recommending a direction. No purchase or construction decision has been made.

October 5 Construction Estimate | **2024 Drawing A100** | **2024 Drawing S100**

STRATEGIC PLAN OBJECTIVES 12.2, 12.3 | FACILITY PLANNING AND RESPONSIBLE SPENDING

16 Electronic Sign Designs and Sponsorship Options

We have received renderings of four electronic school sign options. An electronic sign could help share school news and events with families, residents, and people passing our buildings. The linked drawings show the designs under consideration.

We are also exploring business sponsorship panels to help offset the cost. One possibility is a five-year advertising agreement with removable panels that could be renewed or changed at the end of the term. Photos of Fargo North High School's sign provide examples of how sponsorship spaces might work.

Complete pricing will depend on the final design, structural costs, and pricing for Daktronics' new G7 displays. The Board will need that information to compare the project with other facility priorities. No installation decision has been made.

Four-Sided Sign | **East Entrance** | **Main Entrance** | **Elementary Wall**

Sponsorship Example 1 | **Example 2** | **Example 3**

STRATEGIC PLAN OBJECTIVES 10.4, 12.3 | COMMUNITY COMMUNICATION AND FACILITY PLANNING

17 Exploring the Future of District Property in Baker

Baker Downer Presbyterian Church has expressed interest in acquiring district property in Baker that includes a T-ball field and restroom facilities. The property is next to ball fields owned by the church. Its September 21 letter describes an interest in preserving and improving the spaces for continued community recreation.

I plan to work with the Buildings and Grounds Committee to discuss the property's value and possible terms with church representatives. This is an opportunity to consider the future of property no longer used for school activities while recognizing the volunteers who have maintained it for many years. Any proposed agreement would return to the full School Board for review and approval.

Read the Church Request and View the Property Information

View the 2026 Property Tax Statement

STRATEGIC PLAN OBJECTIVE 12.3 | COMMUNITY RECREATION AND DISTRICT PROPERTY

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) Alexandra Day as a 7th Grade Girls Basketball Coach
2) Aaron Schindler as a JH Girls Basketball Coach
3) Annika Fradet as Kids Club Adult Worker
4) Sydney Loewen as Kids Club Adult Worker
5) Kayla Snow as Kids Club Adult Worker
6) Julia Foster as Kids Club Student Worker
7) Ava Huesman as Kids Club Student Worker
8) Isabella LeNoue as Kids Club Student Worker
9) Riley Norris as Kids Club Student Worker
10) Emma Schilling as Kids Club Student Worker
11) Emma Spillum as Kids Club Student Worker
12) Brynn Zander as Kids Club Student Worker
13) Amy Caruso's Resignation as Paraprofessional

B. Employee Job Descriptions 82

Objective 8.5: Clarify roles, responsibilities, and organizational expectations.

ELEMENTARY SCHOOL SPECIAL EDUCATION

Special Education Paraprofessional

Supporting student learning, independence, and participation in school.

This six-hour, hourly position provides direct instructional and behavioral support to students with disabilities at Barnesville Elementary School. The paraprofessional works under staff direction to support learning, personal care, safety, and inclusion in special education and general education settings.

Position at a Glance

EMPLOYMENT 6 hours per day | School year | Hourly	**REPORTS TO** Elementary School Principal
DEPARTMENT Barnesville Elementary School	**DAILY DIRECTION** Special education teacher and designated staff
WRITTEN AND REVISED Fall 2026	**JOB EVALUATION DATE** TBD

Role Focus

40%	**INSTRUCTIONAL SUPPORT** | Lessons, accommodations, and independence
25%	**BEHAVIOR AND SOCIAL SUPPORT** | Positive behavior, coping skills, and peer interaction
15%	**PERSONAL CARE HEALTH AND SAFETY** | Daily living needs, mobility, and supervision
10%	**TEAMWORK AND STUDENT RECORDS** | Collaboration, observations, data, and privacy
5%	**TRANSPORTATION SUPPORT** | Authorized transport and vehicle assistance
5%	**PROFESSIONAL RESPONSIBILITIES** | Training, preparation, and assigned duties

Percentages are estimates for review; actual duties vary with student needs and assignments.

Qualification Snapshot

High school diploma or equivalent and one of the following qualification pathways:

COLLEGE	ASSESSMENT	COMPETENCY
At least two years of college coursework (60 semester credits) from an accredited institution, or an associate's degree or higher.	A qualifying score on an MDE-approved assessment, such as ParaPro, ParaEducator, or ParaPathways, as accepted by MDE.	Demonstration of required paraprofessional competencies through a district-validated assessment, with documentation retained by the district.

Core Capabilities

- Builds patient, respectful relationships with students.
- Follows teacher direction and written student plans.
- Supports learning while encouraging independence.
- Communicates clearly and protects confidential information.
- Responds calmly and follows safety procedures.
- Experience working with children or people with disabilities preferred.

ESSENTIAL DUTIES AND RESPONSIBILITIES

01 Instructional Support — 40%

Lessons, accommodations, participation, and student independence

- Provides one-on-one and small-group support in special education and general education settings under the direction of licensed teachers.
- Reinforces teacher-planned lessons in reading, writing, mathematics, and other subjects using assigned materials and instructional strategies.
- Carries out assigned supports and accommodations in each student's Individualized Education Program (IEP), as directed by the special education teacher.
- Helps students follow directions, organize materials, begin and complete tasks, and participate in classroom activities.
- Uses visual supports, communication systems, assistive technology, and adapted materials as trained and directed.
- Encourages independence and inclusion by providing appropriate prompts and gradually reducing assistance as directed by the teacher.

02 Behavior and Social Support — 25%

Positive behavior, emotional regulation, and peer relationships

- Implements teacher-directed behavior support plans and reinforces agreed-upon expectations consistently across settings.
- Models respectful communication, problem-solving, and appropriate social behavior; supports positive interactions with peers.
- Helps students practice coping skills, manage transitions, and use breaks or other supports identified by the team.
- Recognizes early signs of distress, uses approved de-escalation strategies, and requests staff assistance when needed.
- Responds to safety concerns within district procedures, student plans, and completed training; promptly reports incidents to designated staff.
- Records objective observations of behavior and responses to interventions without independently changing student plans.

03 Personal Care Health and Safety — 15%

Daily living skills, mobility, supervision, and assigned care

- Assists with toileting, hygiene, dressing, feeding, and other daily living needs when assigned, while protecting student dignity and privacy.
- Supports mobility, positioning, and transfers only after training, using designated equipment and staff assistance as required.
- Provides assigned health-related support only after training and authorization from appropriate licensed staff; reports health concerns promptly.
- Supervises assigned students during meals, recess, transitions, drills, and other school activities, following individual safety plans.
- Follows infection-control and emergency procedures and maintains safe, orderly materials and work areas.

04 Teamwork and Student Records

Communication, observations, data collection, and confidentiality — 10%

- Works collaboratively with special education and general education teachers, administrators, related service providers, and support staff.
- Collects and records accurate instructional, behavioral, and service information using forms or systems designated by the supervising teacher.
- Completes, signs, and submits required time and effort records accurately and on time, documenting actual time spent on special education and other assigned duties.
- Shares relevant observations and student needs promptly with the teacher; participates in team meetings when requested.
- Communicates with families as directed and refers questions about IEP decisions, progress, placement, or services to the appropriate licensed staff.
- Protects confidential student and family information and accesses or shares records only as authorized for assigned responsibilities.

05 Transportation Support

Student travel, vehicle assistance, and safe arrival and dismissal — 5%

- Transports students when assigned and authorized by the district, after meeting all applicable driver, vehicle, and training requirements.
- Assists students with boarding, exiting, and safe movement to and from school vehicles, following individual transportation plans.
- Provides assigned supervision during travel and uses required seating, securement, or adaptive equipment only as trained and authorized.
- Coordinates transportation information with designated staff and promptly reports delays, incidents, or student concerns.

06 Professional Responsibilities

Training, preparation, reliability, and assigned school duties — 5%

- Participates in required orientation, district-facilitated training, and ongoing professional development related to assigned students and duties.
- Reviews relevant student plans with supervising staff before providing support and seeks clarification whenever directions or procedures are unclear.
- Prepares and organizes instructional materials, learning spaces, and equipment as directed by the teacher.
- Maintains dependable attendance, follows assigned schedules, and applies feedback to improve student support.
- Performs other related duties assigned by the Principal or designated supervisor within the scope of the position and the employee's training.

Training and Assignment Requirements

Qualification requirements must be met before providing special education services. Completes district-required training for assigned duties, including student-specific supports. A valid driver's license and district approval are required when assigned to drive students.

07 Professional Context

Decision-making, working conditions, physical effort, and mental effort

Decision Making and Major Challenges

Follows staff direction, student plans, and district procedures. Refers decisions about instruction, IEP changes, discipline, and specialized care to licensed staff or administrators. Balances immediate support with student independence and responds to changing needs.

Working Conditions

Works in classrooms and other school settings, including hallways, the cafeteria, playground, and school vehicles when assigned. May encounter noise, outdoor weather, bodily fluids, and physically or emotionally challenging student situations.

Physical Effort

Requires standing, walking, sitting, bending, kneeling, and assisting students throughout the day. Student care may involve lifting, positioning, or transfers using trained methods, appropriate equipment, and staff assistance. Essential duties may be performed with reasonable accommodation.

Mental Effort

Requires sustained attention to students, accurate observation, patience, discretion, and calm responses to interruptions or urgent needs. Must follow individualized directions and maintain professional boundaries.

08 Accountability and Expected Outcomes

Position accountability and annual performance expectations

The Elementary School Principal evaluates performance annually with input from supervising staff.

Supervision of Others

Provides assigned student supervision under staff direction. Has no formal responsibility for supervising or evaluating employees.

Equipment and Technology

Uses instructional materials, computers or tablets, communication devices, district record systems, and adaptive or mobility equipment as trained. Operates school vehicles only when qualified and authorized.

Job Outcomes

- Students receive consistent support aligned with teacher direction and individual plans.
- Students participate in learning and school activities with increasing independence.
- Behavior, care, safety, and transportation procedures are followed within assigned responsibilities.
- Observations and service records are accurate, timely, and shared with appropriate staff.
- Student dignity, confidentiality, and respectful relationships are maintained.
- Required training is completed and feedback is applied to daily practice.

Position Description Statement

This description summarizes the general nature of the work expected of an individual assigned to this position. Employees may be required to perform other job-related duties requested by their supervisor. All requirements are subject to possible modification to reasonably accommodate individuals with a disability.

BARNESVILLE ELEMENTARY SCHOOL

Library Media Center Coordinator

Supporting reading, library learning, and resources for elementary students and staff.

The Library Media Center Coordinator manages Barnesville Elementary School's library, delivers grade-level library lessons, and promotes student reading. Duties include maintaining the collection and displays, coordinating with the Northern Lights Library Network, supporting reading activities, and organizing the annual Book Fair.

Position at a Glance

EMPLOYMENT Paraprofessional category | Schedule as assigned	**REPORTS TO** Elementary School Principal
WORK SETTING Barnesville Elementary School	**COORDINATES WITH** Teachers, Principal, and library network
WRITTEN AND REVISED Fall 2026	**JOB EVALUATION DATE** TBD

Role Focus

25%	**LIBRARY OPERATIONS** | Circulation, student lists, library space, and displays
25%	**LIBRARY LESSONS AND READING** | Library lessons, read-alouds, and school themes
15%	**COLLECTION DEVELOPMENT** | Book selection, orders, supplies, and collection care
15%	**READING PROGRAMS AND PROMOTION** | Reading activities, teacher collaboration, and program support
15%	**ANNUAL BOOK FAIR** | Annual fundraiser planning, setup, and records
5%	**LIBRARY NETWORK AND COLLABORATION** | Network coordination, staff support, and training

Percentages are estimates for review; actual duties vary with student needs and assignments.

Qualification Snapshot

This classified support position is in the paraprofessional employment category.

EDUCATION	EXPERIENCE	KNOWLEDGE
High school diploma required.	Experience in library operations, elementary schools, or work with children preferred; event planning experience helpful.	Library circulation, children's literature, lesson planning, student records, technology, and routine purchasing.

Core Capabilities

- Creates an organized and welcoming library.
- Plans engaging lessons and grade-level read-alouds.
- Maintains accurate student and circulation records.
- Works effectively with students, staff, and volunteers.
- Organizes purchases, displays, and school events.
- Communicates clearly and protects confidentiality.

ESSENTIAL DUTIES AND RESPONSIBILITIES

01 Library Operations — 25%

Library organization, circulation, student records, and displays

- Maintains an organized, welcoming library media center that supports reading, learning, and appropriate use by students and staff.
- Checks books and magazines in and out, maintains accurate circulation records, and assists students and staff with locating materials.
- Enters new students in the library system and creates and updates class lists, coordinating enrollment changes with school office staff.
- Shelves returned materials, keeps books and magazines in order, and maintains access to library resources and equipment.
- Maintains the library and two display cases with timely, age-appropriate displays that highlight books, student interests, and school activities.
- Follows district procedures for overdue, lost, or damaged materials and communicates concerns to the appropriate students, staff, or families.

02 Library Lessons and Reading — 25%

Grade-level lessons, read-alouds, resource use, and student engagement

- Creates and delivers library lessons suited to elementary grade levels and assigned responsibilities, in coordination with teachers and the Principal.
- Selects books to read to elementary grade levels, considering student interests, developmental needs, learning goals, and district selection guidelines.
- Develops lessons and reading activities connected to school events and themes, including Red Ribbon Week, Unity Day, and Read Across America.
- Helps students learn library routines, book care, how to locate materials, and appropriate use of print and digital resources.
- Uses read-alouds, discussion, book recommendations, and related activities to encourage reading enjoyment, curiosity, and participation.
- Collaborates with elementary teachers to connect library experiences to classroom learning and adjusts activities to support student access and engagement.

03 Collection Development — 15%

Student and staff interests, purchasing, processing, and collection care

- Gathers student and staff input to identify books, magazines, and resources that reflect their interests and support school learning needs.
- Selects materials for purchase in accordance with district procedures, considering age appropriateness, quality, reading levels, and the existing collection.
- Orders books, magazines, and library supplies within approved budgets and purchasing procedures; maintains order and receiving records.
- Processes new materials, including catalog records, labels, and preparation for circulation, using the district library system and established practices.
- Reviews collection condition and use, conducts inventory activities, and arranges repairs or recommends replacement and withdrawal under district procedures.

04 Reading Programs and Promotion — 15%

Reading engagement, teacher collaboration, and program support

- Supports reading initiatives in collaboration with teachers and the Principal, reflecting the programs used by participating classrooms.
- Provides Accelerated Reader (AR) support, including designated reports and progress updates, for teachers and classrooms that use the program.
- Works with teachers to organize reading activities, reminders, and recognition aligned with classroom reading goals.
- Promotes student participation through book recommendations, displays, and reading activities that support varied interests and abilities.
- Protects individual student reading information and follows district direction when sharing progress updates or recognizing student accomplishments.

05 Annual Book Fair — 15%

Planning, promotion, setup, sales coordination, and fundraiser records

- Organizes, plans, and sets up the annual Book Fair as the library's primary fundraiser, coordinating dates and arrangements with the Principal.
- Coordinates vendor communication, materials, delivery, displays, shopping schedules, and assigned volunteer assistance for an orderly event.
- Prepares Book Fair information for students, staff, and families and coordinates promotion through approved school communication channels.
- Maintains sales, payment, inventory, and proceeds records; follows district cash-handling procedures and coordinates reconciliation and purchases with designated staff.

06 Library Network and Collaboration — 5%

Northern Lights Library Network, staff support, and professional learning

- Works with the Northern Lights Library Network to coordinate available library resources, services, and support relevant to the school.
- Participates in relevant library network meetings, training, and professional learning as approved and applies useful practices to daily operations.
- Coordinates with district technology staff regarding library software, access, equipment, and technical issues that affect library services.
- Communicates library schedules, resources, and service updates to staff and families as directed and collaborates on school projects involving the library.
- Performs other related duties assigned by the Principal or designated supervisor within the scope of the position.

Assignment and Professional Expectations

Follows the assigned library schedule, maintains dependable attendance, and completes required district training. Coordinates lessons and student supervision with school staff. Follows district procedures for confidentiality, resource selection, copyright, purchasing, and handling funds.

07 Professional Context

Decision-making, working conditions, physical effort, and mental effort

Decision Making and Major Challenges

Organizes daily library operations, plans lessons, and selects resources within district guidance. Refers budget exceptions, challenged materials, unusual requests, and matters requiring administrative judgment to the Principal. Balances library service, instruction, reading programs, and event demands.

Working Conditions

Works primarily in the Barnesville Elementary School library media center with frequent student and staff contact. Duties include classes, circulation, individual assistance, displays, and Book Fair preparation and sales. Event schedules may require approved adjustments to regular hours.

Physical Effort

Requires standing, walking, sitting, reaching, bending, and shelving materials. Involves moving book carts, books, boxes, supplies, and displays using safe methods and assistance as needed. Essential duties may be performed with reasonable accommodation.

Mental Effort

Requires organization, accuracy, patience, and sound judgment while managing student needs, lesson preparation, records, orders, and competing deadlines. Must protect confidential information and respond calmly to interruptions.

08 Accountability and Expected Outcomes

Position accountability and annual performance expectations

The Elementary School Principal evaluates performance annually with input from school staff.

Supervision of Others

Provides student supervision during assigned library activities and coordinates volunteers or student helpers when assigned. Has no formal responsibility for evaluating employees.

Equipment and Technology

Uses the library catalog and circulation system, barcode scanners, computers, printers, district applications, reading program reports as applicable, books, magazines, book carts, and display materials. Uses approved sales tools for the Book Fair.

Job Outcomes

- Students and staff can locate and borrow materials through an organized, welcoming library.
- Library lessons and read-alouds support elementary learning and student interest in reading.
- Student lists, circulation records, purchasing records, and the collection remain accurate and current.
- Reading activities and program support reflect participating classrooms' needs and encourage student engagement.
- The annual Book Fair is organized effectively and proceeds are accounted for under district procedures.
- Library displays, network coordination, and staff communication support access to useful resources.

Position Description Statement

This description summarizes the general nature of the work expected of an individual assigned to this position. Employees may be required to perform other job-related duties requested by their supervisor. All requirements are subject to possible modification to reasonably accommodate individuals with a disability.

ELEMENTARY SCHOOL SPECIAL EDUCATION

Special Education Paraprofessional

Supporting student learning, independence, and participation in school.

This six-hour, hourly position provides direct instructional and behavioral support to students with disabilities at Barnesville Elementary School. The paraprofessional works under staff direction to support learning, personal care, safety, and inclusion in special education and general education settings.

Position at a Glance

EMPLOYMENT 6 hours per day | School year | Hourly	**REPORTS TO** Elementary School Principal
DEPARTMENT Barnesville Elementary School	**DAILY DIRECTION** Special education teacher and designated staff
WRITTEN AND REVISED Fall 2026	**JOB EVALUATION DATE** TBD

Role Focus

40%	**INSTRUCTIONAL SUPPORT** | Lessons, accommodations, and independence
25%	**BEHAVIOR AND SOCIAL SUPPORT** | Positive behavior, coping skills, and peer interaction
15%	**PERSONAL CARE HEALTH AND SAFETY** | Daily living needs, mobility, and supervision
10%	**TEAMWORK AND STUDENT RECORDS** | Collaboration, observations, data, and privacy
5%	**TRANSPORTATION SUPPORT** | Authorized transport and vehicle assistance
5%	**PROFESSIONAL RESPONSIBILITIES** | Training, preparation, and assigned duties

Percentages are estimates for review; actual duties vary with student needs and assignments.

Qualification Snapshot

High school diploma or equivalent and one of the following qualification pathways:

COLLEGE	ASSESSMENT	COMPETENCY
At least two years of college coursework (60 semester credits) from an accredited institution, or an associate's degree or higher.	A qualifying score on an MDE-approved assessment, such as ParaPro, ParaEducator, or ParaPathways, as accepted by MDE.	Demonstration of required paraprofessional competencies through a district-validated assessment, with documentation retained by the district.

Core Capabilities

- Builds patient, respectful relationships with students.
- Follows teacher direction and written student plans.
- Supports learning while encouraging independence.
- Communicates clearly and protects confidential information.
- Responds calmly and follows safety procedures.
- Experience working with children or people with disabilities preferred.

ESSENTIAL DUTIES AND RESPONSIBILITIES

01 Instructional Support — 40%

Lessons, accommodations, participation, and student independence

- Provides one-on-one and small-group support in special education and general education settings under the direction of licensed teachers.
- Reinforces teacher-planned lessons in reading, writing, mathematics, and other subjects using assigned materials and instructional strategies.
- Carries out assigned supports and accommodations in each student's Individualized Education Program (IEP), as directed by the special education teacher.
- Helps students follow directions, organize materials, begin and complete tasks, and participate in classroom activities.
- Uses visual supports, communication systems, assistive technology, and adapted materials as trained and directed.
- Encourages independence and inclusion by providing appropriate prompts and gradually reducing assistance as directed by the teacher.

02 Behavior and Social Support — 25%

Positive behavior, emotional regulation, and peer relationships

- Implements teacher-directed behavior support plans and reinforces agreed-upon expectations consistently across settings.
- Models respectful communication, problem-solving, and appropriate social behavior; supports positive interactions with peers.
- Helps students practice coping skills, manage transitions, and use breaks or other supports identified by the team.
- Recognizes early signs of distress, uses approved de-escalation strategies, and requests staff assistance when needed.
- Responds to safety concerns within district procedures, student plans, and completed training; promptly reports incidents to designated staff.
- Records objective observations of behavior and responses to interventions without independently changing student plans.

03 Personal Care Health and Safety — 15%

Daily living skills, mobility, supervision, and assigned care

- Assists with toileting, hygiene, dressing, feeding, and other daily living needs when assigned, while protecting student dignity and privacy.
- Supports mobility, positioning, and transfers only after training, using designated equipment and staff assistance as required.
- Provides assigned health-related support only after training and authorization from appropriate licensed staff; reports health concerns promptly.
- Supervises assigned students during meals, recess, transitions, drills, and other school activities, following individual safety plans.
- Follows infection-control and emergency procedures and maintains safe, orderly materials and work areas.

04 Teamwork and Student Records

Communication, observations, data collection, and confidentiality — 10%

- Works collaboratively with special education and general education teachers, administrators, related service providers, and support staff.
- Collects and records accurate instructional, behavioral, and service information using forms or systems designated by the supervising teacher.
- Completes, signs, and submits required time and effort records accurately and on time, documenting actual time spent on special education and other assigned duties.
- Shares relevant observations and student needs promptly with the teacher; participates in team meetings when requested.
- Communicates with families as directed and refers questions about IEP decisions, progress, placement, or services to the appropriate licensed staff.
- Protects confidential student and family information and accesses or shares records only as authorized for assigned responsibilities.

05 Transportation Support

Student travel, vehicle assistance, and safe arrival and dismissal — 5%

- Transports students when assigned and authorized by the district, after meeting all applicable driver, vehicle, and training requirements.
- Assists students with boarding, exiting, and safe movement to and from school vehicles, following individual transportation plans.
- Provides assigned supervision during travel and uses required seating, securement, or adaptive equipment only as trained and authorized.
- Coordinates transportation information with designated staff and promptly reports delays, incidents, or student concerns.

06 Professional Responsibilities

Training, preparation, reliability, and assigned school duties — 5%

- Participates in required orientation, district-facilitated training, and ongoing professional development related to assigned students and duties.
- Reviews relevant student plans with supervising staff before providing support and seeks clarification whenever directions or procedures are unclear.
- Prepares and organizes instructional materials, learning spaces, and equipment as directed by the teacher.
- Maintains dependable attendance, follows assigned schedules, and applies feedback to improve student support.
- Performs other related duties assigned by the Principal or designated supervisor within the scope of the position and the employee's training.

Training and Assignment Requirements

Qualification requirements must be met before providing special education services. Completes district-required training for assigned duties, including student-specific supports. A valid driver's license and district approval are required when assigned to drive students.

07 Professional Context

Decision-making, working conditions, physical effort, and mental effort

Decision Making and Major Challenges

Follows staff direction, student plans, and district procedures. Refers decisions about instruction, IEP changes, discipline, and specialized care to licensed staff or administrators. Balances immediate support with student independence and responds to changing needs.

