

**BRECKENRIDGE SCHOOL BOARD MEETING  
INDEPENDENT SCHOOL DISTRICT #846  
WEDNESDAY, APRIL 20, 2022  
REGULAR MEETING - 4:00 PM  
ELEMENTARY CONFERENCE ROOM #233  
810 BEEDE AVENUE  
BRECKENRIDGE, MN 56520**

**AGENDA**

- 1. Call the Meeting to Order**
  - A. Pledge of Allegiance
  - B. School Happenings
- 2. Approval of Agenda**
- 3. Public Input**
- 4. Approval of Consent Agenda**
  - A. Minutes 3
  - B. Financials
    1. Financial Report & Bills 5
    2. Contingent Account 28
  - C. Hires
    1. Paige Kelsen, Jr. High Softball Coach
    2. Austin Ramos, Jr. High Baseball Coach
    3. Julie Ekren, Spring Elementary Track & Field Coordinator
    4. Grace Conzemius, Summer Elementary Track & Field Coordinator
    5. Mark Loll, Volunteer Softball Coach
    6. Lucas Mayes, Volunteer Baseball Coach
  - D. Resignations
    1. Derek Grahn, Business Teacher
    2. Jack Nathe, Technology Coordinator/Separation Agreement
    3. Nacole Langston, Custodian
  - E. Retirements
    1. Brad Lindberg, Phy Ed Teacher
    2. Janice Mimnaugh, Para-Educator
    3. Cindy Kvidera, Computer Coordinator/Media Specialist
    4. Norbert Brady, Bus Driver
  - F. Extra Curricular Contracts 30
  - G. Enrollment 31
- 5. Communications**
  - A. Superintendent

B. Director of Finance and Operations	
C. Elementary Principal	32
D. High School Principal	34
E. Ex-officio Student Representatives	
F. Committee Report	37
<b>6. Old Business</b>	
A. Adopt Policies - 102, 406	38
B. Policy Second Reading - 501	50
<b>7. New Business</b>	
A. Resolution Accepting Donations	55
B. Revised Budget 2021/2022	56
C. Affordable Care Act	61
D. Audit	71
E. MSEA Negotiations	
F. Youth Development Plan	83
G. Comfort Dog	84
H. Policies Review	
I. Schedule Work Session	
<b>8. Adjournment</b>	
<b>9. Audit</b>	87

**The Regular Meeting of the Board of Education, Independent School District No. 846, Breckenridge, Minnesota met Wednesday, March 16, 2022, at 4:00 PM in the Elementary School, conference room #233.**

UNOFFICIAL MINUTES UNTIL APPROVED AT THE NEXT BOARD MEETING.

**Members Present:** Arnhalt, Ernst, Hasbargen, Johnson, Mikkelson, Neppl, Roberts and Superintendent Strand.

**Ex-officio Members Present:** Baumhardt, J. Johnson

Chairperson Johnson called the regular meeting to order at 4:02 PM with the Pledge of Allegiance recited.

Superintendent Strand recognized:

- 4<sup>th</sup> and 5<sup>th</sup> graders raised a record \$4,775.14 for Jump Rope for Heart
- State DECA – Claire Aigner placed 5<sup>th</sup> in Marketing Communications and AdaLia Spear placed 10<sup>th</sup> in Employment Interview.
- HOL All-Conference Girls Basketball: Camryn Kaehler, Carcie Materi, Abigail Johnson and Honorable Mention: Parker Yaggie
- Daily News named Aidan Ruddy 2021/22 winter sports male co-athlete of the year – Aidan represented the Breckenridge Wahpeton Storm wrestling team.

**Motion** by Arnhalt, seconded by Roberts to approve the agenda adding: Hire: Brianna Stach, Para-Educator; Retirement: Dennis Sumption, Social Studies Teacher and remove: Revised Budget 2021/2022. 7-0

**CONSENT AGENDA:**

**Motion** by Ernst, seconded by Mikkelson to approve the consent agenda. 7-0

Previous month's minutes – February 16, 2022

Financial reports as presented including:

Checks #125847 - #125953 in the amount of \$190,879.68

Wire disbursements of \$265,341.40 (2/15/22 through 3/9/22)

Hires: Mike McCall, Head Girls Track Coach; Tom Thielen, JV Baseball Coach; Michelle Mostoller, JV Softball Coach; Travis Ekren, Jr High Baseball Coach; Brianna Stach, Para-Educator

Resignations: Madison Lura, Special Education & Substitute Teacher; Robert Wanek Jr, Junior High Baseball Coach

Retirements: Catherine Affield, Administrative Assistant/Community Education Coordinator; Dennis Sumption, Social Studies Teacher

Extra-Curricular Contracts: Jacob Dodge, Head Softball Coach; Margaret Wilson, Assistant Softball Coach; Al Gripentrog, Assistant High School Track Coach; Alicia Finkral, Assistant High School Track Coach; Stan Goldade, Head Boys Golf Coach; Cheryl Ferrell, Head Girls Golf Coach; Kevin Hiedeman, Head Baseball Coach; Jack Hiedeman, Assistant Baseball Coach

Reviewed enrollment numbers – 696 / K-12-634; Preschool-62

**COMMUNICATIONS:**

Superintendent – Brad Strand

- ♦ March is Music in our Schools Month and kids are participating in band and choir concerts and large group contests ♦ chairs have been installed in high school auditorium

Director of Finance and Operations – Gail Korth

- ♦ budget for current year has higher student enrollment numbers and higher snow removal costs
- ♦ health insurance premiums are increasing for 2022/23 – maximum increase would be 12%

Elementary Principal – Corinna Erickson

- ♦ comfort dog would be trained locally ♦ summer school Camp S'more ♦ planning for reading curriculum

High School Principal – Craig Peterson

- ♦ Pemberton Lawfirm will present information to students on racial and sexual harassment ♦ student high school transitions from 6<sup>th</sup> to 7<sup>th</sup> grade and 8<sup>th</sup> to 9<sup>th</sup> grade ♦ ACT and MCA testing scheduled ♦ third quarter ends March 25

Ex-officio Student Representatives – reported

- ♦ music large group contests ♦ FFA week ♦ spring fling is coming up ♦ spring sports started

### **OLD BUSINESS:**

Second reading of Policy 102 Equal Educational Opportunity and Policy 406 Public and Private Personnel Data.

Superintendent Strand reported on the referendum follow up survey. The survey is being gathered electronically with paper copies available for the public to fill out at several places in Breckenridge as well as in Wolverton, Kent and Foxhome. Survey is open from March 1 to 25. Marketing campaign includes: KBMW school radio report, school website and Facebook page postings, flyers posted around the District, along with direct emails to parents, staff and the activity email list.

### **NEW BUSINESS:**

**Motion** by Arnhalt to adopt the RESOLUTION ACCEPTING DONATIONS for the following:

*February donations received:* \$11,812.19

Jodi Driscoll \$10,000.00 (therapy dog); Sandra Moderow \$9.00 (angel funds); Jennifer Page \$3.19 (angel funds); West Central Initiative-Breckenridge Foundation \$1,800.00 (speaker Nancy Carlson); Summerville Electric (210 used theater seats for the high school auditorium)

Neppl seconded the motion. 7-0 (resolution on file)

**Motion** by Mikkelson, seconded by Roberts to approve the Senior Music Trip overnight travel to Chanhasen Dinner Theater and Mall of America on May 20 and 21, 2022. 7-0

**Motion** by Neppl, seconded by Hasbargen to approve a FFA Meat Sales Fundraiser during FFA week April 4-8. 7-0

First reading of Policy 501 School Weapons Policy.

**Motion** by Mikkelson, seconded by Arnhalt to adjourn at 4:43 PM. 7-0

Next regular meeting date Wednesday, April 20, 2022 at 4:00 PM.

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Chair

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Clerk

**Reconciliation of Ledger Balances with Bank Statement  
Independent School District NO. 846  
Breckenridge, Minnesota**

Date of Report: April 13, 2022

For the Month of March 2022

**General Ledger Balances**

FUNDS	Balance Beg. of Month	Debits	Credits	Balance End of Month
General Fund	(\$74,137.84)	1,111,685.63	1,080,729.85	(\$43,182.06)
Food Service	47,809.62	5,339.24	46,893.65	\$6,255.21
Comm. Serv.	125,200.68	44,097.50	20,685.11	\$148,613.07
Cap. Exp.	(49,884.91)	0.00	10,782.04	(\$60,666.95)
Debt. Redemption	670,335.98	0.00	0.00	\$670,335.98
Trust Fund	2,550.67	2,000.00	0.00	\$4,550.67
Student Activities	71,285.81	3,035.62	11,209.59	\$63,111.84
TOTALS:	\$793,160.01	\$1,166,157.99	\$1,170,300.24	\$789,017.76

**Bank Balances**

Description	Balance Per Bank	Outstanding Checks and Wires	Deposits in Transit	Balance
Bremer	\$837,573.08	48,555.32	0.00	\$789,017.76
The "Barn" Cash Box				50.00
Bank of the West (Contingent)				8,000.00
Petty Cash				400.00
TOTALS:				\$797,467.76

**Investments**

Minn. School District Liquid Asset Fund	0.0110%	\$15,160.75
Minn. School District "MAX" Fund	0.0236%	\$1,712,819.40
Bremer Money Market	0.0200%	\$103,548.87

TOTALS: \$1,831,529.02

TOTAL CASH AND INVESTMENTS: -----  
\$2,628,996.78  
=====

**Breckenridge Public School**  
**Receipts for the Month of March 2022**

Control #	Bank	Receipt #	Date	Received From	Amount	Description	Fund
8746	FAB	15273	3/18/2022	Misc	-10,000.00	DONATION FOR THERAPY DOG	General
8746	FAB	15273	3/18/2022	Misc	10,000.00	Original Receipt # 15261	General
<b>8746 Total</b>					0.00		
8747	FAB	15274	3/1/2022	HS GENERAL FUND RECEIPTS	571.00	Concession Sales	General
8747	FAB	15274	3/1/2022	HS GENERAL FUND RECEIPTS	612.00	Girls Basketball Gate Receipts	General
8747	FAB	15274	3/1/2022	HS GENERAL FUND RECEIPTS	130.00	Student Lunch Sales	Food Service
8747	FAB	15274	3/1/2022	HS GENERAL FUND RECEIPTS	100.00	Class of 2023 Revenue	Student Activities
8747	FAB	15274	3/1/2022	HS GENERAL FUND RECEIPTS	365.00	HS Band Revenue	Student Activities
8747	FAB	15274	3/1/2022	HS GENERAL FUND RECEIPTS	35.00	DECA Revenue	Student Activities
<b>8747 Total</b>					1,813.00		
8748	LAF	15275	3/2/2022	STATE OF MINNESOTA	3,646.07	Medical Assistance	General
<b>8748 Total</b>					3,646.07		
8749	FAB	15276	3/3/2022	HS GENERAL FUND RECEIPTS	770.00	Concession Sales	General
8749	FAB	15276	3/3/2022	HS GENERAL FUND RECEIPTS	467.00	Boys Basketball Gate Receipts	General
8749	FAB	15276	3/3/2022	HS GENERAL FUND RECEIPTS	45.00	Student Lunch Sales	Food Service
8749	FAB	15276	3/3/2022	HS GENERAL FUND RECEIPTS	480.00	HS Band Revenue	Student Activities
<b>8749 Total</b>					1,762.00		
8750	FAB	15277	3/4/2022	HS GENERAL FUND RECEIPTS	784.00	Concession Sales	General
8750	FAB	15277	3/4/2022	HS GENERAL FUND RECEIPTS	2,277.00	Girls Basketball Gate Receipts	General
8750	FAB	15277	3/4/2022	HS GENERAL FUND RECEIPTS	145.00	Student Lunch Sales	Food Service
8750	FAB	15277	3/4/2022	HS GENERAL FUND RECEIPTS	100.00	Class of 2023 Revenue	Student Activities
<b>8750 Total</b>					3,306.00		
8751	FAB	15278	3/7/2022	HS GENERAL FUND RECEIPTS	1,027.00	Concession Sales	General
8751	FAB	15278	3/7/2022	HS GENERAL FUND RECEIPTS	781.00	Boys Basketball Gate Receipts	General
8751	FAB	15278	3/7/2022	HS GENERAL FUND RECEIPTS	1.29	Sales Taxes Payable	General
8751	FAB	15278	3/7/2022	HS GENERAL FUND RECEIPTS	70.00	Student Lunch Sales	Food Service
8751	FAB	15278	3/7/2022	HS GENERAL FUND RECEIPTS	105.71	DECA Revenue	Student Activities
<b>8751 Total</b>					1,985.00		
8752	FAB	15279	3/9/2022	ELEM GENERAL FUND DEPOSITS	459.24	AMERICAN HEART ASSOC-JUMP ROPE	General
<b>8752 Total</b>					459.24		
8753	LAF	15280	3/10/2022	STATE OF MINNESOTA	2,343.68	ELSA-PATHWAYS II	Community Service
8753	LAF	15280	3/10/2022	STATE OF MINNESOTA	2,343.68	ELSA-PATHWAYS II	Community Service
<b>8753 Total</b>					4,687.36		
8754	FAB	15281	3/11/2022	MSD MAX	250,000.00	Minn. Sch. District "max" Fund	General
<b>8754 Total</b>					250,000.00		
8755	FAB	15282	3/11/2022	HS GENERAL FUND RECEIPTS	20.00	Tablet Protection Plan Fee	General

**Breckenridge Public School**  
**Receipts for the Month of March 2022**

8755	FAB	15282	3/11/2022	HS GENERAL FUND RECEIPTS	773.00	Concession Sales	General
8755	FAB	15282	3/11/2022	HS GENERAL FUND RECEIPTS	2,223.00	Boys Basketball Gate Receipts	General
8755	FAB	15282	3/11/2022	HS GENERAL FUND RECEIPTS	150.00	SPORT FEES	General
8755	FAB	15282	3/11/2022	HS GENERAL FUND RECEIPTS	121.00	Student Lunch Sales	Food Service
8755	FAB	15282	3/11/2022	HS GENERAL FUND RECEIPTS	700.00	HS Band Revenue	Student Activities
8755	FAB	15282	3/11/2022	HS GENERAL FUND RECEIPTS	250.00	Speech Revenue	Student Activities
<b>8755 Total</b>					4,237.00		
8756	MAX	15283	3/15/2022	STATE OF MINNESOTA	347,247.95	General Education	General
8756	MAX	15283	3/15/2022	STATE OF MINNESOTA	12,327.32	Endowment - SCH TRUST LAND	General
<b>8756 Total</b>					359,575.27		
8757	FAB	15284	3/17/2022	MSD MAX	200,000.00	Minn. Sch. District "max" Fund	General
<b>8757 Total</b>					200,000.00		
8758	FAB	15285	3/18/2022	HS GENERAL FUND RECEIPTS	256.00	Concession Sales	General
8758	FAB	15285	3/18/2022	HS GENERAL FUND RECEIPTS	63.00	Entry Fees/ Admissions	General
8758	FAB	15285	3/18/2022	HS GENERAL FUND RECEIPTS	575.00	Fees	General
8758	FAB	15285	3/18/2022	HS GENERAL FUND RECEIPTS	129.00	Student Lunch Sales	Food Service
8758	FAB	15285	3/18/2022	HS GENERAL FUND RECEIPTS	100.00	Class of 2023 Revenue	Student Activities
8758	FAB	15285	3/18/2022	HS GENERAL FUND RECEIPTS	40.00	Gaming Club Revenue	Community Service
<b>8758 Total</b>					1,163.00		
8759	FAB	15286	3/18/2022	PREMIER REBATES	56.43	REBATE - HS	Food Service
8759	FAB	15286	3/18/2022	PREMIER REBATES	45.26	REBATE - EMS	Food Service
<b>8759 Total</b>					101.69		
8760	FAB	15287	3/29/2022	Misc	20.00	ELEM GYM RENTAL	General
8760	FAB	15288	3/29/2022	MONSON, MICHELLE & AUSTIN	860.42		General
8760	FAB	15289	3/29/2022	Misc	220.00	Fees	Community Service
8760	FAB	15290	3/29/2022	REGION 6A	285.00	MISC REVENUE	General
8760	FAB	15291	3/29/2022	VIKING COCA-COLA BOTTLING CO.	474.75	Food/ Beverage	General
8760	FAB	15292	3/29/2022	VIKING COCA-COLA BOTTLING CO.	593.00	Food/ Beverage	General
8760	FAB	15293	3/29/2022	MINN-KOTA AG PRODUCTS	120.00		General
8760	FAB	15294	3/29/2022	Misc	49.00	SPEECH MEET ENTRY FEE	General
8760	FAB	15295	3/29/2022	CITY OF BRECKENRIDGE	25,000.00	City of Breckenridge	Community Service
8760	FAB	15296	3/29/2022	Misc	1,000.00	CERT NURSING ASSIST PROG	Trust
8760	FAB	15297	3/29/2022	Misc	357.00	CREDIT - BSN SPORTS	General
8760	FAB	15298	3/29/2022	WEST CENTRAL INITIATIVE FUND	1,000.00	MADelyn ANDERSON SCHOLARSHIP	Trust
8760	FAB	15299	3/29/2022	WEST CENTRAL INITIATIVE FUND	27.66	FINAL PYMT -NANCY CARLSON VIST	General
8760	FAB	15300	3/29/2022	Dental Insurance	32.28	Dental Insurance	General
8760	FAB	15301	3/29/2022	Misc	680.00	FEDDERSON - FOR STEAM SUPPLIES	General

**Breckenridge Public School**  
**Receipts for the Month of March 2022**

8760	FAB	15302	3/29/2022	Misc	90.00	ELEM GYM RENTAL	General
8760	FAB	15303	3/29/2022	Group Health Payable- MARCH 22	437.05	Group Health Payable- MARCH 22	General
8760	FAB	15303	3/29/2022	Life & Disability Payable	6.00	Life & Disability Payable	General
8760	FAB	15304	3/29/2022	Group Health Payable-APRIL 22	437.05	Group Health Payable-APRIL 22	General
8760	FAB	15304	3/29/2022	Life & Disability Payable	6.00	Life & Disability Payable	General
<b>8760 Total</b>					31,695.21		
8761	FAB	15305	3/1/2022	Life & Disability Payable	12.00	Life & Disability Payable	General
8761	FAB	15305	3/1/2022	Group Health Payable	650.96	Group Health Payable	General
<b>8761 Total</b>					662.96		
8762	FAB	15306	3/30/2022	ELEM GENERAL FUND DEPOSITS	960.00	Tuition from Patron	Community Service
8762	FAB	15306	3/30/2022	ELEM GENERAL FUND DEPOSITS	5.00	REPLACEMENT DRV ED CARD	General
8762	FAB	15306	3/30/2022	ELEM GENERAL FUND DEPOSITS	112.00	GRAD-MEADOW ERHART PKG B	General
<b>8762 Total</b>					1,077.00		
8763	FAB	15307	3/31/2022	ELEM GENERAL FUND DEPOSITS	3,204.00	CE CLASSES	Community Service
8763	FAB	15307	3/31/2022	ELEM GENERAL FUND DEPOSITS	800.00	SACC	Community Service
8763	FAB	15307	3/31/2022	ELEM GENERAL FUND DEPOSITS	480.00	YOUTH PROG - VOLLEYBALL	Community Service
<b>8763 Total</b>					4,484.00		
8764	MAX	15308	3/30/2022	STATE OF MINNESOTA	2,224.71	Medical Assistance	General 8
<b>8764 Total</b>					2,224.71		
8765	MAX	15309	3/30/2022	STATE OF MINNESOTA	418,923.97	General Education 21-22 CURREN	General
<b>8765 Total</b>					418,923.97		
8766	BREM	15310	3/31/2022	BREMER BANK	1.37	Interest Income	General
<b>8766 Total</b>					1.37		
8767	LAF	15311	3/31/2022	MSDMAX	0.70	Interest Income	General
<b>8767 Total</b>					0.70		
8768	MAX	15312	3/31/2022	MSDMAX	191.63	Interest Income	General
<b>8768 Total</b>					191.63		
8769	FAB	15313	3/31/2022	Misc	-22,995.00	Tech Devices - REIMB ECF FCC	General
8769	FAB	15313	3/31/2022	Misc	22,995.00	Original Receipt # 15263	General
<b>8769 Total</b>					0.00		
8770	FAB	15314	3/31/2022	CREDIT CARD DEPOSIT	4,425.00	Fees	General
8770	FAB	15314	3/31/2022	CREDIT CARD DEPOSIT	4,068.55	Student Lunch Sales	Food Service
8770	FAB	15314	3/31/2022	CREDIT CARD DEPOSIT	22.00	Yearbook Sales	General
8770	FAB	15314	3/31/2022	CREDIT CARD DEPOSIT	140.00	Gaming Club Revenue	Community Service
<b>8770 Total</b>					8,655.55		
8771	FAB	15315	3/31/2022	CREDIT CARD DEPOSIT	7,181.00	Tuition from Patron	Community Service
8771	FAB	15315	3/31/2022	CREDIT CARD DEPOSIT	3,747.50	Tuition from Patron	Community Service



