

**BRECKENRIDGE SCHOOL BOARD MEETING
INDEPENDENT SCHOOL DISTRICT #846
WEDNESDAY, DECEMBER 20, 2023
REGULAR MEETING - 5:00 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

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The Board of Education, Independent School District No. 846, Breckenridge, Minnesota met for a Regular Meeting on Thursday, November 16, 2023, 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, and Neppl

Chairperson Johnson called the regular meeting to order at 4:00 PM with the Pledge of Allegiance.

Motion by Neppl, seconded by Hasbargen to approve the amended agenda moving Item G: Revised Budget after Item A: Resolution Accepting Donations 5-0

School Happenings shared:

- Breckenridge Drama Department presented Murder in the House of Horrors; an interactive murder/mystery comedy.
- Congratulations to our top winners on the American Mathematics Competitions test. Senior Colin Suko earned first place in AMC 12 and Freshman Harry Ockhardt had the top score in the AMC 10. 40 students participated in the contest.

CONSENT AGENDA:

Motion by Arnhalt, seconded by Ernst to approve the consent agenda 5-0

Previous month's minutes – 10.18.23 Regular Board Meeting Minutes

Financial reports as presented including:

General Ledger Debits: October 2023

General Fund: \$990,540.06—Food Service: \$9,470.11—Community Service: \$33,199.34—Debt Redemption: \$145,556.35—Trust Fund: \$0.00—Student Activities: \$1,125.86

Accounts Payable/Wires & Checks: 10/25/2023-10/30/2023

Total: \$1,179,891.72

Hires: Kim Meyer, SpEd Para-Educator. Hannah Goerd, SpEd Para-Educator.

Resignations: Kaylin Braun, SpEd Para-Educator. Cortney Mann, SpEd Para-Educator.

COMMUNICATIONS:

Ex-Officio Student Representatives - Spencer Boesen & AdaLia Spear

◊The Student Council clothing drive brought in enough clothes to fill up a classroom. Around 7 families came to look through clothes and then students were able to go through them◊Blood Drive is scheduled for December 4th◊Loitering in the bathroom has been getting worse, better than last year but not as good as the beginning of the year◊Passes are starting to get abused◊Students would like to see updates to the track◊Boesen sent out a survey to his fellow seniors, students gave their feedback and it was presented to the board with feedback ◊Board Member Arnhalt and the board thanked Boesen for surveying his peers and would like this to continue

Dean of Students – Jordan Christensen

◊Elementary School did Thankful Turkeys◊Has been focusing on lower elementary behaviors◊Lunch buddies has been successful, 3 more individuals have signed up◊Will be a part of the Kinship Board for BPS◊Rotary Students of the Month Jalie Ernst and Avalon Werner - Jalie chose Mrs. Hillstead and Avalon chose Mrs. Diaz to join them◊Cellphone management is still a work in progress, looking at changing policy to require holders in classrooms◊Looking into EHall Pass for next year◊Attended Western Division Meeting with student council during conversation other schools are dealing with the similar issues

K-12 Principal – Corrina Erickson

◊Red Ribbon Week was a success, dress up days, thank you to our counselors◊Native American Heritage Month, speakers and performances◊Educator Excellence◊Beginning of the year focus was on students, process/procedures, now focus is on staff development and observations◊HS and Elem. Conferences went well, fairly good attendance

Facilities Manager – Jerry Rosenthal

◊Quotes for HS doors came in at around \$120,000. Some adjustments have been made as temporary fixes◊Looking into wall wraps for the high school◊Door damages due to doors being propped opened

Business Manager – Dessica Komestakes

◊New Unemployment mandate was not budgeted, FY23 total of \$2,000, FY24 totaling \$41,000 (\$36,000 summer). Reimbursement timeline is unknown.

Superintendent – Kristie Sullivan

◊FY23 audit is in progress◊FY24 is expected to be in surplus, however FY25 is projected to be in deficit. Working with financial consultants◊COPS grant was denied, we were selected for the Comprehensive Literacy State Development Supplemental Award (CLSD) Grant◊With our aging facilities, would like to board to revisit the planning process for referendum◊Fergus Falls Public Schools are leaving the Special Ed Co-Op, 7 districts left, working to find facilities and transition planning for next year◊Working with Instructional Leadership Team to identify areas of improvement◊Had lunch with Student Council, very impressed with the energy, passion, and insight of the group. Leading by example.

OLD BUSINESS:

Second reading of Policy 104: School District Mission Statement/Vision Statement

Motion by Nepl, seconded by Arnhalt to adopt Policy 506: Student Discipline 5-0

NEW BUSINESS:

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

October donations received: \$5,089.00

West Central Initiative \$89.00 (Breckenridge Ed Foundation) West Central Initiative \$2,000 (Vex IQ Robots HS Science) Wilkin County Collaboration \$3,000 (Fun Club)

Ernst seconded the motion. 5-0 (resolution on file)

Motion by Arnhalt, seconded by Hasbargen to approve revised 2023/2024 budget 5-0

Motion by Ernst, seconded by Nepl to approve the RESOLUTION OF GOVERNING BOARD SUPPORTING FORM A APPLICATION TO MINNESOTA STATE HIGH SCHOOL LEAGUE FOUNDATION for a grant to offset student activities fees. 5-0 (copy on file)

First reading of Policy 102: Equal Educational Opportunity and Policy 722 Public Data and Data Subject Requests and 722 Form

Motion by Arnhalt, seconded by Mikkelson to adopt the following policies: Policy 401 Equal Employment Opportunity; Policy 402 Disability Nondiscrimination Policy; Policy 403 Discipline, Suspension, and Dismissal of School District Employees; Policy 406 Public and Private Personnel Data and 406 Form; Policy 408 Subpoena of a School District Employee. 5-0