Working Conditions

Works in classrooms and other school settings, including hallways, the cafeteria, playground, and school vehicles when assigned. May encounter noise, outdoor weather, bodily fluids, and physically or emotionally challenging student situations.

Physical Effort

Requires standing, walking, sitting, bending, kneeling, and assisting students throughout the day. Student care may involve lifting, positioning, or transfers using trained methods, appropriate equipment, and staff assistance. Essential duties may be performed with reasonable accommodation.

Mental Effort

Requires sustained attention to students, accurate observation, patience, discretion, and calm responses to interruptions or urgent needs. Must follow individualized directions and maintain professional boundaries.

08 Accountability and Expected Outcomes

Position accountability and annual performance expectations

The Elementary School Principal evaluates performance annually with input from supervising staff.

Supervision of Others

Provides assigned student supervision under staff direction. Has no formal responsibility for supervising or evaluating employees.

Equipment and Technology

Uses instructional materials, computers or tablets, communication devices, district record systems, and adaptive or mobility equipment as trained. Operates school vehicles only when qualified and authorized.

Job Outcomes

- Students receive consistent support aligned with teacher direction and individual plans.
- Students participate in learning and school activities with increasing independence.
- Behavior, care, safety, and transportation procedures are followed within assigned responsibilities.
- Observations and service records are accurate, timely, and shared with appropriate staff.
- Student dignity, confidentiality, and respectful relationships are maintained.
- Required training is completed and feedback is applied to daily practice.

Position Description Statement

This description summarizes the general nature of the work expected of an individual assigned to this position. Employees may be required to perform other job-related duties requested by their supervisor. All requirements are subject to possible modification to reasonably accommodate individuals with a disability.

BARNESVILLE ELEMENTARY SCHOOL

Elementary Title I Paraprofessional

Supporting foundational skills, classroom participation, and student confidence.

This hourly paraprofessional supports Title I students at Barnesville Elementary School under teacher supervision. The position provides individual and small-group tutoring, reinforces classroom learning, assists with assessments and progress records, and supports positive learning routines.

Position at a Glance

EMPLOYMENT Hourly paraprofessional | Schedule as assigned	**REPORTS TO** Elementary School Principal
WORK SETTING Barnesville Elementary School	**DAILY SUPERVISION** Title I and classroom teachers
WRITTEN AND REVISED Fall 2026	**JOB EVALUATION DATE** TBD

Role Focus

45%	**INDIVIDUAL AND SMALL GROUP INSTRUCTION** | Tutoring, practice, and reteaching
15%	**CLASSROOM AND ASSIGNMENT SUPPORT** | Assignments, materials, and participation
15%	**ASSESSMENT AND PROGRESS RECORDS** | Assessments, observations, and records
10%	**BEHAVIOR AND LEARNING ROUTINES** | Positive behavior and learning routines
10%	**TEACHER AND TEAM COLLABORATION** | Communication, meetings, and follow-through
5%	**CLERICAL AND MATERIAL SUPPORT** | Preparation and limited clerical assistance

Percentages are estimates for review. Clerical work must not exceed 20 minutes per day.

Qualification Snapshot

High school diploma or equivalent and one of the following Title I qualification pathways:

COLLEGE	ASSESSMENT	LOCAL ASSESSMENT
At least two years of college coursework (60 semester credits) from an accredited institution, or an associate's degree or higher.	A qualifying Paraeducator or ParaPathways assessment score, or a previously earned passing ParaPro score accepted by MDE.	District-validated formal assessment of required Title I competencies, with supporting documentation retained by the district.

Core Capabilities

- Builds patient, respectful relationships with children.
- Follows teacher-developed lessons and directions.
- Supports reading, writing, and mathematics skills.
- Keeps accurate records and protects confidentiality.
- Communicates clearly and works well with staff.
- Experience working with elementary children preferred.

ESSENTIAL DUTIES AND RESPONSIBILITIES

01 Individual and Small Group Instruction — 45%

Teacher-directed tutoring, practice, explanation, and reteaching

- Tutors elementary Title I students individually or in small groups using instructional objectives, lesson plans, and materials developed by teachers.
- Reinforces reading, writing, mathematics, and other assigned skills through guided practice and activities selected by the supervising teacher.
- Explains directions, models assigned tasks, and reteaches skills using teacher-approved methods and examples.
- Provides prompts, practice opportunities, and feedback that help students build confidence and complete learning tasks.
- Encourages students to use taught strategies and work more independently, reducing assistance as directed by the teacher.
- Shares student questions, errors, and responses to instruction with the teacher and carries out teacher-directed adjustments.

02 Classroom and Assignment Support — 15%

Access to lessons, learning materials, and classroom participation

- Assists Title I students in classrooms and other assigned learning spaces while following teacher direction and established schedules.
- Helps students understand assignments, organize materials, begin work, and follow the steps needed to complete tasks.
- Clarifies or modifies assignments and materials only as directed by the teacher, preserving the intended learning objectives.
- Uses teacher-approved visual aids, manipulatives, and instructional technology to support access to learning activities.
- Encourages active participation, appropriate requests for help, and respectful interactions with classmates.
- Coordinates with teachers when classroom assignments or student needs change and reports barriers to participation promptly.

03 Assessment and Progress Records — 15%

Assigned assessments, objective scoring, and accurate student records

- Administers assigned formal or informal assessments, such as spelling tests or skill checks, within completed training and applicable testing procedures.
- Scores objective tests and written work using teacher-provided answer keys or scoring directions; refers unclear responses to the teacher.
- Observes, records, and charts student performance, behavior, and responses to instruction using forms and methods selected by professional staff.
- Maintains accurate, timely Title I student records and provides requested progress information to the supervising teacher.
- Protects assessment materials and confidential records; teachers retain responsibility for interpreting results and making instructional decisions.

04 Behavior and Learning Routines — 10%

Consistent expectations, positive support, and readiness to learn

- Implements teacher-directed behavior support strategies in classrooms and other assigned educational settings.
- Uses expectations, prompts, reinforcement, and redirection consistent with those used by teachers and other professional personnel.
- Helps students practice routines for listening, taking turns, managing materials, and moving between learning activities.
- Responds calmly to frustration or disengagement and requests staff assistance when additional support is needed.
- Reports behavior concerns and relevant observations to the teacher and follows district procedures for student safety.

05 Teacher and Team Collaboration — 10%

Shared planning information, student meetings, and reliable follow-through

- Works alongside teachers as a member of the instructional team while carrying out assigned responsibilities reliably.
- Participates in team meetings concerning students served and shares factual observations, progress records, and concerns.
- Reviews lesson directions and daily priorities with supervising staff, asks for clarification, and completes assigned follow-up.
- Completes, signs, and submits required time and effort records accurately and on time, documenting actual time spent on Title I and other assigned duties.
- Communicates with families as directed and refers questions about eligibility, assessments, program decisions, or grades to professional staff.

06 Clerical and Material Support — 5%

Teacher-requested preparation; clerical work limited to 20 minutes daily

- Provides teacher-requested clerical assistance for no more than 20 minutes per day, consistent with the position's instructional purpose.
- Collects, organizes, or enters student information for teacher use within the daily clerical limit and district confidentiality procedures.
- Copies and assembles instructional materials as requested within the daily clerical limit.
- Organizes assigned learning materials and returns supplies to designated locations so they are ready for instruction.
- Alerts the supervisor when clerical requests would exceed the daily limit or interfere with scheduled student support.

Training and Assignment Requirements

Meets Title I qualification requirements before providing instructional services. Completes district orientation and training for assigned duties. A qualified licensed teacher plans and evaluates instructional support and remains in close physical proximity while services are provided.

07 Professional Context

Decision-making, working conditions, physical effort, and mental effort

Decision Making and Major Challenges

Follows teacher-developed lessons, instructional objectives, and behavior strategies. Uses judgment within assigned directions and seeks clarification when needed. Teachers retain responsibility for lesson design, assessment interpretation, program changes, and evaluation of student learning.

Working Conditions

Works in elementary classrooms, small-group spaces, and other assigned school settings. The work includes frequent student and staff contact, movement between learning spaces, noise, interruptions, and changing instructional needs.

Physical Effort

Requires sitting, standing, walking, bending, reaching, and working at student-level tables or desks. Handles books, supplies, and instructional materials and moves between assigned spaces. Essential duties may be performed with reasonable accommodation.

Mental Effort

Requires sustained attention, patience, accurate observation and recordkeeping, and clear communication. Must follow lesson directions, support students with differing needs, maintain confidentiality, and respond calmly to interruptions or frustration.

08 Accountability and Expected Outcomes

Position accountability and annual performance expectations

The Elementary School Principal evaluates performance annually with input from supervising Title I and classroom teachers.

Supervision of Others

Provides assigned student support and supervision under teacher and school staff direction. Has no formal responsibility for supervising or evaluating employees.

Equipment and Technology

Uses books, manipulatives, visual supports, computers or tablets, approved instructional programs, assessment materials, district record systems, and copying equipment as trained and directed.

Job Outcomes

- Students receive consistent, teacher-directed support aligned with their instructional needs.
- Students strengthen foundational skills, confidence, and independence through guided practice.
- Assessments, scoring, observations, and progress records are completed accurately as directed.
- Teachers receive timely information that helps them plan instruction and monitor student progress.
- Students experience respectful support, consistent expectations, and protection of confidential information.
- Assigned duties and training are completed reliably, and clerical work remains within the 20-minute daily limit.

Position Description Statement

This description summarizes the general nature of the work expected of an individual assigned to this position. Employees may be required to perform other job-related duties requested by their supervisor. All requirements are subject to possible modification to reasonably accommodate individuals with a disability.

BARNESVILLE HIGH SCHOOL

High School Counselor

Grades 7–12 | Comprehensive school counseling supporting college and career readiness, academic success, and social/emotional development.

The School Counselor designs, implements, delivers and evaluates a comprehensive school counseling program that promotes the college and career readiness, academic success, and social/emotional development of all students. The School Counselor provides direct and indirect student services through instruction, individual student planning and advisement, short-term individual counseling, consultation, collaboration, referral, program coordination, and crisis response.

Position at a Glance

POSITION TYPE Licensed school counseling position	**REPORTS TO** High School Principal
WORK SETTING Barnesville High School	**IEP COUNSELING** Approximately 20% of assigned time
WRITTEN AND REVISED Fall 2026	**JOB EVALUATION DATE** TBD

Role Focus

25%	**COLLEGE AND CAREER READINESS** | Career exploration, classroom instruction, postsecondary planning, individual student planning, and college-credit opportunities
20%	**ACADEMIC PLANNING AND STUDENT SUCCESS** | Academic plans and intervention, course selection, and credit/graduation monitoring
20%	**COUNSELING SERVICES IN STUDENT IEPS** | IEP counseling, skill development, service documentation, and progress monitoring
15%	**SOCIAL AND EMOTIONAL COUNSELING** | Short-term counseling and preventive supports
15%	**PROGRAM COORDINATION AND COLLABORATION** | Program planning and evaluation, data review, college/career assessments, and collaboration
5%	**CRISIS RESPONSE AND STUDENT SAFETY** | Immediate student support, safety procedures, mandated reporting, and coordinated follow-up

Time allocations are estimates and may vary based on student needs and school priorities. The school counselor strives to align with ASCA's recommendation of 80% direct and indirect student services and 20% program planning and school support.

Qualification Snapshot

Professional preparation and qualifications for this licensed school counseling position:

EDUCATION	REQUIRED LICENSE	PREFERRED EXPERIENCE
Master's degree and completion of an approved school counselor preparation program.	Valid Minnesota school counselor license appropriate to the assignment, issued by the Professional Educator Licensing and Standards Board.	Experience implementing a comprehensive school counseling program, providing adolescent counseling, supporting academic and college/career planning, responding to crisis situations, collaborating with families and staff, and providing IEP counseling services preferred.

Core Capabilities

- Designs, implements and evaluates a comprehensive, data-informed school counseling program.
- Builds trusting, professional relationships with students and families.
- Provides school counseling instruction, individual student planning/advisement and short-term individual counseling.
- Supports academic planning, graduation progress and college/career readiness.
- Uses student and school data to identify needs, barriers and opportunities for program improvement.
- Implements and documents assigned IEP counseling services.
- Responds appropriately to crisis and student safety concerns.
- Consults and collaborates effectively with families, staff, administrators and community partners.
- Advocates for student access to academic, career and social/emotional opportunities and supports.

ESSENTIAL DUTIES AND RESPONSIBILITIES

01 College and Career Readiness — 25%

Career exploration, postsecondary planning, and preparation for life after high school

- Guides students in exploring their interests, strengths, career options, and education or training pathways through individual planning, classroom lessons, and career exploration activities.
- Provides developmentally appropriate college and career readiness programming for students.
- Meets individually with students to support academic, career, and postsecondary planning.
- Provides information and support related to college, technical education, apprenticeships, military service, and workforce opportunities to support informed postsecondary decisions.
- Assists students and families with college applications, scholarships, financial aid resources, testing information, and related deadlines.
- Advises students and families on college credit opportunities such as PSEO, Concurrent Enrollment, and eCHS. This includes eligibility and academic planning.
- Coordinates and promotes college visits, career exploration opportunities, career fairs, guest speakers, and other college and career readiness activities.
- Collaborates with postsecondary institutions, career advisors, employers, military representatives, and community partners to expand college and career opportunities for students.

02 Academic Planning and Student Success — 20%

Academic planning, graduation progress, and support for student success

- Advises students on course registration and schedule changes.
- Monitors credits and progress toward graduation and promptly identifies students who need additional planning or support.
- Meets individually with students, as appropriate, to review academic progress and graduation requirements.
- Works with students, families, and staff to address attendance, academic concerns, and barriers to student success.
- Supports new and transferring students with academic planning, course placement, and transition needs.
- Connects students with academic supports and interventions, including tutoring, credit recovery, and summer school.
- Supports students enrolled through the district's online learning partnership, including enrollment, academic planning, and monitoring progress toward graduation requirements.

03 Counseling Services in Student IEPs — 20%

IEP counseling services, skill development, documentation, and progress monitoring

- Provides assigned individual or small-group counseling specified in students' Individualized Education Programs (IEPs), following each plan's goals, frequency, and duration.
- Provides instruction and practice in coping, self-regulation, executive functioning, self-advocacy, communication, social interaction, and other skills identified in students' IEPs to support learning and school participation.
- Maintains accurate service documentation, collects data on assigned counseling goals, and completes required progress reports according to IEP timelines.
- Participates as a related service provider in IEP meetings to review student needs and progress and contribute counseling-related information and recommendations.
- Collaborates with special education staff to coordinate counseling services and addresses service-delivery concerns in accordance with student IEPs.

04 Social and Emotional Counseling — 15%

Short-term individual counseling, skill development, and referrals

- Provides short-term individual school counseling to address social/emotional concerns affecting student learning, relationships, attendance, engagement, and school participation.
- Helps students develop and practice coping, emotional regulation, problem-solving, communication, decision-making, and help-seeking skills based on individual needs.
- Provides student check-ins and responsive support for students experiencing personal, social, emotional, or school-related concerns.
- Consults and collaborates with families, teachers, and student support staff to understand student concerns and coordinate strategies and supports for student success.
- Connects students and families with appropriate school and community resources when needs require ongoing treatment or services beyond the school counselor's role.

05 Program Coordination and Collaboration — 15%

Program planning, assessment, data review, collaboration, and professional responsibilities

- Plans and evaluates the comprehensive school counseling program in collaboration with the High School Principal, using student needs, program goals, service commitments, data, and school priorities to guide programming and use of time.
- Coordinates and administers designated college and career readiness assessments, including the PSAT, PreACT, ACT, and ASVAB, and supports students in understanding assessment results.
- Collaborates with families, teachers, administrators, student support staff, special education staff, postsecondary institutions, and community partners to coordinate student supports and programming.
- Participates in student support and school improvement teams.
- Maintains appropriate student records and protects student confidentiality in accordance with professional, district, state, and federal requirements.

06 Crisis Response and Student Safety

5%

Immediate support, safety procedures, reporting, and coordinated follow-up

- Responds to urgent student concerns and participates in risk assessment and safety planning in accordance with training and district crisis procedures.
- Coordinates immediate assistance for concerns involving self-harm, suicide, threats, abuse, neglect, or other serious safety concerns with appropriate personnel.
- Fulfills mandated reporting responsibilities and follows confidentiality requirements, required notifications, and emergency procedures when student safety is at risk.
- Provides support and follow-up, as appropriate, for students returning after a crisis, loss, hospitalization, or other significant event.
- Participates in school crisis response planning and collaborates with staff and appropriate community partners to support student safety.

Service Commitments and Professional Growth

Provides services based on student needs, program priorities, and assigned responsibilities in collaboration with the Principal and appropriate staff. Maintains required licensure and engages in ongoing professional learning related to comprehensive school counseling practices.

07 Professional Context

Decision-making, working conditions, physical effort, and mental effort

Decision Making and Major Challenges

Uses professional judgment, student information, and relevant data to prioritize academic, college and career, social/emotional, and safety needs. Collaborates with appropriate staff and teams when student needs require additional or specialized services. Refers matters beyond the school counseling role or professional scope to appropriate staff or providers.

Working Conditions

Works in the counseling office, classrooms, and meeting spaces with frequent student, family, and staff contact. Balances scheduled services and programming with urgent student needs and seasonal planning deadlines. Participates in approved meetings or events outside regular hours as assigned.

Physical Effort

Requires sitting, standing, walking between school settings, computer work, and handling counseling materials. Essential duties may be performed with reasonable accommodation.

Mental Effort

Requires sustained listening, empathy, sound professional judgment, organization, and attention to detail. Manages sensitive disclosures, crisis situations, competing priorities, deadlines, and confidential information while maintaining professional boundaries.

08 Accountability and Expected Outcomes

Position accountability and professional performance expectations

The High School Principal evaluates performance through the district's applicable professional growth and evaluation process, considering the professional responsibilities and expectations of the comprehensive school counseling program.

Supervision of Others

Provides student support and supervision during assigned activities. Collaborates with staff and service providers; formal employee supervision and evaluation are not assigned to this position.

Equipment and Technology

Uses computers, devices, student information systems, college and career planning resources, assessment tools, and various technology platforms to support student services and program responsibilities.

Job Outcomes

- Students receive college and career support for informed postsecondary decisions.
- Students receive academic planning and support toward graduation.
- Assigned IEP counseling services are delivered, monitored, and documented.
- Students have access to short-term counseling and social/emotional support.
- Data, collaboration, assessment, and program evaluation support an effective comprehensive school counseling program.
- Student safety concerns receive timely, coordinated response, referral, and follow-up.

Position Description Statement

This description summarizes the general nature of the work expected of an individual assigned to this position. Employees may be required to perform other job-related duties requested by their supervisor. All requirements are subject to possible modification to reasonably accommodate individuals with a disability.

BARNESVILLE HIGH SCHOOL

High School Library Paraprofessional

Managing daily library services under the direction of the High School Principal

The High School Library Paraprofessional is the primary person responsible for operating the Barnesville High School library and reports directly to the High School Principal. The position manages daily services, maintains the collection, assists and supervises students, and supports reading and classroom resource needs.

Position at a Glance

EMPLOYMENT Paraprofessional category | Schedule as assigned	**REPORTS TO** High School Principal
WORK SETTING Barnesville High School library	**PRIMARY RESPONSIBILITY** Daily management of the high school library
WRITTEN AND REVISED Fall 2026	**JOB EVALUATION DATE** TBD

Role Focus

30%	**LIBRARY OPERATIONS AND CIRCULATION** | Daily operations, circulation, and records
25%	**STUDENT ASSISTANCE AND SUPERVISION** | Student assistance and library supervision
20%	**COLLECTION CARE AND PURCHASING** | Collection upkeep, orders, and inventory
10%	**CLASSROOM AND RESEARCH SUPPORT** | Classroom resources and research assistance
10%	**READING PROMOTION AND DISPLAYS** | Reading activities, displays, and outreach
5%	**COORDINATION AND PROFESSIONAL PRACTICE** | Communication, partnerships, and training

Percentages are estimates for review; actual duties vary with library needs and assignments.

Qualification Snapshot

This classified support position is in the paraprofessional employment category.

EDUCATION	EXPERIENCE	SKILLS
High school diploma required.	Experience in library services, school support, or work with adolescents preferred. Ability to organize daily work independently.	Strong organization, communication, and computer skills. Ability to learn library systems and assist students with materials and resources.

Core Capabilities

- Manages daily library work independently.
- Maintains accurate circulation and collection records.
- Helps students locate and use library resources.
- Creates a welcoming and orderly library.
- Coordinates purchases, displays, and schedules.
- Communicates needs and concerns to the Principal.

ESSENTIAL DUTIES AND RESPONSIBILITIES

01 Library Operations and Circulation — 30%

Daily management, circulation, scheduling, and library records

- Manages daily high school library operations independently within priorities and procedures established by the High School Principal.
- Opens and prepares the library for use, maintains an orderly space, and secures materials and equipment at the end of the assigned day.
- Checks materials in and out, processes renewals and holds, and maintains accurate circulation records in the district library system.
- Creates and updates student accounts and class lists, coordinating enrollment changes with the high school office.
- Shelves returned materials and follows district procedures for overdue, lost, or damaged items, including routine notices and follow-up.
- Coordinates library access, class visits, and space reservations with teachers and the Principal, resolving routine scheduling needs.

02 Student Assistance and Supervision — 25%

Access to materials, library routines, and a productive learning space

- Welcomes students and helps them locate books and other resources that match their interests, reading needs, and classroom assignments.
- Supervises students using the library during assigned periods and maintains a safe, respectful setting for reading and schoolwork.
- Explains library procedures, book care, borrowing expectations, and appropriate use of library equipment and shared spaces.
- Reinforces school behavior expectations, addresses routine concerns, and refers significant or repeated issues to the Principal.
- Assists students with the library catalog and approved digital resources and encourages them to develop independent library skills.
- Coordinates with teachers and support staff to help students access materials and participate in library activities according to established supports.

03 Collection Care and Purchasing — 20%

Selection recommendations, approved purchases, processing, and inventory

- Gathers student and staff requests and recommends books, periodicals, and resources that support high school interests and learning needs.
- Orders materials and supplies within the approved budget and purchasing procedures, obtaining Principal approval as required.
- Receives and processes new materials, maintains catalog records, and prepares labels and protective coverings for circulation.
- Conducts inventory, repairs materials when practical, and recommends replacement or withdrawal of items under district procedures.
- Tracks orders, expenditures, subscriptions, and collection needs and provides information to the Principal for library planning.

04 Classroom and Research Support

10%

Teacher coordination, resource access, and routine technology assistance

- Works with teachers to identify and prepare library materials for classroom projects, assignments, and scheduled library visits.
- Helps students use approved catalogs, databases, and search tools to find resources for teacher-assigned work.
- Reinforces teacher-provided directions for evaluating sources, recording citations, and using information responsibly.
- Provides routine assistance with library computers, printing, and resource access within training; reports technical problems to district technology staff.
- Shares resource needs and access concerns with teachers and the Principal so library services support classroom learning.

05 Reading Promotion and Displays

10%

Student reading interests, library displays, and approved activities

- Creates and maintains displays that introduce books, highlight student interests, and connect reading with school activities.
- Promotes voluntary reading through book recommendations, new-material announcements, and opportunities for students to share reading interests.
- Plans and coordinates reading activities and library events approved by the Principal, working with teachers and student groups as appropriate.
- Communicates library programs and resources through approved school channels and gathers feedback to improve student participation.

06 Coordination and Professional Practice

5%

Principal communication, library partnerships, and ongoing learning

- Keeps the Principal informed about library needs, service concerns, purchasing requests, and progress on assigned priorities.
- Coordinates with library networks, vendors, and district staff to obtain approved resources, services, and operational assistance.
- Maintains confidentiality of student and borrowing records and follows district procedures for access to and sharing of information.
- Completes required district training and approved learning in library systems, student support, and workplace safety.
- Maintains dependable attendance, prepares routine coverage information, and performs related duties assigned by the High School Principal.