**Breckenridge Public School**

**Payment Register**

Check #	Vendor #	Vendor Name	Date	Amount	Description	Fund
	39	MN DEPT OF REVENUE (EFT)	3/15/2022	5,555.95	MN State Withholding Payable	General
	<b>39 Total</b>			5,555.95		
	599	P.E.R.A.	3/15/2022	9,384.12	PERA Payable	General
	<b>599 Total</b>			9,384.12		
	600	TEACHERS RETIREMENT ASSN.	3/15/2022	22,398.91	TRA Payable	General
	<b>600 Total</b>			22,398.91		
	1052	AMERICAN FAM. LIFE ASSURANCE	3/15/2022	165.71	AFLAC Payable	General
	<b>1052 Total</b>			165.71		
	1233	EFPTS	3/15/2022	31,270.36	FICA Payable	General
	1233	EFPTS	3/15/2022	14,480.43	Federal Withholding Payable	General
	<b>1233 Total</b>			45,750.79		
	1753	MN STATE RETIREMENT SYSTEM	3/15/2022	68.23	HCSP Payable	General
	<b>1753 Total</b>			68.23		
	2251	FURTHER (FSA/ HSA)	3/15/2022	6,197.68	HSA Deductions	General
	<b>2251 Total</b>			6,197.68		
	2277	EDUCATORS BENEFIT ACH	3/15/2022	2,605.13	Tax Shelter Payable	General 10
	2277	EDUCATORS BENEFIT ACH	3/15/2022	845.26	Tax Shelter Payable	General
	2277	EDUCATORS BENEFIT ACH	3/15/2022	1,074.59	Tax Shelter Payable	General
	2277	EDUCATORS BENEFIT ACH	3/15/2022	468.98	Tax Shelter Payable	General
	2277	EDUCATORS BENEFIT ACH	3/15/2022	710.01	Tax Shelter Payable	General
	2277	EDUCATORS BENEFIT ACH	3/15/2022	3,868.30	Tax Shelter Payable	General
	<b>2277 Total</b>			9,572.27		
	2251	FURTHER (FSA/ HSA)	3/28/2022	458.39	Flexible Benefits Claim Reimbursement	General
	2251	FURTHER (FSA/ HSA)	3/28/2022	194.32	Flexible Benefits Claim Reimbursement	General
	2251	FURTHER (FSA/ HSA)	3/28/2022	100.00	Flexible Benefits Claim Reimbursement	General
	<b>2251 Total</b>			752.71		
	39	MN DEPT OF REVENUE (EFT)	3/31/2022	6,785.46	MN State Withholding Payable	General
	<b>39 Total</b>			6,785.46		
	599	P.E.R.A.	3/31/2022	13,411.75	PERA Payable	General
	<b>599 Total</b>			13,411.75		
	600	TEACHERS RETIREMENT ASSN.	3/31/2022	24,132.67	TRA Payable	General
	<b>600 Total</b>			24,132.67		
	1233	EFPTS	3/31/2022	39,005.64	FICA Payable	General
	1233	EFPTS	3/31/2022	17,248.87	Federal Withholding Payable	General
	<b>1233 Total</b>			56,254.51		

Breckenridge Public School

Payment Register

	1753	MN STATE RETIREMENT SYSTEM	3/31/2022	76.92	HCSP Payable	General
	<b>1753 Total</b>			76.92		
	2251	FURTHER (FSA/ HSA)	3/31/2022	6,141.20	HSA Deductions	General
	<b>2251 Total</b>			6,141.20		
	2277	EDUCATORS BENEFIT ACH	3/31/2022	2,605.13	Tax Shelter Payable	General
	2277	EDUCATORS BENEFIT ACH	3/31/2022	845.26	Tax Shelter Payable	General
	2277	EDUCATORS BENEFIT ACH	3/31/2022	1,074.59	Tax Shelter Payable	General
	2277	EDUCATORS BENEFIT ACH	3/31/2022	468.98	Tax Shelter Payable	General
	2277	EDUCATORS BENEFIT ACH	3/31/2022	710.01	Tax Shelter Payable	General
	2277	EDUCATORS BENEFIT ACH	3/31/2022	3,868.30	Tax Shelter Payable	General
	<b>2277 Total</b>			9,572.27		
	3459	AMERITAS LIFE INSURANCE	3/31/2022	272.96	Vision Insurance	General
	<b>3459 Total</b>			272.96		
	55	BRECKENRIDGE PUBLIC UTILITIES	4/10/2022	675.10	Water-Sewer	General
	55	BRECKENRIDGE PUBLIC UTILITIES	4/10/2022	6,634.74	Electricity	General
	55	BRECKENRIDGE PUBLIC UTILITIES	4/10/2022	33.83	Water-Sewer	General
	55	BRECKENRIDGE PUBLIC UTILITIES	4/10/2022	422.95	Electricity	General
	55	BRECKENRIDGE PUBLIC UTILITIES	4/10/2022	4,281.93	Electricity	General
	55	BRECKENRIDGE PUBLIC UTILITIES	4/10/2022	631.30	Water	General
	55	BRECKENRIDGE PUBLIC UTILITIES	4/10/2022	21.00	Water-Sewer	General
	55	BRECKENRIDGE PUBLIC UTILITIES	4/10/2022	25.00	Electricity	General
	<b>55 Total</b>			12,725.85		
	314	MASBO	4/11/2022	290.00	Inservice	General
	<b>314 Total</b>			290.00		
	1719	ECONO FOODS	4/11/2022	13.98	Miscellaneous	General
	1719	ECONO FOODS	4/11/2022	6.05	Food	Food Service
	1719	ECONO FOODS	4/11/2022	56.03	Food	Food Service
	1719	ECONO FOODS	4/11/2022	48.07	Food	Food Service
	1719	ECONO FOODS	4/11/2022	54.05	Food	Food Service
	1719	ECONO FOODS	4/11/2022	41.27	Supply	General
	1719	ECONO FOODS	4/11/2022	78.52	Food	Food Service
	1719	ECONO FOODS	4/11/2022	19.58	Supply	Community Service
	1719	ECONO FOODS	4/11/2022	68.06	HS Choir Supplies	Student Activities
	<b>1719 Total</b>			385.61		
	2188	P-CARD, HARRIS BANK	4/11/2022	28.70	Materials for Group Activities	General
	2188	P-CARD, HARRIS BANK	4/11/2022	90.50	Class of 2023 Supplies	Student Activities

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	<b>2188 Total</b>			119.20		
	2267	WASTE MANAGEMENT OF ND	4/11/2022	398.86	Garbage	General
	2267	WASTE MANAGEMENT OF ND	4/11/2022	407.11	Garbage	General
	2267	WASTE MANAGEMENT OF ND	4/11/2022	146.03	Garbage	General
	<b>2267 Total</b>			952.00		
	2274	APPLE COMPUTER, INC.	4/11/2022	10.68	Letterclub Supplies	Student Activities
	<b>2274 Total</b>			10.68		
	2727	AMERICAN EXPRESS	4/11/2022	21.59	Inservice	General
	2727	AMERICAN EXPRESS	4/11/2022	2,212.08	DECA Supplies	Student Activities
	2727	AMERICAN EXPRESS	4/11/2022	37.18	Travel/ Lodging	General
	2727	AMERICAN EXPRESS	4/11/2022	9.00	Travel/ Lodging	General
	2727	AMERICAN EXPRESS	4/11/2022	17.16	Travel/ Lodging	General
	2727	AMERICAN EXPRESS	4/11/2022	15.20	Travel/ Lodging	General
	2727	AMERICAN EXPRESS	4/11/2022	74.82	Travel/ Lodging	General
	2727	AMERICAN EXPRESS	4/11/2022	34.96	Travel/ Lodging	General
	2727	AMERICAN EXPRESS	4/11/2022	14.57	Travel/ Lodging	General
	2727	AMERICAN EXPRESS	4/11/2022	27.07	Travel/ Lodging	General 12
	2727	AMERICAN EXPRESS	4/11/2022	186.79	Travel/ Lodging	General
	2727	AMERICAN EXPRESS	4/11/2022	324.94	Travel/ Lodging	General
	<b>2727 Total</b>			2,975.36		
	3115	NATIVE REFLECTIONS, INC	4/11/2022	196.19	Materials for Group Activities	General
	<b>3115 Total</b>			196.19		
	3359	WALMART STORE	4/11/2022	20.12	Supply	Community Service
	3359	WALMART STORE	4/11/2022	49.05	Supply	Community Service
	3359	WALMART STORE	4/11/2022	133.46	General Supply	Community Service
	3359	WALMART STORE	4/11/2022	6.42	General Supply	General
	3359	WALMART STORE	4/11/2022	9.16	Miscellaneous	General
	3359	WALMART STORE	4/11/2022	20.50	General Supply	General
	3359	WALMART STORE	4/11/2022	41.91	Supply	General
	<b>3359 Total</b>			280.62		
		<b>Grand Total - Wire Disbursements</b>		<b>234,429.62</b>		
125954	2265	EDUCATORS BENEFIT CONSULTANTS- AVIBEN	3/11/2022	123.35	Consulting Fees	General
125954	2265	EDUCATORS BENEFIT CONSULTANTS- AVIBEN	3/11/2022	123.35	Consulting Fees	General

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<b>25954 Total</b>				246.70		
125955	2635	BRECKENRIDGE SCHOOL FOOD SERVICE	3/18/2022	225.00	ANGEL FUND	Food Service
<b>25955 Total</b>				225.00		
125956	1900	INTERQUEST DETECTION CANINES	3/18/2022	1,000.00	Therapy Dog Expenses	General
<b>25956 Total</b>				1,000.00		
125957	3020	LANGSTON, DEE	3/18/2022	35.00	Officials/ Contracted Services	General
<b>25957 Total</b>				35.00		
125958	2635	BRECKENRIDGE SCHOOL FOOD SERVICE	3/22/2022	500.00	Miscellaneous	General
125958	2635	BRECKENRIDGE SCHOOL FOOD SERVICE	3/22/2022	500.00	Miscellaneous	General
<b>25958 Total</b>				1,000.00		
125959	3539	GUARDIAN	3/22/2022	274.23	Voluntary Life Insurance	General
125959	3539	GUARDIAN	3/22/2022	1,570.43	Dental Insurance	General
125959	3539	GUARDIAN	3/22/2022	1,137.99	Life & Disability Payable	General
<b>25959 Total</b>				2,982.65		13
125960	2855	NEW DOMINION SCHOOL	3/22/2022	3,419.39	Tuition to Oth Distr	General
<b>25960 Total</b>				3,419.39		
125961	3665	UNITED SCOPE LLC	3/22/2022	10.00	Supply	General
<b>25961 Total</b>				10.00		
125962	604	AFSCME COUNCIL 65	4/1/2022	90.45	Custodial Dues Payable	General
<b>25962 Total</b>				90.45		
125963	603	BRECKENRIDGE ED LOCAL 1299	4/1/2022	2,306.10	Breck Federation of Teachers Payable	General
<b>25963 Total</b>				2,306.10		
125964	1872	MN CHILD SUPPORT PAYMENT CTR	4/1/2022	424.00	Child Support Payable	General
<b>25964 Total</b>				424.00		
125965	1184	MN SCHOOL EMPLOYEES ASSOC	4/1/2022	1,243.09	Breck School Employees Assn Payable	General
<b>25965 Total</b>				1,243.09		
125966	1779	NCPERS GROUP LIFE INS	4/1/2022	64.00	PERA Life Insurance Payable	General
<b>25966 Total</b>				64.00		
125967	2635	BRECKENRIDGE SCHOOL FOOD SERVICE	4/5/2022	135.00	ANGEL FUND	Food Service
<b>25967 Total</b>				135.00		
125968	2167	CHANHASSEN DINNER THEATRES	4/5/2022	5,593.41	Community Ed Class Instructor/ Contracted Servic	Community Service

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<b>25968 Total</b>				5,593.41		
125969	2844	REGION 6A	4/8/2022	2,223.00	Flow -Thru Tournament	General
<b>25969 Total</b>				2,223.00		
125970	604	AFSCME COUNCIL 65	4/14/2022	97.60	Custodial Dues Payable	General
<b>25970 Total</b>				97.60		
125971	3667	AIRBORNE ATHLETICS, INC	4/14/2022	5,995.00	DR DISH CT	General
<b>25971 Total</b>				5,995.00		
125972	1981	ALBERTSON'S PARTS CITY AUTO PA	4/14/2022	17.99	General Supply	General
125972	1981	ALBERTSON'S PARTS CITY AUTO PA	4/14/2022	36.24	General Supply	General
125972	1981	ALBERTSON'S PARTS CITY AUTO PA	4/14/2022	44.99	Repair/Equipment	General
125972	1981	ALBERTSON'S PARTS CITY AUTO PA	4/14/2022	14.39	General Supply	General
125972	1981	ALBERTSON'S PARTS CITY AUTO PA	4/14/2022	24.28	General Supply	General
<b>25972 Total</b>				137.89		
125973	1129	AMAZON.COM	4/14/2022	21.99	B086MNYX4T EasyPAG Wall Mount File Organizer 6 Tier Vertical Hanging File Folders Holder Paper Rack for Office Home,Silver	General 14
125973	1129	AMAZON.COM	4/14/2022	160.35	031632793X I Am Malala: How One Girl Stood Up for Education and Changed the World (Young Readers Edition)	General
125973	1129	AMAZON.COM	4/14/2022	15.98	B0024EAE38 Healthy Pet Carefresh Oder Stop Formula Natural Paper Bedding	General
125973	1129	AMAZON.COM	4/14/2022	21.99	B097DQWXHQ MouseBro Windmill Silent Candy-Color Hamster Wheel with Height-Adjustable Base and Cage Attachment for Hamsters, Gerbils,Dwarf Hamsters,Mic	General
125973	1129	AMAZON.COM	4/14/2022	63.00	B072JX5DHZ Yourtablecloth Heavy Duty Vinyl Round Fitted Tablecloth (Table Cover) with Flannel Backing Vibrant Colors Elasticized Tablecloth Great for	General
125973	1129	AMAZON.COM	4/14/2022	6.49	B000MNHMKQ Kaytee Fiesta Hamster And Gerbil Food, 2.5-Lb Bag	General

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125973	1129	AMAZON.COM	4/14/2022	5.98	Amazon Shipping Charge	General
<b>25973 Total</b>				295.78		
125974	2569	AMERICAN WELDING & GAS, INC	4/14/2022	248.90	Vocational Supply	General
<b>25974 Total</b>				248.90		
125975	1190	ANDERSON'S	4/14/2022	2,253.65	Class of 2023 Supplies	Student Activities
<b>25975 Total</b>				2,253.65		
125976	1295	ARAMARK UNIFORM SERVICES	4/14/2022	76.23	Miscellaneous	General
125976	1295	ARAMARK UNIFORM SERVICES	4/14/2022	43.13	Miscellaneous	General
125976	1295	ARAMARK UNIFORM SERVICES	4/14/2022	43.13	Miscellaneous	General
<b>25976 Total</b>				162.49		
125977	2000	BELSETH, MICHAEL	4/14/2022	150.00	Personal Services	Community Service
<b>25977 Total</b>				150.00		
125978	3235	BERNSTEIN PLUMBING	4/14/2022	115.00	Repair/Building	General
125978	3235	BERNSTEIN PLUMBING	4/14/2022	100.69	Repair/Building	General
<b>25978 Total</b>				215.69		
125979	2020	BLICK ART MATERIALS	4/14/2022	102.16	33531-1025 Playbox Plaster of Paris - Bag, 25 lb	General 15
<b>25979 Total</b>				102.16		
125980	3593	BLUE CROSS BLUE SHIELD OF MN	4/14/2022	48,336.49	Group Health Payable	General
<b>25980 Total</b>				48,336.49		
125981	1837	BOLD PRINT	4/14/2022	95.00	HS Choir Supplies	Student Activities
<b>25981 Total</b>				95.00		
125982	603	BRECKENRIDGE ED LOCAL 1299	4/14/2022	2,306.10	Breck Federation of Teachers Payable	General
<b>25982 Total</b>				2,306.10		
125983	2635	BRECKENRIDGE SCHOOL FOOD SERVICE	4/14/2022	65.00	ANGEL FUND	Food Service
<b>25983 Total</b>				65.00		
125984	3560	BRENCO	4/14/2022	225.00	General Supply	General
125984	3560	BRENCO	4/14/2022	169.90	General Supply	General
125984	3560	BRENCO	4/14/2022	73.50	General Supply	General
125984	3560	BRENCO	4/14/2022	254.00	General Supply	General
125984	3560	BRENCO	4/14/2022	199.52	General Supply	General
125984	3560	BRENCO	4/14/2022	72.00	General Supply	General
<b>25984 Total</b>				993.92		
125985	1879	CI SPORT, INC	4/14/2022	1,379.96	DECA Supplies	Student Activities
<b>25985 Total</b>				1,379.96		