Motion by Nepl, seconded by Hasbargen to accept the TechCheck 3CX Phone System proposal to be installed during the 2023/2024 school year. 5-0

Motion by Arnhalt, seconded by Nepl to award the Snow Removal bid to TripleS. 5-0

Motion by Hasbargen, seconded by Ernst to direct administration to prepare seniority lists for the teachers, non-certified staff, custodians and principals and post for 30 days. 5-0

Motion by Nepl, seconded by Arnhalt to approve the 2022/2023 World's Best Workforce (WBWF) Summary and Achievement and Integration (A&I) Progress Report and the online submission of the report to MDE. 5-0 (copy on file)

Motion by Ernst, seconded by Arnhalt to adjourn the Regular School Board meeting at 6:19PM 5-0

Next Regular Meeting date Wednesday, December 20 at 5:00PM in the Elementary School, Conference Room #233.

Chair

Clerk

B. Financials

1. Financial Report & Bills

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

Date of Report: December 14, 2023

For the Month of November 2023

General Ledger Balances

FUNDS	Balance Beg. of Month	Debits	Credits	Balance End of Month
General Fund	\$2,910,056.45	693,763.19	1,113,206.66	\$2,490,612.98
Food Service	85,169.68	120,454.19	69,400.70	\$136,223.17
Comm. Serv.	160,016.88	77,432.92	25,906.66	\$211,543.14
Debt. Redemption	601,695.73	140,291.60	0.00	\$741,987.33
Trust Fund	3,356.73	0.00	0.00	\$3,356.73
Student Activities	45,931.46	17,835.79	1,621.04	\$62,146.21
TOTALS:	\$3,806,226.93	\$1,049,777.69	\$1,210,135.06	\$3,645,869.56

Bank Balances

Description	Balance Per Bank	Outstanding Checks and Wires	Deposits in Transit	Balance
Bremer	\$103,114.58	45,949.32	0.00	\$57,165.26
The 'Barn" Cash Box				50.00
Bank of the West (Contingent)				8,000.00
Petty Cash				400.00
TOTALS:				\$65,615.26

Investments

Minn. School District Liquid Asset Fund	5.3100%	\$ 312,676.00	
Minn. School District "MAX" Fund	5.4000%	\$3,169,132.25	
Bremer Money Market	4.0000%	\$106,896.05	
TOTALS:			\$ 3,588,704.30

TOTAL CASH AND INVESTMENTS:			\$3,654,319.56
=====			

**Breckenridge Public School
Student Activity Guideline
Period Ending November 30, 2023**

Sequence: Group-Sub, Crs

										B24							
L	Fd	Org	Pro	Fin	O/S	Crs	Class	Sub	Description	Annual Budget	Period 202405	Year To Date	% YTD	Encumbrances	+ Enc	% YTD	Remaining Balance
988 Speech										1,000.00	0.00	0.00	0%	0.00	0.00	0%	1,000.00
E	21	005	298	301	401	988	401	988	Speech Supplies	500.00	0.00	(4,251.89)	(850%)	0.00	0.00	(850%)	4,751.89
989 Drama Club										0.00	0.00	(2,267.90)	0%	0.00	0.00	0%	2,267.90
B	21	401	989				400	989	Drama Club	0.00	0.00	(2,267.90)	0%	0.00	0.00	0%	2,267.90
E	21	005	298	301	401	989	401	989	Drama Club Supplies	750.00	102.78	102.78	14%	0.00	0.00	14%	647.22
R	21	005	298	301	099	989	401	989	Drama Club Revenue	(500.00)	(171.00)	(171.00)	34%	0.00	0.00	34%	(329.00)
989 Drama Club										250.00	(68.22)	(2,336.12)	(934%)	0.00	0.00	(934%)	2,586.12
990 DECA										0.00	0.00	(5,431.90)	0%	0.00	0.00	0%	5,431.90
B	21	401	990				400	990	DECA	0.00	0.00	(5,431.90)	0%	0.00	0.00	0%	5,431.90
E	21	005	298	301	401	990	401	990	DECA Supplies	8,000.00	1,485.21	2,688.40	34%	0.00	0.00	34%	5,311.60
R	21	005	298	301	099	990	401	990	DECA Revenue	(5,000.00)	(1,407.50)	(3,064.25)	61%	0.00	0.00	61%	(1,935.75)
990 DECA										3,000.00	77.71	(5,807.75)	(194%)	0.00	0.00	(194%)	8,807.75
991 Robotics										0.00	0.00	(3,694.38)	0%	0.00	0.00	0%	3,694.38
B	21	401	991				400	991	Robotics	0.00	0.00	(3,694.38)	0%	0.00	0.00	0%	3,694.38
991 Robotics										0.00	0.00	(3,694.38)	0%	0.00	0.00	0%	3,694.38
Report Totals:										0.00	0.00	0.00	0%	0.00	0.00	0%	(0.00)