Assignment and Professional Expectations

Serves as the primary staff member responsible for the high school library. Coordinates student and classroom support with teachers and follows district procedures for resource selection, confidentiality, purchasing, and use of materials.

07 Professional Context

Decision-making, working conditions, physical effort, and mental effort

Decision Making and Major Challenges

Organizes daily library work and resolves routine service needs with limited direct supervision. Refers budget exceptions, challenged materials, significant discipline concerns, and policy decisions to the Principal. Balances student assistance with collection care and recordkeeping.

Working Conditions

Works primarily in the high school library with frequent student and staff contact. Duties include circulation, student supervision, class visits, shelving, and computer work. Coordinates coverage and any schedule changes with the Principal.

Physical Effort

Requires sitting, standing, walking, reaching, bending, and shelving. Moves books, carts, and supplies using safe methods and assistance as needed. Essential duties may be performed with reasonable accommodation.

Mental Effort

Requires accuracy, organization, patience, and sound judgment while responding to interruptions and competing needs. Must work independently, protect confidential information, and communicate calmly with students and staff.

08 Accountability and Expected Outcomes

Position accountability and performance expectations

The High School Principal directs the position and evaluates performance according to district procedures, with input from school staff as appropriate.

Supervision of Others

Supervises students during assigned library activities and guides student helpers or volunteers when assigned. Has no formal employee supervision or evaluation responsibilities.

Equipment and Technology

Uses the library catalog and circulation system, barcode scanners, computers, printers, approved digital resources, district applications, book carts, and material processing supplies.

Job Outcomes

- The library operates reliably under the Principal's direction.
- Students receive helpful assistance in an orderly learning space.
- Circulation records, student accounts, and inventory remain accurate.
- Materials and purchases support student interests and classroom needs.
- Displays and library activities encourage reading and resource use.
- The Principal receives timely updates on library needs and concerns.

Position Description Statement

This description summarizes the general nature of the work expected of an individual assigned to this position. Employees may be required to perform other job-related duties requested by their supervisor. All requirements are subject to possible modification to reasonably accommodate individuals with a disability.

BARNESVILLE HIGH SCHOOL

High School Paraprofessional

Supporting student learning, participation, safety, and independence

The High School Paraprofessional supports student learning, behavior, safety, and independence at Barnesville High School. Working under licensed staff direction, the paraprofessional assists students individually and in small groups in general education, special education, and other assigned settings. Duties include implementing student supports and helping adolescents participate in school and prepare for greater independence.

Position at a Glance

EMPLOYMENT Hourly paraprofessional | Schedule as assigned	**REPORTS TO** High School Principal
WORK SETTING Barnesville High School and assigned settings	**DAILY DIRECTION** Licensed teachers and designated staff
WRITTEN AND REVISED Fall 2026	**JOB EVALUATION DATE** TBD

Role Focus

40%	**INSTRUCTIONAL AND CLASSROOM SUPPORT** | Classroom learning, IEP supports, and practice
20%	**BEHAVIOR AND SOCIAL SUPPORT** | Behavior plans, regulation, and relationships
15%	**SUPERVISION AND PERSONAL CARE** | Supervision, personal care, and safe routines
10%	**INDEPENDENCE AND TRANSITION SKILLS** | Independence, transitions, and life skills
10%	**TEAMWORK AND STUDENT RECORDS** | Collaboration, progress data, and records
5%	**PREPARATION AND PROFESSIONAL PRACTICE** | Preparation, training, and professional conduct

Percentages are estimates for review; actual duties vary with student needs and assignments.

Qualification Snapshot

High school diploma or equivalent; special education and Title I assignments also require one qualifying pathway:

COLLEGE PATHWAY	ASSESSMENT PATHWAY	COMPETENCY PATHWAY
At least two years of college coursework from an accredited institution, typically 60 semester credits, or an associate's degree or higher.	A passing score on an assessment approved by the Minnesota Department of Education for the assigned program.	Demonstrates required paraprofessional competencies through district validation and documentation meeting applicable program requirements.

Core Capabilities

- Builds respectful relationships with adolescents.
- Follows teacher direction and written student plans.
- Supports learning while encouraging independence.
- Uses consistent behavior and safety procedures.
- Records observations accurately and protects privacy.
- Communicates clearly and works well with school staff.

ESSENTIAL DUTIES AND RESPONSIBILITIES

01 Instructional and Classroom Support — 40%

Teacher-directed lessons, accommodations, assignments, and participation

- Provides individual and small group support in general education and special education settings under the direction of licensed teachers.
- Reinforces teacher-planned instruction in reading, writing, mathematics, and other high school subjects using assigned materials and strategies.
- Implements assigned accommodations and supports in students' Individualized Education Programs (IEPs) or other written plans as directed by licensed staff.
- Helps students understand directions, organize materials, manage assignments, and begin and complete learning tasks while encouraging their own effort.
- Uses approved assistive technology, communication tools, visual supports, and adapted materials after receiving appropriate training.
- Assists with teacher-assigned practice and assessments within training and testing procedures; refers grading and instructional decisions to the teacher.

02 Behavior and Social Support — 20%

Positive behavior, coping skills, peer interaction, and consistent routines

- Implements assigned behavior support plans and consistently uses teacher-directed expectations, prompts, reinforcement, and redirection.
- Helps students practice coping and self-regulation skills, request assistance, and use scheduled breaks or other supports identified by the team.
- Models respectful communication and supports positive interactions with peers while encouraging inclusion in classroom and school activities.
- Recognizes early signs of frustration or distress, uses approved de-escalation strategies, and seeks staff assistance when needed.
- Responds to unsafe situations according to district procedures, student plans, and completed training, and promptly reports incidents to designated staff.
- Records factual behavior observations and student responses to strategies without independently changing behavior plans or assigning disciplinary consequences.

03 Supervision and Personal Care — 15%

Student safety, daily living needs, mobility, and authorized health support

- Supervises assigned students in classrooms, hallways, the cafeteria, arrival and dismissal areas, and other school settings according to assigned schedules.
- Assists with toileting, hygiene, dressing, meals, and other daily living needs when assigned, protecting student privacy and dignity.
- Assists with mobility, positioning, and transfers only after training, using designated equipment and additional staff assistance as required.
- Performs assigned health tasks only after School Nurse training and authorization, follows written directions, and promptly reports health concerns.
- Follows emergency, evacuation, and infection prevention procedures and reports hazards, injuries, or concerns about student safety.

04 Independence and Transition Skills — 10%

Self-advocacy, daily routines, vocational learning, and community participation

- Helps students navigate class changes, follow schedules, organize belongings, and prepare for activities with increasing independence.
- Encourages self-advocacy, choices, and use of taught strategies, reducing prompts and assistance as directed by the supervising teacher.
- Reinforces teacher-planned daily living, vocational, and transition skills that support student goals for life after high school.
- Supports assigned community learning, work experiences, and field trips under staff direction, following student plans and site safety procedures.
- Assists with boarding and travel supervision when assigned; drives students only with district authorization and required driver qualifications and training.

05 Teamwork and Student Records — 10%

Staff communication, objective observations, service records, and privacy

- Coordinates daily support with teachers, case managers, related service providers, and administrators and communicates changes in student needs promptly.
- Collects accurate academic, behavioral, and service data using teacher-designated methods and shares observations that help staff review student progress.
- Completes, signs, and submits required time and effort records accurately and on time, documenting actual time spent on special education and other assigned duties.
- Participates in student meetings when requested and communicates with families as directed, referring questions about plans, grades, or services to licensed staff.
- Maintains confidential student records and professional boundaries and shares information only as authorized for assigned school responsibilities.

06 Preparation and Professional Practice — 5%

Materials, training, attendance, and dependable support for students

- Reviews relevant student plans and daily directions with supervising staff before providing support and asks for clarification when needed.
- Prepares teacher-requested materials and organizes learning spaces and equipment to support scheduled instruction and student access.
- Completes required orientation, annual professional development, and training specific to assigned students, equipment, and duties.
- Maintains dependable attendance, follows assigned schedules, communicates coverage needs, and applies feedback to improve student support.
- Follows district policies and student protection procedures and performs related duties assigned by the Principal within the position's scope and training.

Training and Assignment Requirements

Meets qualifications for the assigned program and completes required training before performing specialized duties. Receives student-specific direction from licensed staff. Personal care, health, community, and transportation responsibilities depend on the assignment. Experience working with adolescents or students with disabilities is preferred.

07 Professional Context

Decision-making, working conditions, physical effort, and mental effort

Decision Making and Major Challenges

Follows teacher direction, student plans, and district procedures while using judgment to provide timely support. Refers instructional changes, IEP decisions, discipline, and specialized care questions to licensed staff or the Principal. Balances assistance with student independence.

Working Conditions

Works in general and special education classrooms and other high school settings. Community sites and school vehicles may be included when assigned. May encounter noise, weather, bodily fluids, and physically or emotionally demanding situations.

Physical Effort

Requires sitting, standing, walking, bending, and handling materials. Assigned student care may include mobility assistance or transfers using trained methods, equipment, and staff support. Essential duties may be performed with reasonable accommodation.

Mental Effort

Requires sustained attention, patience, accurate observation, and calm responses to changing needs. Follows individualized directions, protects confidential information, and maintains appropriate relationships with adolescents.

08 Accountability and Expected Outcomes

Position accountability and performance expectations

The High School Principal evaluates performance according to district procedures, with input from supervising teachers and other staff who direct assigned student supports.

Supervision of Others

Supervises assigned students under staff direction. Has no formal employee supervision or evaluation responsibilities.

Equipment and Technology

Uses classroom technology, communication devices, adapted materials, data collection tools, and district systems. Uses mobility, personal care, or safety equipment only after training.

Job Outcomes

- Students receive consistent support for classroom learning and participation.
- Assigned accommodations and behavior supports are implemented as directed.
- Students practice independence, self-advocacy, and transition skills.
- Student safety, personal care, and privacy receive appropriate attention.
- Teachers receive accurate records and timely information about student needs.
- Reliable teamwork and preparation support continuity across school settings.

Position Description Statement

This description summarizes the general nature of the work expected of an individual assigned to this position. Employees may be required to perform other job-related duties requested by their supervisor. All requirements are subject to possible modification to reasonably accommodate individuals with a disability.

BARNESVILLE ELEMENTARY SCHOOL

MTSS and Title I Coordinator

Coordination of elementary instruction, interventions, and student progress monitoring

The MTSS and Title I Coordinator maintains and strengthens Barnesville Elementary School's Multi-Tiered System of Supports. Working with the Principal, Title I Lead Teacher, and school staff, the coordinator uses student data to organize interventions, monitor implementation and progress, and improve student learning. The coordinator also supports high school reading assessments and data management for students in grades 7–12.

Position at a Glance

POSITION TYPE Licensed education position	**REPORTS TO** Elementary School Principal
DEPARTMENT Elementary School	**KEY COLLABORATION** Title I Lead Teacher and school staff
WRITTEN AND REVISED Fall 2026	**JOB EVALUATION DATE** To be determined

Role Focus

25%	**MTSS PLANNING AND STUDENT DATA** | Data review, goals, and student grouping
25%	**INSTRUCTION AND INTERVENTION SUPPORT** | Core instruction and intervention quality
20%	**TITLE I PROGRAM COORDINATION** | Title I services and program records
10%	**STAFF LEARNING AND COLLABORATION** | Training, staff guidance, and teamwork
10%	**GRANTS AND PROGRAM REPORTING** | Applications, reports, and funding research
10%	**STAFFING AND SCHOOL SUPPORT** | Scheduling, coverage, and school support

Percentages are estimates for review; actual assignments vary with student and school needs.

Qualification Snapshot

Required licensure and the knowledge and experience that support success in this role:

REQUIRED LICENSE	KNOWLEDGE AND SKILLS	PREFERRED EXPERIENCE
Valid Minnesota teaching license appropriate to assigned duties.	Knowledge of elementary instruction, MTSS, assessment, progress monitoring, and academic and behavioral interventions.	Experience with intervention planning, Title I, data analysis, staff training, or program coordination preferred.

Core Capabilities

- Interprets data and identifies instructional needs.
- Organizes interventions and monitors implementation.
- Supports staff learning and collaborative decisions.
- Maintains accurate records and meets deadlines.
- Adapts schedules and coordinates available resources.
- Builds respectful relationships and protects privacy.

ESSENTIAL DUTIES AND RESPONSIBILITIES

01 MTSS Planning and Student Data — 25%

Student needs, measurable goals, flexible groups, and progress monitoring

- Maintains and improves the elementary Multi-Tiered System of Supports (MTSS) in collaboration with teachers and the Elementary School Principal.
- Analyzes screening, assessment, classroom, and intervention data with staff to identify instructional needs and achievement gaps.
- Sets up FastBridge and Capti testing at the high school and enters and maintains reading assessment scores for students in grades 7–12.
- Helps teams establish measurable student goals and select evidence-based strategies matched to identified academic and behavioral needs.
- Coordinates WIN intervention groups using current student data and staff input so instruction addresses students' specific needs.
- Maintains accurate group rosters and communicates placements, schedules, and changes promptly to affected staff.
- Coordinates regular progress reviews and helps teams adjust groupings, instructional strategies, or intervention intensity based on student response.

02 Instruction and Intervention Support — 25%

Differentiated core instruction and targeted academic and behavioral supports

- Supports teachers in identifying and addressing student needs during differentiated core instruction.
- Researches and shares evidence-based practices that strengthen elementary reading, mathematics, and behavior instruction.
- Works with staff to identify and organize targeted and intensive individualized interventions aligned with student needs and goals.
- Develops weekly lesson plans for paraprofessional-led WIN interventions that specify the exact skill students will practice each day.
- Monitors implementation of reading, mathematics, and behavior interventions to ensure they are delivered as designed.
- Conducts fidelity checks, reviews instructional records, and provides staff with specific feedback and support to improve implementation.
- Collaborates with teachers to connect intervention lessons with classroom learning and recommends changes when progress is insufficient.

03 Title I Program Coordination — 20%

Program implementation, evaluation, records, inventory, and grant support

- Coordinates the elementary Title I program in close collaboration with the Title I Lead Teacher and Elementary School Principal.
- Checks, monitors, and evaluates Title I services against current program guidelines and student needs, including fidelity of interventions.
- Maintains required Title I records and organizes documentation needed for program review, monitoring, and evaluation.
- Maintains an accurate inventory of Title I materials and resources and coordinates their availability for instruction.
- Assists with the annual Title I grant application and related documentation; attends Title I workshops as needed to stay current.

04 Staff Learning and Collaboration — 10%

Professional learning, staff guidance, teamwork, and family communication

- Provides and coordinates staff training on universal supports and the instructional practices used across the MTSS framework.
- Helps teachers and paraprofessionals understand intervention routines, progress monitoring, and consistent use of assigned materials.
- Facilitates collaborative problem solving with the Title I Lead Teacher, classroom teachers, paraprofessionals, and administration.
- Attends cooperative meetings with colleagues in similar positions and shares relevant resources and practices with school staff.
- Maintains positive, cooperative, and respectful communication with staff, families, and students while protecting confidential information.
- Notifies parents/guardians of all students in kindergarten through grade 6 who score below proficiency in any required reading skill after fall, winter, and spring benchmark testing.

05 Grants and Program Reporting — 10%

Applications, literacy planning, school improvement records, and funding research

- Assists the Elementary School Principal with the ADSIS application and maintenance of accurate supporting program records.
- Assists with the Local Literacy Plan and READ Act reporting, and elementary information for Comprehensive Achievement and Civic Readiness (CACR).
- Researches potential grant funding for reading, mathematics, and behavioral interventions and prepares applications with administrative approval.
- Coordinates assigned reporting tasks, checks data for accuracy, and maintains organized records to support timely district submissions.

06 Staffing and School Support — 10%

Paraprofessional schedules, coverage needs, and assigned teaching duties

- Creates paraprofessional schedules for regular school days, late starts, and early dismissals in coordination with the Principal and teachers.
- Updates schedules as student needs, intervention groups, staffing, or school activities change and communicates revisions promptly.
- Helps cover paraprofessional duties when a substitute cannot be found, following the Principal's priorities and student support plans.
- Provides substitute teaching when needed and assigned, consistent with licensure and district procedures.
- Performs other related duties assigned by the Principal and communicates when coverage needs affect scheduled MTSS or Title I responsibilities.

Professional Growth and Training

Maintains required teaching licensure and participates in the district Professional Growth Plan. Completes applicable district training and attends professional learning on MTSS, Title I, assessment, intervention practices, and program requirements.

07 Professional Context

Decision-making, working conditions, physical effort, and mental effort

Decision Making and Major Challenges

Uses professional experience, student data, district policy, and applicable state and federal requirements to guide decisions. Balances student needs, staff capacity, and available resources. Refers sensitive matters, issues that establish precedent, and decisions beyond delegated authority to the Elementary School Principal.

Working Conditions

Works in elementary classrooms, meeting spaces, and an office with frequent student and staff contact, interruptions, and changing priorities. Attends cooperative meetings and professional learning as assigned.

Physical Effort

Requires sitting, standing, walking, computer work, and handling instructional materials and office equipment. Moves between learning spaces. Essential duties may be performed with reasonable accommodation.

Mental Effort

Manages multiple tasks and deadlines while interpreting data, researching practices, and evaluating implementation. Requires judgment, resource management, problem solving, clear communication, and attention to detail.

08 Accountability and Expected Outcomes

Position accountability and professional performance expectations

Performance is evaluated by the Elementary School Principal in accordance with the district Professional Growth Plan.

Supervision of Others

Coordinates paraprofessional schedules and provides instructional guidance with the Title I Lead Teacher and teachers. Formal personnel supervision and evaluation remain with the Principal or designated administrator.

Equipment and Technology

Uses computers, tablets, assessment and progress monitoring tools, student information systems, spreadsheets, instructional software, grant and reporting systems, and related school technology.

Job Outcomes

- Student data informs timely intervention groupings, measurable goals, and appropriate instructional adjustments.
- Academic and behavioral interventions are delivered consistently and monitored for student progress.
- The Title I program is coordinated with the Lead Teacher and maintains accurate records and inventory.
- Staff receive practical training, clear schedules, and useful feedback on intervention implementation.
- Assigned applications, reports, and supporting records are accurate, organized, and completed on time.
- Professional relationships and coordinated supports help students grow and reduce achievement gaps.

Position Description Statement

This description summarizes the general nature of the work expected of an individual assigned to this position. Employees may be required to perform other job-related duties requested by their supervisor. All requirements are subject to possible modification to reasonably accommodate individuals with a disability.

BARNESVILLE PUBLIC SCHOOLS

School Nurse

District health program leadership and elementary nursing services

The School Nurse leads Barnesville Public Schools' health program and provides nursing care primarily at the elementary school. The nurse also oversees the high school health office and supervises its paraprofessional Health Aide, coordinating safe care that supports student attendance and participation.

Position at a Glance

POSITION TYPE Licensed School Nurse	**REPORTS TO** Superintendent or designee
PRIMARY LOCATION Elementary School | Districtwide responsibility	**SUPERVISES** High School Health Aide and health office services
WRITTEN AND REVISED Fall 2026	**JOB EVALUATION DATE** To be determined

Role Focus

30%	**ELEMENTARY STUDENT NURSING CARE** | Direct care primarily at the elementary school
20%	**HIGH SCHOOL HEALTH OFFICE OVERSIGHT** | Health aide supervision and high school services
15%	**DISTRICT HEALTH PROGRAM LEADERSHIP** | Program direction and coordination across schools
15%	**INDIVIDUAL HEALTH PLANNING** | Individual care plans and student access
15%	**PREVENTION SCREENING AND RECORDS** | Prevention, student records, and required reports
5%	**HEALTH EDUCATION AND COLLABORATION** | Education, communication, and community resources

Percentages are estimates for review; time at each building varies with student health needs.

Qualification Snapshot

Maintains the professional credentials and clinical skills required for assigned school nursing services:

EDUCATION	PROFESSIONAL CREDENTIALS	CLINICAL PREPARATION
Bachelor's degree in nursing, unless covered by an applicable school nurse licensure grandfather provision.	Current Minnesota RN license, public health nurse registration, and school nurse license through PELSB.	Current CPR/BLS and AED certification. School, pediatric, or community health nursing experience preferred.

Core Capabilities

- Applies sound nursing judgment and safe care practices.
- Trains staff and evaluates delegated care.
- Organizes health services across school buildings.
- Communicates clearly with families and school staff.
- Maintains accurate records and protects confidentiality.
- Responds calmly to emergencies and changing needs.

ESSENTIAL DUTIES AND RESPONSIBILITIES

01 Elementary Student Nursing Care — 30%

Nursing assessment, treatment, urgent care, and return to learning

- Provides direct nursing services primarily at Barnesville Elementary School, including ECFE and preschool students, while maintaining responsibility for health services across the district.
- Assesses student illness, injury, and other health concerns; determines appropriate nursing care, follow-up, referral, or emergency response.
- Provides first aid and emergency nursing care within professional scope, activates emergency medical services when indicated, and coordinates family notification.
- Administers medications and prescribed treatments according to required authorizations, provider orders, district procedures, and nursing standards.
- Evaluates student response to care, communicates relevant concerns to families and providers, and supports a safe return to class or other appropriate disposition.
- Maintains safe medication storage, treatment supplies, and clinical equipment in the elementary health office and documents care promptly.

02 High School Health Office Oversight — 20%

Health aide supervision, delegation, consultation, and service continuity

- Provides day-to-day clinical and operational supervision of the high school Health Aide, a paraprofessional, and oversees high school health office services.
- Reviews high school student needs and determines which nursing tasks may be delegated based on each student's condition, task complexity, and staff competence.
- Trains the Health Aide and designated backup staff; verifies and documents student-specific competency before delegated care begins.
- Provides written care directions, reporting expectations, and instructions for contacting the nurse or activating emergency medical services.
- Conducts regular on-site supervision and record reviews, provides consultation during assigned hours, and adjusts delegation as student needs or staff competence change.
- Coordinates qualified coverage with administrators when the nurse or aide is absent; the aide does not independently delegate nursing tasks.

03 District Health Program Leadership — 15%

Consistent procedures, resources, preparedness, and program improvement

- Leads the district health program and coordinates consistent services with the Superintendent, building principals, and other school personnel.
- Develops and reviews health procedures and recommends policy updates consistent with applicable requirements and professional nursing standards.
- Assesses health service needs, reviews program data, and recommends staffing, supplies, equipment, and budget priorities to district administration.
- Oversees medication systems, emergency supplies, infection prevention practices, and health office readiness at both buildings.
- Plans with staff for student health needs during field trips, transportation, school activities, and schedule changes, including appropriate personnel and care arrangements.
- Manages health office budgets districtwide to ensure appropriate supplies and equipment are procured for day-to-day operations.

04 Individual Health Planning — 15%

Chronic conditions, emergency plans, educational access, and coordinated care

- Develops, implements, and updates individualized health plans and emergency care plans with families, providers, and appropriate school staff.
- Coordinates care for students with conditions such as diabetes, asthma, severe allergies, seizure disorders, or other chronic health conditions, following provider orders and individualized plans.
- Contributes nursing assessments, health information, and recommended services to special education evaluations, IEPs, and Section 504 planning as appropriate.
- Coordinates health supports across buildings and during student transitions; shares necessary instructions with authorized staff while protecting confidentiality.
- Works with families and school teams to address health barriers to attendance and participation and helps students develop appropriate self-care skills.

05 Prevention Screening and Records — 15%

Screening, immunization documentation, disease prevention, and reporting

- Coordinates school health screenings, communicates results, and follows up on referrals according to applicable requirements and district procedures.
- Reviews immunization documentation, including valid exemptions, manages external reporting, and works with families and administrators to address missing records and required follow-up.
- Monitors communicable disease concerns and coordinates reporting, prevention, and exclusion or return guidance with public health agencies and administrators.
- Maintains confidential health records and required reports; reviews documentation from both health offices for accuracy, completeness, and appropriate access.

06 Health Education and Collaboration — 5%

Student and staff education, family communication, and community partnerships

- Provides age-appropriate health education and guidance to students and families to support wellness, prevention, and management of health needs.
- Coordinates staff education on relevant health conditions, emergency plans, infection prevention, and recognizing when additional help is needed.
- Serves as a district contact for families, health care providers, and public health partners and helps connect families with needed community resources.
- Collaborates with counselors, social workers, and administrators on student well-being; responds to safety concerns and fulfills mandated reporting responsibilities.
- Maintains professional knowledge, participates in relevant school teams, and performs other assigned duties consistent with the nursing role and scope of practice.