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125986	3251	CLEVELAND, ALLAN	4/14/2022	235.00	Repair/Building	General
<b>25986 Total</b>				235.00		
125987	545	CONTINGENT FUND	4/14/2022	15.00	Miscellaneous	General
125987	545	CONTINGENT FUND	4/14/2022	40.37	Travel	General
125987	545	CONTINGENT FUND	4/14/2022	100.03	Gasoline & Oil	General
125987	545	CONTINGENT FUND	4/14/2022	14.04	Contracted Transport	General
125987	545	CONTINGENT FUND	4/14/2022	27.66	General Supply	General
125987	545	CONTINGENT FUND	4/14/2022	40.00	Entry Fees/ Student Travel	General
125987	545	CONTINGENT FUND	4/14/2022	40.00	Entry Fees/ Student Travel	General
125987	545	CONTINGENT FUND	4/14/2022	200.00	Entry Fees/ Student Travel	General
125987	545	CONTINGENT FUND	4/14/2022	120.00	Entry Fees/ Student Travel	General
125987	545	CONTINGENT FUND	4/14/2022	85.00	Entry Fees/ Student Travel	General
125987	545	CONTINGENT FUND	4/14/2022	279.00	Entry Fees/ Student Travel	General
125987	545	CONTINGENT FUND	4/14/2022	343.21	Supply	General
125987	545	CONTINGENT FUND	4/14/2022	310.00	Dues-Memberships-Lic-Fees	General
125987	545	CONTINGENT FUND	4/14/2022	112.00	Dues-Memberships-Lic-Fees	General
125987	545	CONTINGENT FUND	4/14/2022	30.00	Miscellaneous	General 16
125987	545	CONTINGENT FUND	4/14/2022	40.00	Officials/ Contracted Services	Community Service
125987	545	CONTINGENT FUND	4/14/2022	2,575.97	Flow - Thru Regular	General
<b>25987 Total</b>				4,372.28		
125988	3329	CROOKED LANE FARM FOLK SCHOOL LLC	4/14/2022	198.00	Personal Services	Community Service
<b>25988 Total</b>				198.00		
125989	111	CULINEX	4/14/2022	22.98	General Supply	Food Service
125989	111	CULINEX	4/14/2022	-17.04	General Supply	Food Service
125989	111	CULINEX	4/14/2022	10.48	General Supply	Food Service
<b>25989 Total</b>				16.42		
125990	482	DAILY NEWS	4/14/2022	54.00	Advertising	General
125990	482	DAILY NEWS	4/14/2022	37.80	Advertising	General
125990	482	DAILY NEWS	4/14/2022	204.00	Periodical	General
<b>25990 Total</b>				295.80		
125991	3355	DAKOTA BUSINESS SOLUTIONS	4/14/2022	195.00	General Supply	General
125991	3355	DAKOTA BUSINESS SOLUTIONS	4/14/2022	195.00	Supply	General
<b>25991 Total</b>				390.00		
125992	2759	DIAMOND DOCTOR, INC.	4/14/2022	208.00	Repair/ Grounds	General
<b>25992 Total</b>				208.00		

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125993	1433	EARTHGRAINS COMPANY	4/14/2022	31.36	Food	Food Service
125993	1433	EARTHGRAINS COMPANY	4/14/2022	41.12	Food	Food Service
125993	1433	EARTHGRAINS COMPANY	4/14/2022	78.73	Food	Food Service
125993	1433	EARTHGRAINS COMPANY	4/14/2022	68.00	Food	Food Service
125993	1433	EARTHGRAINS COMPANY	4/14/2022	50.70	Food	Food Service
125993	1433	EARTHGRAINS COMPANY	4/14/2022	16.16	Food	Food Service
125993	1433	EARTHGRAINS COMPANY	4/14/2022	82.86	Food	Food Service
125993	1433	EARTHGRAINS COMPANY	4/14/2022	38.90	Food	Food Service
125993	1433	EARTHGRAINS COMPANY	4/14/2022	97.52	Food	Food Service
125993	1433	EARTHGRAINS COMPANY	4/14/2022	43.20	Food	Food Service
125993	1433	EARTHGRAINS COMPANY	4/14/2022	77.98	Food	Food Service
125993	1433	EARTHGRAINS COMPANY	4/14/2022	44.80	Food	Food Service
125993	1433	EARTHGRAINS COMPANY	4/14/2022	35.84	Food	Food Service
125993	1433	EARTHGRAINS COMPANY	4/14/2022	84.59	Food	Food Service
<b>25993 Total</b>				791.76		
125994	3303	ECOLAB	4/14/2022	82.80	General Supply	Food Service
<b>25994 Total</b>				82.80		
125995	2148	FARGO PUBLIC SCHOOLS	4/14/2022	1,690.24	Tuition to Oth Distr	General
<b>25995 Total</b>				1,690.24		
125996	1994	FARM CITY SUPPLY	4/14/2022	35.96	General Supply	General
125996	1994	FARM CITY SUPPLY	4/14/2022	25.57	General Supply	General
125996	1994	FARM CITY SUPPLY	4/14/2022	3.99	General Supply	General
125996	1994	FARM CITY SUPPLY	4/14/2022	97.13	Vocational Supply	General
125996	1994	FARM CITY SUPPLY	4/14/2022	10.00	General Supply	General
125996	1994	FARM CITY SUPPLY	4/14/2022	9.99	General Supply	General
125996	1994	FARM CITY SUPPLY	4/14/2022	23.93	General Supply	General
125996	1994	FARM CITY SUPPLY	4/14/2022	46.56	General Supply	General
125996	1994	FARM CITY SUPPLY	4/14/2022	133.89	Vocational Supply	General
125996	1994	FARM CITY SUPPLY	4/14/2022	11.99	General Supply	General
125996	1994	FARM CITY SUPPLY	4/14/2022	24.63	General Supply	General
125996	1994	FARM CITY SUPPLY	4/14/2022	75.99	General Supply	General
125996	1994	FARM CITY SUPPLY	4/14/2022	19.18	General Supply	General
125996	1994	FARM CITY SUPPLY	4/14/2022	8.58	General Supply	Food Service
125996	1994	FARM CITY SUPPLY	4/14/2022	2.99	General Supply	Food Service
125996	1994	FARM CITY SUPPLY	4/14/2022	9.18	General Supply	General
125996	1994	FARM CITY SUPPLY	4/14/2022	179.99	General Supply	Food Service

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<b>25996 Total</b>				719.55		
125997	153	FARMERS UNION OIL CO	4/14/2022	9,289.80	Gasoline & Oil	General
<b>25997 Total</b>				9,289.80		
125998	1211	FERGUS FALLS AREA SPEC. EDUC.	4/14/2022	54,500.00	FF Special Ed Coop	General
<b>25998 Total</b>				54,500.00		
125999	3669	FERRELL, CHERYL	4/14/2022	41.93	Supply	General
125999	3669	FERRELL, CHERYL	4/14/2022	41.93	Supply	General
<b>25999 Total</b>				83.86		
126000	2774	FIRST ADVANTAGE BACKGROUND SERVICES CORP	4/14/2022	2.67	Miscellaneous	General
<b>26000 Total</b>				2.67		
126001	2238	FURTHER	4/14/2022	68.00	Consulting Fees	General
<b>26001 Total</b>				68.00		
126002	1666	GERRELLS SPORTS CENTER, INC.	4/14/2022	1,580.00	Supply	General
<b>26002 Total</b>				1,580.00		
126003	3476	GOLDADE, STANLEY	4/14/2022	83.96	Supply	General
126003	3476	GOLDADE, STANLEY	4/14/2022	124.70	Supply	General
126003	3476	GOLDADE, STANLEY	4/14/2022	39.58	Boys Golf Supplies	Student Activities
<b>26003 Total</b>				248.24		
126004	1499	GOPHER STATE ONE-CALL	4/14/2022	1.35	Miscellaneous	General
<b>26004 Total</b>				1.35		
126005	3631	GRAHN, DEREK	4/14/2022	250.94	DECA Supplies	Student Activities
<b>26005 Total</b>				250.94		
126006	1432	GRIPPERS SPORTS TROPHYS	4/14/2022	294.50	High School Student Council Supplies	Student Activities
<b>26006 Total</b>				294.50		
126007	3664	HAL LEONARD LLC	4/14/2022	195.00	1 YEAR SUBSCRIPTION TO EEMUSICCLASS	General
<b>26007 Total</b>				195.00		
126008	1180	HERCULIFT	4/14/2022	155.36	LTFM Consulting Fees	Capital Outlay
<b>26008 Total</b>				155.36		
126009	1529	HILLYARD /HUTCHINSON	4/14/2022	273.08	General Supply	General
126009	1529	HILLYARD /HUTCHINSON	4/14/2022	176.44	General Supply	General
126009	1529	HILLYARD /HUTCHINSON	4/14/2022	185.25	General Supply	General
126009	1529	HILLYARD /HUTCHINSON	4/14/2022	37.88	General Supply	General
126009	1529	HILLYARD /HUTCHINSON	4/14/2022	515.31	General Supply	General
126009	1529	HILLYARD /HUTCHINSON	4/14/2022	92.39	General Supply	Food Service

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126009	1529	HILLYARD /HUTCHINSON	4/14/2022	83.28	General Supply	General
126009	1529	HILLYARD /HUTCHINSON	4/14/2022	160.28	General Supply	General
126009	1529	HILLYARD /HUTCHINSON	4/14/2022	39.00	General Supply	General
126009	1529	HILLYARD /HUTCHINSON	4/14/2022	58.50	Food	Food Service
126009	1529	HILLYARD /HUTCHINSON	4/14/2022	258.39	General Supply	General
126009	1529	HILLYARD /HUTCHINSON	4/14/2022	128.31	General Supply	General
126009	1529	HILLYARD /HUTCHINSON	4/14/2022	373.94	General Supply	Food Service
126009	1529	HILLYARD /HUTCHINSON	4/14/2022	448.86	General Supply	General
<b>26009 Total</b>				2,830.91		
126010	1946	HOGLUND BUS CO., INC.	4/14/2022	21.91	General Supply	General
<b>26010 Total</b>				21.91		
126011	1505	INNOVATIVE OFFICE SOLUTIONS	4/14/2022	66.14	MMM34508 TAPE,PACKAGING,8PK,CR	General
126011	1505	INNOVATIVE OFFICE SOLUTIONS	4/14/2022	118.60	MMM2341 TAPE,MASKING,1"X60YD	General
126011	1505	INNOVATIVE OFFICE SOLUTIONS	4/14/2022	25.06	BOS02695 SHARPENER,ELECT,PENCIL,BK	General
126011	1505	INNOVATIVE OFFICE SOLUTIONS	4/14/2022	1,248.30	UNV21200 PAPER,20#,LTR,92 BRT	General
126011	1505	INNOVATIVE OFFICE SOLUTIONS	4/14/2022	14.39	MMM6605SSCY PAD,POST-IT 4X6 5,CAYW	General
126011	1505	INNOVATIVE OFFICE SOLUTIONS	4/14/2022	28.28	PFX15213ASST	General
126011	1505	INNOVATIVE OFFICE SOLUTIONS	4/14/2022	5.15	FOLDER,FIL,1/3CUT,LTR,AST	General
126011	1505	INNOVATIVE OFFICE SOLUTIONS	4/14/2022	5.15	AVE11111 INDEX,BNDR,11X8.5,8CLRD	General
126011	1505	INNOVATIVE OFFICE SOLUTIONS	4/14/2022	2.42	DPSR3027 RIBBON,F/CNMM310 BK/RD	General
126011	1505	INNOVATIVE OFFICE SOLUTIONS	4/14/2022	22.02	VCT1190 CALCULATOR,12DGT,DISPLAY	General
126011	1505	INNOVATIVE OFFICE SOLUTIONS	4/14/2022	24.99	UNV96244 PAPER,COLRCPY28#,11X17,WE	General
126011	1505	INNOVATIVE OFFICE SOLUTIONS	4/14/2022	7.75	UNV08866 HILIGHTER,DESK,36PK,FLYL	General
126011	1505	INNOVATIVE OFFICE SOLUTIONS	4/14/2022	9.63	AVE74107 PROTECTOR,SHT,LTR,NGL	General
126011	1505	INNOVATIVE OFFICE SOLUTIONS	4/14/2022	14.39	MMM6605SSCY PAD,POST-IT 4X6 5,CAYW	General
126011	1505	INNOVATIVE OFFICE SOLUTIONS	4/14/2022	9.63	AVE74107 PROTECTOR,SHT,LTR,NGL	General
126011	1505	INNOVATIVE OFFICE SOLUTIONS	4/14/2022	28.28	PFX15213ASST	General
126011	1505	INNOVATIVE OFFICE SOLUTIONS	4/14/2022	28.28	FOLDER,FIL,1/3CUT,LTR,AST	General
126011	1505	INNOVATIVE OFFICE SOLUTIONS	4/14/2022	5.15	AVE11111 INDEX,BNDR,11X8.5,8CLRD	General

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126011	1505	INNOVATIVE OFFICE SOLUTIONS	4/14/2022	2.42	DPSR3027 RIBBON,F/CNMM310 BK/RD	General
126011	1505	INNOVATIVE OFFICE SOLUTIONS	4/14/2022	7.75	UNV08866 HILIGHTER,DESK,36PK,FLYL	General
126011	1505	INNOVATIVE OFFICE SOLUTIONS	4/14/2022	22.02	VCT1190 CALCULATOR,12DGT,DISPLAY	General
126011	1505	INNOVATIVE OFFICE SOLUTIONS	4/14/2022	24.99	UNV96244 PAPER,COLRCPY28#,11X17,WE	General
126011	1505	INNOVATIVE OFFICE SOLUTIONS	4/14/2022	8.96	UNV10630 PAD,LGL RULED,PERF,LTR,CA	General
<b>26011 Total</b>				1,696.32		
126012	3666	INSTRUMENTALIST AWARDS LLC	4/14/2022	208.00	Supply	General
<b>26012 Total</b>				208.00		
126013	1900	INTERQUEST DETECTION CANINES	4/14/2022	330.00	Consulting Fees	General
<b>26013 Total</b>				330.00		
126014	2325	JOHN DEERE FINANCIAL	4/14/2022	65.08	Repair/Equipment	General
126014	2325	JOHN DEERE FINANCIAL	4/14/2022	-215.38	General Supply	General 20
126014	2325	JOHN DEERE FINANCIAL	4/14/2022	598.52	Repair/Equipment	General
126014	2325	JOHN DEERE FINANCIAL	4/14/2022	491.66	Repair/Equipment	General
<b>26014 Total</b>				939.88		
126015	1929	JOSTENS	4/14/2022	13.29	Supply	General
<b>26015 Total</b>				13.29		
126016	2556	JW PEPPER	4/14/2022	25.98	Disney Movie Hits Trumpet	General
126016	2556	JW PEPPER	4/14/2022	19.95	Rondeau Brass Quintet	General
126016	2556	JW PEPPER	4/14/2022	14.99	Big Book of Disney Songs French Horn	General
126016	2556	JW PEPPER	4/14/2022	19.95	Rondeau Brass Quintet	General
126016	2556	JW PEPPER	4/14/2022	16.99	Shipping/Handling	General
126016	2556	JW PEPPER	4/14/2022	50.00	We Don't Talk About Bruno	General
<b>26016 Total</b>				147.86		
126017	3670	KARIYATES.COM LLC	4/14/2022	6,820.00	Consulting Fees	General
<b>26017 Total</b>				6,820.00		
126018	1086	KBMW 1450	4/14/2022	120.00	Advertising	General
126018	1086	KBMW 1450	4/14/2022	200.00	Advertising	General
<b>26018 Total</b>				320.00		
126019	3100	KEMPS LLIC	4/14/2022	237.88	Milk	Food Service
126019	3100	KEMPS LLIC	4/14/2022	533.29	Milk	Food Service

## Payment Register

126019	3100	KEMPS LLIC	4/14/2022	490.44	Milk	Food Service
126019	3100	KEMPS LLIC	4/14/2022	449.68	Milk	Food Service
126019	3100	KEMPS LLIC	4/14/2022	193.67	Milk	Food Service
126019	3100	KEMPS LLIC	4/14/2022	306.62	Milk	Food Service
126019	3100	KEMPS LLIC	4/14/2022	604.54	Milk	Food Service
126019	3100	KEMPS LLIC	4/14/2022	519.07	Milk	Food Service
126019	3100	KEMPS LLIC	4/14/2022	218.85	Milk	Food Service
126019	3100	KEMPS LLIC	4/14/2022	400.16	Milk	Food Service
126019	3100	KEMPS LLIC	4/14/2022	347.88	Milk	Food Service
126019	3100	KEMPS LLIC	4/14/2022	174.39	Milk	Food Service
126019	3100	KEMPS LLIC	4/14/2022	233.07	Milk	Food Service
126019	3100	KEMPS LLIC	4/14/2022	300.22	Milk	Food Service
126019	3100	KEMPS LLIC	4/14/2022	260.11	Milk	Food Service
126019	3100	KEMPS LLIC	4/14/2022	132.23	Milk	Food Service
<b>26019 Total</b>				5,402.10		
126020	518	LAKES COUNTRY SERVICE COOP	4/14/2022	88.50	Repair/Equipment	General
126020	518	LAKES COUNTRY SERVICE COOP	4/14/2022	332.99	Miscellaneous	General 21
126020	518	LAKES COUNTRY SERVICE COOP	4/14/2022	282.84	Miscellaneous	General
126020	518	LAKES COUNTRY SERVICE COOP	4/14/2022	50.00	Technology Equipment	Capital Outlay
126020	518	LAKES COUNTRY SERVICE COOP	4/14/2022	1,459.76	Repair/Equipment	General
126020	518	LAKES COUNTRY SERVICE COOP	4/14/2022	15.00	Supply	General
<b>26020 Total</b>				2,229.09		
126021	2040	LAKES REGION BABE RUTH	4/14/2022	1,280.00	Entry Fees/ Student Travel	Community Service
<b>26021 Total</b>				1,280.00		
126022	1192	LINDE GAS & EQUIPMENT INC	4/14/2022	339.21	Vocational Supply	General
<b>26022 Total</b>				339.21		
126023	3328	MARCO TECHNOLOGIES, LLC	4/14/2022	1,732.81	Copier/Printer Maintenance	General
<b>26023 Total</b>				1,732.81		
126024	1341	MIDWEST TECH PRODUCTS	4/14/2022	226.80	832714 Spark Fun Raspberry Pi 3 B Starter Kit	General
126024	1341	MIDWEST TECH PRODUCTS	4/14/2022	226.80	832714 Spark Fun Raspberry Pi 3 B Starter Kit	General
<b>26024 Total</b>				453.60		
126025	3350	MINNKOTA ENVIRO SERVICES	4/14/2022	35.00	Garbage	General
<b>26025 Total</b>				35.00		
126026	1872	MN CHILD SUPPORT PAYMENT CTR	4/14/2022	424.00	Child Support Payable	General

Payment Register

<b>26026 Total</b>				424.00		
126027	2660	MN IAAA	4/14/2022	365.00	Inservice	General
<b>26027 Total</b>				365.00		
126028	1243	NORTH CENTRAL TRUCK EQUIPMENT	4/14/2022	172.83	Repair/Equipment	General
<b>26028 Total</b>				172.83		
126029	927	NW LINKS	4/14/2022	1,612.43	Internet	General
<b>26029 Total</b>				1,612.43		
126030	2193	PEMBERTON, SORLIE, RUFER &	4/14/2022	982.50	Consulting Fees	General
<b>26030 Total</b>				982.50		
126031	1967	PIZZA RANCH	4/14/2022	98.00	Food/ Beverage	General
126031	1967	PIZZA RANCH	4/14/2022	123.50	Food/ Beverage	General
126031	1967	PIZZA RANCH	4/14/2022	352.32	Speech Supplies	Student Activities
<b>26031 Total</b>				573.82		
126032	3419	QUADIENT LEASING USA, INC.	4/14/2022	183.09	Rent/Lease	General
126032	3419	QUADIENT LEASING USA, INC.	4/14/2022	183.09	Rent/Lease	General
<b>26032 Total</b>				366.18		
126033	3572	RED RIVER TELEPHONE ASSN	4/14/2022	30.78	Telephone	General 22
126033	3572	RED RIVER TELEPHONE ASSN	4/14/2022	35.99	Telephone	General
126033	3572	RED RIVER TELEPHONE ASSN	4/14/2022	342.15	Telephone	General
126033	3572	RED RIVER TELEPHONE ASSN	4/14/2022	342.15	Telephone	General
<b>26033 Total</b>				751.07		
126034	411	REGION I COMPUTER SERVICES	4/14/2022	1,775.31	Dues	General
126034	411	REGION I COMPUTER SERVICES	4/14/2022	2,662.96	Data Processing Svcs	Capital Outlay
<b>26034 Total</b>				4,438.27		
126035	3668	RUCKHEIM, GRACE	4/14/2022	10.00	FFA Supplies	Student Activities
<b>26035 Total</b>				10.00		
126036	3224	SANFORD HEALTH OCCUPATION MEDICINE CLINIC	4/14/2022	100.00	Miscellaneous	General
<b>26036 Total</b>				100.00		
126037	1941	SCHMITT MUSIC CENTERS	4/14/2022	20.75	Vandoren reed Tenor Sax Traditional 2.5 5/bx	General
126037	1941	SCHMITT MUSIC CENTERS	4/14/2022	20.75	Vandoren reed Tenor Sax Traditional 3 5/bx	General
126037	1941	SCHMITT MUSIC CENTERS	4/14/2022	10.39	Essential Elements Book 1 - Oboe	General
126037	1941	SCHMITT MUSIC CENTERS	4/14/2022	21.50	Vandoren Soprano Saxophone Reeds - box of 10	General