Breckenridge Public School Receipt Listing Report with Detail by Deposit

Deposit Co	Bank	Batch	Rct No	Receipt Type	Receipt St	Receipt Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
9256	0846	FAB														
	Band Resale	Reeds	16117	Credit	A	11/01/23	0846 R 01 201 258 000 621 102	Check 1	1294	BRECKENRIDGE PUBLIC MS Band Sales					85.00	0.00
														Receipt Total:	\$85.00	\$0.00
ID			16118	Credit	A	11/01/23	0846 R 01 005 000 000 099 000	Check 1	C1	Misc. Revenue					10.00	0.00
														Receipt Total:	\$10.00	\$0.00
Wilkin County Ag Society			16119	Credit	A	11/01/23	0846 R 21 005 298 301 099 989	Check 1	C1	Misc. Drama Club Revenue					100.00	0.00
														Receipt Total:	\$100.00	\$0.00
Refund			16120	Credit	A	11/01/23	0846 R 01 005 000 000 099 000	Check 1	1238	FARMERS UNION OIL OF Misc. Revenue					718.22	0.00
														Receipt Total:	\$718.22	\$0.00
Charter Bus			16121	Credit	A	11/01/23	0846 B 01 115 000	Check 1	1218	FOOTBALL BOOSTER CLI	1443	10/04/23	Invoice	1,073.18	1,073.18	0.00
														Receipt Total:	\$1,073.18	\$0.00
Donation for paint for field			16122	Credit	A	11/01/23	0846 R 01 300 292 000 050 000	Check 1	1218	FOOTBALL BOOSTER CLI General Athletics Fees					400.00	0.00
														Receipt Total:	\$400.00	\$0.00
Custom card donation			16123	Credit	A	11/01/23	0846 R 01 005 000 000 099 000	Check 1	1192	BELL BANK Misc. Revenue					85.00	0.00
														Receipt Total:	\$85.00	\$0.00
FFA Donation Clay-Wilkin Count			16124	Credit	A	11/01/23	0846 R 21 005 298 301 099 986	Check 1	C1	FFA Revenue					1,000.00	0.00
														Receipt Total:	\$1,000.00	\$0.00
			16125	Credit	A	11/01/23	0846 B 01 215 025	Check 1	1284	REINERTSON, PERRY Group Health Payable					548.68	0.00
							0846 B 01 215 027			Life & Disability Payable				6.00	0.00	
														Receipt Total:	\$554.68	\$0.00
FY 24 #1			16126	Credit	A	11/01/23	0846 R 04 005 591 000 115 000	Check 1	1122	CITY OF BRECKENRIDGE City of Breckenridge Funds					25,000.00	0.00
														Receipt Total:	\$25,000.00	\$0.00

Breckenridge Public School Receipt Listing Report with Detail by Deposit

Deposit Co	Bank	Batch	Rct No	Receipt Type	Receipt St	Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount									
9256	0846	FAB	16127	Credit A	11/01/23	0846	B 01 115 000	Check 1	1041	TRI-VALLEY OPPORTUNIT	1441	10/04/23	Invoice	1,618.82	1,618.82	0.00									
														Receipt Total:	\$1,618.82	\$0.00									
														Deposit Total:	\$30,644.90	\$0.00									
9278	0846	FAB	16151	Credit A	11/17/23	0846	R 01 100 791 000	Check 1	1004	ELEM GENERAL FUND DE					637.00	0.00									
														0846	R 04 005 582 344	040 000	School Readines Tuition from			510.00	0.00				
														0846	R 02 005 770 701	601 000	Student Lunch Sales			326.00	0.00				
														Receipt Total:	\$1,473.00	\$0.00									
														Deposit Total:	\$1,473.00	\$0.00									
9279	0846	FAB	16152	Credit A	11/30/23	0846	B 01 215 027	Check 1	1284	REINERTSON, PERRY					6.00	0.00									
														0846	B 01 215 025		Life & Disability Payable			548.68	0.00				
														Receipt Total:	\$554.68	\$0.00									
														16153	Credit A	11/30/23	0846	B 01 215 025	Check 1	1293	Robin Werner			1,653.58	0.00
														Group Health Payable			Receipt Total:	\$1,653.58	\$0.00						
														16154	Credit A	11/30/23	0846	B 01 215 027	Check 1	1291	Lindberg Brad			12.00	0.00
														0846	B 01 215 025		Life & Disability Payable			1,238.62	0.00				
														Receipt Total:	\$1,250.62	\$0.00									
														16155	Credit A	11/30/23	0846	R 01 300 294 000	Check 1	1067	REGION 6A			1,070.00	0.00
														0846	R 01 300 296 000	060 204	HS Boys Football Revenue			1,040.00	0.00				
														Receipt Total:	\$2,110.00	\$0.00									
														16156	Credit A	11/30/23	0846	R 21 005 298 301	Check 1	1003	HS GENERAL FUND RECI			403.00	0.00
														DECA Revenue			Receipt Total:	\$403.00	\$0.00						