Professional Credentials and Training

Maintains nursing and school nurse credentials, CPR/BLS and AED certification, and continuing education. Completes district training and student-specific clinical preparation. Maintains the ability to travel between district buildings and respond to assigned service needs.

07 Professional Context

Decision-making, working conditions, physical effort, and mental effort

Decision Making and Major Challenges

Exercises independent nursing judgment within professional scope. Retains responsibility for nursing assessment, care planning, and delegation decisions. Refers staffing, policy, and employment matters to administration and promptly identifies conditions that prevent safe student care.

Working Conditions

Based primarily at the elementary school with regular high school visits. May encounter urgent situations, interruptions, illness, and bodily fluids; follows infection prevention practices and uses protective equipment.

Physical Effort

Requires sitting, standing, walking, bending, and emergency response. May assist student movement using appropriate equipment and help. Essential duties may be performed with reasonable accommodation.

Mental Effort

Requires sustained clinical attention, timely decisions, accurate documentation, and calm responses to urgent concerns. Balances direct care with district oversight while maintaining confidentiality and clear communication.

08 Accountability and Expected Outcomes

Position accountability and professional performance expectations

The Superintendent or designee evaluates administrative performance under district procedures. Clinical nursing evaluation is conducted by a qualified RN or APRN familiar with school nursing.

Supervision of Others

Supervises the high school Health Aide, evaluates delegated care, and guides authorized health duties. Provides personnel evaluation input and coordinates staffing and employment matters with administrators.

Equipment and Technology

Uses electronic health records, computers, communication tools, screening equipment, medication systems, emergency supplies, and AEDs. Operates student-specific health devices within training and professional scope.

Job Outcomes

- Students receive timely, appropriate health services that support attendance and access to learning.
- The high school Health Aide receives clear direction, documented training, and appropriate nursing supervision.
- Individual health and emergency plans are current, accessible to authorized staff, and implemented consistently.
- Both health offices maintain safe procedures, reliable documentation, and appropriate supplies and equipment.
- Families, staff, and providers receive timely communication and follow-up on student health needs.
- District health services meet applicable requirements and improve through review of student and program needs.

Position Description Statement

This description summarizes the general nature of the work expected of an individual assigned to this position. Employees may be required to perform other job-related duties requested by their supervisor. All requirements are subject to possible modification to reasonably accommodate individuals with a disability.

C. Donations

1) $30 Donation from Bell Bank for General Fund (Custom Debit Cards)

12. New Business

A. FY 2026 Audit by Eide Bailly LLP 120

Objective 12.1: Maintain long-term financial stability and sustainability, Objective 12.4: Increase stakeholder understanding of school finance and resource allocation., Objective 10.5: Improve understanding of district priorities, finances, and decision-making processes

September 29, 2026

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, 2026, and have issued our report thereon dated September 29, 2026. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit under Generally Accepted Auditing Standards and *Government Auditing Standards*

As communicated in our letter dated June 4, 2026, 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 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 system of internal control over financial reporting. Accordingly, as part of our audit, we considered the system of 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 comments regarding significant control deficiencies during our audit in our 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* dated September 29, 2026.

Planned Scope and Timing of the Audit

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

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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 has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. As discussed in Note 1 to the financial statements, the District has changed accounting policies related to the presentation of certain items in the basic financial statement and required supplementary information (RSI) to adopt the provisions of the Governmental Accounting Standards Boards (GASB) Statement No. 103, *Financial Reporting Model Improvements*. 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 and Related Disclosures

Accounting estimates and related disclosures 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.
>
> Management's estimate of the compensated absences liability is based on the types of leave offered by the District and historical data utilized as assumptions to calculate the liability. We evaluated the key factors and assumptions used to develop the compensated absences 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 accounting disclosures affecting the District's financial statements relate to the 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 did not identify any circumstances that affect the form and content of the auditor's report.

Representations Requested from Management

We have requested certain written representations from management which are included in the management representation letter dated September 29, 2026.

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 the 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 2026 - Independent School District No. 146***
Period Ending: ***6/30/2026***
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: To spread the levy			
B07-110-000---	Current Property Tax Receivable	131,719.00	
R01-005-000-000-001-000	Levies	118,481.00	
R04-005-505-321-001-000	Levies	4,008.00	
B01-110-000---	Current Property Taxes Receivable		118,481.00
B04-110-000---	Current Property Taxes Rec		4,008.00
R07-005-000-000-001-000	Levies		131,719.00
Total		**254,208.00**	**254,208.00**
Adjusting Journal Entries JE # 101			
CLIENT POST: To adjust for tax shift			
R01-005-000-000-001-000	Levies	144,393.00	
B01-235-000---	Property Taxes Levied/Subsequent Year Ex		144,393.00
Total		**144,393.00**	**144,393.00**
Adjusting Journal Entries JE # 102			
CLIENT POST: To adjust delinquent A/R to actual			
B01-231-000---	Deferred Revenue	30,001.00	
B04-231-000---	Deferred Revenue	1,259.00	
B07-231-000---	Deferred Revenue	33,994.00	
B01-111-000---	Delinquent Property Taxes Receivable		9,215.00
B04-111-000---	Delinquent Prop Taxes Rec		445.00
B07-111-000---	Delinquent Prop Taxes Rec		15,428.00
R01-005-000-000-001-000	Levies		20,786.00
R04-005-505-321-001-000	Levies		814.00
R07-005-000-000-001-000	Levies		18,566.00
Total		**65,254.00**	**65,254.00**
Adjusting Journal Entries JE # 103			
CLIENT POST: CY GASB 68 Entry to record direct aid contribution items			
R01-005-000-000-000-397	Revenue-State Aid	8,713.00	
E01-010-203-000-000-891	Pension Expense		4,356.50
E01-020-203-000-000-891	Pension Expense		4,356.50
Total		**8,713.00**	**8,713.00**
Adjusting Journal Entries JE # 104			
CLIENT POST: To reclass federal revenue out of state revenue			
R01-005-000-000-071-000	Med Assist Fr Dept of HS	4,267.00	
R01-005-420-000-360-000	Spec Ed General	2,334.00	
R02-005-000-701-369-000	Rev-Other State Agen	1,454.00	
R01-005-000-000-405-000	Fed.thru Fiscal Agnt		2,334.00
R01-005-000-401-401-000	Title I Esea-A		4,267.00
R02-005-770-701-400-000	Federal Funds and Grants		1,454.00
Total		**8,055.00**	**8,055.00**
Adjusting Journal Entries JE # 105			
CLIENT POST: To record payable and related capital asset			
E06-005-870-000-530-000	Furniture & Fixtures	36,685.00	
B06-206-000---	Accounts Payable		36,685.00
Total		**36,685.00**	**36,685.00**
Adjusting Journal Entries JE # 106			
CLIENT POST: To spread levy and adjust classifications			
B01-101-000---	Gen Fund Cash	3,181.00	
B07-101-000---	Debt Service Cash	5,581.00	
R01-005-000-000-001-000	Levies	5,581.00	
R01-005-000-302-001-000	Operating Capital Levy	789.00	
R04-005-505-321-001-000	Levies	3,181.00	
B01-101-000---	Gen Fund Cash		5,581.00
B04-101-000---	Cash		3,181.00
R01-005-000-000-001-000	Levies		3,181.00
R01-005-000-000-001-000	Levies		789.00
R07-005-000-000-001-000	Levies		5,581.00
R01-005-000-000-001-000	Levies		
R01-005-000-000-211-000	Foundation Aid		
Total		**18,313.00**	**18,313.00**
Adjusting Journal Entries JE # 107			

Client: ***26155 - Independent School District No. 146***
Engagement: ***AA 2026 - Independent School District No. 146***
Period Ending: ***6/30/2026***
Trial Balance: ***3.00 - Trial Balance***
Workpaper: ***1a.02a - Governance Letter Attachment***

Account	Description	Debit	Credit
CLIENT POST: To adjust state aid revenue and AR for GF			
B01-121-000---	Due from Dept of Education	13,687.00	
R01-005-000-000-211-000	Foundation Aid	97,264.00	
R01-005-000-000-369-000	Rev-Other State Agen	61,274.00	
R01-005-000-000-370-000	Misc Rev fm MDE		9,101.00
R01-005-000-312-300-000	Literacy Incentive Aid		3,805.00
R01-005-420-000-360-000	Spec Ed General		90,134.00
R01-005-790-000-369-000	Rev-Other State Agen		61,274.00
R01-005-790-000-369-000	Rev-Other State Agen		5,873.00
R01-005-865-000-317-000	LTFM State Aid		2,038.00
Total		**172,225.00**	**172,225.00**
Adjusting Journal Entries JE # 108			
CLIENT POST: To record GASB 87 lease CY additions			
E01-005-850-000-302-535	Equipment - Leased	68,130.00	
E01-005-850-000-302-589	Other Financing Sources		68,130.00
Total		**68,130.00**	**68,130.00**
Adjusting Journal Entries JE # 109			
CLIENT POST: To adjust state aid AR and revenue for 9.15 final MDE report			
R01-005-420-000-360-000	Spec Ed General	93,992.00	
B01-121-000---	Due from Dept of Education		93,992.00
Total		**93,992.00**	**93,992.00**
Adjusting Journal Entries JE # 200			
CLIENT DO NOT POST: To adjust fund balances			
B01-403-000---	Reserved-Staff Development	22,951.00	
B01-412-000---	Reserved Literacy Incentive	2,611.00	
B01-422-000---	Unappropriated Fund Balance	113,593.00	
B01-424-000---	Reserved for Operating Capital	59,028.00	
B01-449-000---	Rsvd Safe Sch - Crime Levy	13,363.00	
B01-456-000---	Reserved - READ Act Literacy Aid	9,352.00	
B04-431-000---	Community Educ. Fund Balance	24,972.00	
B04-444-000---	School Readiness	51,752.00	
B01-422-000---	Unappropriated Fund Balance		59,532.00
B01-438-000---	Rsvd Gifted/Talented		4,283.00
B01-467-000---	Rst/Rsvd for LTFM		99,692.00
B01-472-000---	Rst/Rsvd for Med Asst		30,514.00
B04-432-000---	Ecfe Fund Balance		19,664.00
B04-464-000---	Restricted Fund Balance		57,060.00
B21-401-000---	Student Activity Fund Balance		26,877.00
B01-428-000---	Reserved for Learning Dev.		
B01-443-000---	Rsvd Telecom Access Costs		
B04-464-000---	Restricted Fund Balance		
B06-464-000---	Restricted Fund Balance		
B06-467-000---	Rst/Rsvd for LTFM		
B07-422-000---	Unappropriated Fund Balance		
B07-464-000---	Restricted Fund Balance		
Total		**297,622.00**	**297,622.00**
Adjusting Journal Entries JE # 201			
CLIENT DO NOT POST: To reclass negative cash as DT/FOF			
B01-118-000---	Due From Other Funds	48,019.00	
B04-101-000---	Cash	48,019.00	
B01-101-000---	Gen Fund Cash		48,019.00
B04-205-000---	Due to Other funds		48,019.00
Total		**96,038.00**	**96,038.00**
Adjusting Journal Entries JE # 202			
CLIENT DO NOT POST: To adjust depreciation to actual			
B98-200-531---	Dep Exp - Regular Inst	22,070.00	
B98-400-531---	Dep Exp - Sp Ed Inst	2,975.00	
B98-600-531---	Dep Exp - Inst Support	1,954.00	
B98-700-531---	Dep Exp - Pupil Support	33,164.00	
B98-800-531---	Dep Exp - Site, Bldg, and Equip	1,499,296.00	
B98-172-000---	Allowance On Depreciation of Building		1,463,728.00
B98-173-000---	Allowance On Depreciation of Equipment		95,731.00
Total		**1,559,459.00**	**1,559,459.00**
Adjusting Journal Entries JE # 203			
CLIENT DO NOT POST: To reclass payable amount to different payable account			

Account	Description	Debit	Credit
B04-206-000---	Accounts Payable	24,088.00	
B04-210-000---EB	Due to Other Governments		24,088.00
Total		**24,088.00**	**24,088.00**
Adjusting Journal Entries JE # 204			
CLIENT DO NOT POST: To reclass GASB 87 lease activity			
E01-005-110-000-401-000	General Supplies	2,714.00	
E01-005-110-302-580-000	Principal Cap. Lease	195.00	
E01-005-110-302-581-000	Interest Cpaital Lease	732.00	
E01-100-203-000-401-000	General Supplies	7,430.00	
E01-100-203-302-581-000	Interest Capital Lease	457.00	
E01-300-211-000-401-000	General Supplies	7,430.00	
E01-300-211-302-581-000	Interest Capital lease	457.00	
E01-005-110-302-370-000	Rental		3,641.00
E01-100-203-302-580-000	Principal Cap. Lease		7,887.00
E01-300-211-302-580-000	Principal Cap. Lease		7,887.00
Total		**19,415.00**	**19,415.00**
Adjusting Journal Entries JE # 205			
CLIENT DO NOT POST: To reclass capital outlay for report purposes			
E01-005-760-733-350-000	Rep-Maint Services	53,555.00	
E01-005-810-302-530-000	Equipment	4,180.00	
E01-005-810-000-410-000	Custodial Supplies		4,180.00
E01-005-850-389-570-000	Principal on Long-Term Lease		53,555.00
Total		**57,735.00**	**57,735.00**
Adjusting Journal Entries JE # 300			
PBC Entries: #8491 - #8496			
B01-206-000---	Accounts Payable	17,139.00	
E01-005-612-000-405-000	Non-Instr Cmptr Sftwr/Lic	10,980.00	
E01-005-612-000-455-000	Non-Instr Tech Supplies	461.00	
E01-100-407-740-162-000	One-to-One Paraprofessional	45.00	
E01-100-411-740-140-000	Classroom, Licensed	46.00	
E01-100-411-740-210-000	FICA	4.00	
E01-100-411-740-218-000	TRA	5.00	
E01-300-408-740-165-000	School Counselor	233.00	
E01-998-790-000-390-000	Payment Ed MN Dist	16,995.00	
B01-206-000---	Accounts Payable		16,995.00
B01-210-000---	Due to MN District		17,139.00
E01-005-630-000-405-555	Non-Instr Cmptr Sftwr/Lic		10,980.00
E01-005-630-000-455-555	Non-Instr Tech Supplies		296.00
E01-100-403-740-140-000	Classroom, Licensed		46.00
E01-100-403-740-210-000	FICA		4.00
E01-100-403-740-218-000	TRA		5.00
E01-100-408-740-161-000	ParaProf/Personal Care Assist		45.00
E01-100-612-000-455-000	Non-Instr Tech Supplies		165.00
E01-300-408-740-185-000	Other-Subs,Adv.coach		233.00
Total		**45,908.00**	**45,908.00**
Adjusting Journal Entries JE # 301			
PBC Entries: #8498 & #8499			
B01-101-000---	Gen Fund Cash	120.00	
B01-403-000---	Reserved-Staff Development	65,000.00	
E06-005-870-000-401-895	General Supplies - Misc	120.00	
B01-422-000---	Unappropriated Fund Balance		65,000.00
B06-101-000---	Building Construction Cash		120.00
E01-005-812-000-420-000	Repair Supplies		120.00
Total		**65,240.00**	**65,240.00**
Adjusting Journal Entries JE # 302			
PBC Entry - #8502 FA generated entry			
B98-141-000---	Land Improvements	24,723.00	
B98-142-000---	Building	13,636.00	
B98-143-000---	Equipment	142,219.00	
B98-430-000---	Total Gnl Fixed Assets		180,578.00
Total		**180,578.00**	**180,578.00**
Adjusting Journal Entries JE # 303			
PBC Entries #8503 & #8505			
E01-200-405-740-396-000	Sp Ed Sal Pur F Other D	915.00	
E01-200-405-740-397-000	Ben Purchased Fr Another	342.00	

Account	Description	Debit	Credit
E01-200-406-740-396-000	Sp Ed Sal Pur F Other D	496.00	
E01-200-405-619-303-000	Fed Sub Award SubCont < 25000		1,257.00
E01-200-406-740-394-000	Payments/Other Agcy		496.00
Total		**1,753.00**	**1,753.00**
Adjusting Journal Entries JE # 304			
PBC Entry #8524			
E01-100-204-000-140-000	Classroom, Licensed	18,373.00	
E01-100-620-000-144-000	N-Lic Instr Sup Pers	195.00	
R01-005-000-000-405-000	Fed.thru Fiscal Agnt	2,334.00	
E01-100-204-330-140-000	Classroom, Licensed		18,373.00
E01-100-620-343-144-000	N-Lic Instr Sup Pers		195.00
R01-005-400-419-400-000	Federal Funds and Grants		2,334.00
Total		**20,902.00**	**20,902.00**
	Total Adjusting Journal Entries	**3,238,706.00**	**3,238,706.00**
	Total All Journal Entries	**3,238,706.00**	**3,238,706.00**



Independent School District No. 146

Executive Summary – June 30, 2026

Eide Bailly

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

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Findings

Financial Statements:

- Preparation of Financial Statements
- Material Journal Entries

Minnesota Legal Compliance:

- None Reported

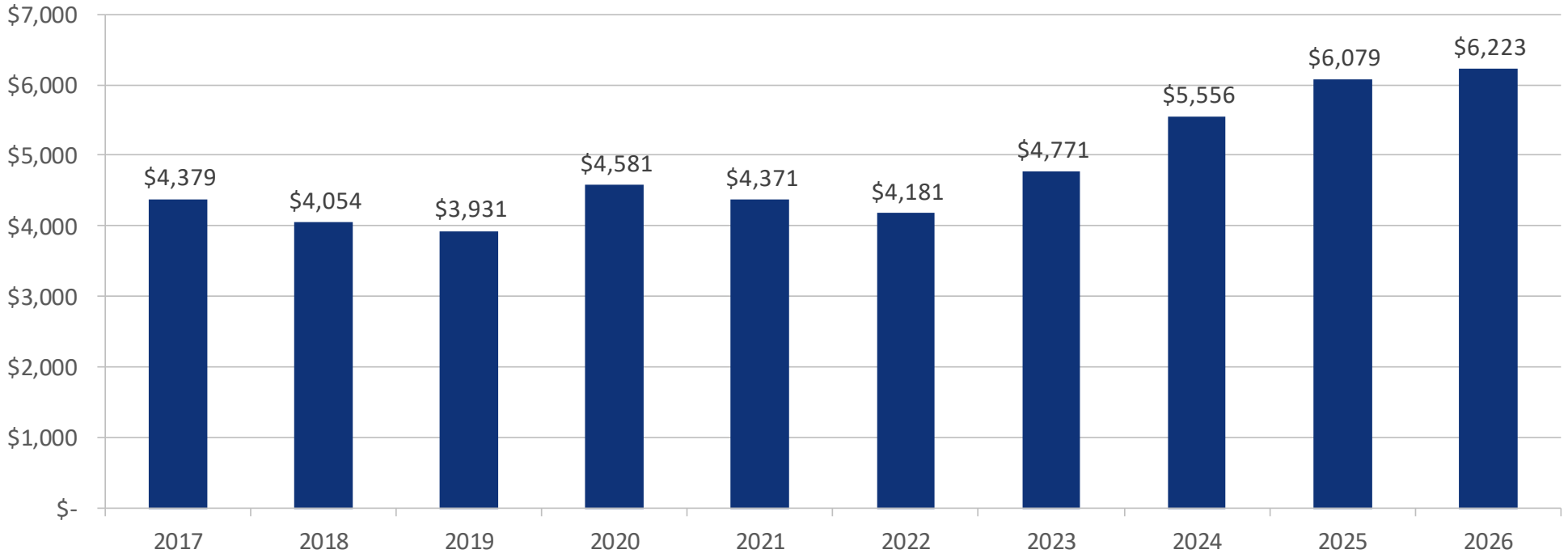


Cash and Investments

Cash and Investments

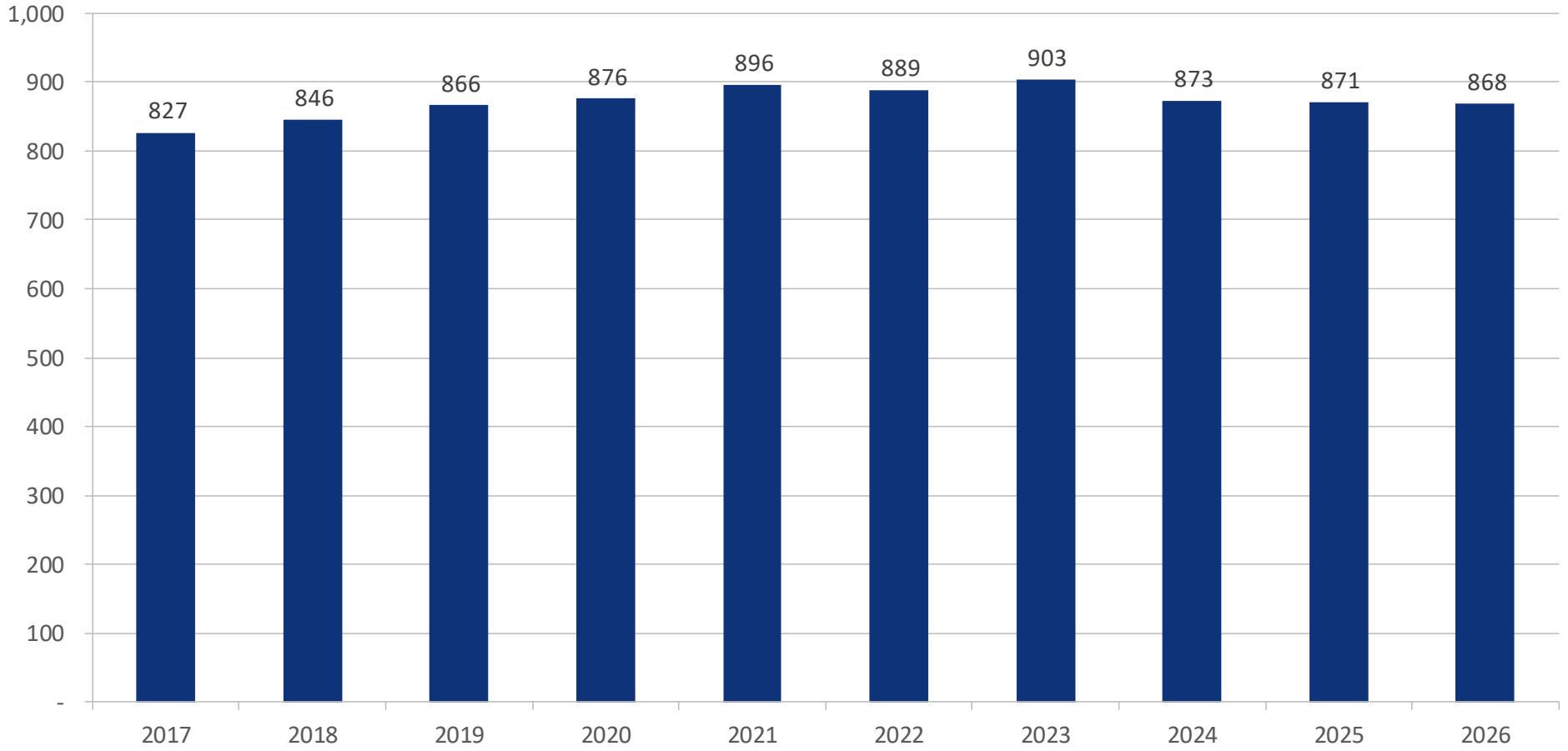
Most significantly affected by the state aid payment structure.