Breckenridge Public School

Payment Register

126037	1941	SCHMITT MUSIC CENTERS	4/14/2022	43.00	Vandoren reed Bb Clarinet Traditional 2.5 10/bx	General
126037	1941	SCHMITT MUSIC CENTERS	4/14/2022	45.00	Bass Guitar - Austin	General
126037	1941	SCHMITT MUSIC CENTERS	4/14/2022	60.00	Bari Saxophone Yamaha 029538	General
126037	1941	SCHMITT MUSIC CENTERS	4/14/2022	90.00	Alto Clarinet	General
126037	1941	SCHMITT MUSIC CENTERS	4/14/2022	90.00	Repair #648428 Bundy Bass Clarinet	General
126037	1941	SCHMITT MUSIC CENTERS	4/14/2022	180.00	Repair #648431 - Bundy Tenor Saxophone	General
126037	1941	SCHMITT MUSIC CENTERS	4/14/2022	53.99	LP Ridge Rider Cowbell	General
126037	1941	SCHMITT MUSIC CENTERS	4/14/2022	31.00	Lescher Oboe Reed, medium	General
126037	1941	SCHMITT MUSIC CENTERS	4/14/2022	62.00	Lescher Oboe Reed, medium soft	General
<b>26037 Total</b>				728.38		
126038	2006	SCHMITTY'S PBLG, HTG & SHTMTL	4/14/2022	25.50	General Supply	General
<b>26038 Total</b>				25.50		
126039	1550	SCHOLASTIC BOOK CLUBS, INC.	4/14/2022	389.56	Books in cart	General
<b>26039 Total</b>				389.56		
126040	1853	SCHOLASTIC INC.	4/14/2022	47.56	Supply	Community Services
<b>26040 Total</b>				47.56		
126041	1126	SCHOOL SPECIALTY	4/14/2022	-30.78	Supply	General
126041	1126	SCHOOL SPECIALTY	4/14/2022	-6.94	Supply	General
126041	1126	SCHOOL SPECIALTY	4/14/2022	74.55	1060765 Hammermill Copy Paper, 8-1/2 x 11 Inches, 20 lb, Canary, 500 Sheets	General
126041	1126	SCHOOL SPECIALTY	4/14/2022	67.02	053916 Earthchoice Multi-Purpose Paper, 20 lb, 8-1/2 x 11 Inches, Goldenrod, Pack of 500	General
126041	1126	SCHOOL SPECIALTY	4/14/2022	60.57	2086827 EXPO Vis-A-Vis Wet Erase Markers, Fine Point, Assorted Colors, Set of	General
<b>26041 Total</b>				164.42		
126042	3341	SNACKS PLUS VENDING	4/14/2022	240.00	Food/ Beverage	General
<b>26042 Total</b>				240.00		
126043	3524	SOLUTIONS	4/14/2022	750.00	Fed Sub Award SubCont <\$25000	General
<b>26043 Total</b>				750.00		
126044	3269	SOUTHERN VALLEY MECHANICAL	4/14/2022	238.78	Repair	Food Service
<b>26044 Total</b>				238.78		

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126045	1553	SUMMERVILLE ELECTRIC, INC.	4/14/2022	984.56	General Supply	General
126045	1553	SUMMERVILLE ELECTRIC, INC.	4/14/2022	893.04	General Supply	General
126045	1553	SUMMERVILLE ELECTRIC, INC.	4/14/2022	124.36	General Supply	General
<b>26045 Total</b>				2,001.96		
126046	2131	SUMMIT FIRE PROTECTION	4/14/2022	125.00	Consulting Fees	Capital Outlay
126046	2131	SUMMIT FIRE PROTECTION	4/14/2022	181.25	Consulting Fees	Capital Outlay
126046	2131	SUMMIT FIRE PROTECTION	4/14/2022	1,162.75	General Supply	General
<b>26046 Total</b>				1,469.00		
126047	2585	TECTA AMERICA GREENBERG ROOFING	4/14/2022	1,668.67	Repair/Building	General
<b>26047 Total</b>				1,668.67		
126048	1516	TELIN TRANSPORTATION GROUP	4/14/2022	87.26	General Supply	General
<b>26048 Total</b>				87.26		
126049	1409	US FOODS, INC	4/14/2022	1,377.73	Food	Food Service
126049	1409	US FOODS, INC	4/14/2022	156.30	Food	Food Service
126049	1409	US FOODS, INC	4/14/2022	386.66	Food	Food Service
126049	1409	US FOODS, INC	4/14/2022	1,030.69	Food	Food Service 24
126049	1409	US FOODS, INC	4/14/2022	89.69	General Supply	Food Service
126049	1409	US FOODS, INC	4/14/2022	14.40	Food	Food Service
126049	1409	US FOODS, INC	4/14/2022	1,213.61	Food	Food Service
126049	1409	US FOODS, INC	4/14/2022	38.90	Food	Food Service
126049	1409	US FOODS, INC	4/14/2022	1,315.50	Food	Food Service
126049	1409	US FOODS, INC	4/14/2022	108.24	General Supply	Food Service
126049	1409	US FOODS, INC	4/14/2022	79.41	Food	Food Service
126049	1409	US FOODS, INC	4/14/2022	886.61	Food	Food Service
126049	1409	US FOODS, INC	4/14/2022	147.96	General Supply	Food Service
126049	1409	US FOODS, INC	4/14/2022	927.82	Food	Food Service
126049	1409	US FOODS, INC	4/14/2022	140.87	General Supply	Food Service
126049	1409	US FOODS, INC	4/14/2022	24.76	Food/ Beverage	General
126049	1409	US FOODS, INC	4/14/2022	154.60	Food	Food Service
126049	1409	US FOODS, INC	4/14/2022	6.65	Food	Food Service
126049	1409	US FOODS, INC	4/14/2022	29.30	General Supply	Food Service
126049	1409	US FOODS, INC	4/14/2022	21.87	Food	Food Service
126049	1409	US FOODS, INC	4/14/2022	1,354.49	Food	Food Service
126049	1409	US FOODS, INC	4/14/2022	80.32	Food	Food Service
126049	1409	US FOODS, INC	4/14/2022	739.90	Food	Food Service

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126049	1409	US FOODS, INC	4/14/2022	30.84	General Supply	Food Service
126049	1409	US FOODS, INC	4/14/2022	1,049.40	Food	Food Service
126049	1409	US FOODS, INC	4/14/2022	95.27	General Supply	Food Service
126049	1409	US FOODS, INC	4/14/2022	25.50	General Supply	Food Service
126049	1409	US FOODS, INC	4/14/2022	963.38	Food	Food Service
126049	1409	US FOODS, INC	4/14/2022	152.11	General Supply	Food Service
126049	1409	US FOODS, INC	4/14/2022	194.88	Food	Food Service
126049	1409	US FOODS, INC	4/14/2022	100.11	Food	Food Service
126049	1409	US FOODS, INC	4/14/2022	44.67	Food	Food Service
126049	1409	US FOODS, INC	4/14/2022	45.37	Food	Food Service
126049	1409	US FOODS, INC	4/14/2022	49.99	Food	Food Service
126049	1409	US FOODS, INC	4/14/2022	42.24	Food	Food Service
126049	1409	US FOODS, INC	4/14/2022	106.30	General Supply	Food Service
126049	1409	US FOODS, INC	4/14/2022	341.84	Food	Food Service
126049	1409	US FOODS, INC	4/14/2022	861.79	Food	Food Service
126049	1409	US FOODS, INC	4/14/2022	1,344.84	Food	Food Service
126049	1409	US FOODS, INC	4/14/2022	843.44	Food	Food Service 25
126049	1409	US FOODS, INC	4/14/2022	337.58	Food	Food Service
126049	1409	US FOODS, INC	4/14/2022	24.29	Food	Food Service
126049	1409	US FOODS, INC	4/14/2022	222.80	Food	Food Service
126049	1409	US FOODS, INC	4/14/2022	836.47	Food	Food Service
126049	1409	US FOODS, INC	4/14/2022	168.88	General Supply	Food Service
126049	1409	US FOODS, INC	4/14/2022	88.34	General Supply	Food Service
126049	1409	US FOODS, INC	4/14/2022	-4.56	Food	Food Service
126049	1409	US FOODS, INC	4/14/2022	56.07	General Supply	Food Service
126049	1409	US FOODS, INC	4/14/2022	2,120.40	Food	Food Service
126049	1409	US FOODS, INC	4/14/2022	66.42	General Supply	Food Service
126049	1409	US FOODS, INC	4/14/2022	-1.17	General Supply	Food Service
126049	1409	US FOODS, INC	4/14/2022	-1.17	General Supply	Food Service
126049	1409	US FOODS, INC	4/14/2022	51.09	Food	Food Service
126049	1409	US FOODS, INC	4/14/2022	34.18	General Supply	Food Service
126049	1409	US FOODS, INC	4/14/2022	-5.86	Food	Food Service
126049	1409	US FOODS, INC	4/14/2022	1,429.38	Food	Food Service
126049	1409	US FOODS, INC	4/14/2022	232.73	Food	Food Service
126049	1409	US FOODS, INC	4/14/2022	87.93	General Supply	Food Service
126049	1409	US FOODS, INC	4/14/2022	44.67	Food	Food Service

Payment Register

<b>26049 Total</b>				22,406.72		
126050	1774	VIKING COCA-COLA BOTTLING CO.	4/14/2022	367.00	Food/ Beverage	General
<b>26050 Total</b>				367.00		
126051	1945	WAHPETON ACE HARDWARE	4/14/2022	53.98	Gaming Club General Supply	Community Service
126051	1945	WAHPETON ACE HARDWARE	4/14/2022	11.98	General Supply	General
<b>26051 Total</b>				65.96		
126052	1569	WAHPETON AUTO VALUE	4/14/2022	12.97	Repair/Equipment	General
126052	1569	WAHPETON AUTO VALUE	4/14/2022	47.96	Repair/Equipment	General
126052	1569	WAHPETON AUTO VALUE	4/14/2022	5.09	Repair/Equipment	General
<b>26052 Total</b>				66.02		
126053	1042	WAHPETON PUBLIC SCHOOL	4/14/2022	332.84	Transportation	General
<b>26053 Total</b>				332.84		
126054	524	WILKIN CO PUB HLTH NURSING SER	4/14/2022	40.00	Health Aid Hearing & Visions Sreenings	Community Service
<b>26054 Total</b>				40.00		
<b>Grand Total</b>				225,188.70		
						26
		Wire Disbursements		234,429.62		
		Check Disbursements		225,188.70		
				459,618.32		
		<b>Fund Name</b>				
		General		411,463.39		
		Food Service		30,297.93		
		Community Service		7,625.16		
		Capital Outlay		3,174.57		
		Debt Service		0.00		
		Trust Fund		0.00		
		Student Activities		7,057.27		
				459,618.32		

# Breckenridge Public Schools

Student Activities Account

31-Mar-22

UFARS Crs #		03/01/2022 Balance	Deposits	Expenses	03/31/2022 Balance
921	Class of 2021	0.00			0.00
922	Class of 2022	3,077.85			3,077.85
923	Class of 2023	10,638.00	300.00	6,502.00	4,436.00
978	National Honor Society	1,338.47			1,338.47
979	HS Student Council	5,597.42		294.50	5,302.92
980	Letterclub	3,718.61		10.68	3,707.93
981	Mathletes	196.05		171.90	24.15
982	HS Band	16,637.84	2,074.00	380.70	18,331.14
983	Boys Golf	170.99			170.99
984	HS Choir	5,732.36		130.00	5,602.36
986	FFA	2,195.35		708.00	1,487.35
987	Close Up	1,620.79			1,620.79
988	Speech	4,732.27	250.00		4,982.27
989	Drama Club	2,862.17			2,862.17
990	DECA	7,340.85	418.71	3,313.40	4,446.16
991	Robotics	3,553.38			3,553.38
	<b>Totals</b>	<b>69,412.40</b>	<b>3,042.71</b>	<b>11,511.18</b>	<b>60,943.93</b>

**Breckenridge Public School-Contingent Account  
Account Summary  
March 2022**

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	Mar 22
<b>Ordinary Income/Expense</b>	
<b>Expense</b>	
01005010000899000 Sch Bd Misc	15.00
01005199000366000 Electn Mileag	40.37
01005760720442000 Fuel	100.03
01005760723360000 Cntrct Trnspt	14.04
01100791000401000 Elem Supply	27.66
01201291000369255 Choir Enty Fe	40.00
01201291000369256 Band Enty Fee	40.00
01201294000369202 BBB Entry Fee	200.00
01300291000369226 Know Bwl Enty	120.00
01300291000369256 Band Enty Fee	85.00
01300291000369288 Spch Entry Fe	279.00
01300291000430288 Speech Supply	343.21
01300291000820293 Studnt Council	310.00
01300294000820201 Basebl Member	112.00
01300810000899000 Maintanc Misc	30.00
04005591000319207 Yth Pr Op Gym	40.00
B01115003 Flow-thru	2,575.97
<b>Total Expense</b>	4,372.28
<b>Net Ordinary Income</b>	-4,372.28
<b>Net Income</b>	-4,372.28

**Breckenridge Public School-Contingent Account  
Transaction List by Date  
March 2022**

<b>Date</b>	<b>Num</b>	<b>Name</b>	<b>Memo</b>	<b>Amount</b>
<b>Mar 22</b>				
03/01/2022	26690	Moorhead Public School	Knowledge Bowl 3/2/22	-120.00
03/01/2022	26691	Hayley Bouressa	Supply	-343.21
03/01/2022	26692	MSHSL	Large Group Contest-Band	-85.00
03/01/2022	26693	Battle Lake Public School	Speech 3-5-22	-49.00
03/01/2022	26694	Morris Area High School	Speech 3-3-22	-35.00
03/02/2022	26695	Nancy Carlson	Author Visit	-1,827.66
03/02/2022	26696	Wahpeton Public School	Jr Hi Music Festival Fee 2/25/22	-80.00
03/04/2022	26697	Frazee/Vergas Public School	Student Council 3/7/22	-310.00
03/04/2022	26698	Renee Fedderson	Supply	-204.73
03/08/2022	26699	Jostens	Pkg B-Meadow Erhart	-112.00
03/11/2022	26700	Perham Public School	Speech 3-12-22	-42.00
03/14/2022			Deposit	2,789.40
03/14/2022	26701	Henry Peck	Fuel	-50.03
03/14/2022	26702	American Heart Association	Cash donations	-459.24
03/14/2022	26703	Pelican Rapids School #548	JH BBB Tourney 2/19/22	-200.00
03/19/2022	26704	Easton Erbes	Open Gym Supervisor	-40.00
03/19/2022	26705	Steve Bakken	Boiler License Renewal	-30.00
03/19/2022	26706	Lucinda Oss	Mileage	-14.04
03/19/2022	26707	Minnesota BCA	Stach	-15.00
03/19/2022	26708	Jack Hiedeman	VOID: Baseball Dues	0.00
03/19/2022	26709	Jack Hiedeman	Baseball Dues	-53.50
03/21/2022	26710	Kevin Hiedeman	Baseball Dues	-58.50
03/24/2022	26711	Chad Hasbargen	Fuel	-50.00
03/24/2022	26712	SpeechWire Tournament Services	Breck Speech Meet 3/17/22	-75.00
03/24/2022	26713	Detroit Lakes High School	Speech 3/19/22	-60.00
03/24/2022	26714	Cathy Affield	Mileage	-40.37
03/24/2022	26715	Melrose Area Schools	Speech 3/26/22	-18.00
<b>Mar 22</b>				

Margaret Wilson	Elementary Volleyball
Julie Ekren	Twin Town Baseball Assistant Coordinator
Travis Ekren	Twin Town Baseball Coordinator
Jennifer Sanchez	Babe Ruth Baseball Coordinator
Dee Nelson	Youth Enrichment Coordinator - Summer
Julie Ernst	Northern League Baseball/Softball Coordinator

Breckenridge Public Schools Enrollment Numbers 2020 - 2021

STU601	August	September	October	November	December	January	February	March	April	May	June '21
K	45	45	45	45	45	45	46	46	48		48
1	48	48	49	50	50	49	49	48	47		38
2	42	42	43	44	43	42	42	42	41		30
3	29	30	31	31	31	33	33	33	32		46
4	48	48	49	49	48	48	48	48	48		38
5	40	40	40	40	40	40	40	38	38		50
6	52	53	52	51	51	51	51	51	51		49
7	54	55	53	52	51	53	53	53	53		45
8	45	46	45	46	47	47	46	45	46		37
9	49	49	46	46	47	48	49	49	48		51
10	53	55	53	54	55	54	52	51	51		63
11	65	65	63	63	62	62	63	64	64		46
12	50	52	52	52	52	52	51	52	52		48
PSEO		0	0	0	0	0	0	2	2	2	0
ALP only		0	0	0	0	0	0	5	5	5	0
Total	620	628	621	623	622	624	623	627	626	7	589
Pre-School	55	67	62	64	62	62	62	62	61		62
VL	9	9	10	9	7	7	7	7	7		10
Grand Total	684	704	693	696	691	693	692	696	694	7	661
MS St. Mary's	26	26	27	27	27	27	27	27	27		32
El. St. Mary's	8	9	12	14	12	12	12	12	13		

# Breckenridge Elementary School

## Breckenridge Pride...Inspiring to Excel



Elementary Board Report:  
April 2022

**#1 BOARD VALUE:** To provide a world-class education for Breckenridge students.

**#2 BOARD VALUE:** The board values the need for individualized learning and will prioritize our resources to support student achievement through active and engaging learning.

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### Celebrations and Thank yous:

- Kindergarten Registration night - 17 parents/families and 18 students registered. Kindergarten teachers, Miss Rikki, Peggy and Lindsey all helped out for the evening.
- Sixth graders taught 4th graders about the states of matter. Future teachers in training!!
- Wilkin County Soil and Water Conservation District sponsored Tom Gibson's presentation of "Sam Ting" and students in grades 1st through 6th learned about weasels
- Lalo's Lunchbox in conjunction with the public library was held for PreK through 3rd graders and community guests on April 13.
- Maxine Lammers has organized a "Book Blast" through Books are Fun to get at least 1 book to ALL students in grades K-6 for the summer. Some will get a pack of 10 books to kick off their summer reading. Opportunity for teachers to add books to their classroom libraries, too.
- Color Run - May 11th - Breckenridge Education Foundation fundraiser has begun. Sarah Kratcha has been the contact person at the elementary building.
- Cindy Kvidera has done a fantastic job preparing schedules, monitors, and more for MCA testing that started this week!
- Mr. Peterson for doing most of the leg work for Kristi Hasting and Josh Heggem's social media presentation. 5th and 6th graders attended presentation at the high school.

### Comfort Dog

- Team will meet with Sara to continue more in-depth planning.

### Prepping for Summer School - Camp S'more Season 3:

- Team of teachers is interested so we will begin planning for a summer school session this year.