Breckenridge Public School

Receipt Listing Report with Detail by Deposit

Deposit Co	Bank	Batch	Rct No	Receipt Type	Receipt St	Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
9279	0846	FAB		Credit	A	11/30/23		Cash	1	Misc						
			16157			0846	B 02 209 000			ANGEL FUND					200.00	0.00
														Receipt Total:	\$200.00	\$0.00
														Receipt Total:	\$10.00	\$0.00
														Deposit Total:	\$6,161.88	\$0.00
9280	0846	FAB		Credit	A	11/30/23		Check	1	1019						
			16159			0846	R 02 005 770 701 601 000			ELEM HOT LUNCH					2,810.00	0.00
						0846	R 04 005 582 344 040 000			Student Lunch Sales					1,190.00	0.00
										School Readines Tuition from				Receipt Total:	\$4,000.00	\$0.00
														Deposit Total:	\$4,000.00	\$0.00
9281	0846	FAB		Credit	A	11/30/23		Check	1	1003						
			16160			0846	R 01 300 792 000 621 000			HS GENERAL FUND RECI					2,595.00	0.00
						0846	B 01 115 001			HS Concessions Sale of Mate				10,630.00	0.00	
						0846	B 01 212 001			Flow -Thru Tournament				35.38	0.00	
						0846	R 01 300 291 000 060 232			Sales Taxes Payable				514.62	0.00	
						0846	R 21 005 298 301 099 982			Yearbook Ads				8,197.49	0.00	
						0846	R 21 005 298 301 099 990			HS Band Revenue				434.50	0.00	
						0846	R 21 005 298 301 099 990			DECA Revenue Vending				330.00	0.00	
										DECA Revenue				Receipt Total:	\$22,736.99	\$0.00
														Deposit Total:	\$22,736.99	\$0.00
9282	0846	FAB		Credit	A	11/30/23		Check	1	1003						
			16161			0846	R 01 100 791 000 053 000			HS GENERAL FUND RECI					13.00	0.00
						0846	R 01 300 258 000 050 000			Elem Roller Skating Revenue					45.00	0.00
						0846	R 01 005 000 000 051 000			HS Music Fees					50.00	0.00
						0846	R 02 005 770 701 601 000			Tablet Protection Plan Fee					727.00	0.00
										Student Lunch Sales						

Breckenridge Public School

Receipt Listing Report with Detail by Deposit

Deposit Co	Bank	Batch	Rct No	Receipt Type	Receipt St	Date	Check No	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
9282	0846	FAB	16161	Credit	A	11/30/23	0846	R 01 005 000 000 050 000	Check	1 1003	HS GENERAL FUND RECI General Fees				100.00		0.00
Receipt Total:																\$935.00	\$0.00
Deposit Total:																\$935.00	\$0.00
9283	0846	FAB	16162	Credit	A	11/30/23	0846	R 01 300 291 000 060 287	Check	1 1003	HS GENERAL FUND RECI HS Fall Play Revenue				2,014.00		0.00
Receipt Total:																\$2,085.00	\$0.00
Deposit Total:																\$2,085.00	\$0.00
9284	0846	FAB	16163	Credit	A	11/30/23	0846	R 21 005 298 301 099 989	Check	1 1003	HS GENERAL FUND RECI Class of 2025 Revenue				71.00		0.00
Receipt Total:																\$2,085.00	\$0.00
Deposit Total:																\$2,085.00	\$0.00
9285	0846	FAB	16164	Credit	A	11/30/23	0846	R 01 005 005 000 001 000	Check	1 1017	WILKIN COUNTY Gen Fund Levy				78,236.15		0.00
Receipt Total:																\$7,066.00	\$0.00
Deposit Total:																\$7,066.00	\$0.00
9285	0846	FAB	16164	Credit	A	11/30/23	0846	R 01 005 005 000 010 000	Check	1 1017	WILKIN COUNTY County Apportionment				2,607.75		0.00
Receipt Total:																\$171,774.50	\$0.00
Deposit Total:																\$171,774.50	\$0.00
9285	0846	FAB	16164	Credit	A	11/30/23	0846	R 04 005 580 325 001 000	Check	1 1017	WILKIN COUNTY ECFE Levy				14,245.59		0.00
Receipt Total:																\$171,774.50	\$0.00
Deposit Total:																\$171,774.50	\$0.00
9285	0846	FAB	16164	Credit	A	11/30/23	0846	R 07 005 000 000 001 000	Check	1 1017	WILKIN COUNTY Debt Service Levy				76,685.01		0.00
Receipt Total:																\$171,774.50	\$0.00
Deposit Total:																\$171,774.50	\$0.00
9286	0846	FAB	16165	Credit	A	11/30/23	0846	R 01 005 005 000 010 000	Check	1 1008	OTTERTAIL COUNTY County Apportionment				0.43		0.00
Receipt Total:																\$123.22	\$0.00
Deposit Total:																\$123.22	\$0.00
9286	0846	FAB	16165	Credit	A	11/30/23	0846	R 01 005 005 000 001 000	Check	1 1008	OTTERTAIL COUNTY Gen Fund Levy				42.65		0.00
Receipt Total:																\$123.22	\$0.00
Deposit Total:																\$123.22	\$0.00
9286	0846	FAB	16165	Credit	A	11/30/23	0846	R 04 005 580 325 001 000	Check	1 1008	OTTERTAIL COUNTY ECFE Levy				19.39		0.00
Receipt Total:																\$123.22	\$0.00
Deposit Total:																\$123.22	\$0.00
9286	0846	FAB	16165	Credit	A	11/30/23	0846	R 07 005 000 000 001 000	Check	1 1008	OTTERTAIL COUNTY Debt Service Levy				60.75		0.00
Receipt Total:																\$123.22	\$0.00
Deposit Total:																\$123.22	\$0.00