Balances (in thousands) of the District for the past ten years:



General Fund

ADM Served


1,000
900
800
700
600
500
400
300
200
100
-
827
846
866
876
896
889
903
873
871
868
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026

Budget to Actual

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
State sources	$ 9,554,620	$ 9,532,520	$ 9,652,754	$ 120,234
Local levies	1,405,360	1,405,360	1,371,096	(34,264)
Federal sources	45,890	75,450	70,540	(4,910)
Other	811,170	920,150	1,047,484	127,334
Total revenues	11,817,040	11,933,480	12,141,874	208,394
				1.75% Over
Expenditures				
Current				
Regular and vocational instruction	6,089,390	6,129,950	6,084,480	45,470
Administration and district support services	1,138,470	1,183,200	1,189,839	(6,639)
Special education instruction	1,423,990	1,490,130	1,433,287	56,843
Instructional and pupil support services	1,764,380	1,822,270	1,837,018	(14,748)
Sites and buildings	1,330,930	1,331,590	1,321,577	10,013
Other	114,590	126,570	126,564	6
Debt service	21,720	34,070	20,664	13,406
Capital outlay	137,340	256,800	180,785	76,015
Total expenditures	12,020,810	12,374,580	12,194,214	180,366
				1.46% Under
Excess (Deficiency) of Revenues over (under) Expenditures	(203,770)	(441,100)	(52,340)	388,760
Other Financing Sources				
Lease proceeds	-	-	68,130	68,130
Sale of equipment	5,000	30,000	27,652	(2,348)
Insurance recovery	5,000	5,000	-	(5,000)
Total other financing sources	10,000	35,000	95,782	60,782
Net Change in Fund Balance	$ (193,770)	$ (406,100)	43,442	$ 449,542
Fund Balance, Beginning of Year			4,647,897	
Fund Balance, End of Year			$ 4,691,339	

A Positive Fund Balance

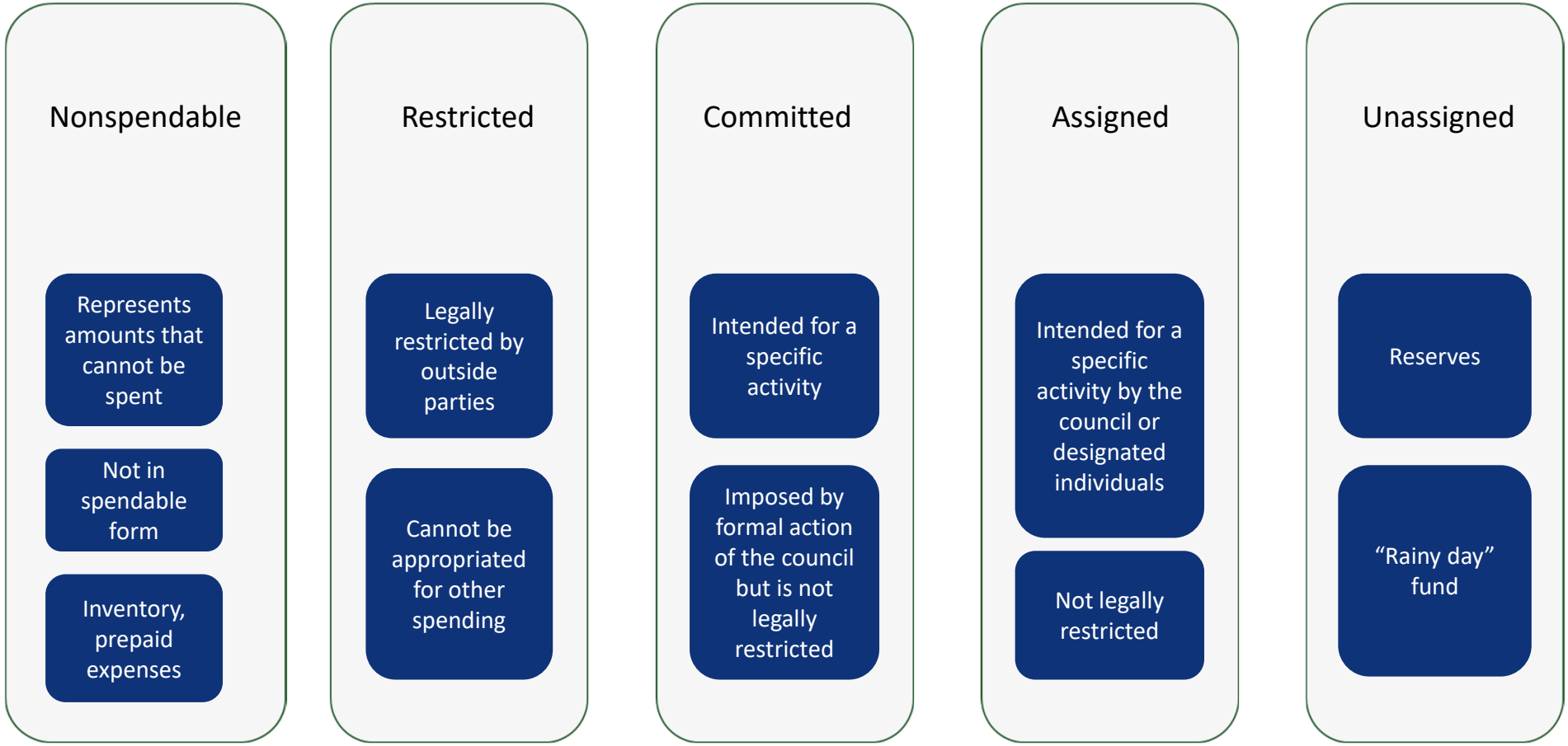
1. Contributes to a favorable bond rating

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

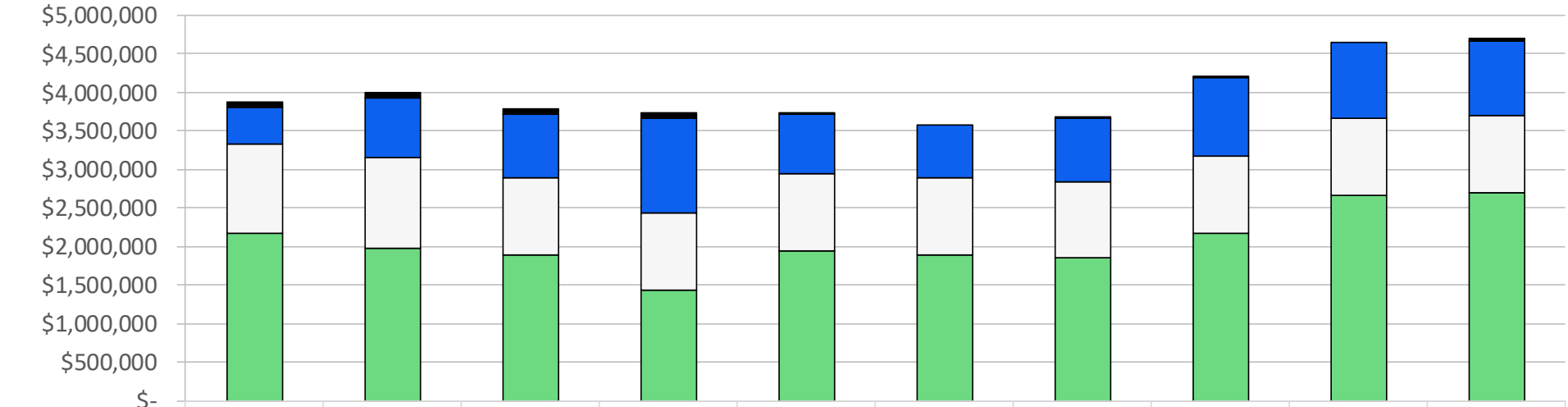


Changes in UFARS Fund Balances

	Fund Balance Beginning of Year	Net Change in Fund Balance	Fund Balance End of Year
Nonspendable	$ -	$ 21,314	$ 21,314
Restricted for student activities	174,549	26,877	201,426
Restricted for staff development	227,887	(87,952)	139,935
Restricted for literacy incentive	12,528	(2,611)	9,917
Restricted for operating capital	118,087	(59,028)	59,059
Restricted for gifted and talented	42,632	4,283	46,915
Restricted for safe schools levy	23,024	(13,363)	9,661
Restricted for literacy aid	34,948	(9,352)	25,596
Restricted for long term facilities maintenance	334,543	99,692	434,235
Restricted for medical assistance	16,410	30,514	46,924
Committed for severance	250,000	-	250,000
Committed for capital projects	750,000	-	750,000
Unassigned	2,663,289	33,068	2,696,357
	$ 4,647,897	$ 43,442	$ 4,691,339

Total Fund Balances

Total fund balances of the General Fund for the past 10 years (in thousands):



	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Nonspendable	$65,330	$70,383	$71,500	$84,484	$10,857	$-	$522	$11,845	$-	$21,314
Restricted	$470,927	$772,190	$826,162	$1,225,911	$772,659	$674,760	$825,037	$1,027,739	$984,608	$973,668
Committed	$1,175,000	$1,175,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000
Unassigned	$2,162,422	$1,974,480	$1,886,668	$1,430,131	$1,948,584	$1,896,223	$1,846,605	$2,170,622	$2,663,289	$2,696,357

Recommendations Regarding Fund Balances

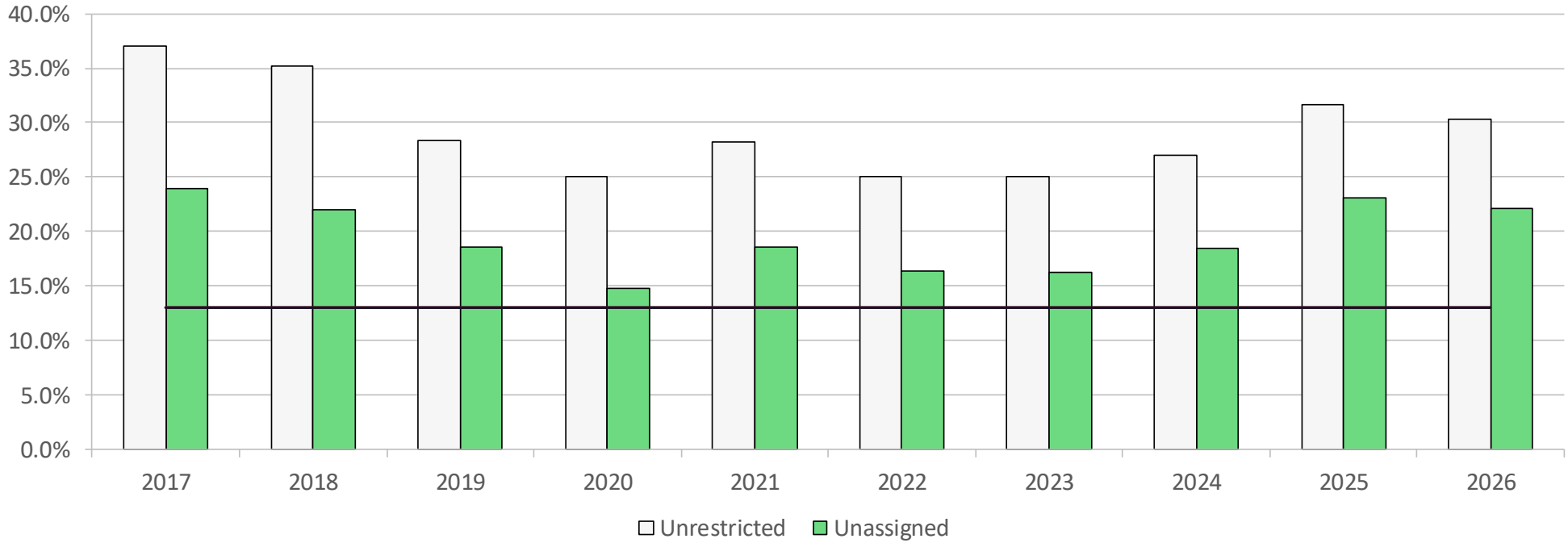
The District's Policy: strive to maintain a minimum unassigned fund balance in an amount that shall be no less than 13% of the annual budget. For the current year that target amount is approximately $1.6 million.

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.

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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:

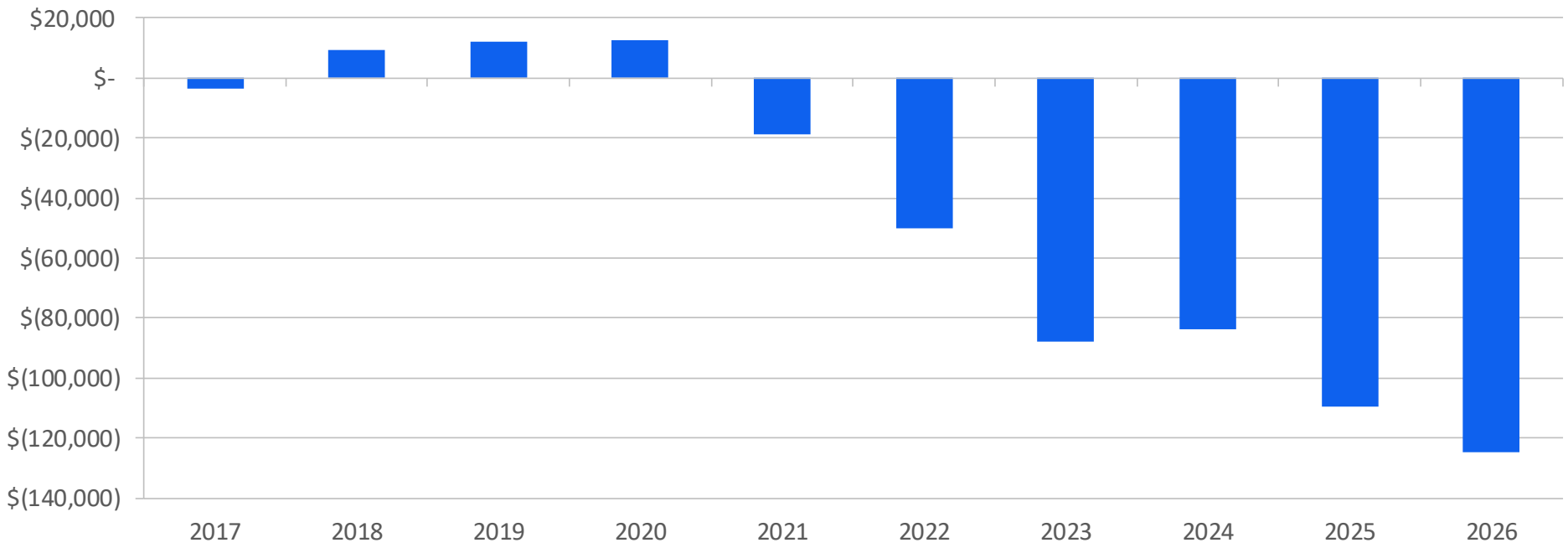


The black line indicate the District's fund balance policy of maintaining an unassigned fund balance of 13% of expenditures.

Other Funds

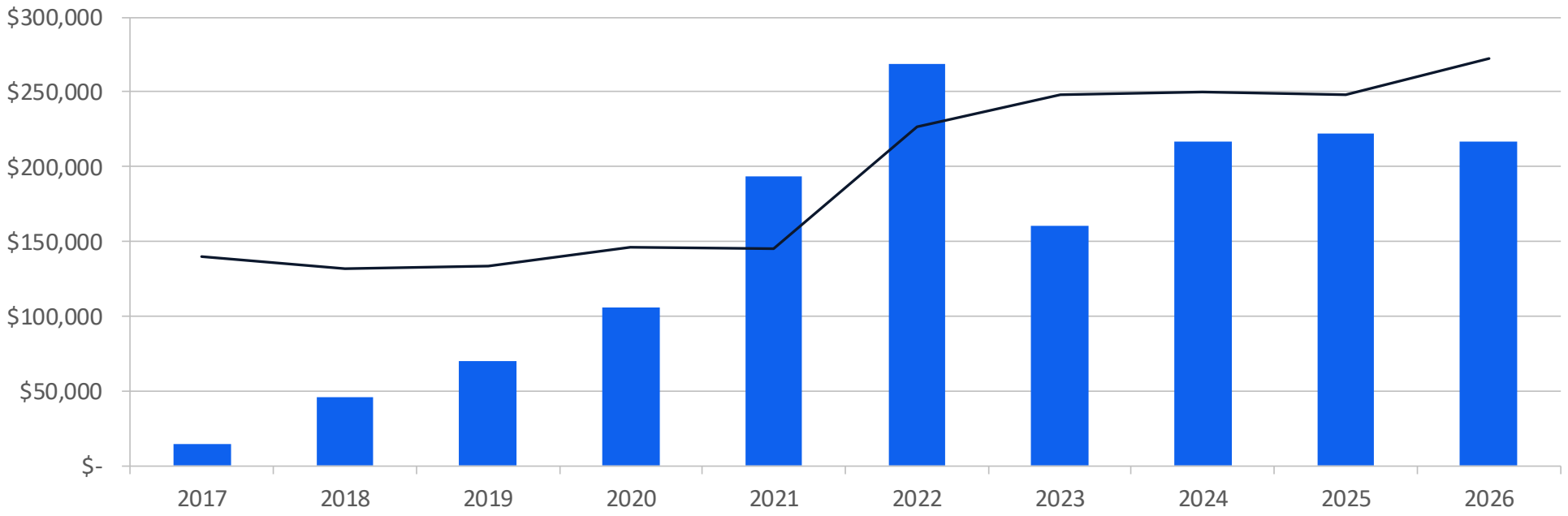
Year-End Fund Balance – Community Service Fund

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

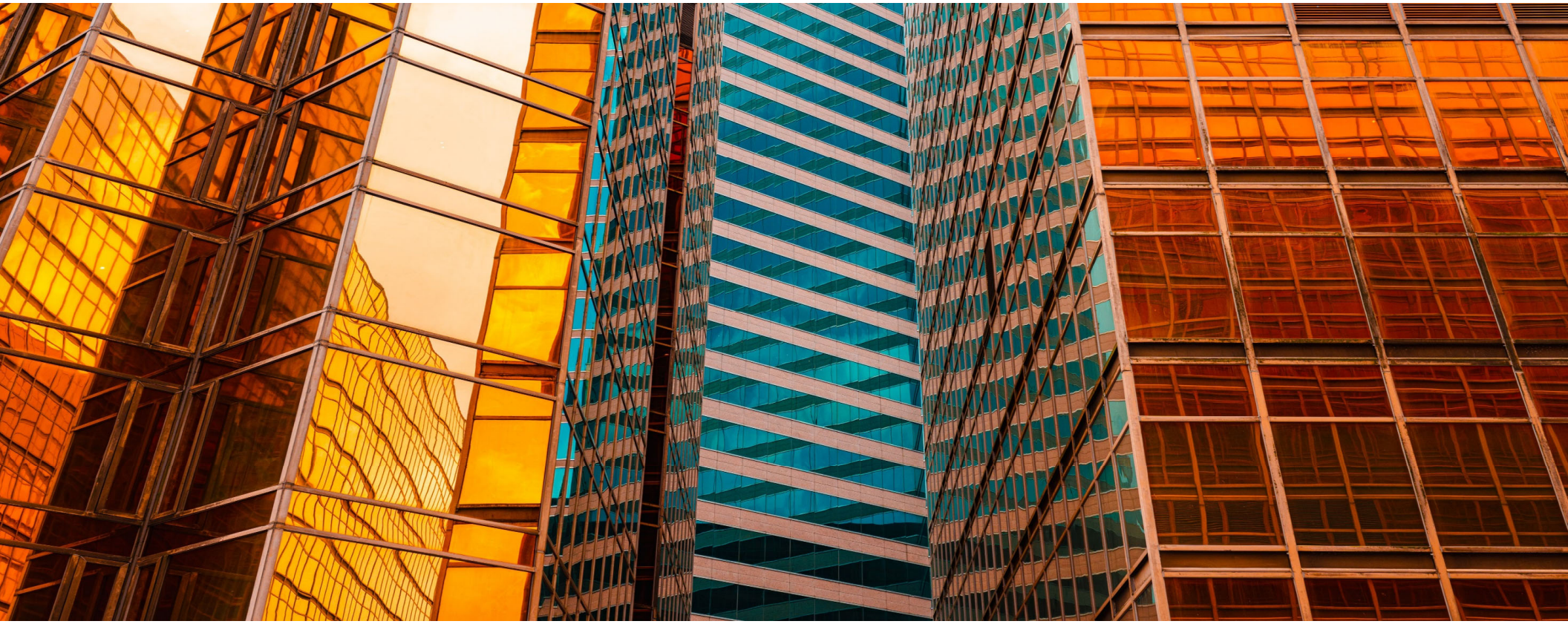


Year-End Fund Balance – Food Service Fund

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



The black 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.

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Thank You!

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Financial Statements
June 30, 2026

Independent School District No. 146
Barnesville Public Schools

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Name	Position	Term Expires
School Board		
Jacob Thompson	Chairperson	2026
Andrew Maier	Vice Chairperson	2026
Joshua Schroeder	Clerk	2028
Marla Field	Treasurer	2026
Jeremy Cossette	Director	2028
Crystal Henderson	Director	2026
Sara Hough	Director	2028
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, 2026, 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 Independent School District No. 146, as of June 30, 2026, and the respective changes in financial position 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.

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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, budgetary comparison schedule - general fund, 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 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 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 basic 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 September 29, 2026, 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, 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 the 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 September 29, 2026, 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.

Eide Bailly LLP

Fargo, North Dakota
September 29, 2026

The purpose of management's discussion and analysis (MD&A) is to help District residents and other readers understand what the financial statements and notes in this financial report say about the District's financial health and why it changed since last year. It contains information drawn from those other parts of the report, accompanied by explanations informed by the finance staff's knowledge of the District's finances.

If you have questions about this report or require further information, contact the Business Office, Independent School District No. 146, Barnesville, Minnesota.

OVERVIEW OF THE FINANCIAL STATEMENTS

The District's financial report contains basic financial statements. Those financial statements present the District's finances at both an overall and a detailed level. The first two—the government-wide financial statements—cover the District's governmental activities.

Governmental activities comprise the District's most basic functions, such as regular and special education, transportation, administration, food service, and community education. Property taxes and state aids finance most of these activities.

The remaining basic financial statements present the District's finances in greater detail. As their name implies, the fund financial statements disaggregate financial information by separate funds to report on the specific purposes for which resources are used or for which they are restricted. The District reports one type of fund.

Governmental fund financial statements report all of the governmental activities. In addition to the District's main operating fund—the general fund—those financial statements report two special revenue funds to track the District's food service and community service operations, a debt service fund to record the repayment of outstanding bonds, and a capital projects fund to account for the construction of District facilities.

The next section of this financial report contains notes to financial statements, which delve deeper into the District's finances as reported in the financial statements. The information in the notes is as important to understanding the District's finances as the information in the financial statements. The District uses notes to (1) present information in greater detail than is possible within the financial statements themselves, (2) explain the nature of amounts reported in the financial statements and how those amounts were determined, and (3) report certain information that does not meet the requirements for inclusion in the financial statements (such as certain contingencies).

Types of Information in the Financial Statements

The District's government-wide financial statements use the economic resources measurement focus and accrual basis of accounting. In other words, they comprehensively report all types of financial statement elements:

- Assets—resources the District controls, from short-term assets like cash to long-term assets like buildings and equipment.
- Liabilities—amounts the District owes, from short-term liabilities such as salaries payable to long-term liabilities such as outstanding debt and net amounts owed to employees for pensions.
- Deferred outflows of resources and deferred inflows of resources—flows that occurred during the year, or in prior years, that will not be reported as expenses and revenues until the future year to which they are related.
- Revenues and expenses—inflows and outflows of economic resources, respectively, related to the current year.

Governmental fund financial statements use the current financial resources measurement focus and modified accrual basis of accounting to report on the sources, uses, and balances of current financial resources. The governmental funds do not report nonfinancial assets, such as capital assets, or certain other long-term items, such as general obligation bonds, but they do report the flows of current financial resources related to those long-term items; for example, the proceeds from issuing bonds or selling equipment, as well as principal and interest payments on bonds and spending on the construction of a District building.

	Financial Statements	
	Government-Wide	Governmental Funds
Types of assets and liabilities	All assets and liabilities, both financial and nonfinancial, short-term and long-term	Only current financial resources, such as cash, taxes receivable, and accounts payable
Types of revenues	All types of revenues that flow into the government during the year that relate to that year, regardless of when cash is received	Only revenues that are measurable and available to finance expenditures of that year
Types of expenses/expenditures	All types of expenses that flow out of the government during the year that relate to that year, regardless of when cash is paid	Only expenditures for which the related governmental fund liability is incurred in that year
Types of deferred outflows of resources and deferred inflows of resources	All types of resources that flow into and out of the government during the year that relate to a future year	Current financial resources that flow into and out of the governmental funds during the year that relate to a future year

More detail about the measurement focuses and bases of accounting can be found in the first note to financial statements, the summary of significant accounting policies.