# **Breckenridge Elementary School**

## **Breckenridge Pride...Inspiring to Excel**

### **Preparations for next year:**

- SPED teacher(s) - 1 FTE and 1 Long-term sub - con't to accept applications.
- Reading Corps - Nora is returning and we hired 1 new for next year already!
- Met with music teachers to discuss some schedule options for them next year.

### **Reading Curriculum Next Steps:**

- 1-Day retreat for teachers held with lead reading teachers to dig deeper into the curriculum. Con't to narrow the choices down.

### **District Assessments:**

- **MCA**s
  - Started this week with pep rally called "Breck's Got Talent" on Monday by 5th and 6th grade student committee -
    - Odin Carlson
    - Danika Oliphant
    - Franki Allard
    - Charlie Mertes
    - Arabella England
    - Tessa Snyder
    - Keaton Butts
    - Aydin Kondos
  - Cindy Kvidera has done a fantastic job preparing schedules, monitors, and more for MCA testing.
  - Post-testing celebration planning in the works by the student committee, also!
- **ACT**
  - April 5th - completed.
  - Thank you to Kim Quast for administering at the high school as School Assessment Coordinator there!

**Breckenridge High School  
School Board Report  
Wed. April 20, 2022  
Principal: Craig J. Peterson  
4:00pm**

**High School Goal #1: How do we make PBL a reality for the 2021-22 school year?  
-What does successful participation look like? (adults? students? parents/guardians?  
community?)**

**High School Goal #2: Literacy: Written Communication**

**High School Goal #3: Feedback: Student, Parent/Guardian and Staff feedback**

**High School Goal #4: Equity and Opportunities**

**Celebrations:**

-  
-

**Old Business**

**1. New Tech network and training: Step 3 of a 4 year plan (from 2019)**

**-<https://newtechnetwork.org/>**

**\*\*\*\*UPDATE: Victoria worked with our Gr. 9-10 staff on Wed. April 6.**

**Facilitator Teams:**

**Step 1: 2019-2020 (learning), 2020-2021 (Phase 1), 2021-2022 (Phase 2), 2022-2023 (Phase 3)**

**Gr. 7-8:** Mary D., Jack H., Margaret W., Travis E., Emily M., Hayley B., Liz D, Missy J., Kelly Larson (9 teachers)

**Step 2: 2020-2021 (investigate/learn), 2021-2022 (Phase 1), 2022-2023 (Phase 2)**

**Gr. 9-10:** Jolynn W., Stacey D., Tina A., Al G., Austin I., Emily C., Linda H., Brenda R., Kelly Leiseth (9 teachers)

**Step 3: 2020-2021 (investigate/learn), 2021-2022 (Profile of a Graduate), 2022-2023 (Step 1)**

**Gr. 11-12:** Stan G., Dennis S., Gus A, Tony B. Derek G., Brad L., Kim Q., Chad F., Grace R. (9 teachers)

**\*\*\*\*2.Profile of a Graduate: <https://sites.google.com/isd846.org/breck-grad/home>**

1. Inspired
2. Impassioned
3. Empowered
4. Engaged

**\*\*\*Presentation on Thurs. April 21 at Western Division Principals Meeting (1pm)**

**\*\*\*See Presentation Link: [Breckenridge Profile of a Graduate Presentation](#)**

**\*\*\*We see this as a growth portfolio demonstrating student growth in learning towards this Portrait of a Graduate.**

**\*\*\*We have met with all student in grades 7-11 to start their Profile of a Graduate**

**[Profile of a Graduate: Teacher Project Ideas](#)**

**3.Learning Outcomes:These are the 5 areas in which we assess students**

- A.Knowledge and Thinking (Content)
- B. Collaboration
- C. Written Communication
- D. Oral Communication
- E. Agency

**New Business:**

**1.Language: Racial and Harassment Language and Social Media**

-Reporting Procedures

\*\*\*We had Kristi Hasting and Josh Hegum (Pemberton Law) speak to our students in grades 5-12 on Thurs. April 7. Topics included: Racial, Sexual and Homophobic language and how posting on Social Media impacts your life.

**2. Transitions**

-7th grade: Transition 6th grade students and parents into the HS

\*\*\*

-9th grade: Transition 8th grade students and parents into the HS

\*\*\*-Transition 8th grade students and parents into the HS: **Agency | Acceptance |**

**Advocacy | Academics**

**\*\*\*\*\*3.Breckenridge HS Job Fair (Advanced Personal Finance class); Gr. 7-12**

-Fri. May 13

**4. Testing**

-ACT test: Tues. April 5

-MCA testing schedule: Gr. 7,8,10,11

Gr. 11: Math

- Tues. April 19 and Wed. April 20

Gr. 10: Reading

- Tues. April 19 and Wed. April 20

Gr. 10: Science

- Tues. April 26 and Wed. April 27

Gr. 8: Math

- Thurs. May 5 and Fri. May 6

Gr. 8: Reading

- Thurs. May 12

Gr. 8: Science

- Wed. April 27

Gr. 7: Math

- Tues. May 3 and Wed. May 4

Gr. 7: Reading

- Tues. May 10 and Wed. May 11

## **5. Graduation:**

-Sun. June 5 @ 2pm

\*\*\*\*School Board Reps?

## **6: Summer School Sessions (Similar to last year)**

--Session one: June 7th-29th (M-TH) 8a-12p

--Session two: August 3rd-25th (M-TH) 8a-12p

-Where: BHS media center

## **Activities and Facilities:**

1. Band Instruments and Band costs

## **New Projects the High School is working on:**

1. Profile of a Graduate Presentation

2. 2022-2023 Master Schedule (Pre-Registration will be 1st week of March)

## **Announcements/Calendar of Events**

-Fri. April 15: NO SCHOOL

-Thurs. April 21: Presentation at Western Division Principals meeting (Fergus Falls)

-Mon. April 25: Flex Learning Day committee meeting

-Tues. April 26: Top 20 (Tom Cody) meeting

-Wed. April 27: 9th and 10th grade visit to NDSCS

-Sat. May 7: PROM

-Mon. May 9: START Course Registration for the 2022-2023 School year

-Wed. May 11: Color Run at Elem.

-Fri. May 13: Job Fair at Breckenridge HS

-Mon. May 16: Student Showcase night (5:00p-8:30p)

**BRECKENRIDGE SCHOOL DISTRICT #846  
BUDGET COMMITTEE MEETING  
THURSDAY, MARCH 31, 2022  
5:00 P.M.  
ELEMENTARY CONFERENCE ROOM #233**

Committee members present: Brett Johnson, Clayton Ernst, Steve Arnhalt

Others present: Superintendent Strand, Gail Korth, Corinna Erickson, Cathy Affield

Reviewed:

- Enrollment numbers
- Increase in revenue by the increased student numbers
- Higher expenditures due in part to increased expenses related to the referendum
- Not all eligible employees are participating in the 403b
- Added expense for heating fuel
- Added \$7,000 for glycol for heating boiler

Discussed:

- Leasing buses versus purchasing
- Funds from the General Fund would be moved to the Capital Fund Balance to offset any deficit
- ESSER reimbursement funds are being used to fund employee salaries to lower class sizes

FY22 Budget

- Budget approved by the Board on June 16, 2021 – deficit of (\$79,809)
- Updated revised budget as of March 31, 2022 – deficit of (\$124,132)

## **102 EQUAL EDUCATIONAL OPPORTUNITY**

### **I. PURPOSE**

The purpose of this policy is to ensure that equal educational opportunity is provided for all students of the school district.

### **II. GENERAL STATEMENT OF POLICY**

- A. The policy of the school district is to provide equal educational opportunity for all students. The school district does not unlawfully discriminate on the basis of race, color, creed, religion, national origin, sex, marital status, parental status, status with regard to public assistance, disability, sexual orientation, including gender identity and expression, or age. The school district also makes reasonable accommodations for students with disabilities.
- B. The school district prohibits harassment and discrimination of any individual based on any of the protected classifications listed above. For information about the types of conduct that constitute violation of the school district's policy on harassment and violence and the school district's procedures for addressing such complaints, refer to the school district's policy on harassment and violence. (Policy 413)
- C. The school district prohibits discrimination of students with a disability, within the intent of Section 504 of the Rehabilitation Act of 1973 ("Section 504"), who need services, accommodations, or programs in order to receive a free appropriate public education. For information as to protections that may apply pursuant to Section 504 and the school district's corresponding procedures for addressing disability discrimination complaints, refer to the school district's policy on student disability nondiscrimination (Policy 521).
- D. The school district prohibits sexual harassment discrimination of any individual on the basis of sex in its education programs or activities. For information as to the protections that apply pursuant to Title IX and school district's corresponding procedures and processes for addressing sexual harassment and discrimination, refer to the school district's policy on Title IX sex nondiscrimination (Policy 522).
- E. This policy applies to all areas of education including academics, coursework, co-curricular and extracurricular activities, or other rights or privileges of enrollment.

- F. Every school district employee shall be responsible for complying with this policy.
- G. Any student, parent, or guardian having a question regarding this policy should discuss it with the appropriate school district official as provided by policy. In the absence of a specific designee, an inquiry or a complaint should be referred to the superintendent.

**Legal References:** Minn. Stat. § 121A.03, Subd. 2 (Sexual, Religious, and Racial Harassment and Violence Policy)  
Minn. Stat. Ch. 363A (Minnesota Human Rights Act)  
20 U.S.C. § 1681 *et seq.* (Title IX of the Education Amendments of 1972)  
42 U.S.C. § 2000d *et seq.* (Title VI of the Civil Rights Act of 1964)  
42 U.S.C. § 12101 *et seq.* (Americans with Disabilities Act)

**Cross References:** Breckenridge Policy 413 (Harassment and Violence)  
Breckenridge Policy 521 (Student Disability Nondiscrimination)  
Breckenridge Policy 522 (Title IX Sex Nondiscrimination Policy, Grievance Procedure and Process)

## **406 PUBLIC AND PRIVATE PERSONNEL DATA**

### **I. PURPOSE**

The purpose of this policy is to provide guidance to school district employees as to the data the school district collects and maintains regarding its employees, volunteers, independent contractors, and applicants (“personnel”).

### **II. GENERAL STATEMENT OF POLICY**

- A. All data on individuals collected, created, received, maintained or disseminated by the school district, which is classified by statute or federal law as public, shall be accessible to the public pursuant to the procedures established by the school district.
- B. All other data on individuals is private or confidential.

### **III. DEFINITIONS**

- A. “Public” means that the data is available to anyone who requests it.
- B. “Private” means the data is not public and is accessible only to the following: the subject of the data, as limited by any applicable state or federal law; individuals within the school district whose work assignments reasonably require access; entities and agencies as determined by the responsible authority who are authorized by law to gain access to that specific data; and entities or individuals given access by the express written direction of the data subject.
- C. “Confidential” means the data are not public and are not accessible to the subject.
- D. “Parking space leasing data” means the following government data on an applicant for, or lessee of, a parking space: residence address, home telephone number, beginning and ending work hours, place of employment, location of parking space, and work telephone number.
- E. “Personnel data” means government data on individuals maintained because they are or were employees, applicants for employment, volunteers or independent contractors for the school district. Personnel data include data submitted by an employee to the school district as part of an organized self-evaluation effort by the school district to request suggestions from all employees on ways to cut costs,

make the school district more efficient, or to improve school district operations.

- F. “Finalist” means an individual who is selected to be interviewed by the school board for a position.
- G. “Protected health information” means individually identifiable health information as defined in 45 C.F.R. § 160.103, that is transmitted by electronic media, maintained in electronic media, or transmitted or maintained in any other form or medium by a health care provider, in connection with a transaction covered by 45 C.F.R. Parts 160, 162 and 164. “Protected health information” excludes individually identifiable health information in education records covered by the federal Family Educational Rights and Privacy Act, ~~and~~ employment records held by a school district in its role as employer; and records regarding a person who has been deceased for more than fifty (50) years.
- H. “Public officials” means business managers; human resource directors; athletic directors whose duties include at least fifty (50) percent of their time spent in administration, personnel, supervision, and evaluation; chief financial officers; directors; and individuals defined as superintendents and principals.

#### **IV. PUBLIC PERSONNEL DATA**

- A. The following information on current and former employees, volunteers and independent contractors of the school district, is public:
  - 1. name;
  - 2. employee identification number, which may not be the employee’s Social Security number;
  - 3. actual gross salary;
  - 4. salary range;
  - 5. terms and conditions of employment relationship;
  - 6. contract fees;
  - 7. actual gross pension;
  - 8. the value and nature of employer-paid fringe benefits;
  - 9. the basis for and the amount of any added remuneration, including expense reimbursement, in addition to salary;
  - 10. job title;

11. bargaining unit;
12. job description;
13. education and training background;
14. previous work experience;
15. date of first and last employment;
16. the existence and status of any complaints or charges against the employee, regardless of whether the complaint or charge resulted in a disciplinary action;
17. the final disposition of any disciplinary action, as defined in Minnesota Statutes, section 13.43, subdivision 2(b), together with the specific reasons for the action and data documenting the basis of the action, excluding data that would identify confidential sources who are employees of the school district;
18. the complete terms of any agreement settling any dispute arising out of the employment relationship, including superintendent buyout agreements, except that the agreement must include specific reasons for the agreement if it involves the payment of more than \$10,000 of public money, and such agreement may not have the purpose or effect of limiting access to or disclosure of personnel data or limiting the discussion of information or opinions related to personnel data;
19. work location;
20. work telephone number;
21. badge number;
22. work-related continuing education;
23. honors and awards received; and
24. payroll time sheets or other comparable data that are used only to account for employee's work time for payroll purposes, except to the extent that release of time sheet data would reveal the employee's reasons for the use of sick or other medical leave or other not public data.

B. The following information on current and former applicants for employment by the school district is public:

1. veteran status;
  2. relevant test scores;
  3. rank on eligible list;
  4. job history;
  5. education and training; and
  6. work availability.
- C. Names of applicants are private data except when certified as eligible for appointment to a vacancy or when applicants are considered by the school board to be finalists for public employment.
- D. Applicants for appointment to a public body.
1. Data about applicants for appointment to a public body collected by the school district as a result of the applicant's application for employment are private data on individuals except that the following are public:
    - a. name;
    - b. city of residence, except when the appointment has a residency requirement that requires the entire address to be public;
    - c. education and training;
    - d. employment history;
    - e. volunteer work;
    - f. awards and honors;
    - g. prior government service;
    - h. any data required to be provided or that are voluntarily provided in an application for appointment to a multimember agency pursuant to Minnesota Statutes, section 15.0597; and
    - i. veteran status.
  2. Once an individual is appointed to a public body, the following additional items of data are public:

- a. residential address;
  - b. either a telephone number or electronic mail address where the appointee can be reached, or both at the request of the appointee;
  - c. first and last dates of service on the public body;
  - d. the existence and status of any complaints or charges against an appointee; and
  - e. upon completion of an investigation of a complaint or charge against an appointee, the final investigative report is public, unless access to the data would jeopardize an active investigation.
3. Notwithstanding paragraph 2., any electronic mail address or telephone number provided by a public body for use by an appointee shall be public. An appointee may use an electronic mail address or telephone number provided by the public body as the designated electronic mail address or telephone number at which the appointee can be reached.
- E. Regardless of whether there has been a final disposition as defined in Minnesota Statutes, section 13.43, subdivision 2(b), upon completion of an investigation of a complaint or charge against a public official, as defined in Minnesota Statutes, section 13.43, subdivision 2(e), or if a public official resigns or is terminated from employment while the complaint or charge is pending, all data relating to the complaint or charge are public, unless access to the data would jeopardize an active investigation or reveal confidential sources.
- F. Data relating to a complaint or charge against a public official is public only if:
- 1. the complaint or charge results in disciplinary action or the employee resigns or is terminated from employment while the complaint or charge is pending; or
  - 2. potential legal claims arising out of the conduct that is the subject of the complaint or charge are released as part of a settlement agreement.

Data that is classified as private under another law is not made public by this provision.

## **V. PRIVATE PERSONNEL DATA**

- A. All other personnel data not listed in Section IV are private data will not be otherwise released unless authorized by law.

- B. Data pertaining to an employee's dependents are private data on individuals.
- C. Data created, collected or maintained by the school district to administer employee assistance programs are private.
- D. Parking space leasing data with regard to data on individuals are private.
- E. An individual's checking account number is private when submitted to a government entity.
- F. Personnel data may be disseminated to labor organizations to the extent the responsible authority determines is the dissemination is necessary for the labor organization to conduct elections, notify employees of fair share fee assessments and implement the provisions of Minnesota Statutes chapters 179 and 179A. Personnel data shall be disseminated to labor organizations and the Bureau of Mediation Services ("BMS") to the extent the dissemination is ordered or authorized by the Commissioner of the BMS.
- G. The school district may display a photograph of a current or former employee to prospective witnesses as part of the school district's investigation of any complaint or charge against the employee.
- H. The school district may, if its responsible authority or designee reasonably determines that the release of personnel data is necessary to protect an employee from harm to self or to protect another person who may be harmed by the employee, release data that are relevant to the concerns for safety to:
  - 1. the person who may be harmed and to the attorney representing the person when the data are relevant to obtaining a restraining order;
  - 2. a pre-petition screening team conducting an investigation of the employee under Minnesota Statutes, section 253B.07, subdivision 1; or
  - 3. a court, law enforcement agency, or prosecuting authority.
- I. Private personnel data or confidential investigative data on employees may be disseminated to a law enforcement agency for the purpose of reporting a crime or alleged crime committed by an employee, or for the purpose of assisting law enforcement in the investigation of a crime or alleged crime committed by an employee.
- J. A complainant has access to a statement provided by the complainant to the school district in connection with a complaint or charge against an employee.
- K. When allegations of sexual or other types of harassment are made against an employee, the employee does not have access to data that would identify the

complainant or other witnesses if the responsible authority determines that the employee's access to that data would:

1. threaten the personal safety of the complainant or a witness; or
2. subject the complainant or witness to harassment.

If a disciplinary proceeding is initiated against the employee, data on the complainant or witness shall be available to the employee as may be necessary for the employee to prepare for the proceeding.

- L. The school district must report to the Minnesota Professional Educator Licensing and Standards Board ("PELSB") or the Board of School Administrators ("BOSA"), whichever has jurisdiction over the teacher's or administrator's license, as required by Minnesota Statutes, section 122A.20, subdivision 2, and shall, upon written request from the licensing board having jurisdiction over license, provide the licensing board with information about the teacher or administrator from the school district's files, any termination or disciplinary proceeding, and settlement or compromise, or any investigative file in accordance with Minnesota Statutes, section 122A.20, subdivision 2.
- M. Private personnel data shall be disclosed to the Department of Employment and Economic Development for the purpose of administration of the unemployment insurance program under Minnesota Statutes. Ch. 268.
- N. When a report of alleged maltreatment of a student in an elementary, middle school, or high school is made to the Commissioner of the Minnesota Department of Education ("MDE") under Minnesota Statutes Chapter 260E, data that are relevant and collected by the school about the person alleged to have committed maltreatment must be provided to the Commissioner on request for purposes of an assessment or investigation of the maltreatment report. Additionally, personnel data may be released for purposes of providing information to a parent, legal guardian, or custodian of a child in accordance with MDE Screening Guidelines.
- O. The school district shall release to a requesting school district or charter school private personnel data on a current or former employee related to acts of violence toward or sexual contact with a student, if
  1. an investigation conducted by or on behalf of the school district or law enforcement affirmed the allegations in writing prior to release and the investigation resulted in the resignation of the subject of the data;
  2. or the employee resigned while a complaint or charge involving the allegations was pending, the allegations involved acts of sexual contact with a student, and the employer informed the employee in writing, before the employee resigned, that if the employee resigns while the complaint or

charge is still pending, the employer must release private personnel data about the employee's alleged sexual contact with a student to a school district or charter school requesting the data after the employee applies for employment with that school district or charter school and the data remain classified as provided in Minnesota Statutes Chapter 13.