Breckenridge Public School Receipt Listing Report with Detail by Deposit

Deposit Co	Bank	Batch	Rct No	Receipt Type	Receipt St	Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
9287	0846	FAB		16166	Credit A	11/30/23		Wire	1	1002						
						0846	R 01 005 005	000	211	000					241,043.84	0.00
						0846	R 07 005 000	000	234	000					982.71	0.00
						0846	R 07 005 000	000	258	000					54,229.79	0.00
						0846	R 07 005 000	000	229	000					1,530.39	0.00
						0846	R 07 005 000	000	258	000					3,228.84	0.00
						0846	R 07 005 000	000	317	000					3,574.11	0.00
						0846	R 01 899 000	000	369	000					37,099.51	0.00
						0846	R 04 701 590	351	301	000					24,849.69	0.00
															\$366,538.88	\$0.00
															\$366,538.88	\$0.00
9288	0846	FAB		16167	Credit A	11/30/23		Wire	1	1002						
YST						0846	R 01 005 211	000	405	117					350.00	0.00
															\$350.00	\$0.00
															\$350.00	\$0.00
9289	0846	FAB		16168	Credit A	11/30/23		Wire	1	1002						
						0846	R 02 005 770	703	300	000					119.80	0.00
															\$119.80	\$0.00
															\$119.80	\$0.00
9290	0846	FAB		16169	Credit A	11/30/23		Wire	1	1002						
						0846	R 04 005 582	337	369	000					4,464.25	0.00
						0846	R 02 005 770	701	472	000					13,819.45	0.00
						0846	R 02 005 770	703	300	000					124.80	0.00
						0846	R 02 005 770	701	300	000					3,014.80	0.00
						0846	R 02 005 770	710	471	011					20,024.24	0.00
						0846	R 02 005 770	705	476	000					8,514.04	0.00
						0846	R 02 005 770	701	099	000					602.96	0.00
						0846	R 02 005 770	705	300	000					10,398.20	0.00

Breckenridge Public School Receipt Listing Report with Detail by Deposit

Deposit Co	Bank	Batch	Rct No	Receipt Type	Receipt St	Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
9290	0846	FAB	16169	Credit A	11/30/23	0846	R 02 005 770	Wire 1 300 000	1002	STATE OF MINNESOTA School Lunch State Aid 24					26,849.33	0.00
														Receipt Total:	\$87,812.07	\$0.00
														Deposit Total:	\$87,812.07	\$0.00
9291	0846	FAB	16170	Credit A	11/30/23	0846	R 02 005 770	Wire 1 300 000	1023	HS HOT LUNCH School Lunch State Aid					2,276.80	0.00
															11,916.45	0.00
															7,204.76	0.00
														Receipt Total:	\$21,398.01	\$0.00
														Deposit Total:	\$21,398.01	\$0.00
9292	0846	FAB	16171	Credit A	11/30/23	0846	R 02 005 770	Wire 1 471 000	1002	STATE OF MINNESOTA Federal Lunch Aid					455.36	0.00
														Receipt Total:	\$455.36	\$0.00
														Deposit Total:	\$455.36	\$0.00
9293	0846	FAB	16172	Credit A	11/30/23	0846	R 02 005 770	Wire 1 300 000	1002	STATE OF MINNESOTA Breakfast State Aid					2,580.75	0.00
															1,267.65	0.00
															1,554.75	0.00
														Receipt Total:	\$5,403.15	\$0.00
														Deposit Total:	\$5,403.15	\$0.00
9294	0846	FAB	16173	Credit A	11/30/23	0846	R 01 250 420	Wire 1 071 000	1002	STATE OF MINNESOTA Spec Ed Medical Assistance					2,324.20	0.00
														Receipt Total:	\$2,324.20	\$0.00
														Deposit Total:	\$2,324.20	\$0.00

Breckenridge Public School Receipt Listing Report with Detail by Deposit

Deposit Co	Bank	Batch	Rct No	Receipt Type	Receipt St	Date	Check No	Pmt Type	Grp Code	Customer	Inv No	Inv Date	Inv Type	Invoice Amount	Applied Amount	Unapplied Amount
9295	0846	FAB	16174	Credit A	11/30/23	0846	R 01 005 000 000	Wire 1	1002	STATE OF MINNESOTA				150.00		0.00
										MDE Misc Revenue					\$150.00	\$0.00
															\$150.00	\$0.00
9296	0846	FAB	16175	Credit A	11/30/23	0846	R 01 005 000 000	Wire 1	C1	Misc				13,992.89		0.00
										Interest Income					\$13,992.89	\$0.00
															\$13,992.89	\$0.00
9297	0846	FAB	16176	Credit A	11/30/23	0846	R 04 005 505 321	Wire 1	1009	COMMUNITY EDUCATION				20.00		0.00
										Comm Ed Tuition				4,973.00		0.00
										School Age Care Tuition from				156.00		0.00
										ECFE Tuition				325.00		0.00
										Youth Basketball Fees				1,680.00		0.00
										Youth Wrestling Fees					\$7,154.00	\$0.00
														\$7,154.00	\$0.00	
9298	0846	FAB	16177	Credit A	11/30/23	0846	R 01 201 258 000	Wire 1	1003	HS GENERAL FUND RECI				45.00		0.00
										MS Music Fees				1,300.00		0.00
										Drivers Ed Tuition				65.00		0.00
										HS Music Fees				1,825.00		0.00
										General Athletics Fees				5,419.05		0.00
										Student Lunch Sales				88.00		0.00
										Elem Yearbook Sales				80.00		0.00
										DECA Revenue				1,989.00		0.00
										Elem Roller Skating Revenue					\$10,811.05	\$0.00
														\$10,811.05	\$0.00	