FINANCIAL SUMMARY AND ANALYSIS OF THE DISTRICT'S FINANCES

Net Position

Statement of Net Position
June 30, 2026 and 2025

	2026	2025	Percent Change
Assets			
Current assets	$ 10,844,044	$ 11,311,146	-4.1%
Capital assets	31,208,992	32,184,839	-3.0%
Total assets	42,053,036	43,495,985	-3.3%
Deferred Outflows of Resources	1,296,773	1,708,931	-24.1%
Liabilities			
Other liabilities	1,263,542	1,274,117	-0.8%
Long-term liabilities	30,118,820	32,237,342	-6.6%
Total liabilities	31,382,362	33,511,459	-6.4%
Deferred Inflows of Resources	5,796,798	5,743,602	0.9%
Net Position			
Net investment in capital assets	8,137,021	8,846,421	-8.0%
Restricted for specific purposes	2,835,393	1,738,030	63.1%
Unrestricted	(4,801,765)	(4,634,596)	3.6%
Total net position	$ 6,170,649	$ 5,949,855	3.7%

As of June 30, 2026, the District's total net position—assets and deferred outflows minus liabilities and deferred inflows—was approximately $6.2 million, an increase of $220.8 thousand or 3.7 percent compared with 2025. This increase was the result of the financial performance of the governmental activities. The following section of MD&A analyzes the finances of the governmental activities.

Governmental Activities

The table below shows that revenues exceeded expenses in the current year, resulting in an increase in net position. Various events contributed to this increase in net position; however, the primary factors affecting the change in net position are as follows:

- An increase in operating grants due to an increase in special education aid due to increases in the number of students receiving services
- An increase in aids and payments from state and other due to an increase in the amount of per-pupil general education aid from the state

- An increase in regular instruction due to a 2.5% increase in teacher salaries, an increase in the liability for compensated absences, and the purchase of new textbooks in the current year
- An increase in pupil support services due to an increase in costs allocated to the food service program and an increase in costs for students served outside of the District

Statement of Activities
Years Ended June 30, 2026 and 2025

	2026	2025*	Percent Change
Revenues			
Program revenues			
Charges for service	$ 1,082,851	$ 1,014,663	6.7%
Operating grants and contributions	2,238,437	2,158,456	3.7%
General			
Property taxes	2,749,388	2,806,904	-2.0%
Aids and payments from state and other	9,407,541	9,356,275	0.5%
Miscellaneous revenues	516,797	492,621	4.9%
Total revenues	15,995,014	15,828,919	1.0%
Expenses			
Administration	821,160	797,492	3.0%
District support services	411,259	318,236	29.2%
Regular instruction	6,013,150	5,420,576	10.9%
Vocational instruction	208,012	195,543	6.4%
Special education instruction	1,438,388	1,422,797	1.1%
Community education and services	618,713	618,954	0.0%
Instructional support services	552,057	594,010	-7.1%
Pupil support services	2,122,119	1,933,742	9.7%
Sites and buildings	2,808,908	2,913,612	-3.6%
Fiscal and other fixed-cost programs	780,454	845,360	-7.7%
Total expenses	15,774,220	15,060,322	4.7%
Change in Net Position	220,794	768,597	-71.3%
Net Position - Beginning	5,949,855	5,181,258	14.8%
Net Position - Ending	$ 6,170,649	$ 5,949,855	3.7%

*Certain prior-year amounts presented in the Statement of Activities have been reclassified to conform to the current-year presentation. These reclassifications were made to improve financial statement presentation and comparability and had no effect on previously reported total change in net position.

Governmental Funds

The District reports two major funds individually in the governmental fund financial statements. Those funds are the general fund and the debt service fund. Most of the discussion regarding governmental activities is equally applicable to the finances of those governmental funds. However, certain factors that are relevant to the District's current financial health are more apparent in the fund financial statements than in the government-wide financial statements.

	General Fund		Debt Service Fund	
	2026	2025	2026	2025
Total Revenues	$ 12,141,874	$ 11,953,952	$ 2,429,587	$ 2,468,810
Total Expenditures	12,194,214	11,559,377	2,401,700	2,392,500
Excess (Deficiency) of Revenues over (under) Expenditures	(52,340)	394,575	27,887	76,310
Other Financing Sources				
Sale of property	27,652	-	-	-
Insurance recovery	-	21,967	-	-
Lease proceeds	68,130	21,149	-	-
Net Change in Fund Balance	43,442	437,691	27,887	76,310
Fund Balance, Beginning of Year	4,647,897	4,210,206	549,910	473,600
Fund Balance, End of Year	$ 4,691,339	$ 4,647,897	$ 577,797	$ 549,910

Fund balance represents the financial standing of a governmental fund as of the end of the fiscal year from a short-term perspective.

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)
	2026	2025		
Local property taxes	$ 1,371,096	$ 1,361,429	$ 9,667	0.7%
Other local sources	995,229	857,027	138,202	16.1%
State sources	9,652,754	9,612,482	40,272	0.4%
Federal sources	70,540	68,319	2,221	3.3%
Miscellaneous	52,255	54,695	(2,440)	-4.5%
Total general fund revenues	$ 12,141,874	$ 11,953,952	$ 187,922	1.6%

Total General Fund revenue increased by $187,922 or 1.6% 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. Other local sources increased as a result of increased fundraising activity for student activities.

The following schedule presents a summary of General Fund expenditures.

	Year Ended June 30,		Amount of Increase (Decrease)	Percent Increase (Decrease)
	2026	2025		
Salaries and benefits	$ 8,466,545	$ 8,295,370	$ 171,175	2.1%
Purchased services	2,588,133	2,325,664	262,469	11.3%
Supplies and materials	898,920	799,752	99,168	12.4%
Capital expenditures	163,712	28,068	135,644	483.3%
Other expenditures	76,904	110,523	(33,619)	-30.4%
Total general fund expenditures	$ 12,194,214	$ 11,559,377	$ 634,837	5.5%

Total General Fund expenditures increased by $634,837 or 5.5% from the previous year. The increase was primarily driven by higher costs associated with students served outside of the District and contracted services for elementary substitute teachers. In addition, capital expenditures increased due to the purchase of classroom furniture and a passenger van in the current year, while the increase in supplies and materials was primarily attributable to significant textbook purchases made to support the District's curriculum.

Debt Service Fund

The District's inflows from property taxes may be used only to repay outstanding general obligation bonds. The increase in inflows from property taxes mentioned earlier was more than sufficient to cover debt service fund expenditures for principal and interest. The overall revenues were $2,429,587 while the overall expenditures were $2,401,700, increasing the fund balance by $27,887.

Capital Projects Fund

The Capital Projects Fund, which was reported as a major fund in the prior year, is reported as a nonmajor governmental fund in fiscal year 2026 because it no longer met the criteria for major fund reporting.

CAPITAL ASSET AND LONG-TERM FINANCING ACTIVITY

Capital Assets

By the end of fiscal year 2026, the District had invested approximately $44.3 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 $1,579,867. Note 5 presents the detail of the District's capital assets.

Capital Assets Governmental Activities
June 30, 2026 and 2025

	2026	2025
Land	$ 719,663	$ 719,663
Buildings and improvements	41,266,779	41,228,420
Equipment	2,210,431	2,068,212
Lease assets - buildings and improvements	4,515	4,515
Lease assets - equipment	84,765	145,245
Accumulated depreciation/amortization	(13,077,161)	(11,981,216)
Total capital assets	$ 31,208,992	$ 32,184,839

Major capital asset additions during the year included $217,500 of elementary classroom furniture and a $65,300 passenger van. Additional purchases were made for technology equipment and various building and grounds improvements.

Long-Term Liabilities

At year end the District had $25,084,092 of long term debt, excluding pension and OPEB liabilities. This consisted of bonded indebtedness of $21,335,000, unamortized bond premiums of $1,669,402, leases payable of $67,569, and compensated absences payable of $2,012,121. 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 $367,605 in liabilities for other postemployment benefits. See Note 8 for further information on OPEB obligations. The District has $4,667,123 in net pension liability at June 30, 2026. See Note 9 for further information on pensions.

CURRENTLY KNOWN FACTS, DECISIONS, AND CONDITIONS

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 few years than has been seen for quite some time. However, with the continuing uncertainty of funding sustainability and student enrollment, the District will continue to monitor its spending to remain fiscally responsible.

Assets	
Cash and cash equivalents	$ 7,247,292
Receivables	
Current property taxes	2,471,453
Delinquent property taxes	41,977
Accounts	11,766
Due from other governmental units	1,027,391
Interest	19,238
Prepaid items	21,314
Inventories	3,613
	10,844,044
Capital assets	
Capital assets not being depreciated/amortized	
Land	719,663
Capital assets, net of accumulated depreciation/amortization	
Buildings and improvements	29,349,721
Equipment	1,075,715
Right-to-use leased assets	63,893
Total capital assets	31,208,992
Total assets	42,053,036
Deferred Outflows of Resources	
Other postemployment benefits	89,901
Pension plans	1,206,872
Total deferred outflows of resources	1,296,773
Liabilities	
Accounts payable	72,059
Due to other governmental units	88,895
Salaries payable	764,799
Accrued interest payable	319,583
Unearned revenue	18,206
Long-term liabilities	
Due within one year - other than pensions and OPEB	3,826,365
Due in more than one year - other than pensions and OPEB	21,257,727
Due in more than one year - total OPEB liability	367,605
Due in more than one year - net pension liability	4,667,123
Total liabilities	31,382,362
Deferred Inflows of Resources	
Property taxes levied for subsequent year	3,521,901
Other postemployment benefits	142,363
Pension plans	2,132,534
Total deferred inflows of resources	5,796,798
Net Position	
Net investment in capital assets	8,137,021
Restricted for specific purposes	2,835,393
Unrestricted	(4,801,765)
Total net position	$ 6,170,649

Independent School District No. 146
Barnesville Public Schools
Statement of Activities
Year Ended June 30, 2026

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
Governmental Activities					
Administration	$ 821,160	$ -	$ -	$ -	$ (821,160)
District support services	411,259	-	-	-	(411,259)
Regular instruction	6,013,150	556,222	-	-	(5,456,928)
Vocational instruction	208,012	-	-	-	(208,012)
Special education instruction	1,438,388	37,110	1,219,029	-	(182,249)
Community education and services	618,713	406,743	72,320	-	(139,650)
Instructional support services	552,057	-	-	-	(552,057)
Pupil support services	2,122,119	44,593	799,047	-	(1,278,479)
Sites and buildings	2,808,908	38,183	148,041	-	(2,622,684)
Fiscal and other fixed-cost programs	780,454	-	-	-	(780,454)
Total governmental activities	$ 15,774,220	$ 1,082,851	$ 2,238,437	$ -	(12,452,932)
General Revenues					
Property taxes, levied for general purposes					1,361,833
Property taxes, levied for community education and services					66,273
Property taxes, levied for debt service					1,321,282
Aids and payments from state sources					9,298,999
Aids and payments from federal sources					68,206
County apportionment					40,336
Unrestricted investment earnings					204,012
Miscellaneous revenues					312,785
Total general revenues					12,673,726
Change in Net Position					220,794
Net Position - Beginning					5,949,855
Net Position - Ending					$ 6,170,649

The Notes to Financial Statements are an integral part of this statement

Independent School District No. 146
Barnesville Public Schools
Governmental Funds
Balance Sheet
June 30, 2026

	General	Debt Service	Other Governmental Funds	Totals
Assets				
Cash and cash equivalents	$ 4,947,486	$ 1,024,336	$ 1,275,470	$ 7,247,292
Receivables				
Current property taxes	679,813	1,756,765	34,875	2,471,453
Delinquent property taxes	15,418	25,815	744	41,977
Accounts	11,766	-	-	11,766
Due from other governmental units	911,215	107,779	8,397	1,027,391
Interest	19,238	-	-	19,238
Due from other funds	48,019	-	-	48,019
Prepaid items	21,314	-	-	21,314
Inventories	-	-	3,613	3,613
Total assets	$ 6,654,269	$ 2,914,695	$ 1,323,099	$ 10,892,063
Liabilities				
Accounts payable	$ 25,785	$ -	$ 46,274	$ 72,059
Due to other governmental units	64,807	-	24,088	88,895
Salaries payable	722,567	-	42,232	764,799
Due to other funds	-	-	48,019	48,019
Unearned revenue	-	-	18,206	18,206
Total liabilities	813,159	-	178,819	991,978
Deferred Inflows of Resources				
Unavailable revenue-property taxes	10,903	18,255	526	29,684
Property taxes levied for subsequent year	1,138,868	2,318,643	64,390	3,521,901
Total deferred inflows of resources	1,149,771	2,336,898	64,916	3,551,585
Fund Balance				
Nonspendable	21,314	-	3,613	24,927
Restricted	973,668	577,797	1,576,952	3,128,417
Committed	1,000,000	-	-	1,000,000
Unassigned	2,696,357	-	(501,201)	2,195,156
Total fund balance	4,691,339	577,797	1,079,364	6,348,500
Total liabilities, deferred inflows of resources, and fund balance	$ 6,654,269	$ 2,914,695	$ 1,323,099	$ 10,892,063

The Notes to Financial Statements are an integral part of this statement

Total Fund Balances - Governmental Funds	$ 6,348,500
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.	31,208,992
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.	(319,583)
Delinquent property taxes are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.	29,684
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.	(978,124)
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.	(30,118,820)
Total Net Position - Governmental Activities	$ 6,170,649

Independent School District No. 146
Barnesville Public Schools
Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended June 30, 2026

	General	Debt Service	Fund Previously Reported as Major	Other Governmental Funds	Totals
Revenues					
Local property tax levies	$ 1,371,096	$ 1,321,265		$ 66,272	$ 2,758,633
Other local and county sources	821,438	17		472,973	1,294,428
Investment earnings	167,260	30,515		44,420	242,195
Rental income	6,531	-		-	6,531
State sources	9,652,754	1,077,790		556,079	11,286,623
Federal sources	70,540	-		248,479	319,019
Sales and other conversion of assets	52,255	-		44,593	96,848
Total revenues	12,141,874	2,429,587		1,432,816	16,004,277
Expenditures					
Current					
Administration	821,160	-		-	821,160
District support services	368,679	-		-	368,679
Regular instruction	5,876,468	-		-	5,876,468
Vocational instruction	208,012	-		-	208,012
Special education instruction	1,433,287	-		-	1,433,287
Community education and service	-	-		598,305	598,305
Instructional support services	542,325	-		-	542,325
Pupil support services	1,294,693	-		784,828	2,079,521
Sites and buildings	1,321,577	-		-	1,321,577
Fiscal and other fixed cost programs	126,564	-		-	126,564
Debt service					
Principal	19,018	1,560,000		-	1,579,018
Interest and fees	18,719	841,700		-	860,419
Capital outlay	163,712	-		484,159	647,871
Total expenditures	12,194,214	2,401,700		1,867,292	16,463,206
Excess (Deficiency) of Revenues Over (Under) Expenditures	(52,340)	27,887		(434,476)	(458,929)
Other Financing Sources					
Sale of property	27,652	-		-	27,652
Lease proceeds	68,130	-		-	68,130
Total other financing sources	95,782	-		-	95,782
Net Change in Fund Balance	43,442	27,887		(434,476)	(363,147)
Fund Balance, Beginning, as Previously Reported	4,647,897	549,910	1,401,126	112,714	6,711,647
Adjustments (Note 12)	-	-	(1,401,126)	1,401,126	-
Fund Balance, Beginning, as Restated	4,647,897	549,910	-	1,513,840	6,711,647
Fund Balance, Ending	$ 4,691,339	$ 577,797	$ -	$ 1,079,364	$ 6,348,500

The Notes to Financial Statements are an integral part of this statement

Net Change in Fund Balances - Total Governmental Funds	$	(363,147)
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		647,871
Depreciation/amortization expense		(1,579,867)
The net effect of the disposal of capital assets is to decrease net position.		(43,851)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		(9,263)
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.		(436,050)
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.		(53,752)
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.		360,155
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.		1,698,698
Change in Net Position of Governmental Activities	$	220,794

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.

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.

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.

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

E. Other Significant Accounting Policies

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, and monies deposited with the Minnesota School District Liquid Asset Fund (MSDLAF), 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.

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.

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 expenses when consumed rather than purchased.

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 2026 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 generally 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 2025 and collectible in 2026. 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 is 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

The District recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled (for example paid in cash to the employee or payment to an employee flex spending account) during or upon separation from employment. Based on the criteria listed, three types of leave qualify for liability recognition for compensated absences – sick leave, severance and vacation. The liability for compensated absences is reported as incurred in the government-wide financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

Sick Leave and Personal Leave

The District's policy permits employees to accumulate earned but unused sick leave and personal leave. All sick leave lapses when employees leave the District and, upon separation from service, no monetary obligation exists. However, a liability for estimated value of sick leave and personal leave that will be used by employees as time off is included in the liability for compensated absences. In some instances, unused sick leave does enter into the calculation of severance pay for some employees upon termination.

Severance

The District's administration are eligible for severance payment upon separation from employment equal to 30% of unused and accrued sick leave at the current pay rate.

Vacation

The District's policy permits substantially all full-time noncertified to accumulate earned but unused vacation benefits, which are eligible for payment at the employee's current pay rate upon separation from employment. In the fund financial statements, the expenditure for vacation pay is recognized when payment is made. In the government-wide statements, vacation expense is recognized as earned and a liability is recorded for all earned vacation pay.

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 assets 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 assets 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 other postemployment benefits 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/amortization, 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.

Sometimes the District will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

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 2026.

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 Standards

As of July 1, 2025, the District adopted Governmental Accounting Standards Board (GASB) Statement No. 103, *Financial Reporting Model Improvements*. This Statement enhances the clarity and consistency of financial reporting requirements related to the following areas: 1) Management's discussion and analysis 2) Proprietary fund reporting 3) Unusual or infrequent items and 4) Budgetary comparison schedules. The District has incorporated all required presentation and disclosure changes resulting from the adoption of GASB Statement No. 103 into the accompanying financial statements and required supplementary information.

As of July 1, 2025, the District adopted GASB Statement No. 104, *Disclosure of Certain Capital Assets*. The implementation of this standard establishes requirements for certain types of capital assets to be disclosed separately in the capital assets note disclosures and establishes requirements for capital assets held for sale, including additional disclosures for those capital assets. There was not a significant effect on the District's financial statements as a result of the implementation of this standard.

Note 2 - Stewardship, Compliance, and Accountability

Deficit Fund Balance

At June 30, 2026, the Community Service Fund had a deficit fund balance of $124,651. The deficit will be eliminated in the following year through a transfer 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, 2026, 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, 2026, the District had approximately $1.6 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, 2026:

		Investment Maturities (in Years)		
Type	Fair Value	N/A	< 1	1 - 5
Cash and Cash Equivalents				
Minnesota School District Liquid Asset Fund	$ 4,670,262	$ 4,670,262	$ -	$ -
Deposits	1,671,462	1,671,462	-	-
Money market	905,268	905,268	-	-
Petty cash	300	300	-	-
	$ 7,247,292	$ 7,247,292	$ -	$ -

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, 2026, include:

Fund	Federal	State	Total
Major Funds			
General	$ 18,627	$ 892,588	$ 911,215
Debt service	-	107,779	107,779
Non-major Funds	1,125	7,272	8,397
	$ 19,752	$ 1,007,639	$ 1,027,391

Note 5 - Capital Assets

Capital asset activity for the year ended June 30, 2026 is as follows:

	Balance July 1, 2025	Additions	Deletions	Balance June 30, 2026
Capital Assets Not Being Depreciated				
Land	$ 719,663	$ -	$ -	$ 719,663
Capital Assets Being Depreciated/Amortized				
Buildings and improvements	41,228,420	38,359	-	41,266,779
Equipment	2,068,212	541,382	399,163	2,210,431
Lease assets - buildings and improvements	4,515	-	-	4,515
Lease assets - equipment	145,245	68,130	128,610	84,765
Total capital assets being depreciated/amortized	43,446,392	647,871	527,773	43,566,490
Less Accumulated Depreciation/Amortization for				
Buildings and improvements	10,453,330	1,463,728	-	11,917,058
Equipment	1,394,297	95,731	355,312	1,134,716
Lease assets - buildings and improvements	903	-	-	903
Lease assets - equipment	132,686	20,408	128,610	24,484
Total accumulated depreciation/amortization	11,981,216	1,579,867	483,922	13,077,161
Net capital assets, depreciated/amortized	31,465,176	(931,996)	43,851	30,489,329
Total capital assets, net	$ 32,184,839	$ (931,996)	$ 43,851	$ 31,208,992

Depreciation/amortization expense for the year ended June 30, 2026, was charged to the following functions/programs:

Regular instruction	$ 22,070
Special education instruction	2,975
Instructional support services	1,954
Pupil support services	33,164
Sites and buildings	1,519,704
Total depreciation/amortization expense	$ 1,579,867

Note 6 - Leases Payable

The District has entered into lease agreements as lessee for the use of athletic practice space and technology equipment. The District is required to make principal and interest payments through July 2030. The leases were valued using an interest rate of 2.19-3.5%. For leases with no stated interest rate, the District utilized its average borrowing rate at inception of the lease.

The future principal and interest lease payments as of June 30, 2026 were as follows:

Years Ending June 30,	Principal	Interest
2027	$ 17,559	$ 1,453
2028	18,005	1,008
2029	16,633	559
2030	14,177	195
2031	1,195	2
	$ 67,569	$ 3,217

Note 7 - Long-Term Liabilities

Changes in long-term liabilities during the year ended June 30, 2026 are as follows:

	Balance July 1, 2025	Additions	Deletions	Balance June 30, 2026	Due Within One Year
Bonds payable	$ 22,895,000	$ -	$ 1,560,000	$ 21,335,000	$ 1,640,000
Unamortized bond premium	1,826,087	-	156,685	1,669,402	156,685
Leases	18,457	68,130	19,018	67,569	17,559
Compensated absences*	1,576,071	436,050	-	2,012,121	2,012,121
	$ 26,315,615	$ 504,180	$ 1,735,703	$ 25,084,092	$ 3,826,365

*Change in compensated absences is presented as the net change for the year.

Bonds Payable

Following is a summary of bonds payable as of June 30, 2026:

Bond Description	Final Maturity	Interest Rate	Original Principal	Outstanding Balance
General Obligation Facilities Maintenance Bonds, Series 2018A	2028	3.00%	$ 1,565,000	$ 345,000
General Obligation School Building Bonds, Series 2019A	2040	3.00%-5.00%	25,285,000	19,205,000
General Obligation School Building Bonds, Series 2023A	2030	5.00%	2,265,000	1,785,000
				$ 21,335,000

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	Bonds Payable Interest
2027	$ 1,640,000	$ 767,000
2028	1,715,000	688,400
2029	1,615,000	606,150
2030	1,700,000	525,400
2031	1,265,000	452,600
2032-2036	7,005,000	1,602,000
2037-2040	6,395,000	486,600
	$ 21,335,000	$ 5,128,150

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 estimated future use of sick leave and accumulated severance and vacation benefits as discussed in Note 1.

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 $866 for single and $2,172 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, 2025, 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	82
	88

D. Total OPEB Liability

The District's total OPEB liability of $367,605 was measured as of July 1, 2025, and was determined by an actuarial valuation of July 1, 2025.

E. Actuarial Assumptions

The total OPEB liability in the July 1, 2025, 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	4.90 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-2016 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale.

The actuarial assumptions used in the July 1, 2025, valuation were based on inputs from a variety of published sources of historical and projected future financial data. Salary increase, retirement, and withdrawal 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 2013 and a review of the inflation assumption.

Since the previous valuation dated July 1, 2023, the following changes have been made:

Actuarial assumptions:

- 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-2021 Generational Improvement Scale to the Pub-2016 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale.
- The salary increase rates for non-teachers were updated to reflect the latest experience study.
- The discount rate was changed from 3.90% to 4.90%.