Data that are released under this paragraph must not include data on the student.

- P. Data submitted by an employee to the school district as part of an organized self-evaluation effort by the school district to request suggestions from all employees on ways to cut costs, make the school district more efficient, or improve the school district operations is private data. An employee who is identified in a suggestion, however, shall have access to all data in the suggestion except the identity of the employee making the suggestion.
- Q. Protected health information, as defined in 45 C.F.R. Parts 160 and 164, on employees is private and will not be disclosed-except as permitted or required by law.
- R. Personal home contact information for employees may be used by the school district to ensure that an employee can be reached in the event of an emergency or other disruption affecting continuity of school district operations and may be shared with another government entity in the event of an emergency or other disruption to ensure continuity of operation for the school district or government entity.
- S. The personal telephone number, home address, and electronic mail address of a current or former employee of a contractor or subcontractor maintained as a result of a contractual relationship between the school district and a contractor or subcontractor entered on or after August 1, 2012, are private data. These data must be shared with another government entity to perform a function authorized by law. The data also must be disclosed to a government entity or any person for prevailing wage purposes.
- T. When a continuing contract teacher is discharged immediately because the teacher's license has been revoked due to a conviction for child abuse or sexual offenses involving a child as set forth in Minnesota Statutes, section 122A.40, subdivision 13(b), or when the Commissioner of the MDE makes a final determination of child maltreatment involving a teacher under Minnesota Statutes, section 260E.21, subdivision 4 or 260E.35, the school principal or other person having administrative control of the school must include in the teacher's employment record the information contained in the record of the disciplinary action or the final maltreatment determination, consistent with the definition of public data under Minnesota Statutes, section 13.41, subdivision 5, and must provide PELSB and the licensing division at MDE with the necessary and relevant information to enable PELSB and MDE's licensing division to fulfill

their statutory and administrative duties related to issuing, renewing, suspending, or revoking a teacher's license. In addition to the background check required under Minnesota Statutes, section 123B.03, a school board or other school hiring authority must contact PELSB and MDE to determine whether the teacher's license has been suspended or revoked, consistent with the discharge and final maltreatment determinations. Unless restricted by federal or state data practices law or by the terms of a collective bargaining agreement, the responsible authority for a school district must disseminate to another school district private personnel data on a current or former teacher (employee or contractor) of the district, including the results of background investigations, if the requesting school district seeks the information because the subject of the data has applied for employment with the requesting school district.

## **VI. MULTIPLE CLASSIFICATIONS**

If data on individuals are classified as both private and confidential by Minnesota Statutes, Chapter- 13, or any other state or federal law, the data are private.

## **VII. CHANGE IN CLASSIFICATIONS**

The school district shall change the classification of data in its possession if it is required to do so to comply with either judicial or administrative rules pertaining to the conduct of legal actions or with a specific statute applicable to the data in the possession of the disseminating or receiving agency.

## **VIII. RESPONSIBLE AUTHORITY**

The school district has designated the Superintendent (District Office 218-643-6822) as the authority responsible for personnel data.

The responsible authority, or a school district employee if so designated, shall serve as the school district's data practices compliance official and, as such, shall be the employee to whom persons may direct questions or concerns regarding problems in obtaining access to data or other data practices problems.

## **IX. EMPLOYEE AUTHORIZATION/RELEASE FORM**

An employee authorization form is included as an addendum to this policy.

**Legal References:** Minn. Stat. Ch. 13 (Minnesota Government Data Practices Act)  
Minn. Stat. § 13.02 (Definitions)  
Minn. Stat. § 13.03 (Access to Government Data)

Minn. Stat. § 13.05 (Duties of Responsible Authority)  
Minn. Stat. § 13.37 (General Nonpublic Data)  
Minn. Stat. § 13.39 (Civil Investigation Data)  
Minn. Stat. § 13.41 (Licensing Data – Public Data)  
Minn. Stat. § 13.43 (Personnel Data)  
Minn. Stat. § 13.601, subd. 3 (Applicants for Employment)  
Minn. Stat. § 15.0597 (Appointment to Multimember Agencies)  
Minn. Stat. § 122A.20, Subd. 2 (Mandatory Reporting)  
Minn. Stat. § 122A.40, Subds. 13 and 16 (Employment; Contracts; Termination)  
Minn. Stat. § 123B.03 (Background Check)  
Minn. Stat. § 123B.143, subd. 2 (Disclose Past Buyouts)  
Minn. Stat. Ch. 179 (Minnesota Labor Relations Act)  
Minn. Stat. Ch. 179A (Minnesota Public Labor Relations Act)  
Minn. Stat. § 253B.07 (Judicial Commitment: Preliminary Procedures)  
Minn. Stat. Ch. 260E (Reporting of Maltreatment of Minors)  
Minn. Stat. Ch. 268 (Unemployment Insurance)  
Minn. R. Pt. 1205 (Data Practices)  
P.L. 104-191 (HIPAA)  
45 C.F.R. Parts 160, 162 and 164 (HIPAA Regulations)

***Cross References:*** Policy 206 (Public Participation in School Board Meetings/Complaints about Persons at School Board Meetings and Data Privacy Considerations)  
Policy 515 (Protection and Privacy of Pupil Records)  
Policy 722 (Public Data Requests)  
MSBA Law Bulletin “I” (School Records – Privacy – Access to Data)

*Adopted: 08/09/2005*

*Breckenridge ISD 846 Policy 501*

*Orig. 1995*

*Revised: 05/18/2022*

*Rev. 2021*

## **501 SCHOOL WEAPONS POLICY**

### **I. PURPOSE**

The purpose of this policy is to assure a safe school environment for students, staff and the public.

### **II. GENERAL STATEMENT OF POLICY**

No student or nonstudent, including adults and visitors, shall possess, use or distribute a weapon when in a school location except as provided in this policy. The school district will act to enforce this policy and to discipline or take appropriate action against any student, teacher, administrator, school employee, volunteer, or member of the public who violates this policy.

### **III. DEFINITIONS**

#### **A. “Weapon”**

1. A “weapon” means any object, device or instrument designed as a weapon or through its use is capable of threatening or producing bodily harm or which may be used to inflict self-injury including, but not limited to, any firearm, whether loaded or unloaded; airguns; pellet guns; BB guns; all knives; blades; clubs; metal knuckles; numchucks; throwing stars; explosives; fireworks; mace and other propellants; stunguns; ammunition; poisons; chains; arrows; and objects that have been modified to serve as a weapon.
2. No person shall possess, use or distribute any object, device or instrument having the appearance of a weapon and such objects, devices or instruments shall be treated as weapons including, but not limited to, weapons listed above which are broken or non-functional, look-alike guns; toy guns; and any object that is a facsimile of a real weapon.
3. No person shall use articles designed for other purposes (i.e., lasers or laser pointers, belts, combs, pencils, files, scissors, etc.), to inflict bodily harm and/or intimidate and such use will be treated as the possession and use of a weapon.

- #### **B. “School Location”** includes any school building or grounds, whether leased, rented, owned or controlled by the school, locations of school activities or trips,

bus stops, school buses or school vehicles, school-contracted vehicles, the area of entrance or departure from school premises or events, all locations where school-related functions are conducted, and anywhere students are under the jurisdiction of the school district.

- C. "Possession" means having a weapon on one's person or in an area subject to one's control in a school location.
- D. "Dangerous Weapon" means any firearm, whether loaded or unloaded, or any device designed as a weapon and capable of producing death or great bodily harm, any combustible or flammable liquid or other device or instrumentality that, in the manner it is used or intended to be used, is calculated or likely to produce death or great bodily harm, or any fire that is used to produce death or great bodily harm. As used in this definition, "flammable liquid" means any liquid having a flash point below 100 degrees Fahrenheit and having a vapor pressure not exceeding 40 pounds per square inch (absolute) at 100 degrees Fahrenheit but does not include intoxicating liquor. As used in this subdivision, "combustible liquid" is a liquid having a flash point at or above 100 degrees Fahrenheit.

#### **IV. EXCEPTIONS**

- A. A student who finds a weapon on the way to school or in a school location, or a student who discovers that he or she accidentally has a weapon in his or her possession, and takes the weapon immediately to the principal's office shall not be considered to possess a weapon. If it would be impractical or dangerous to take the weapon to the principal's office, a student shall not be considered to possess a weapon if he or she immediately turns the weapon over to an administrator, teacher or head coach or immediately notifies an administrator, teacher or head coach of the weapon's location.
- B. It shall not be a violation of this policy if a nonstudent (or student where specified) falls within one of the following categories:
  - 1. active licensed peace officers;
  - 2. military personnel, or students or nonstudents participating in military training, who are on duty performing official duties;
  - 3. persons authorized to carry a pistol under Minnesota Statutes, section 624.714 while in a motor vehicle or outside of a motor vehicle for the purpose of directly placing a firearm in, or retrieving it from, the trunk or rear area of the vehicle;
  - 4. persons who keep or store in a motor vehicle pistols in accordance with Minnesota Statutes, sections 624.714 or 624.715 or other firearms in accordance with Minnesota Statutes, section 97B.045;

- a. Section 624.714 specifies procedures and standards for obtaining pistol permits and penalties for the failure to do so. Section 624.715 defines an exception to the pistol permit requirements for “antique firearms which are carried or possessed as curiosities or for their historical significance or value.”
  - b. Section 97B.045 generally provides that a firearm may not be transported in a motor vehicle unless it is (1) unloaded and in a gun case without any portion of the firearm exposed; (2) unloaded and in the closed trunk; or (3) a handgun carried in compliance with §§ 624.714 and 624.715.
5. firearm safety or marksmanship courses or activities for students or nonstudents conducted on school property;
  6. possession of dangerous weapons, BB guns, or replica firearms by a ceremonial color guard;
  7. a gun or knife show held on school property;
  8. possession of dangerous weapons, BB guns, or replica firearms with written permission of the principal or other person having general control and supervision of the school or the director of a child care center.

C. Policy Application to Instructional Equipment/Tools

While the school district does not allow the possession, use, or distribution of weapons by students or nonstudents, such a position is not meant to interfere with instruction or the use of appropriate equipment and tools by students or nonstudents. Such equipment and tools, when properly possessed, used, and stored, shall not be considered in violation of the rule against the possession, use, or distribution of weapons. However, when authorized instructional and work equipment and tools are used in a potentially dangerous or threatening manner, such possession and use will be treated as the possession and use of a weapon.

D. Firearms in School Parking Lots and Parking Facilities

A school district may not prohibit the lawful carry or possession of firearms in a school parking lot or parking facility. For purposes of this policy, the “lawful” carry or possession of a firearm in a school parking lot or parking facility is specifically limited to nonstudent permit-holders authorized under Minnesota Statutes, section 624.714 to carry a pistol in the interior of a vehicle or outside the motor vehicle for the purpose of directly placing a firearm in, or retrieving it from, the trunk or rear area of the vehicle. Any possession or carry of a firearm beyond the immediate vicinity of a permit-holder’s vehicle shall constitute a

violation of this policy.

**V. CONSEQUENCES FOR STUDENT WEAPON POSSESSION/USE/DISTRIBUTION**

- A. The school district does not allow the possession, use, or distribution of weapons by students. Consequently, the minimum consequence for students willfully possessing, using, or distributing weapons shall include:
  - 1. immediate out-of-school suspension;
  - 2. confiscation of the weapon;
  - 3. immediate notification of police;
  - 4. parent or guardian notification; and
  - 5. recommendation to the superintendent of dismissal for a period of time not to exceed one year.
- B. Pursuant to Minnesota law, a student who brings a firearm, as defined by federal law, to school will be expelled for at least one year. The school board may modify this requirement on a case-by-case basis.
- C. The building principal shall, as soon as practicable, refer to the criminal justice or juvenile delinquency system, as appropriate, a student who brings a firearm to school unlawfully.
- D. Administrative Discretion

While the school district does not allow the possession, use, or distribution of weapons by students, the superintendent may use discretion in determining whether, under the circumstances, a course of action other than the minimum consequences specified above is warranted. If so, other appropriate action may be taken, including consideration of a recommendation for lesser discipline.

**VI. CONSEQUENCES FOR WEAPON POSSESSION/USE/DISTRIBUTION BY NONSTUDENTS**

- A. Employees
  - 1. An employee who violates the terms of this policy is subject to disciplinary action, including nonrenewal, suspension, or discharge as deemed appropriate by the school board.
  - 2. Sanctions against employees, including nonrenewal, suspension, or

discharge shall be pursuant to and in accordance with applicable statutory authority, collective bargaining agreements, and school district policies.

3. When an employee violates the weapons policy, law enforcement may be notified, as appropriate.

**B. Other Nonstudents**

1. Any member of the public who violates this policy shall be informed of the policy and asked to leave the school location. Depending on the circumstances, the person may be barred from future entry to school locations. In addition, if the person is a student in another school district, that school district may be contacted concerning the policy violation.
2. If appropriate, law enforcement will be notified of the policy violation by the member of the public and may be asked to provide an escort to remove the member of the public from the school location.

**VII. REPORTS OF DANGEROUS WEAPON INCIDENTS IN SCHOOL ZONES**

- A. The school district must electronically report to the Commissioner of Education incidents involving the use or possession of a dangerous weapon in school zones, as required under Minnesota Statutes, section 121A.06.

***Legal References:*** Minn. Stat. § 97B.045 (Transportation of Firearms)  
Minn. Stat. § 121A.05 (Referral to Police)  
Minn. Stat. § 121A.06 (Reports of Dangerous Weapon Incidents in School Zones)  
Minn. Stat. §§ 121A.40-121A.56 (Pupil Fair Dismissal Act)  
Minn. Stat. § 121A.44 (Expulsion for Possession of Firearm)  
Minn. Stat. § 152.01, subd. 14(a) (Definition of a School Zone)  
Minn. Stat. § 609.02, Subd. 6 (Definition of Dangerous Weapon)  
Minn. Stat. § 609.605 (Trespass)  
Minn. Stat. § 609.66 (Dangerous Weapons)  
Minn. Stat. § 624.714 (Carrying of Weapons without Permit; Penalties)  
Minn. Stat. § 624.715 (Exemptions; Antiques and Ornaments)  
18 U.S.C. § 921 (Definition of Firearm)  
*In re C.R.M.* 611 N.W.2d 802 (Minn. 2000)  
*In re A.D.*, 883 N.W.2d 251 (Minn. 2016)

***Cross References:*** Policy 403 (Discipline, Suspension, and Dismissal of School District Employees)  
Policy 506 (Student Discipline)  
Policy 525 (Violence Prevention)  
Policy 903 (Visitors to School District Buildings and Sites)

**RESOLUTION ACCEPTING DONATIONS**

WHEREAS, Minnesota Statutes 123B.02, Subd. 6 provides: “The board may receive, for the benefit of the district, bequests, donations, or gifts for any proper purpose and apply the same to the purpose designated. In that behalf, the board may act as trustee of any trust created for the benefit of the district, or for the benefit of pupils thereof, including trusts created to provide pupils of the district with advanced education after completion of high school, in the advancement of education.”; and

WHEREAS, Minnesota Statutes 465.03 provides: “Any city, county, school district or town may accept a grant or devise of real or personal property and maintain such property for the benefit of its citizens in accordance with the terms prescribed by the donor. Nothing herein shall authorize such acceptance or use for religious or sectarian purposes. Every such acceptance shall be by resolution of the governing body adopted by a two-thirds majority of its members, expressing such terms in full.”; and

WHEREAS, every such acceptance shall be by resolution of the governing body adopted by a two-thirds majority of its members, expressing such terms in full;

THEREFORE, BE IT RESOLVED, that the School Board of Breckenridge ISD 846, gratefully accepts the following donations as identified below:

Donor	Item	Designated Purpose (if any)
Sanford	1,000.00	Certified Nursing Program
Fargo Force Hockey Club	680.00	classroom supplies - Renee Fedderson
West Central Initiative	27.66	Speaker - Nancy Carlson (final)

**Total for Month of March                      \$1,707.66**

The vote on adoption of the Resolution was:      Unanimous in Favor

Whereupon, said Resolution was declared duly adopted on      April 20, 2022

By: \_\_\_\_\_  
Chair

By: \_\_\_\_\_  
Clerk

<b>Revenue</b>					
<b>FUND</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Prelim Budget</b>	<b>FY 2022 Revised Budget</b>
General Fund (01)	8,169,422	7,879,968	8,160,797	8,147,346	8,286,994
Food Service (02)	454,556	421,841	531,991	462,030	477,782
Community Service (04)	441,368	375,894	355,620	416,966	411,252
Comm Service Subsidy	35,000	67,294	10,505	20,870	21,815
Capital (05)	168,527	74,340	-48,441	66,558	64,910
Construction (06)	0			0	-
Debt Service (07)	776,492	764,333	765,855	744,150	750,580
Trust (08)	15,255	22,226	14,862	18,680	18,680
Student Activities (21)	0	45,110	26,867	37,600	42,400
<b>Total Revenue</b>	<b>10,060,620</b>	<b>9,651,006</b>	<b>9,818,056</b>	<b>9,914,200</b>	<b>10,074,413</b>
<b>Expenditures</b>					
<b>FUND</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Prelim Budget</b>	<b>FY 2022 Revised Budget</b>
General Fund (01)	8,262,389	7,955,511	8,227,072	8,227,155	8,411,126
Food Service (02)	471,184	427,080	440,808	431,177	490,072
Community Service (04)	492,637	459,031	395,741	435,452	431,553
Capital (05)	134,914	88,132	89,815	104,853	179,527
Construction (06)	0	0	0	0	0
Debt Service (07)	764,720	766,673	765,325	761,825	761,825
Trust (08)	15,475	24,000	19,930	18,680	18,680
Student Activities (21)	0	43,853	30,100	30,100	39,800
<b>Total Expenditures</b>	<b>10,141,319</b>	<b>9,764,280</b>	<b>9,968,791</b>	<b>10,009,242</b>	<b>10,332,583</b>
<b>Net revenue over (under) Expenditures</b>					
<b>FUND</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Prelim Budget</b>	<b>FY 2022 Revised Budget</b>
General Fund (01)	(92,967)	(75,543)	(66,275)	(79,809)	(124,132)
Food Service (02)	(16,628)	(5,239)	91,183	30,853	(12,290)
Community Service (04)	(16,269)	(15,843)	(29,616)	2,384	1,514
Capital (05)	33,613	(13,792)	(138,256)	(38,295)	(114,617)
Construction (06)	0	0	0	0	0
Debt Service (07)	11,772	(2,340)	530	(17,675)	(11,245)
Trust (08)	(220)	(1,774)	(5,068)	0	0
Student Activities (21)	0	1,257	-3,233	7,500	2,600
<b>Total</b>	<b>(80,699)</b>	<b>(113,274)</b>	<b>(150,735)</b>	<b>(95,042)</b>	<b>(258,170)</b>
<b>Fund Balances</b>					
<b>FUND</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Actual</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Prelim Budget</b>	<b>FY 2022 Revised Budget</b>
General Fund (01)	2,451,762	2,376,219	2,309,944	2,230,135	2,106,003
Food Service (02)	44,700	39,461	130,644	161,497	149,207
Community Service (04)	85,164	69,321	39,705	42,089	43,603
Capital (05)	172,424	158,632	20,376	-17,919	-132,536
Debt Service (07)	171,591	169,251	169,781	152,106	140,861
Trust (08)	4,862	3,086	-1,980	-1,980	-1,980
Student Activities (21)	44,367	45,624	42,391	49,891	52,491
<b>Total</b>	<b>2,974,870</b>	<b>2,861,596</b>	<b>2,710,861</b>	<b>2,615,819</b>	<b>2,357,649</b>