Breckenridge Public School Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
FAB		44030		Wire	1 2251		FURTHER (FSA/ HSA)		Yes	No	Yes	11/30/2023	(3,233.72)
FAB		44172		Wire	1 00193		GREAT PLAINS NATURAL GAS		No	Yes	No	11/14/2023	1,230.15
FAB		44173		Wire	1 00055		BRECKENRIDGE PUBLIC UTILITIES		No	Yes	No	11/14/2023	14,265.05
FAB		44174		Wire	1 03359		WALMART STORE		No	Yes	No	11/14/2023	215.54
FAB		44175		Wire	1 03359	Remit	WALMART - CAPITAL ONE		No	Yes	No	11/14/2023	389.67
FAB		44176		AE	1 00314		MASBO		No	Yes	No	11/14/2023	80.00
FAB		44177		AE	1 02274	REMIT	APPLE COMPUTER, INC.		No	Yes	No	11/14/2023	11.75
FAB		44178		AE	1 2727		AMERICAN EXPRESS		No	Yes	No	11/14/2023	409.33
FAB		44179		EL	1 01719		ECONO FOODS		No	Yes	No	11/14/2023	16.33
FAB		44180		EL	1 1842		TARGET		No	Yes	No	11/14/2023	103.60
FAB		44181		EL	1 3490		DECA INC.		No	Yes	No	11/14/2023	403.00
FAB		44182		EL	1 3732		ELAN CREDIT CARD		No	Yes	No	11/14/2023	973.97
FAB		44191		Wire	1 00172		CASH-WA DISTRIBUTING		No	Yes	No	11/27/2023	40,337.09
FAB		44208		Check	1 1126	Remit	SCHOOL SPECIALTY		Yes	No	Yes	11/28/2023	326.75
FAB		44208		Check	1 1126	Remit	SCHOOL SPECIALTY		Yes	No	Yes	11/30/2023	(326.75)
FAB		44209		Wire	1 00039		MN DEPT OF REVENUE (EFT)		No	Yes	No	11/28/2023	6,412.37
FAB		44210		Wire	1 00599		P.E.R.A.		No	Yes	No	11/28/2023	12,792.04
FAB		44211		Wire	1 00600		TEACHERS RETIREMENT ASSN.		No	Yes	No	11/28/2023	25,266.61
FAB		44212		Wire	1 01052		AMERICAN FAM. LIFE ASSURANCE		No	Yes	No	11/28/2023	148.90
FAB		44213		Wire	1 01233		EFTPS		No	Yes	No	11/28/2023	52,971.04
FAB		44214		Wire	1 2251		FURTHER (FSA/ HSA)		No	Yes	No	11/28/2023	9,046.66
FAB		44215		Wire	1 2277		EDUCATORS BENEFIT ACH		No	Yes	No	11/28/2023	7,984.89
FAB		44216		Wire	1 3702		REVTRAK		No	Yes	No	11/28/2023	254.73
FAB		44217		Wire	1 00599		P.E.R.A.		No	Yes	No	11/30/2023	13,530.32
FAB		44218		Wire	1 00600		TEACHERS RETIREMENT ASSN.		No	Yes	No	11/30/2023	23,197.86
FAB		44219		Wire	1 01233		EFTPS		No	Yes	No	11/30/2023	50,146.71
FAB		44220		Wire	1 2251		FURTHER (FSA/ HSA)		No	Yes	No	11/30/2023	435.13
FAB		44221		Wire	1 3459		AMERITAS LIFE INSURANCE		No	Yes	No	11/30/2023	221.52
FAB		44222		Wire	1 3703		SCHOOL PAY		No	Yes	No	11/30/2023	300.39
FAB		44223		Wire	1 2656		QUADRIENT FINANCE USA		No	Yes	No	11/30/2023	500.00
FAB		44224		Wire	1 3793		BRECKENRIDGE PUBLIC SCHOOLS		No	Yes	No	11/30/2023	147.79
FAB		44225		Wire	1 00193		GREAT PLAINS NATURAL GAS		No	No	No	12/11/2023	4,923.65
FAB		44226		Wire	1 00055		BRECKENRIDGE PUBLIC UTILITIES		No	No	No	12/11/2023	12,245.07
FAB		44227		Wire	1 03359		WALMART STORE		No	No	No	12/11/2023	127.48
FAB		44228		Wire	1 03359	Remit	WALMART - CAPITAL ONE		No	No	No	12/11/2023	348.09
FAB		44229		EL	1 00314		MASBO		No	No	No	12/11/2023	225.00
FAB		44230		EL	1 1705		RIXSTINE RECOGNITION		No	No	No	12/11/2023	31.00
FAB		44231		EL	1 1967		PIZZA RANCH		No	No	No	12/11/2023	166.91
FAB		44232		EL	1 2901		DOLLAR TREE STORES INC.		No	No	No	12/11/2023	14.71