Plan Provisions

- One retired Teacher is receiving an Early Retirement Incentive of $10,000 every year paid to a post-retirement Health Care Savings Plan, paid every July 15th for 8 years with the final payment on July 15, 2031.

F. Changes in the Total OPEB Liability

Balance at June 30, 2025	$	450,667
Changes from the Prior Year:		
Service cost		18,351
Interest cost		17,705
Assumption changes		(10,972)
Plan changes		58,883
Difference between expected and actual experience		(136,650)
Benefit payments		(30,379)
Total Net Changes		(83,062)
Balance at June 30, 2026	$	367,605

The measurement date of the OPEB liability was July 1, 2025; the date of the actuarial valuation on which the total OPEB liability is based was July 1, 2025.

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:

	1% Decrease in Discount Rate	Discount Rate	1% Increase in Discount Rate
Discount rate	3.90%	4.90%	5.90%
Total OPEB liability	$ 387,139	$ 367,605	$ 348,820

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:

	1% Decrease in Healthcare Trend Rate	Selected Healthcare Trend Rate	1% Increase in Healthcare Trend Rate
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
Total OPEB liability	$ 341,231	$ 367,605	$ 398,152

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

For the year ended June 30, 2026, the District recognized OPEB expense of $85,454. At June 30, 2026, the District reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Liability losses/gains	$ 50,294	$ 113,875
Assumption changes	7,905	28,488
Employer contributions made after the measurement date	31,702	-
	$ 89,901	$ 142,363

The $31,702 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, 2027.

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,	(Reduction of) OPEB Expense
2027	$ (8,543)
2028	(8,544)
2029	(17,871)
2030	(24,604)
2031	(24,602)

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, 2026, 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	$ 244,335	$ 677,760	$ 533,094	$ (22,407)
TRA	962,537	3,989,363	1,599,440	296,025
Total all plans	$ 1,206,872	$ 4,667,123	$ 2,132,534	$ 273,618

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). Plan provisions are established and administered according to Minnesota Statutes chapters 353, 353D, 353E, 353G, and 356. Minnesota Statutes chapter 356 defines each plan's financial reporting requirements. PERA's defined benefit pension plans are tax qualified plans under Section 401(a) of the Internal Revenue Code.

Membership in the General Plan includes employees of counties, cities, townships, schools in non-certified positions, and other governmental entities whose revenues are derived from taxation, fees, or assessments. Plan membership is required for any employee who is expected to earn more than $425 in a month, unless the employee meets exclusion criteria.

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. When a member is "vested," they have earned enough service credit to receive a lifetime monthly benefit after leaving public service and reaching an eligible retirement age. Members who retire at or over their Social Security full retirement age with at least one year of service qualify for a retirement benefit.

General Employees Plan requires three years of service to vest. 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 General Plan members. Members hired prior to July 1, 1989, receive the higher of the Step or Level formulas. Only the Level formula is used for members hired after June 30, 1989. Under the Step formula, General Plan members receive 1.2% of the highest average salary for each of the first 10 years of service and 1.7% for each additional year. Under the Level formula, General Plan members receive 1.7% of highest average salary for all years of service. For members hired prior to July 1, 1989 a full retirement benefit is available when age plus years of service equal 90 and normal retirement age is 65. Members can receive a reduced retirement benefit as early as age 55 if they have three or more years of service. Early retirement benefits are reduced by .25% for each month under age 65. Members with 30 or more years of service can retire at any age with a reduction of .25% for each month the member is younger than age 62. The Level formula allows General Plan members to receive a full retirement benefit at age 65 if they were first hired before July 1, 1989 or at age 66 if they were hired on or after July 1, 1989. Early retirement begins at age 55 with an actuarial reduction applied to the benefit.

Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50% of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1% and a maximum of 1.5%. The 2025 annual increase was 1.25%. 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 prorated increase.

C. Contribution Rate

Minnesota Statutes Chapter 353, 353E, 353G, and 356 sets the rates for employer and employee contributions. Contribution rates can only be modified by the state Legislature.

General Plan members were required to contribute 6.50 percent of their annual covered salary in fiscal year 2026 and the District was required to contribute 7.50 percent for General Plan members. The District's contributions to the General Employees Fund for the year ended June 30, 2026, were $138,904. T The District's contributions were equal to the required contributions as set by state statute.

D. Pension Costs

At June 30, 2026, the District reported a liability of $677,760 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 $16,350.

District's proportionate share of net pension liability	$	677,760
State of Minnesota's proportionate share of the net pension liability associated with the District		16,350
Total	$	694,110

The net pension liability was measured as of June 30, 2025, 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 received by PERA during the measurement period for employer payroll paid dates from July 1, 2024, through June 30, 2025, relative to the total employer contributions received from all of PERA's participating employers. The District's proportionate share was 0.0205 percent at the end of the measurement period and 0.0222 percent for the beginning of the period.

For the year ended June 30, 2026, the District recognized a reduction of pension expense of $22,407 for its proportionate share of the General Employees Plan's pension expense. In addition, the District recognized $2,508 as a reduction of 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, 2026 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:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$ 64,576	$ -
Changes in actuarial assumptions	16,330	155,950
Net difference between projected and actual earnings on pension plan investments	-	269,687
Changes in proportion	24,525	107,457
Contributions paid to PERA subsequent to the measurement date	138,904	-
Total	$ 244,335	$ 533,094

The $138,904 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, 2027. 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,	(Reduction of) Pension Expense
2027	$ (92,773)
2028	(168,810)
2029	(117,904)
2030	(48,176)

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%
Private Markets	25.0%	5.90%
Fixed Income and Cash	25.0%	0.75%
Total	**100.0%**	

F. Actuarial Methods and Assumptions

The total pension liability for the cost-sharing defined benefit plan was determined by an actuarial valuation as of June 30, 2025, using the entry age normal actuarial cost method. The long-term rate of return on pension plan investments used to determine the total liability is 7 percent. The 7 percent assumption is based on a review of inflation and investment return assumptions from a number of national investment consulting firms. The review provided a range of investment return rates considered reasonable by the actuary. An investment return of 7 percent is within that range.

Inflation is assumed to be 2.25 percent for the General Employees Plan. Benefit increases after retirement are assumed to be 1.50 percent for the General Employees Plan.

Salary growth assumptions in the General Employees Plan range in annual increments from 11.5 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 General Employees Plan was last reviewed 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 2025:

Changes in Actuarial Assumptions:

- The combined service annuity loading factors increased from 15% to 19% for vested terminated members and from 3% to 44% for non-vested, terminated members.
- The assumed post-retirement benefit increase changed from 1.25% to 1.5%.

Changes in Plan Provisions:

- The post-retirement benefit increase formula changed to 100% of the Social Security annual increase, between 1% and 1.75% , beginning January 1, 2026. If the funded ratio (on a market value of assets basis) is less than 85% for the last two consecutive annual valuations or is less than 80% in the most recent actuarial valuation, the maximum is reduced to 1.5%. Previously, the benefit increase was 50% of the Social Security annual increase, between 1% and 1.5%.
- The 1% additional employer contribution is eliminated when the plan reaches 98% funded status (on an actuarial value of assets basis); this contribution was previously scheduled to stop when the plan reached 100% funded status.

G. Discount Rate

The discount rate used to measure the total pension liability in 2025 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. 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%	$	1,646,173
Current Discount Rate	7.00%	$	677,760
1% Higher	8.00%	$	(107,841)

I. Pension Plan Fiduciary Net Position

Detailed information about the 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 within one year of eligible employment or elect coverage through the Defined Contribution Retirement Plan (DCR) administered by Minnesota State. A teacher employed by Minnesota State and electing DCR plan is not a member of TRA except for purposes of social security coverage.

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 consecutive 60 months of formula service, age and years of formula service credit at termination of service. TRA members belong to either the Basic or Coordinated Plan.

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 60 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% per year for coordinated members and 2.7% per year for basic members is applied. For years of service July 1, 2006 and after, a level formula of 1.9% per year for coordinated members and 2.7% per year for Basic members applies. An early retirement reduction is applied to members retiring prior to age 65. Beginning June 30, 2025, new reduction factors will apply, including special factors for members retiring at age 60 or later with at least 30 years of service.

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 65 effective July 1, 2024. An early retirement reduction is applied to members retiring before age 65. Beginning June 30, 2025, new reduction factors will apply, including special factors for members retiring at age 60 or later with at least 30 years of service.

Six different types of annuities are available to members upon retirement. The No Refund 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 the fiscal year 2026 for coordinated were 8.00% for the employee and 9.81% for the employer. Basic rates were 11.50% for the employee and 13.81% for the employer. The District's contributions to TRA for the plan's fiscal year ended June 30, 2026, were $485,482. The District's contributions were equal to the required contributions for each year as set by state statute.

D. Actuarial Assumptions

The total pension liability in the July 1, 2025, 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	
Experience Study	August 2, 2023 (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	PubT-2010 (A) Employee Mortality Table, male rates set forward 1 year and female rates unadjusted. Generational projection uses the MP-2021 scale.
Health Retirees	PubT-2010(A) Employee Mortality Table, male rates set forward 1 year and female rates unadjusted. Generational projection uses the MP-2021 scale.
Beneficiaries	Pub-2010(A) Contingent Survivor Mortality Table, male rates set forward 1 year and female rates unadjusted. Generational projection uses the MP-2021 scale.
Disabled Retires	PubNS-2010 Disabled Retiree Mortality Table, male rates set forward 1 year and femail rates unadjusted. Generational projection uses the MP-2021 scale.

*The assumptions prescribed are based on the experience study dated August 2, 2023. 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%	4.36%
International Equity	16.5%	5.28%
Private Markets	20.0%	6.70%
Fixed Income	25.0%	2.03%
Cash	5.0%	2.92%
	100.0%	

Changes in actuarial assumptions since the 2024 valuation

- Liability load for inactive non-vested members changed from 9% to 13% and the liability load for inactive vested members changed from 7% to 6%.

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 2025 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. 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.

F. Net Pension Liability

On June 30, 2026, the District reported a liability of $3,989,363 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2025, 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 0.0696 percent at the end of the measurement period and 0.0732 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	$ 3,989,363
State's proportionate share of the net pension liability associated with the District	247,768
Total	$ 4,237,131

For the year ended June 30, 2026, the District recognized pension expense of $296,025. It also recognized $6,205 as a decrease to pension expense for the support provided by direct aid.

During the plan year ended June 30, 2025, the State of Minnesota contributed $28,462,000 to the Fund. The State of Minnesota is not included as a non-employer contributing entity in the plan pension allocation schedules for the $28,462,000 in direct state aid because this contribution was not considered to meet the definition of a special funding situation. The District recognized $19,813 for the year ended June 30, 2026, as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the Fund.

At June 30, 2026, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 183,964	$ 39,180
Net difference between projected and actual investment earnings on pension plan investments	-	801,042
Changes of assumptions	225,346	421,999
Changes in proportion	67,745	337,219
District's contributions to TRA subsequent to the measurement date	485,482	-
Total	$ 962,537	$ 1,599,440

The $485,482 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 in the net pension liability in the year ended June 30, 2027.

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

Years Ended June 30,	(Reduction of) Pension Expense
2027	$ 211,716
2028	(575,788)
2029	(464,422)
2030	(258,322)
2031	(35,569)

G. Pension Liability Sensitivity

The following presents the District's proportionate share of the net pension liability of TRA calculated using the discount rate of 7%, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6%) or one percentage point higher (8%) 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%)
$ 7,525,048	$ 3,989,363	$ 1,079,516

H. Pension Plan Fiduciary Net Position

Detailed information about TRA's fiduciary net position is available in a separately issued TRA financial report. That report can be obtained at www.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	$ 48,019	$ -
Nonmajor Governmental Funds		
Community Service Fund	-	48,019
	$ 48,019	$ 48,019

At June 30, 2026, 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, 2026:

	General	Debt Service	Other Government Funds	Totals
Nonspendable				
Inventories	$ -	$ -	$ 3,613	$ 3,613
Prepaid items	21,314	-	-	21,314
Total nonspendable	21,314	-	3,613	24,927
Restricted				
Student activities	201,426	-	-	201,426
Staff development	139,935	-	-	139,935
Literacy incentive	9,917	-	-	9,917
Operating capital	59,059	-	-	59,059
Early childhood and family education	-	-	58,898	58,898
Gifted and talented	46,915	-	-	46,915
Safe schools levy	9,661	-	-	9,661
Literacy aid	25,596	-	-	25,596
Food service	-	-	212,993	212,993
Community service	-	-	317,652	317,652
Capital projects	-	-	987,409	987,409
Debt service	-	577,797	-	577,797
Long-term facilities maintenance	434,235	-	-	434,235
Medical assistance	46,924	-	-	46,924
Total restricted	973,668	577,797	1,576,952	3,128,417
Committed				
Severance	250,000	-	-	250,000
Capital	750,000	-	-	750,000
Total committed	1,000,000	-	-	1,000,000
Unassigned	2,696,357	-	(501,201)	2,195,156
Total fund balance	$ 4,691,339	$ 577,797	$ 1,079,364	$ 6,348,500

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	$ 3,613	$ -	$ 3,613
Prepaid items	21,314	-	21,314
Total nonspendable	24,927	-	24,927
Restricted			
Student activities	201,426	-	201,426
Staff development	139,935	-	139,935
Literacy incentive	9,917	-	9,917
Operating capital	59,059	-	59,059
Community education	-	(162,427)	(162,427)
Early childhood and family education	58,898	-	58,898
Gifted and talented	46,915	-	46,915
School readiness	-	(338,774)	(338,774)
Safe schools levy	9,661	-	9,661
Literacy aid	25,596	-	25,596
Food service	212,993	-	212,993
Community service	317,652	-	317,652
Capital projects	987,409	-	987,409
Debt service	577,797	-	577,797
Long-term facilities maintenance	434,235	-	434,235
Medical assistance	46,924	-	46,924
Total restricted	3,128,417	(501,201)	2,627,216
Committed			
Severance	250,000	-	250,000
Capital Projects	750,000	-	750,000
Total committed	1,000,000	-	1,000,000
Unassigned	2,195,156	501,201	2,696,357
Total fund balance	$ 6,348,500	$ -	$ 6,348,500

Note 12 - Restatement

During fiscal year 2026, there was a change within the financial reporting entity which resulted in the Capital Projects Fund being reported as a nonmajor fund instead of as a major fund. As a result, fund balance of the Capital Projects Fund of $1,401,126 which was previously reported in the Capital Projects Fund column is now reported in the nonmajor fund column and the nonmajor fund beginning fund balance has been adjusted by $1,401,126. This resulted in adjustments to and restatements of beginning fund balance to nonmajor funds as follows:

	July 1, 2025, As Previously Reported	Change to or within the Financial Reporting Entity	July 1, 2025, As Restated
Governmental Funds			
Major Funds			
Capital Projects	$ 1,401,126	$ (1,401,126)	$ -
Nonmajor Funds	112,714	1,401,126	1,513,840
Total Governmental Funds	$ 1,513,840	$ -	$ 1,513,840

Note 13 - 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 14 - 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 $24,500 per year and the District will match the employee's deferral up to the following:

Years of Service	Certified District Match	MSEA District Match - Employees Working between 5 and 6 Hours per Day	MSEA and Noncertified District Match - Employees Working 6 or more Hours per Day
0-1	$-	$-	$-
2-3	500	250	500
4-10	1,000	500	1,000
11 and up	1,750	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, 2026, 2025, and 2024, were $98,023, $105,071, and $108,123, respectively.

Note 15 - 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 16 - 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 $254,681 were made by the District to the related organization for the year ended June 30, 2026. 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 17 - 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, 2026, tax abatements for the District totaled $13,097.

Required Supplementary Information
June 30, 2026

Independent School District No. 146
Barnesville Public Schools

	Original Budget	Final Budget	Variance with Original Budget- over (under) Final Budget	Actual	Variance with Final Budget- over (under) Actual
Revenues					
Local property tax levies	$ 1,405,360	$ 1,405,360	$ -	$ 1,371,096	$ (34,264)
Other local and county sources	641,070	750,050	108,980	821,438	71,388
Investment earnings	102,000	102,000	-	167,260	65,260
Rental income	13,000	13,000	-	6,531	(6,469)
State sources	9,554,620	9,532,520	(22,100)	9,652,754	120,234
Federal sources	45,890	75,450	29,560	70,540	(4,910)
Sales and other conversion of assets	55,100	55,100	-	52,255	(2,845)
Total revenues	11,817,040	11,933,480	116,440	12,141,874	208,394
Expenditures					
Current					
Administration	830,610	831,970	1,360	821,160	10,810
District support services	307,860	351,230	43,370	368,679	(17,449)
Regular instruction	5,894,120	5,934,240	40,120	5,876,468	57,772
Vocational instruction	195,270	195,710	440	208,012	(12,302)
Special education instruction	1,423,990	1,490,130	66,140	1,433,287	56,843
Instructional support services	482,600	537,880	55,280	542,325	(4,445)
Pupil support services	1,281,780	1,284,390	2,610	1,294,693	(10,303)
Sites and buildings	1,330,930	1,331,590	660	1,321,577	10,013
Fiscal and other fixed cost programs	114,590	126,570	11,980	126,564	6
Debt Service					
Principal	83,040	103,320	20,280	19,018	84,302
Interest	25,000	17,070	(7,930)	18,719	(1,649)
Capital outlay	51,020	170,480	119,460	163,712	6,768
Total expenditures	12,020,810	12,374,580	353,770	12,194,214	180,366
Deficiency of Revenues over (under) Expenditures	(203,770)	(441,100)	(237,330)	(52,340)	388,760
Other Financing Sources					
Sale of property	5,000	30,000	25,000	27,652	(2,348)
Lease proceeds	-	-	-	68,130	68,130
Total Other Financing Sources	10,000	35,000		95,782	60,782
Net Change in Fund Balance	$ (193,770)	$ (406,100)	$ (237,330)	43,442	$ 449,542
Fund Balance, Beginning of Year				4,647,897	
Fund Balance, End of Year				$ 4,691,339	

Note 1 - Budgetary Basis of Accounting

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.

Note 2 - General Fund Budgetary Highlights

Management has evaluated variances between (1) original and final budget amounts and (2) final budget and actual amounts for the General Fund. A variance is considered significant if it exceeds both 10 percent of the applicable budget category and 2.5 percent of the fund's total budgeted expenditures.

Original Budget Compared to Final Budget

During the year, there was no need for any significant amendments to increase either the original estimated revenues or original budgeted appropriations.

Final Budget Compared to Actual Results

A review of actual expenditures compared to the appropriations in the final budget yields no significant variances.

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

	2026	2025	2024	2023	2022	2021	2020	2019	2018
Service Cost	$ 18,351	$ 30,625	$ 29,733	$ 29,005	$ 28,160	$ 22,750	$ 22,087	$ 20,499	$ 19,902
Interest	17,705	17,521	8,452	8,284	9,576	8,692	8,845	7,955	7,704
Changes of Assumptions	(10,972)	-	(38,692)	-	27,670	-	(11,699)	-	-
Plan Changes	58,883	-	-	-	-	-	-	-	-
Differences between Expected and Actual Experience	(136,650)	-	79,080	-	37,639	-	5,105	-	-
Benefit Payments	(30,379)	(31,939)	(33,523)	(26,545)	(10,173)	(6,533)	(3,017)	(4,701)	(36,634)
Net Change in Total OPEB Liability	(83,062)	16,207	45,050	10,744	92,872	24,909	21,321	23,753	(9,028)
Total OPEB Liability - Beginning	450,667	434,460	389,410	378,666	285,794	260,885	239,564	215,811	224,839
Total OPEB Liability - Ending	$ 367,605	$ 450,667	$ 434,460	$ 389,410	$ 378,666	$ 285,794	$ 260,885	$ 239,564	$ 215,811
Covered Payroll	$ 5,605,017	$ 6,288,631	$ 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	6.56%	7.17%	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

2026 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 from the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale to the Pub-2016 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2021 Generational Improvement Scale.
- The salary increase rates for non-teachers were updated to reflect the latest experience study.
- The discount rate was changed from 3.90% to 4.90%.

Changes in Plan Provisions

- One retired Teacher is receiving an Early Retirement Incentive of $10,000 every year paid to a post-retirement Health Care Savings Plan, paid every July 15th for 8 years with the final payment on July 15, 2031.

2025 Changes

Changes in Actuarial Assumptions

- None

Changes in Plan Provisions

- None

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, 2026

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	6/30/2016	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%
PERA	6/30/2024	0.0222%	819,697	21,196	840,893	1,798,613	45.6%	89.1%
PERA	6/30/2025	0.0205%	677,760	16,350	694,110	1,828,947	37.1%	90.8%
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%	78.2%
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%
TRA	6/30/2024	0.0732%	4,651,363	304,254	4,955,617	4,912,377	94.7%	82.1%
TRA	6/30/2025	0.0696%	3,989,363	247,768	4,237,131	4,931,771	80.9%	84.5%

Independent School District No. 146
Barnesville Public Schools
Schedule of Employer's Contributions
June 30, 2026

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	6/30/2017	$ 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%
PERA	6/30/2025	137,171	137,171	-	1,828,947	7.5%
PERA	6/30/2026	138,904	138,904	-	1,852,053	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%
TRA	6/30/2025	431,530	431,530	-	4,931,771	8.8%
TRA	6/30/2026	485,482	485,482	-	4,948,848	9.8%

See Notes to the Schedule of Employer's Share of Net Pension Liability and Schedule of Employer's Contributions

Notes to the Schedule of Employer's Share of Net Pension Liability and Schedule of Employer's Contributions

PERA

2025 Changes

Changes in Actuarial Assumptions

- The combined service annuity loading factors increased from 15% to 19% for vested terminated members and from 3% to 44% for non-vested, terminated members.
- The assumed post-retirement benefit increase changed from 1.25% to 1.5%.

Changes in Plan Provisions

- The post-retirement benefit increase formula changed to 100% of the Social Security annual increase, between 1% and 1.75% , beginning January 1, 2026. If the funded ratio (on a market value of assets basis) is less than 85% for the last two consecutive annual valuations or is less than 80% in the most recent actuarial valuation, the maximum is reduced to 1.5%. Previously, the benefit increase was 50% of the Social Security annual increase, between 1% and 1.5%.
- The 1% additional employer contribution is eliminated when the plan reaches 98% funded status (on an actuarial value of assets basis); this contribution was previously scheduled to stop when the plan reached 100% funded status.

2024 Changes

Changes in Actuarial Assumptions

The following changes in assumptions are effective with the July 1, 2024, valuation, as recommended in the most recent experience study (dated June 29, 2023):

- Rates of merit and seniority were adjusted, resulting in slightly higher rates.
- Assumed rates of retirement were adjusted as follows: increase the rate of assumed unreduced retirements, slight adjustments to Rule of 90 retirement rates, and slight adjustments to early retirement rates for Tier 1 and Tier 2 members.
- Minor increase in assumed withdrawals for males and females.
- Lower rates of disability.
- Continued use of Pub-2010 general mortality table with slight rate adjustments as recommended in the most recent experience study.
- Minor changes to form of payment assumptions for male and female retirees.
- Minor changes to assumptions made with respect to missing participant data.

Changes in Plan Provisions

- The workers' compensation offset for disability benefits was eliminated. The actuarial equivalent factors updated to reflect the changes in assumptions.

2023 Changes

Changes in Actuarial Assumptions

- The investment return assumption and single discount rate were changed from 6.50 percent to 7.00 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.

TRA

2025 Changes

Changes in Actuarial Assumptions

- Liability load for inactive non-vested members changed from 9% to 13% and the liability load for inactive vested members changed from 7% to 6%.

Changes in Plan Provisions

- The 2025 Omnibus Pensions and Retirement Bill (HF 1889/SF 2884) made several changes to benefit provisions:
  - Expanded the current special early retirement reductions available at age 62 with at least 30years of service to ages 60 and 61 with at least 30 years of service.
  - Lowered special early retirement reductions for members who retire after reaching age 60 with 30 years of service from 6% with augmentation to 5% with augmentation.
  - Delayed retired members' eligibility for their first COLA until age 65, including members who retire under special early retirement.
  - Increased employer contribution rates by 0.31% above the previous scheduled increase.