<u>Category</u>	<u>FY 19 Actual</u>	<u>FY 20 Actual</u>	<u>FY 21 Revised Budget</u>	<u>FY 22 Budget with 1% increase in Funding Formula</u>	<u>FY 22 Revised Budget</u>
<b>Revenues</b>					
Adjusted ADM	634	625	617	619	629
Weighted ADM	699	687	677	680	692
General levies	649,436	724,496	746,458	745,356	726,715
OPEB Levy	14,648	12,886	10,426	10,426	10,426
Gen Ed Aid	5,606,499	5,601,338	5,601,361	5,624,824	5,774,522
Endowment, Literacy Incentive, Property Tax Credits, Shared Time	85,209	84,048	116,204	114,883	101,295
Special Ed / ADSIS Aid	764,137	756,788	767,267	787,791	800,000
Native American, Transportation, & Other Misc State Aids	67,936	123,901	76,191	87,866	97,369
School Safety Aid (one time funding)		22,010	0		0
TRA/PERA Spec Funding (Auditor's Adjustment)	260,896	28,695	0		0
Federal Aid	161,911	150,690	176,471	175,449	209,494
CARES/ESSER Funding			366,828	322,400	309,488
Equipment Grant	21,400				0
Migrant Summer School	50,708	21,919	0	0	0
FFASEC - Year End Adjustment	97,227	80,235	0		0
Tuition	81,189	60,280	61,400	62,400	50,990
Bush Foundation Grant			50,500		0
Group Cares	19,660				
Other revenue: (Tech Fees, Interest, County Apportionment, Driver Ed Fees, Medical Assistance, Admission fees, Activity User Fees, Concession Sales)	288,566	212,682	163,277	215,951	206,695
<b>Total Revenue</b>	<b>8,169,422</b>	<b>7,879,968</b>	<b>8,136,383</b>	<b>8,147,346</b>	<b>8,286,994</b>
<b>Expenditures</b>					
Administrative	530,791	548,855	431,193	579,176	558,154
Teacher Contract	2,724,202	2,750,230	2,804,416	2,880,657	2,908,745
Coaches	179,036	186,682	176,498	181,606	175,817
Paraprofessionals	489,830	500,931	505,714	500,849	528,515
Other: (Event Supervision, Employee Officials, Director of Innovation & Learning, Summer School Teachers)	134,694	222,584	230,329	186,269	173,240
Substitutes	154,661	124,490	151,272	142,178	150,683
Clerical Staff	175,972	173,733	161,764	181,651	210,934
Custodians	243,150	261,139	265,708	268,734	252,610
Bus Drivers & Supervisor	239,466	236,732	220,391	233,116	237,929
Early retirement / Severance	6,291	3,400		0	16,165
<b>Benefits</b>					
FICA	357,570	368,456	360,435	378,245	380,331
PERA	96,587	100,552	99,592	102,581	108,843
TRA	261,838	277,079	274,797	296,088	297,069
Health, Life Dental.& LTD	407,789	472,164	446,653	471,759	482,465
Health Care Saving Plan (Unused Leave)		6,620	23,761	0	14,300
403b match	58,775	61,693	63,449	70,010	63,171
Workers Comp & Re-employment	28,524	29,570	29,370	28,500	28,873
Utilities (Elect, Water, Sewer, Tele)	166,387	159,452	189,402	189,402	189,402
Insurance	32,722	38,084	55,032	63,700	63,700
Repairs	224,435	158,776	168,450	168,450	225,950
Special Ed Coop	215,508	222,636	226,100	185,568	185,684
Tution to NDSCS, SMSU, & MState	89,218	67,584	70,000	70,000	70,000
Other Purchased Services	214,054	171,919	372,339	273,273	270,767
Fuel - Heating & Transportation	139,663	94,635	139,000	139,000	152,000
Supplies, Other	249,015	202,245	357,779	215,914	285,532
Transportation Vehicle(s)	82,788	90,275	0	110,000	115,500
Capital	139,643	43,542	66,548	29,054	29,054
Referendum Facilities \$\$ at \$333 per APU	232,694	228,548	225,374	226,573	159,073
Bush Foundation Grant		29,492	54,755	0	0
TRA/PERA Spec Funding (Auditor's Adjustment)	260,896	14,347			0
Preschool Subsidy	35,000	67,294	20,870	20,870	20,870
Migrant Summer School	50,708		0	0	0
All other	40,482	571,772	36,649	33,932	55,750
<b>Total Expenditures</b>	<b>8,262,389</b>	<b>7,955,511</b>	<b>8,227,640</b>	<b>8,227,155</b>	<b>8,411,126</b>
<b>Excess or (Deficit)</b>	<b>(92,967)</b>	<b>(75,543)</b>	<b>(91,257)</b>	<b>(79,809)</b>	<b>(124,132)</b>

Category	FY 19 Actual	FY 20 Actual	FY 21 Revised Budget	FY 22 Budget	FY 22 Revised Budget
<i>Community Education Revenue</i>					
Levy & Aids	27,832	27,600	27,316	27,360	27,360
Class Fees	33,330	10,027	1,500	30,000	30,000
Other	4,177	2,727	450	1,108	1,146
<b>Total Community Education Revenue</b>	<b>65,339</b>	<b>40,354</b>	<b>29,266</b>	<b>58,468</b>	<b>58,506</b>
<i>Fun Club/ School Age Child Care Revenue</i>					
Fees Collected	38,823	31,545	30,000	40,000	40,000
Cares Funds			17,500	0	0
Other	11,000	11,000	11,000	11,000	11,000
<b>Total Fun Club/ School Age Child Care Rev</b>	<b>49,823</b>	<b>42,545</b>	<b>58,500</b>	<b>51,000</b>	<b>51,000</b>
<i>ECFE Revenue</i>					
Levy & Aids	51,415	49,846	50,014	49,104	49,402
Class Fees	1,996	1,124	100	1,500	1,500
United Way	0	0	0	0	0
<b>Total ECFE Revenue</b>	<b>53,411</b>	<b>50,970</b>	<b>50,114</b>	<b>50,604</b>	<b>50,902</b>
<i>Home Visiting Revenue</i>					
Levy & Aids	1,128	1,044	973	1,062	1,041
United Way	10,000	7,500	0	0	0
<b>Total Home Visiting Revenue</b>	<b>11,128</b>	<b>8,544</b>	<b>973</b>	<b>1,062</b>	<b>1,041</b>
<i>Pre-School Revenue</i>					
Learning Readiness Aid	30,698	30,216	30,327	30,327	31,063
Tuition	10,859	12,723	4,000	6,182	6,182
Pathways 1 & 2	37,500	37,496	37,500	37,500	37,500
Other	0	0	2,500		
<b>Total Pre-School Revenue</b>	<b>79,057</b>	<b>80,435</b>	<b>74,327</b>	<b>74,009</b>	<b>74,745</b>
<i>Youth Development/ Service Revenue</i>					
Levy & Aids	14,350	14,350	14,350	14,350	14,350
Participation Fees	190	88	0	0	355
<b>Total Youth Development/ Service Rev</b>	<b>14,540</b>	<b>14,438</b>	<b>14,350</b>	<b>14,350</b>	<b>14,705</b>
<i>Youth Programs Revenue</i>					
United Way/ Richland-Wilkin Fund	5,000	2,500	2,500	2,500	2,500
City of Breckenridge	86,587	90,417	67,635	78,427	76,365
Concessions	0	3,682	7,016	7,016	7,016
Participation Fees	50,647	22,174	48,917	51,417	51,417
<b>Total Youth Programs Revenue</b>	<b>142,234</b>	<b>118,773</b>	<b>126,068</b>	<b>139,360</b>	<b>137,298</b>
<b>Pre-School Screening Revenue</b>	<b>3,702</b>	<b>3,254</b>	<b>2,735</b>	<b>2,735</b>	<b>1,641</b>
<b>Non Public Aid Revenue</b>	<b>22,134</b>	<b>16,581</b>	<b>25,378</b>	<b>25,378</b>	<b>21,414</b>
<b>Total Fund 4 Revenue</b>	<b>441,368</b>	<b>375,894</b>	<b>381,711</b>	<b>416,966</b>	<b>411,252</b>
<i>Community Education Expenditures</i>					
Wages and Benefits	19,152	20,000	18,787	22,055	27,376
Class Instructors/ Contracted Services	30,744	7,910	6,000	30,000	30,000
Other	7,429	5,987	8,100	8,000	8,000
<b>Total Community Education Expenditures</b>	<b>57,325</b>	<b>33,897</b>	<b>32,887</b>	<b>60,055</b>	<b>65,376</b>
<i>Fun Club/ School Age Child Care Expenditures</i>					
Wages and Benefits	35,546	33,448	40,235	38,083	32,015
Other	4,997	5,096	6,619	5,750	5,750
<b>Total Fun Club/ School Age Child Care Expe</b>	<b>40,543</b>	<b>38,544</b>	<b>46,854</b>	<b>43,833</b>	<b>37,765</b>

Category	FY 19 Actual	FY 20 Actual	FY 21 Revised Budget	FY 22 Budget	FY 22 Revised Budget
<i>ECFE Expenditures</i>					
Wages and Benefits	3,325	11,562			1,307
Contract with LCSC	43,744	46,884	46,000	46,000	46,000
Other	1,155	1,185	1,100	3,100	3,100
<b>Total ECFE Expenditures</b>	<b>48,224</b>	<b>59,631</b>	<b>47,100</b>	<b>49,100</b>	<b>50,407</b>
<i>Home Visiting Expenditures</i>					
Contract with LCSC	24,288	22,279			
Other			973	1,062	1,062
<b>Total Home Visiting Expenditures</b>	<b>24,288</b>	<b>22,279</b>	<b>973</b>	<b>1,062</b>	<b>1,062</b>
<i>Pre-School Expenditures</i>					
Wages and Benefits	59,169	56,383	37,797	37,479	39,160
Contract with LCSC	72,219	88,761	54,000	54,000	54,000
Other	4,948	2,584	3,400	3,400	3,400
<b>Total Pre-School Expenditures</b>	<b>136,336</b>	<b>147,728</b>	<b>95,197</b>	<b>94,879</b>	<b>96,560</b>
<b>Pre-School Screening Expenditures</b>	<b>3,702</b>	<b>3,254</b>	<b>2,735</b>	<b>2,735</b>	<b>2,735</b>
<b>Non Public Aid Expenditures</b>	<b>22,134</b>	<b>16,581</b>	<b>25,378</b>	<b>25,378</b>	<b>21,414</b>
<b>Youth Development/ Service Expenditures</b>	<b>17,851</b>	<b>18,343</b>	<b>18,549</b>	<b>19,050</b>	<b>18,936</b>
<b>Youth Programs Expenditures</b>	<b>142,234</b>	<b>118,773</b>	<b>126,068</b>	<b>139,360</b>	<b>137,298</b>
<b>Total Fund 4 Expenditures</b>	<b>492,637</b>	<b>459,030</b>	<b>395,741</b>	<b>435,452</b>	<b>431,553</b>
<b>Revenue over (under) Expenditures</b>					
Community Education	8,014	6,457	(3,621)	(1,587)	(6,870)
Fun Club/ School Age Child Care	9,280	4,001	11,646	7,167	13,235
ECFE	5,187	(8,661)	3,014	1,504	495
Home Visiting	(13,160)	(13,735)	0	0	(21)
Pre-School Screening	0	0	0	0	(1,094)
Youth Development' Service	(3,311)	(3,905)	(4,199)	(4,700)	(4,231)
Non Public Aid	0	0	0	0	0
Youth Programs	0	0	0	0	0
Pre-School	(57,279)	(67,293)	(20,870)	(20,870)	(21,815)
General Fund Subsidy (Pre-School)	35,000	67,294	20,870	20,870	21,815
	(16,269)	(15,842)	6,840	2,384	1,514
<b>Fund Balances:</b>					
Community Education	84,893	69,322	73,148	74,028	75,047
ECFE	271		3,014	4,518	5,013
<b>Total Fund Balance</b>	<b>85,164</b>	<b>69,322</b>	<b>76,162</b>	<b>78,546</b>	<b>80,060</b>

	<b>Revised BUDGET</b>	<b>Revised BUDGET</b>	<b>BUDGET</b>	<b>CORRECTED BUDGET</b>	<b>REVISED BUDGET</b>
<b>CAPITAL EXPENDITURES</b>					
<b>Description</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2021-22</b>	<b>2021-22</b>
<b>Curriculum</b>					
Textbooks/ Curriculum	57,000	57,000	57,000	57,000	57,000
New Tech Network	0	0	0	0	0
Library Books	5,000	5,000	5,000	5,000	5,000
<b>Technology</b>					
Technology	90,000	90,000	15,000	90,000	90,000
Computer Apps	5,000	5,000	5,000	5,000	5,000
Region 1 - Allocation of Membership Fee	15,500	15,500	15,500	15,500	15,500
<b>Musical Instruments</b>	6,000	6,000	6,000	6,000	6,000
<b>Uniforms &amp; Choir Robes</b>	20,000	10,000	10,000	10,000	10,000
<b>Facilities</b>					
Health/ Safety projects - ongoing fees	30,200	30,200	30,200	30,200	30,200
2016 Projects Principal/ Interest	105,046	105,046	104,726	104,726	104,726
Equipment - High School	2,000	2,000	2,000	2,000	2,000
Equipment - Elem	2,000	2,000	2,000	2,000	2,000
Equipment - District Office	1,000	1,000	1,000	1,000	1,000
<b>Instalation of seats in HS Auditorium</b>					<b>7,200</b>
AV Equipment	3,000	3,000	3,000	3,000	3,000
Capital Needs list	80,000	14,000	0	0	0
Capital Referendum (\$333 per pupil unit)	-229,570	-225,374	-226,573	-226,573	-226,573
General Fund Chargeback					
Available funds from Tech Referendum	-32,101	-30,557	0	0	0
Special Ed Van					
Bus	90,000	0	0	0	0
	<b>250,075</b>	<b>89,815</b>	<b>29,853</b>	<b>104,853</b>	<b>112,053</b>
<b>Source of Funds</b>					
General Fund	90,000	0	0	0	0
<b>Use of Capital Funds</b>	<b>\$160,075</b>	<b>\$89,815</b>	<b>\$29,853</b>	<b>\$104,853</b>	<b>\$112,053</b>

# Breckenridge ISD #846

Health Insurance Options Effective 7/1/2022

## MSEA FY23

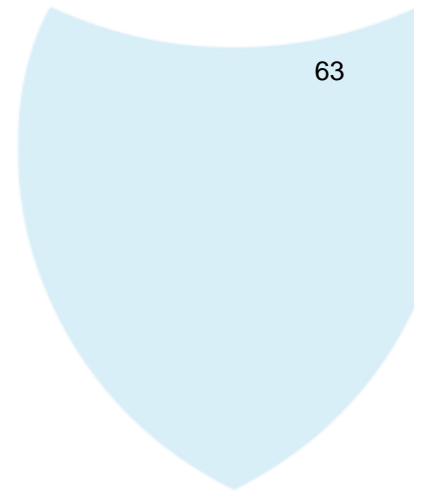
		BCBS	BCBS	BCBS
		\$2,000(S)/\$4,000(F) HSA - 25% Coinsurance	\$6,000 HSA- No Coinsurance	\$6,500 HSA- 25% Coinsurance
		Aware (Broad Network)	Aware (Broad Network)	High Value (Narrow Network)
Single Policy	Network			
	Mayo Clinic Included in Network?	Yes	Yes	No
	*Local Providers Included in Network?	Sanford, Essentia, St. Francis, Lake Region Healthcare	Sanford, Essentia, St. Francis, Lake Region Healthcare	Sanford, St. Francis, Lake Region Healthcare
		<b>Single</b>	<b>Single</b>	<b>Single</b>
	July 2021 Total Monthly Premium	\$650.96	\$514.81	\$437.05
	July 2022 Total Monthly Premium	\$718.78	\$576.90	\$495.68
	Increase per Month	\$67.82	\$62.09	\$58.63
	ER contribution (30 hours per week or more)	\$375.00	\$375.00	\$375.00
	EE Monthly Premium Cost	\$343.78	\$201.90	\$120.68
	EE Annual Premium Cost	\$4,125.36	\$2,422.80	\$1,448.16
	Deductible	\$2,000.00	\$6,000.00	\$6,500.00
	Coinsurance	\$1,000.00	\$0.00	\$500.00
	Max Out of Pocket	\$3,000.00	\$6,000.00	\$7,000.00
	Less: Premium Savings vs \$2,000/ \$4,000 HSA Plan		\$1,702.56	\$974.64
Total Maximum Annual Cost	\$7,125.36	\$6,720.24	\$7,473.52	
Family Policy	Network			
	Mayo Clinic Included in Network?	Yes	Yes	No
	*Local Providers Included in Network?	Sanford, Essentia, St. Francis, Lake Region Healthcare	Sanford, Essentia, St. Francis, Lake Region Healthcare	Sanford, St. Francis, Lake Region Healthcare
	July 2021 Total Monthly Premium	\$1,738.07	\$1,374.56	\$1,166.95
	July 2021 Total Monthly Premium	\$1,919.16	\$1,540.34	\$1,323.47
	Increase per Month	\$181.09	\$165.78	\$156.52
	ER contribution (30 hours per week or more)	\$375.00	\$375.00	\$375.00
	EE Monthly Premium Cost	\$1,363.07	\$999.56	\$791.95
	EE Annual Premium Cost	\$16,356.84	\$11,994.72	\$9,503.40
	Deductible	\$4,000.00	\$12,000.00	\$13,000.00
	Coinsurance	\$2,000.00	\$0.00	\$1,000.00
	Max Out of Pocket	\$6,000.00	\$12,000.00	\$14,000.00
	Less: Premium Savings vs \$2,000/ \$4,000 HSA Plan		\$4,362.12	\$6,853.44
	Total Maximum Annual Cost	\$22,356.84	\$19,632.60	\$16,649.96
EE=Employee ER=Employer				

Safe Harbor  
 Affordable Health Care Calculation

	2022 FPL Calc	Estimated 2023 FPL Calc
Federal Poverty Level	\$ 12,880.00	\$ 13,590.00
9.61%	0.0961	0.097
Max Prem - per year	\$ 1,237.77	\$ 1,318.23
Max Prem - per month	\$ 103.15	\$ 109.85
EE Monthly Premium-Lowest Cost Plan	\$ 120.68	\$ 120.68
<b>\$ out of Compliance per EE</b>	<b>\$ 17.53</b>	<b>\$ 10.83</b>

# Renewal Package for Breckenridge Public Schools District No.846 275029 from Blue Cross and Blue Shield of Minnesota

Effective Date : July 1, 2022



## Breckenridge Public Schools District No.846

### Projected Renewal Year Claims

Coverage Effective Date: 07/01/2022

	(Most Recent)	
	<u>Rating Period 1</u>	<u>Rating Period 2</u>
Total incurred claims	\$344,401	\$427,247
Remove Claims Above Pooling Level (at \$85,000)	(\$26,995)	(\$97,523)
Projection Year Adjustments*	\$21,336	(\$25,717)
<b>Total Completed Claims</b>	<b>\$338,742</b>	<b>\$304,007</b>
<b>Cost Trend Factor</b>	<b>13.8%</b>	<b>27.9%</b>
12/2020 - 12/2021: 19 months at 0.68% per month (8.5% annual trend)		
12/2019 - 11/2020: 31 months at 0.8% per month (10% annual trend)		
Trended Claims	\$385,652	\$388,826
Pooling Charge	\$85,960	\$171,299 <sup>64</sup>
<b>Projected Renewal Year Claims</b>	<b>\$471,612</b>	<b>\$560,125</b>
Member Months	692	1,379
PMPM	\$681.52	\$406.18
Weight	67%	33%
<b>Weighted Projected Renewal Year Claims (PMPM)</b>	<b>\$454.89</b>	<b>\$135.07</b>

\*Includes IBNR, settlements, withholds, benefit adjustments and other adjustments based on expectations of projected year experience.