Breckenridge Public School Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
FAB		44233		EL	1	3391	MIN DEPARTMENT OF HEALTH		No	No	No	12/11/2023	30.00
FAB		44234		EL	1	3490	DECA INC.		No	No	No	12/11/2023	234.00
FAB		44235		EL	1	3732	ELAN CREDIT CARD		No	No	No	12/11/2023	225.64
FAB		44236		Wire	1	00014	ND STATE TAX COMMISSIONER		No	Yes	No	11/30/2023	1,927.70
FAB		44237		Wire	1	3459	AMERITAS LIFE INSURANCE		No	Yes	No	11/30/2023	30.32
FAB		44238		AE	1	02274	APPLE COMPUTER, INC.		No	No	No	12/11/2023	11.75
FAB		44239		AE	1	02996	BLAZER EXPRESS, INC.		No	No	No	12/11/2023	25.00
FAB		44240		AE	1	1173	OFFICE MAX & OFFICE DEPOT		No	No	No	12/11/2023	387.62
FAB		44241		AE	1	2023	MARRIOTT		No	No	No	12/11/2023	511.26
FAB		44242		AE	1	2727	AMERICAN EXPRESS		No	No	No	12/11/2023	74.92
FAB		44243		Check	1	3816	Master Library		Yes	No	Yes	11/30/2023	0.00
FAB		44244		Wire	1	00039	MN DEPT OF REVENUE (EFT)		No	No	No	11/30/2023	6,179.80
FAB		44245		Wire	1	2251	FURTHER (FSA/ HSA)		No	No	No	11/30/2023	4,523.33
FAB		44246		Wire	1	2277	EDUCATORS BENEFIT ACH		No	No	No	11/30/2023	7,984.89
FAB		44127	128068	Check	1	2765	GOOD YEAR		Yes	No	Yes	11/16/2023	0.00
FAB		44186	128118	Check	1	3815	BOESEN, SPENCER		Yes	Yes	No	11/14/2023	70.00
FAB		44183	128119	Check	1	2824	KING, ROY M.		Yes	Yes	No	11/14/2023	70.00
FAB		44185	128120	Check	1	3676	MUNEZERO, DESIRE	Ind/Sole Proprietor	Yes	Yes	No	11/14/2023	70.00
FAB		44184	128121	Check	1	2844	REGION 6A		Yes	Yes	No	11/14/2023	10,650.00
FAB		44187	128122	Check	1	2635	BRECKENRIDGE SCHOOL FOOD SERV		Yes	No	No	11/17/2023	440.00
FAB		44188	128123	Check	1	3539	GUARDIAN		Yes	Yes	No	11/17/2023	2,100.89
FAB		44190	128124	Check	1	3817	UNITED ACCOUNTS		Yes	Yes	No	11/21/2023	1,416.88
FAB		44189	128125	Check	1	3744	YELLOWBIRD, WILLARD K.		Yes	Yes	No	11/21/2023	175.00
FAB		44193	128126	Check	1	00604	AFSCME COUNCIL 65		Yes	No	No	11/27/2023	24.99
FAB		44192	128127	Check	1	00603	BRECKENRIDGE ED LOCAL 1299		Yes	Yes	No	11/27/2023	2,275.34
FAB		44198	128128	Check	1	3820	MIN DEPARTMENT OF EDUCATION		Yes	No	No	11/27/2023	10,000.00
FAB		44194	128129	Check	1	01184	MIN SCHOOL EMPLOYEES ASSOC		Yes	No	No	11/27/2023	838.00
FAB		44195	128130	Check	1	01779	NCPEERS GROUP LIFE INS		Yes	No	No	11/27/2023	32.00
FAB		44196	128131	Check	1	1292	ND CHILD SUPPORT DIVISION		Yes	No	No	11/27/2023	457.50
FAB		44197	128132	Check	1	1569	WAHPETON AUTO VALUE		Yes	No	No	11/27/2023	141.18
FAB		44203	128133	Check	1	3475	ASKEGAARD, SAMUEL PAUL		Yes	No	No	12/07/2023	150.00
FAB		44202	128134	Check	1	2805	BEECH, PAUL M		Yes	No	No	12/07/2023	226.57
FAB		44206	128135	Check	1	3821	CHRISTIANSON, GAVEN		Yes	No	No	12/07/2023	41.00
FAB		44201	128136	Check	1	1449	CLAY COUNTY PUBLIC HEALTH		Yes	No	No	12/07/2023	1,580.00
FAB		44204	128137	Check	1	3620	HIRST, IVAN MATHEW	Ind/Sole Proprietor	Yes	No	No	12/07/2023	150.00
FAB		44207	128138	Check	1	3822	ROSS, CHUCK		Yes	No	No	12/07/2023	150.00
FAB		44205	128139	Check	1	3786	SULLIVAN, KRISTIE		Yes	No	No	12/07/2023	957.06
FAB		44200	128140	Check	1	03193	U.S. BANK		Yes	No	No	12/07/2023	550.00
FAB		44199	128141	Check	1	00688	WILKIN COUNTY TREASURER		Yes	No	No	12/07/2023	626.22