2024 Changes

Changes in Actuarial Assumptions

- Mortality tables were updated for active employees, retirees, disabled retirees, and contingent beneficiaries to recently published tables derived from public plan data known as the Pub2010 family of tables.
- Retirement rates were increased for some of the tier 2 early retirement ages and some of the unreduced retirement rates were modified for both tiers to better align with actual experience.
- Probability that new female retirees elect either the Straight Life Annuity or 100% Joint & Survivor Annuity were refined to reflect the actual experience.
- Termination rates were reduced in the first ten years of employment and slightly increased in years 16 to 25 to better match the observed experience.
- Disability rates were decreased beyond age 45 by 15% to reflect the continued lower than expected observations.

Changes in Plan Provisions

- The 2024 Omnibus Pensions and Retirement Bill (HF 5040/SF 4643) lowered the normal retirement age for Tier 2 members from 66 to 65 effective July 1, 2024, and provided for a one-time State appropriation of $28.46 million to cover the cost. HF 3100, appropriated $176,166,838 to TRA, payable on October 1, 2023:
  - $28,735,816 for the difference between the statutory 1.1% compounded COLA payable on January 1, 2024, and a one-time 2.5% lump-sum COLA for coordinated plan members;
  - $2,384,222 for the difference between the statutory 1.1% compounded COLA payable on January 1, 2024, and a one-time 4.0% lump-sum COLA for basic plan members; and
  - $145,046,800 to pay down the unfunded actuarial accrued liability.

2023 Changes

Changes in Actuarial Assumptions

- The investment return assumption was changed from 7.50% to 7.00%. This does not affect the GASB valuation which was already using the 7.00% assumption.

Changes in Plan Provisions

- Effective July 1, 2025, the normal retirement age for Tier 2 members will decrease from 66 to 65.
- 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.

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.

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, 2026

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, 2026

	Fund Balance Beginning of Year	Net Change in Fund Balance	Fund Balance End of Year
Nonspendable	$ -	$ 21,314	$ 21,314
Restricted for Student Activities	174,549	26,877	201,426
Restricted for Staff Development	227,887	(87,952)	139,935
Restricted for Literacy Incentive	12,528	(2,611)	9,917
Restricted for Operating Capital	118,087	(59,028)	59,059
Restricted for Gifted and Talented	42,632	4,283	46,915
Restricted for Safe Schools Levy	23,024	(13,363)	9,661
Restricted for Literacy Aid	34,948	(9,352)	25,596
Restricted for Long Term Facilities Maintenance	334,543	99,692	434,235
Restricted for Medical Assistance	16,410	30,514	46,924
Committed for Severance	250,000	-	250,000
Committed for Capital Projects	750,000	-	750,000
Unassigned	2,663,289	33,068	2,696,357
	$ 4,647,897	$ 43,442	$ 4,691,339

Independent School District No. 146
Barnesville Public Schools
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2026

	Food Service	Community Service	Capital Projects	Totals
Assets				
Cash and cash equivalents	$ 251,376	$ -	$ 1,024,094	$ 1,275,470
Receivables				
Current property taxes	-	34,875	-	34,875
Delinquent property taxes	-	744	-	744
Due from other governmental units	1,125	7,272	-	8,397
Inventories	3,613	-	-	3,613
Total assets	$ 256,114	$ 42,891	$ 1,024,094	$ 1,323,099
Liabilities				
Accounts payable	$ 424	$ 9,165	$ 36,685	$ 46,274
Due to other governmental units	-	24,088	-	24,088
Salaries payable	22,498	19,734	-	42,232
Due to other funds	-	48,019	-	48,019
Unearned revenue	16,586	1,620	-	18,206
Total liabilities	39,508	102,626	36,685	178,819
Deferred Inflows of Resources				
Unavailable revenue-property taxes	-	526	-	526
Property taxes levied for subsequent year	-	64,390	-	64,390
Total deferred inflows of resources	-	64,916	-	64,916
Fund Balance (Deficit)				
Nonspendable	3,613	-	-	3,613
Restricted	212,993	376,550	987,409	1,576,952
Unassigned	-	(501,201)	-	(501,201)
Total fund balance (deficit)	216,606	(124,651)	987,409	1,079,364
Total liabilities, deferred inflows of resources, and fund balance (deficit)	$ 256,114	$ 42,891	$ 1,024,094	$ 1,323,099

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, 2026

	Food Service	Community Service	Capital Projects	Totals
Revenues				
Local property tax levies	$ -	$ 66,272	$ -	$ 66,272
Other local and county sources	29,119	443,854	-	472,973
Investment earnings	6,237	-	38,183	44,420
State sources	483,045	73,034	-	556,079
Federal sources	248,479	-	-	248,479
Sales and other conversion of assets	44,593	-	-	44,593
Total revenues	811,473	583,160	38,183	1,432,816
Expenditures				
Current				
Community education and service	-	598,305	-	598,305
Pupil support services	784,828	-	-	784,828
Capital outlay	32,259	-	451,900	484,159
Total expenditures	817,087	598,305	451,900	1,867,292
Net Change in Fund Balance	(5,614)	(15,145)	(413,717)	(434,476)
Fund Balance (Deficit), Beginning, as Previously Reported	222,220	(109,506)	-	112,714
Adjustments (Note 12)	-	-	1,401,126	1,401,126
Fund Balance (Deficit), Beginning, as Restated	222,220	(109,506)	1,401,126	1,513,840
Fund Balance (Deficit), End of Year	$ 216,606	$ (124,651)	$ 987,409	$ 1,079,364

Other Supplementary Information
June 30, 2026

Independent School District No. 146
Barnesville Public Schools

01 GENERAL FUND	Audit	UFARS	Audit - UFARS
Total Revenue	$12,141,874	$12,141,872	$2
Total Expenditures	$12,194,214	$12,194,211	$3
Non Spendable:			
4.60 Non Spendable Fund Balance	$21,314	$21,314	$0
Restricted / Reserved:			
4.01 Student Activities	$201,426	$201,426	$0
4.02 Scholarships	$0	$0	$0
4.03 Staff Development	$139,935	$139,935	$0
4.07 Capital Projects Levy	$0	$0	$0
4.08 Cooperative Revenue	$0	$0	$0
4.12 Literacy Incentive Aid	$9,917	$9,917	$0
4.14 Operating Debt	$0	$0	$0
4.16 Levy Reduction	$0	$0	$0
4.17 Taconite Building Maint	$0	$0	$0
4.20 American Indian Education Aid	$0	$0	$0
4.24 Operating Capital	$59,059	$59,059	$0
4.26 $25 Taconite	$0	$0	$0
4.27 Disabled Accessibility	$0	$0	$0
4.28 Learning & Development	$0	$0	$0
4.34 Area Learning Center	$0	$0	$0
4.35 Contracted Alt. Programs	$0	$0	$0
4.36 State Approved Alt. Program	$0	$0	$0
4.37 Q Comp	$0	$0	$0
4.38 Gifted & Talented	$46,915	$46,915	$0
4.39 English Learner	$0	$0	$0
4.40 Teacher Development and Evaluation	$0	$0	$0
4.41 Basic Skills Programs	$0	$0	$0
4.43 School Library Aid	$0	$0	$0
4.48 Achievement and Integration	$0	$0	$0
4.49 Safe Schools Levy	$9,661	$9,661	$0
4.51 QZAB Payments	$0	$0	$0
4.52 OPEB Liab Not In Trust	$0	$0	$0
4.53 Unfunded Sev & Retiremt Levy	$0	$0	$0
4.56 READ Act - Literacy Aid	$25,596	$25,596	$0
4.57 READ Act - Tchr Training Compensation	$0	$0	$0
4.67 LTFM	$434,235	$434,235	$0
4.71 Student Support Personnel Aid	$0	$0	$0
4.72 Medical Assistance	$46,924	$46,924	$0
Restricted:			
4.64 Restricted Fund Balance	$0	$0	$0
4.75 Title VII Impact Aid	$0	$0	$0
4.76 Payments in Lieu of Taxes	$0	$0	$0
Committed:			
4.18 Committed for Separation	$250,000	$250,000	$0
4.61 Committed Fund Balance	$750,000	$750,000	$0
Assigned:			
4.62 Assigned Fund Balance	$0	$0	$0
Unassigned:			
4.22 Unassigned Fund Balance	$2,696,357	$2,696,357	$0

06 BUILDING CONSTRUCTION	Audit	UFARS	Audit - UFARS
Total Revenue	$38,183	$38,183	$0
Total Expenditures	$451,900	$451,899	$1
Non Spendable:			
4.60 Non Spendable Fund Balance	$0	$0	$0
Restricted / Reserved:			
4.07 Capital Projects Levy	$0	$0	$0
4.13 Funded by COP/FP	$0	$0	$0
4.67 LTFM	$0	$0	$0
Restricted:			
4.64 Restricted Fund Balance	$987,409	$987,409	$0
Unassigned:			
4.63 Unassigned Fund Balance	$0	$0	$0

07 DEBT SERVICE			
Total Revenue	$2,429,587	$2,429,587	$0
Total Expenditures	$2,401,700	$2,401,700	$0
Non Spendable:			
4.60 Non Spendable Fund Balance	$0	$0	$0
Restricted / Reserved:			
4.25 Bond Refundings	$0	$0	$0
4.33 Maximum Effort Loan Aid	$0	$0	$0
4.51 QZAB Payments	$0	$0	$0
4.67 LTFM	$0	$0	$0
Restricted:			
4.64 Restricted Fund Balance	$577,797	$577,797	$0
Unassigned:			
4.63 Unassigned Fund Balance	$0	$0	$0

08 TRUST			
Total Revenue	$0	$0	$0
Total Expenditures	$0	$0	$0
Restricted / Reserved:			
4.01 Student Activities	$0	$0	$0
4.02 Scholarships	$0	$0	$0
4.22 Unassigned Fund Balance (Net Assets)	$0	$0	$0

18 CUSTODIAL			
Total Revenue	$0	$0	$0
Total Expenditures	$0	$0	$0
Restricted / Reserved:			
4.01 Student Activities	$0	$0	$0
4.02 Scholarships	$0	$0	$0
4.48 Achievement and Integration	$0	$0	$0
4.64 Restricted Fund Balance	$0	$0	$0

20 INTERNAL SERVICE			
Total Revenue	$0	$0	$0
Total Expenditures	$0	$0	$0
4.22 Unassigned Fund Balance (Net Assets)	$0	$0	$0

02 FOOD SERVICES

Total Revenue	$811,473	$811,474	($1)
Total Expenditures	$817,087	$817,088	($1)
Non Spendable:			
4.60 Non Spendable Fund Balance	$3,613	$3,613	$0
Restricted / Reserved:			
4.52 OPEB Liab Not In Trust	$0	$0	$0
Restricted:			
4.64 Restricted Fund Balance	$212,994	$212,994	$0
Unassigned:			
4.63 Unassigned Fund Balancee	$0	$0	$0

04 COMMUNITY SERVICE

Total Revenue	$583,160	$583,164	($4)
Total Expenditures	$598,305	$598,308	($3)
Non Spendable:			
4.60 Non Spendable Fund Balance	$0	$0	$0
Restricted / Reserved:			
4.26 $25 Taconite	$0	$0	$0
4.31 Community Education	($162,427)	($162,427)	$0
4.32 E.C.F.E	$58,898	$58,898	$0
4.37 Q Comp	$0	$0	$0
4.40 Teacher Development and Evaluation	$0	$0	$0
4.44 School Readiness	($338,774)	($338,774)	$0
4.47 Adult Basic Education	$0	$0	$0
4.52 OPEB Liab Not In Trust	$0	$0	$0
4.56 READ Act - Literacy Aid	$0	$0	$0
4.57 READ Act - Tchr Training Compensation	$0	$0	$0
Restricted:			
4.64 Restricted Fund Balance	$317,652	$317,652	$0
Unassigned:			
4.63 Unassigned Fund Balance	$0	$0	$0

25 OPEB REVOCABLE TRUST

Total Revenue	$0	$0	$0
Total Expenditures	$0	$0	$0
4.22 Unassigned Fund Balance (Net Assets)	$0	$0	$0

45 OPEB IRREVOCABLE TRUST

Total Revenue	$0	$0	$0
Total Expenditures	$0	$0	$0
4.22 Unassigned Fund Balance (Net Assets)	$0	$0	$0

47 OPEB DEBT SERVICE

Total Revenue	$0	$0	$0
Total Expenditures	$0	$0	$0
Non Spendable:			
4.60 Non Spendable Fund Balance	$0	$0	$0
Restricted:			
4.25 Bond Refundings	$0	$0	$0
4.64 Restricted Fund Balance	$0	$0	$0
Unassigned:			
4.63 Unassigned Fund Balance	$0	$0	$0

Additional Reports
June 30, 2026

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, 2026, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated September 29, 2026.

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 District'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 Findings and Responses as items 2026-001 and 2026-002 that we consider to be material weaknesses.

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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*.

District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Responses. 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 District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Eide Bailly LLP

Fargo, North Dakota
September 29, 2026

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, 2026, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated September 29, 2026.

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.

Eide Bailly LLP

Fargo, North Dakota
September 29, 2026

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Section I – Financial Statement Findings

2026-001 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.

2026-002 Material Journal Entries
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, 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.

Section II –Minnesota Legal Compliance Findings

None reported

B. Change to 2027 Graduation Date
Objective 6.3: Promote a positive school culture that reflects Barnesville's values and traditions.
C. Student Trip to FFA National Convention in Indianapolis, Indiana
Objective 1.5: Increase student awareness of career, military, apprenticeship, and college opportunities., Objective 2.3: Increase opportunities for real-world learning, internships, job shadowing, and community partnerships., Objective 6.1: Increase student participation in activities, athletics, fine arts, leadership, and service opportunities.
D. Fundraisers for SY2026-27 234
Objective 6.1: Increase student participation in activities, athletics, fine arts, leadership, and service opportunities., Objective 11.3: Promote volunteerism, mentorship, and community involvement in schools., Objective 12.2: Evaluate and prioritize expenditures based on student needs and strategic priorities

Barnesville ISD 146

2026-27 List of Anticipated Fundraisers

Activity Account	Description of Fundraiser	Approximate Date (s)	Purpose
Accelerated Reader	Smencils Sales	December	Rewards and prizes for AR Achievement and incentives
	Lip Suckers Sales	February	Rewards and prizes for AR Achievement and incentives
Art Club	None planned		
Band	Concessions	Various	Student Trips, Band Shirts, Entrance Fees, Student supplies
	Bundt vouchers	September-October	Student Trips, Band Shirts, Entrance Fees, Student supplies
	Nothing Bundt Cake	November-December	Student Trips, Band Shirts, Entrance Fees, Student supplies
	kickstART Concert	October	Student Trips, Band Shirts, Entrance Fees, Student supplies
Baseball	Clothing Sales	March	Player caps and clothing; equipment; travel
	Concessions	Various	Player caps and clothing; equipment; travel
Boys Basketball	Traveling Team Tournament	First weekend January	BB Apparel, Summer Team Camps, Training Equip, Team Meals, Travel
Boys Cross Country	Cookie Dough Sales	September	Equipment and Team Bonding
Boys Golf	Donation Drive	Various	Apparel, meals, travel
Boys Track	Launch-a-thon	March	Clothing, Camps, Meals, Travel
Choir Trip	Nothing Bundt Cake	Various	Student Travel Costs
	Concessions	Various	Student Travel Costs
	kickstART Concert	October	Student Supplies
Class of 2027	None planned		
Class of 2028	Concessions	Various	Prom, class expenses
	Front Street Nutrition	Various	Prom, class expenses
	Halloween Candy Gram	October	Prom, class expenses
Class of 2029	Concessions	Various	Prom; graduation; floats
Class of 2030	Concessions	Various	Prom; graduation; floats

Class of 2031	Concessions	Various	Prom; graduation; floats
Class of 2032	Concessions	Various	Prom; graduation; floats
Elementary	Scherling Photo Sales	August	K-6 planners, assemblies, student prizes
Elementary Field Trip	Concessions	Various	Field Trips
Europe Trip	Concessions	Various	Student Travel Expenses
	Cookie Dough Sales	Winter	Student Travel Expenses
	Blanket Sales	Fall	Student Travel Expenses
	Potato Days helpers	August	Student Travel Expenses
FFA	Fruit Sales	October-November	Travel, Apparel, Dues and Awards
	Strawberries	Spring	Travel, Apparel, Dues and Awards
Fishing Club	Jersey Ads/Sponsors	January	Jerseys, travel, activities, awards
	Clothing Sale	March	Jerseys, travel, activities, awards
	Ice Fishing Tournament	January	Jerseys, travel, activities, awards
Football	Gold Cards Sales	August/September	Highlight Film, Awards, Coach Bus, etc.
	Jersey Auction	October	Highlight Film, Awards, Coach Bus, etc.
Girls Basketball	Late Night with the Trojans	Jan/Feb	Program and Camps, Team Meals, Travel
	Coffee Sales	November	Program and Camps, Team Meals, Travel
Girls Cross Country	Cookie Dough Sales	September	Student Supplies, Travel
	Concessions	Various	Student Supplies, Travel
Girls Golf	Phone-a-thon	March	Team clothing
Girls Track & Field	Hour-A-thon Take it to the Clock	March	Clothing, Camps, Meals, Travel
Grade 6	Chocolate Candy Sales	November	Student Travel Expenses
	Hat Days	Monthly	Student Travel Expenses
Musical	Playbill Ad Space	August - November	Theatre production expenses
	Concessions Sales	November	Theatre production expenses
National Honor Society	None scheduled		

Pay	Coin Drive	December	Families in need - Food Pantry	
	Concessions	Various	Monthly Service Projects supplies	
	Trick or Canning	October	Food Pantry Drive	
	Tea Sales	Various	Monthly Service Projects supplies	
	Concessions	Jan/Feb	Giving Hearts Day	
	Tshirt Sales	Fall	Monthly Service Projects supplies	
Renaissance	Clothing Sales	Year Long	Student of the Month; student supplies	
Robotics	Concessions	Various	Parts, T shirts, Food for meetings	
Softball	Leading Edge	March/April	Shirts, Equipment, Charter Bus	
	Popcorn Sales	March/April	Shirts, Equipment, Charter Bus	
Spanish Trip	Concessions	Various	Student Travel Expenses	
	Potato Days helpers	August 2027	Student Travel Expenses	
	Sales of Items	December & March	Student Travel Expenses	
Special Ed (HS)	None planned			
Student Council	Spirit Items Sales	Various	Homecoming & SnoBall expenses	
	Faculty Pop Machine	Monthly	Homecoming & SnoBall expenses	
	SnoBall/Homecoming Coronation & Dance	Fall/Winter	Homecoming & SnoBall expenses	
	Sales of SnoBall/Hoco Accessories	Fall/Winter	Homecoming & SnoBall expenses	
	Junior High Dance	Spring	Raise Money for Student Activities & Clothing	
	Concessions	Various	Homecoming & SnoBall expenses	
Trap Shooting	Concessions	Various	Raise money for the program	
	Ticket sales for Rod n Gun/Pheasants Forever	Spring	Raise money for the program	
Volleyball	Clothing Sales	August/September	Team Bonding & activities, travel, shirts, summer tourneys, equipment	
	Serving Contest	Fall	Team Bonding & activities, travel, shirts, summer tourneys, equipment	
	Team Up	August - Season	Team Bonding & activities, travel, shirts, summer tourneys, equipment	
	PushSave	Various	Team Bonding & activities, travel, shirts, summer tourneys, equipment	
	Concessions	Various	Team Bonding & activities, travel, shirts, summer tourneys, equipment	
	Pink Night/Forsgren Night	September/October	Team Bonding & activities, travel, shirts, summer tourneys, equipment	
	Sticker/Poster Sales	September/October	Team Bonding & activities, travel, shirts, summer tourneys, equipment	
Washington DC Trip	Concessions	Various	Student Travel Costs	
Weight Lifting	None planned			

Wrestling	Concessions	Various	Student Travel Expenses; clothing; equipment	
	Clothing Sales	Various	Student Travel Expenses; clothing; equipment	
Yearbook	Book Sales	Various	Pay for Yearbooks	
	Ad Sales	Various	Pay for Yearbooks	

13. Discussion/Information
    A. 2027 MSBA Leadership Conference (January 14–15)
    Objective 7.2: Expand opportunities for professional growth, leadership development, and credential attainment., Objective 8.5: Clarify roles, responsibilities, and organizational expectations.
14. Strategic Plan Progress Update
    A. Objective 7.1 Develop and implement a comprehensive staff recruitment and retention plan
        1) Employee Turnover Trends (2021–2026) 239

Employee Resignation & Departure Analysis

2021-22 through 2025-26, with a partial 2026-27 update
Prepared September 24, 2026

Key finding: Recorded departures from regular positions were lower in the last two completed years than in the first three. Teaching shows the clearest downward pattern. Recent departures are concentrated in paraprofessional and custodial positions, making those groups the strongest priorities for follow-up.

Annual departures from regular positions

School year	Recorded departure entries	Teaching entries (included in total)
2021-22	17	6
2022-23	16	9
2023-24	16	5
2024-25	7	3
2025-26	9	1
Five completed years	65	24

How to interpret the pattern

The regular-position total was 17, 16 and 16 in the first three years, followed by seven and nine. The 2025-26 total remained below the earlier years, although it increased by two from 2024-25. The record therefore supports a lower recent level of departure activity, with an uptick in the most recent completed year.

The districtwide pattern varies by employee group

Teaching entries declined from nine in 2022-23 to five, three and one. In 2025-26, paraprofessional and custodial positions together accounted for eight of nine regular-position entries. A broad summary alone would obscure this concentration.

Partial 2026-27: Two regular-position departure entries are listed for 2026-27 to date, both in food service.

Retention focus

Prioritize paraprofessional and custodial employee feedback, along with food-service staffing needs. Use exit interviews and check-ins with current employees to identify opportunities to strengthen daily support, training and the employee experience.

Departures by Employee Group

Regular full-time and part-time positions.

Job area	21-22	22-23	23-24	24-25	25-26
Teaching / preschool	6	9	5	3	1
Paraprofessionals	2	5	3	2	4
Custodial / buildings & grounds	3	2	1	0	4
Food service	4	0	2	1	0
Office / administrative support	2	0	2	0	0
Transportation	0	0	2	0	0
Student services / coordination	0	0	1	1	0
Administration	0	0	0	0	0
Total	17	16	16	7	9

Teaching: a sustained decline in recorded departures

The decline from nine to five, three and one entries since 2022-23 is an encouraging signal for instructional continuity.

Paraprofessionals: a continuing retention priority

Entries were two, five, three, two and four across the completed years. The most recent count is higher than the preceding two years. Review role expectations, daily support, training and employee feedback to identify which conditions the district can improve.

Custodial and grounds: a recent concentration of change

Four departure entries appear in 2025-26 after none in 2024-25. Review building coverage, supervision and onboarding to support continuity and employee retention.

Food service and other regular positions

Food-service entries were four, zero, two, one and zero, followed by two in partial 2026-27. Give attention to food-service staffing needs as the current school year progresses. Other regular-role counts remained low or intermittent across the completed years.

Source: District personnel workbook, 2021-2026 Employee Hires and Resignations(2).xlsx.

Barnesville Public School
Student Enrollment
SY 2026-2027

	2025-26 Oct 1 Count	2025-26 End-of-Year	2026-27 Projection	Sep 2	Oct 1	Nov 1	Dec 1	Jan 1	Feb 1	Mar 1	Apr 1	May 1	May 26
Grade K	71	73	68	67	67								
Grade 1	61	61	73	76	76								
Grade 2	52	53	61	60	59								
Grade 3	76	76	53	52	52								
Grade 4	66	67	76	78	78								
Grade 5	75	75	67	68	68								
Grade 6	74	75	75	78	77								
	475	**480**	**473**	**479**	**477**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Grade 7	74	73	75	75	77								
Grade 8	67	66	73	73	73								
Grade 9	60	61	66	69	68								
Grade 10	75	74	61	64	64								
Grade 11	60	57	74	72	71								
Grade 12	59	58	56	57	57								
	395	**389**	**405**	**410**	**410**								
Grades K-12	**870**	**869**	**878**	**889**	**887**								

16. Dates to Remember
    A. Regular School Board Meeting
        1) Monday, November 16, 2026, 6:00 PM, Barnesville High School
17. Adjournment