Rating Period 1 = 12/1/2020 - 12/31/2021, Paid Through 1/31/2022  
 Rating Period 2 = 12/1/2019 - 11/30/2020, Paid Through 1/31/2022

# Breckenridge Public Schools District No.846

## Renewal Development Summary

Coverage Effective Date: 07/01/2022

	Period	Period	Adjusted
	PMPM	Weight	PMPM
Weighted Experience Claims Projection			
Period 1 weighted projected renewal year claims	\$681.52	66.7%	\$454.89
Period 2 weighted projected renewal year claims	\$406.18	33.3%	\$135.07
Total projected renewal year claims			\$589.96
Manual Incurred Claims Projection (Experience to Manual: 1.406)	\$419.60		
Credibility Weighted Claims			
30% applied to weighted experience claims projection	\$176.99		
70% applied to manual claims projection	\$293.72		\$470.71

## Administrative Expenses

General Administrative Expense	\$30.43	
MN Taxes/Assessments	\$5.29	
ACA Taxes/Assessments	\$0.26	
Contribution to Reserves	\$22.77	
Network Access Fee (No additional fee)	\$0.00	
Agent Commission	\$7.94	\$66.70
Total Administrative Expense: 13.0%		

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## Total Projected Renewal Year Premiums

	Member Counts	
T22015P Aware HSA \$6,000 Ded 0% Coins Preventive Rx Plan*	75	
Needed Income, with commission, if applicable		\$526.67
Current Income, with commission, if applicable		\$393.87
T22025P Aware HSA \$2,000 Ded 25% Coins Non-embedded Preventive Rx PI	17	
Needed Income, with commission, if applicable		\$656.19
Current Income, with commission, if applicable		\$587.40
T22131P High Value HSA \$6,500 Ded 25% Coins Preventive Rx Plan*	23	
Needed Income, with commission, if applicable		\$452.51
Current Income, with commission, if applicable		\$430.78



Rating Period 1 = 12/1/2020 - 12/31/2021, Paid Through 1/31/2022  
 Rating Period 2 = 12/1/2019 - 11/30/2020, Paid Through 1/31/2022

# Breckenridge Public Schools District No.846

## Renewal Development Summary

Coverage Effective Date: 07/01/2022

### Member Counts

Total Needed Income, with commission, if applicable - All Plans	115	\$732,756
Total Current Income, with commission, if applicable		\$593,205

*\* Pricing adjustment made for TurnKey/Guided plan*

Calculated change in rates	23.5%
Recommended change in rates, effective 07/01/2022	12.0%



**Renewal Rates**

Renewal Months 12

Min Value

			Current Rates	Renewal Rates	Change in Rates
<b>PLAN 1</b>	T22015P Aware HSA \$6,000 Ded 0% Coins Preventive Rx Plan				
	Single	20	\$514.81	\$576.90	
	Family	14	\$1,374.56	\$1,540.34	
			Annual Total Premium	<b>\$354,480</b>	<b>\$397,233</b>
<b>PLAN 2</b>	T22025P Aware HSA \$2,000 Ded 25% Coins Non-embedded Preventive Rx Plan				
	Single	10	\$650.96	\$718.78	
	Family	2	\$1,738.07	\$1,919.16	
			Annual Total Premium	<b>\$119,829</b>	<b>\$132,313</b>
<b>PLAN 3</b>	T22131P High Value HSA \$6,500 Ded 25% Coins Preventive Rx Plan				
	Single	20	\$437.05	\$495.68	
	Family	1	\$1,166.95	\$1,323.47	
			Annual Total Premium	<b>\$118,895</b>	<b>\$134,844</b>
<b>Group Total</b>	<b>67</b>		<b>\$593,205</b>	<b>\$664,389</b>	<b>12.0%</b>

- Rates include 1.5% commission



## Contingencies & Assumptions

We base rates on group makeup, including age and area, employer contribution assumptions, historic claims costs, a forecast of future claims costs, administrative costs, taxes and assessments.

- 1) Rates are contingent upon the Blue Cross plans being the only health plans you offer.
- 2) Rates are based upon the benefit description and expected enrollment shown for each plan.  
We reserve the right to make changes to the rates if you request different benefits,  
if your actual enrollment varies from expected by more than 10%,  
or if there is a change to age or area mix of greater than 5%.
- 3) Minimum enrollment is 50% of all eligible employees regardless of waivers.
- 4) Employees who work a normal work week of less than 30 hours per week are not eligible for coverage unless Blue Cross provides the group an exception to the 30 hour requirement.  
In no case will an exception be granted for employees working less than 20 hours per week.
- 5) You must contribute at least 50 percent of the single rate for the lowest cost health plan offered to each employee.
- 6) Quoted rates are subject to change if released more than 120 days before the proposed effective date of the plan.
- 7) If you choose more than one benefit option, each plan must have a minimum enrollment of 1 contract.
- 8) Consulting / service fees, if applicable, are reflected on the rate display.
- 9) An electronic Summary of Benefits (SBC) document will be provided by Blue Cross. You must finalize your benefit design at least 30 days prior to open enrollment or 60 days prior to the effective date in order to have SBC's available by the due date. You are responsible for any penalties associated with noncompliance if your benefit plan is not finalized in a timely manner.
- 10) For HRA and HSA plans, an additional fee to administer the personal spending account may be charged by the selected vendor.

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**This proposal expires on the last day of the month before the effective date.**

**If you furnished us with incomplete or inaccurate information, we may revise our proposal at any time before the Effective Date, even though you may have already accepted our proposal offer.**

**Please note these requirements constitute material terms of our offer.**

**All assumptions must remain valid throughout the term of your contract.**

**Failure to comply with any of the requirements may result in cancellation, non-renewal, or change in rates or benefits.**



Breckenridge Public Schools District No.846

Rating Period Report

Coverage Effective Date: 07/01/2022

PAID DATA					INCURRED DATA		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
			(= A - B - C)				(= D + E - F + G)

PERIOD 1 (MOST RECENT)

Year / Month	Contracts	Mbrs	Eligible Billed Charges	Provider Savings	Member Liability & Other Ins	Plan Paid Amount	Variable Blue Card Fees	Amt Pd in Current Mo for Prior Mos	Amt Pd in Later Mos for Current Mo	Total Incurred Claims	Income
202112	69	117	\$ 100,383	\$ 40,948	\$ 4,077	\$ 55,358	\$ 30	\$ 21,472	\$ 31,653	\$ 65,569	\$ 50,487
202111	68	116	\$ 60,078	\$ 21,324	\$ 5,878	\$ 32,875	\$ 54	\$ 6,879	\$ 14,621	\$ 40,672	\$ 50,007
202110	68	116	\$ 226,917	\$ 102,173	\$ 24,716	\$ 100,028	\$ 25	\$ 40,230	\$ 11,179	\$ 71,001	\$ 50,007
202109	66	114	\$ 78,486	\$ 29,413	\$ (7,494)	\$ 56,567	\$ 20	\$ 32,915	\$ 41,337	\$ 65,008	\$ 48,919
202108	64	115	\$ 98,164	\$ 29,013	\$ 15,676	\$ 53,475	\$ 40	\$ 26,902	\$ 18,178	\$ 44,790	\$ 48,016
202107	64	114	\$ 63,590	\$ 24,801	\$ 24,753	\$ 14,036	\$ 30	\$ -	\$ 43,295	\$ 57,361	\$ 47,409
202106	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
202105	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
202104	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
202103	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
202102	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
202101	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<b>399</b>	<b>692</b>	<b>\$ 627,617</b>	<b>\$ 247,673</b>	<b>\$ 67,606</b>	<b>\$ 312,338</b>	<b>\$ 199</b>	<b>\$ 128,399</b>	<b>\$ 160,263</b>	<b>\$ 344,401</b>	<b>\$ 294,845</b>

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PERIOD 2

Year / Month	Contracts	Mbrs	Eligible Billed Charges	Provider Savings	Member Liability & Other Ins	Plan Paid Amount	Variable Blue Card Fees	Amt Pd in Current Mo for Prior Mos	Amt Pd in Later Mos for Current Mo	Total Incurred Claims	Income
202012	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
202011	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
202010	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
202009	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
202008	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
202007	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
202006	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
202005	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
202004	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
202003	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
202002	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
202001	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<b>0</b>	<b>0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

This report excludes IBNR and is for projection purposes only.



# Breckenridge Public Schools District No.846

## Rating Period High Claimants Report

Coverage Effective Date: 07/01/2022

Members Exceeding \$61,000 for Period 1		Total Dollars
Case 1	Active	\$87,644
Case 2	Active	\$61,351

Members Exceeding \$85,000 for Period 2		Total Dollars
There were no cases that exceeded this limit		

Active: At the time of the report, the member is receiving benefits through the group's health plan.

Inactive: At the time of the report, the member is no longer receiving benefits through the group's health plan.





April 7, 2022

The Board of Education  
Independent School District No. 846  
Breckenridge, Minnesota 56520

You have requested that we audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 846 (“the District”) as of June 30, 2022, and for the year then ended, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements.

In addition, we will audit the entity’s compliance over major federal award programs for the period ended June 30, 2022. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

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

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

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

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

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

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

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

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

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

1. School board and administration

## Data Collection Form

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

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

## Audit of the Financial Statements

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

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

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

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

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

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

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

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

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

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the entity's compliance based on the audit.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements of the federal programs as a whole.

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

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

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

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

### **Management Responsibilities**

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

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

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

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

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

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

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

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

### **Nonattest Services**

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

- Prepare or assist with preparing financial statements and the schedule of expenditures of federal awards in conformity with U.S. generally accepted accounting principles based on information provided by you.
- Completion of the auditee's portion of the Data Collection Form
- Propose certain cash to accrual conversion entries and fund to government wide entries to be reviewed and approved by management.
- Submission of the uniform financial accounting and reporting standards compliance table

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

The District's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

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

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

### **Fees and Timing**

Brian Stavenger is the engagement partner for the audit services specified in this letter. Responsibilities include supervising services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report. We expect to begin our audit in August 2022.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses, including administrative charges. Invoices are payable upon presentation. We estimate that our fees for the audit will be \$15,000. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use the District's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

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

If the District has significant capital projects, new long-term debt issuances, or refunding bond transactions that cause additional audit testing requirements or preparation time, we will bill the added time at the hourly rates of the professionals performing the work. Changes at the District such as software conversions, software updates, and/or staffing transitions that cause additional audit time will also be billed at the hourly rates of the professionals being impacted by the extra work.

If the District's federal expenditures exceed \$750,000 and an audit over those funds is required, the fee will be \$5,400 assuming one major program to be tested. If additional programs are required to be tested, it will be an additional \$4,000 per program.

The above fees do not include the implementation of GASB 87, *Leases*, and the additional procedures that will be required during the audit process this year. We will bill the added time at the hourly rates of the professionals performing the work.

The ability to perform and complete our engagement consistent with the estimated fee included above depends upon the quality of your underlying accounting records and the timeliness of your personnel in providing information and responding to our requests. To assist with this process, we will provide you with a Prepared-by-Client (PBC) request that identifies the information required to perform our engagement, as well as a planned timeline for the engagement. A failure to provide this information in an accurate and timely manner may result in an increase in our fees and/or a delay in the completion of our engagement.

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

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

### **Other Matters**

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

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

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your website or elsewhere, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document. Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

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

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

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

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

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

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

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

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

## **MEDIATION**

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

## **LIMITED INDEMNITY**

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

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

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

#### **LIMITATION OF LIABILITY**

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

#### **TIME LIMITATION**

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

#### **GOVERNING LAW AND VENUE**

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

#### **ASSIGNMENTS PROHIBITED**

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

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

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

Respectfully,



Brian Stavenger, CPA  
Partner

\*\*\*\*\*

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of Independent School District No. 846 by:

\_\_\_\_\_  
Chair of the Board

\_\_\_\_\_  
Date

# Breckenridge Youth Development Plan

The Breckenridge Youth Development Plan is established under the Community Education Program. The plan focuses on positive youth development and outcomes, youth voice and engagement through effective programming.

Objectives of the after-school enrichment programs through supervised activities include:

- Addressing youth needs in many areas such as academic, cultural, social, emotional, and recreational
- Reaching out to all children and youth, including at-risk youth
- Supporting academic achievement
- Increasing skills in technology, the arts, sports, and other activities
- Developing abilities like resilience, self-awareness, and resourcefulness
- Promoting the positive in young people, including competency building skills, social skills, life skills, academic improvement, motivation, and community involvement
- Supporting activities for the development of social, mental, physical, and creative abilities of school-age youth
- Promoting youth leadership development
- Collaboration with community resources



## SALES CONTRACT FOR COMFORT DOG

THIS AGREEMENT made the 16<sup>th</sup> day of March 2022 by and between:

**BUYER:** Breckenridge Elementary School

Address: 810 Beede Ave

Phone: 218-643-6681 Email: ericksonc@isd846.org

**SELLER: INTERQUEST of Northern Minnesota**  
**12456 358th Ave Frazee, Mn 56544**  
**(218) 841-5929**

BUYER agrees to pay Interques of Northern Minnesota , Inc. a \$1,000.00 nonrefundable deposit for a trained comfort dog. The full purchase price is \$10,000.00. Dog will be ready within 18 months from signed contract. Breed, gender, size and age of dog will be determined by SELLER; dog will be no more than 3 years of age.

1. SELLER believes that the dog is healthy and in good condition. Medical History will accompany the dog at time of placement. Should the dog develop a medical condition preventing it from continuing its work as a comfort dog within 6 months of purchase, the dog can be returned for a replacement dog at no additional charge.
2. SELLER has trained the dog according to the Interquest Training Manual and believes that the dog is socially and environmentally sound for the work to be performed.
3. SELLER agrees to deliver the comfort dog to the BUYER'S location and train the designated handler for one (1) training day in the work environment. SELLER will provide an Interquest Training Manual as well as administer an Interquest certification course and an AKC Canine Good Citizen test to determine competency of the canine team. The remaining balance of \$9,000.00 will be due upon delivery of the canine.

PAGE ONE OF TWO

4. SELLER agrees to be available by phone, text or email for ongoing maintenance training and assistance to the canine team. Additional training days, if requested, will be invoiced at \$200 per day plus travel expenses if applicable.
5. BUYER agrees to sign a Release of Liability for future performance of the dog. See Attachment A to this contract.
6. If the dog is not accepted by BUYER within 18 months of contract date, the contract will be cancelled and the nonrefundable deposit retained by SELLER.
7. This Agreement represents the entire agreement between the parties. SELLER and BUYER have made no other agreements, promises, representations or warranties, express or implied, unless specifically stated in this Agreement.

**SELLER:**

**Sara Fox**

Sara Fox , President  
Interquest of Northern Minnesota .

**BUYER:**

Breckenridge Elem.  
ORGANIZATION

Corinna Erickson  
PRINTED NAME

Principal  
TITLE

C. Pricka  
SIGNATURE

3/16/22  
DATE

PAGE TWO OF TWO



**ATTACHMENT A: RELEASE OF LIABILITY**

In consideration that Interquest of Northern Minnesota has transferred ownership of the following trained Comfort Dog:

NAME: \_\_\_\_\_ BREED: \_\_\_\_\_ DOB: \_\_\_\_\_

to BUYER (we): Breckenridge Elementary

BUYER agrees to hereby waive and release Interquest, its employees, officers, members and agents from any and all liability of any nature, for injury or damage resulting from the action of the dog and we expressly assume the risk of such damage or injury.

We assume all responsibility and liability for any loss or injury which may be alleged to have been caused directly or indirectly to any person or thing by the act of the dog.

Interquest makes no warranties regarding the health of the dog or any future behavior of the dog.

This agreement is the entire agreement of the parties and there are no oral promises or representations made in addition to this contract.

I have read, fully understand and agree to the above statements:

**FOR BUYER:**

**FOR INTERQUEST of Northern Minnesota :**

*C. Erickson*

SIGNATURE

*Sara Fox*  
Sara Fox, PRESIDENT

Corinna Erickson

PRINTED NAME

3/16/22

DATE



April 7, 2022

The Board of Education  
Independent School District No. 846  
Breckenridge, Minnesota 56520

You have requested that we audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 846 (“the District”) as of June 30, 2022, and for the year then ended, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements.

In addition, we will audit the entity’s compliance over major federal award programs for the period ended June 30, 2022. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

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

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

What inspires you, inspires us. | [eidebailly.com](http://eidebailly.com)

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

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

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

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

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

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

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

1. School board and administration

## Data Collection Form

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

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

## Audit of the Financial Statements

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

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

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

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

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

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

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

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

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

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the entity's compliance based on the audit.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements of the federal programs as a whole.

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

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

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

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

### **Management Responsibilities**

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

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

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

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

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

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

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

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

### **Nonattest Services**

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

- Prepare or assist with preparing financial statements and the schedule of expenditures of federal awards in conformity with U.S. generally accepted accounting principles based on information provided by you.
- Completion of the auditee's portion of the Data Collection Form
- Propose certain cash to accrual conversion entries and fund to government wide entries to be reviewed and approved by management.
- Submission of the uniform financial accounting and reporting standards compliance table

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

The District's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

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

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

### **Fees and Timing**

Brian Stavenger is the engagement partner for the audit services specified in this letter. Responsibilities include supervising services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report. We expect to begin our audit in August 2022.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses, including administrative charges. Invoices are payable upon presentation. We estimate that our fees for the audit will be \$15,000. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use the District's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

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

If the District has significant capital projects, new long-term debt issuances, or refunding bond transactions that cause additional audit testing requirements or preparation time, we will bill the added time at the hourly rates of the professionals performing the work. Changes at the District such as software conversions, software updates, and/or staffing transitions that cause additional audit time will also be billed at the hourly rates of the professionals being impacted by the extra work.

If the District's federal expenditures exceed \$750,000 and an audit over those funds is required, the fee will be \$5,400 assuming one major program to be tested. If additional programs are required to be tested, it will be an additional \$4,000 per program.

The above fees do not include the implementation of GASB 87, *Leases*, and the additional procedures that will be required during the audit process this year. We will bill the added time at the hourly rates of the professionals performing the work.

The ability to perform and complete our engagement consistent with the estimated fee included above depends upon the quality of your underlying accounting records and the timeliness of your personnel in providing information and responding to our requests. To assist with this process, we will provide you with a Prepared-by-Client (PBC) request that identifies the information required to perform our engagement, as well as a planned timeline for the engagement. A failure to provide this information in an accurate and timely manner may result in an increase in our fees and/or a delay in the completion of our engagement.

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

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

#### **Other Matters**

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

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

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your website or elsewhere, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document. Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

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

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

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

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

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

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

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

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

## **MEDIATION**

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

## **LIMITED INDEMNITY**

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

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

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

#### **LIMITATION OF LIABILITY**

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

#### **TIME LIMITATION**

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

#### **GOVERNING LAW AND VENUE**

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

#### **ASSIGNMENTS PROHIBITED**

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

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

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

Respectfully,



Brian Stavenger, CPA  
Partner

\*\*\*\*\*

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of Independent School District No. 846 by:

\_\_\_\_\_  
Chair of the Board

\_\_\_\_\_  
Date