Breckenridge Public School Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
FAB		44254	128142	Check	1	00604	AFSCME COUNCIL 65		Yes	No	No	12/15/2023	24.99
FAB		44306	128143	Check	1	3353	ALTHOFF, BENJAMIN		Yes	No	No	12/15/2023	120.00
FAB		44269	128144	Check	1	1129	AMAZON CAPITAL SERVICES	Remit2	Yes	No	No	12/15/2023	2,127.36
FAB		44314	128145	Check	1	3697	A-OX WELDING SUPPLY COMPANY INC		Yes	No	No	12/15/2023	417.10
FAB		44263	128146	Check	1	02274	APPLE COMPUTER, INC.	REMIT	Yes	No	No	12/15/2023	2,588.00
FAB		44284	128147	Check	1	2020	BLICK ART MATERIALS		Yes	No	No	12/15/2023	245.58
FAB		44311	128148	Check	1	3593	BLUE CROSS BLUE SHIELD OF MN		Yes	No	No	12/15/2023	50,663.24
FAB		44320	128149	Check	1	3815	BOESEN, SPENCER		Yes	No	No	12/15/2023	41.00
FAB		44253	128150	Check	1	00603	BRECKENRIDGE ED LOCAL 1299		Yes	No	No	12/15/2023	2,275.34
FAB		44309	128151	Check	1	3566	CENTRAL LAKES COLLEGE		Yes	No	No	12/15/2023	3,000.00
FAB		44279	128152	Check	1	1879	CI SPORT, INC		Yes	No	No	12/15/2023	3,232.81
FAB		44324	128153	Check	1	3823	COLLEGE BOARD		Yes	No	No	12/15/2023	41.04
FAB		44252	128154	Check	1	00545	CONTINGENT FUND		Yes	No	No	12/15/2023	894.80
FAB		44322	128155	Check	1	3818	COOPERATIVE PURCHASING CONNEC		Yes	No	No	12/15/2023	400.00
FAB		44304	128156	Check	1	3329	CROOKED LANE FARM FOLK SCHOOL		Yes	No	No	12/15/2023	120.00
FAB		44247	128157	Check	1	00111	CULINEX		Yes	No	No	12/15/2023	63.56
FAB		44250	128158	Check	1	00482	DAILY NEWS		Yes	No	No	12/15/2023	39.00
FAB		44280	128159	Check	1	1885	DECKER, INC		Yes	No	No	12/15/2023	43.46
FAB		44325	128160	Check	1	3824	DETROIT LAKES HIGH SCHOOL STUDE		Yes	No	No	12/15/2023	300.00
FAB		44302	128161	Check	1	3303	ECOLAB		Yes	No	No	12/15/2023	97.83
FAB		44289	128162	Check	1	2265	EDUCATORS BENEFIT CONSULTANTS-		Yes	No	No	12/15/2023	133.46
FAB		44295	128163	Check	1	2730	ERICKSON, CORINNA		Yes	No	No	12/15/2023	210.60
FAB		44261	128164	Check	1	01994	FARM CITY SUPPLY		Yes	No	No	12/15/2023	272.50
FAB		44248	128165	Check	1	00153	FARMERS UNION OIL CO		Yes	No	No	12/15/2023	8,403.28
FAB		44328	128166	Check	1	3828	FETSCH, DYLAN		Yes	No	No	12/15/2023	100.00
FAB		44296	128167	Check	1	2774	FIRST ADVANTAGE BACKGROUND SEF		Yes	No	No	12/15/2023	28.70
FAB		44319	128168	Check	1	3789	FIRST CHOICE FOOD & BEVERAGE SO		Yes	No	No	12/15/2023	403.66
FAB		44300	128169	Check	1	3175	FREDERICKSEN, CHAD		Yes	No	No	12/15/2023	69.30
FAB		44327	128170	Check	1	3827	FUENTES, JESSICA		Yes	No	No	12/15/2023	71.60
FAB		44274	128171	Check	1	1499	GOPHER STATE ONE-CALL		Yes	No	No	12/15/2023	2.70
FAB		44273	128172	Check	1	1432	GRIPPERS SPORTS TROPHYS		Yes	No	No	12/15/2023	191.05
FAB		44257	128173	Check	1	01529	HILLYARD/HUTCHINSON		Yes	No	No	12/15/2023	2,393.61
FAB		44275	128174	Check	1	1505	INNOVATIVE OFFICE SOLUTIONS	Remit	Yes	No	No	12/15/2023	52.00
FAB		44305	128175	Check	1	3340	INSTITUTE FOR MULTI-SENSORY EDUC		Yes	No	No	12/15/2023	125.00
FAB		44281	128176	Check	1	1900	INTERQUEST DETECTION CANINES		Yes	No	No	12/15/2023	340.00
FAB		44318	128177	Check	1	3779	I-STATE TRUCK CENTERS		Yes	No	No	12/15/2023	51.18
FAB		44265	128178	Check	1	03092	JK SPORTS		Yes	No	No	12/15/2023	2,403.90
FAB		44282	128179	Check	1	1929	JOSTENS		Yes	No	No	12/15/2023	588.71
FAB		44315	128180	Check	1	3724	J-TECH MECHANICAL		Yes	No	No	12/15/2023	2,906.19

Breckenridge Public School Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
FAB	44292	128181	Check 1	2556		JW PEPPER		Yes	No	No	No	12/15/2023	188.54
FAB	44267	128182	Check 1	1086		KBMW 1450		Yes	No	No	No	12/15/2023	620.00
FAB	44297	128183	Check 1	2824		KING, ROY M.		Yes	No	No	No	12/15/2023	70.00
FAB	44251	128184	Check 1	00518		LAKES COUNTRY SERVICE COOP		Yes	No	No	No	12/15/2023	125.00
FAB	44303	128185	Check 1	3328		MARCO TECHNOLOGIES, LLC		Yes	No	No	No	12/15/2023	2,079.88
FAB	44323	128186	Check 1	3819		MASC		Yes	No	No	No	12/15/2023	85.00
FAB	44321	128187	Check 1	3816		Master Library		Yes	No	No	No	12/15/2023	2,900.00
FAB	44272	128188	Check 1	1367		MCEA EXECUTIVE OFFICE		Yes	No	No	No	12/15/2023	225.00
FAB	44278	128189	Check 1	1863		MINN-KOTA COMMUNICATIONS, INC.		Yes	No	No	No	12/15/2023	120.00
FAB	44291	128190	Check 1	2547		MIN DEPARTMENT OF PUBLIC SAFETY		Yes	No	No	No	12/15/2023	2,570.98
FAB	44256	128191	Check 1	01184		MIN SCHOOL EMPLOYEES ASSOC		Yes	No	No	No	12/15/2023	597.34
FAB	44294	128192	Check 1	2718		MIN STATE COMMUNITY AND TECHNICI		Yes	No	No	No	12/15/2023	6,000.00
FAB	44307	128193	Check 1	3506		MRAZ, MATTHEW LYNN		Yes	No	No	No	12/15/2023	275.00
FAB	44271	128194	Check 1	1292		ND CHILD SUPPORT DIVISION		Yes	No	No	No	12/15/2023	457.50
FAB	44249	128195	Check 1	00360		NDSCS		Yes	No	No	No	12/15/2023	110.25
FAB	44266	128196	Check 1	03307		NORTH CENTRAL BUS SALES		Yes	No	Yes	No	12/15/2023	0.00
FAB	44260	128197	Check 1	01946		NORTH CENTRAL INTERNATIONAL, LLC		Yes	No	No	No	12/15/2023	339.24
FAB	44270	128198	Check 1	1243		NORTH CENTRAL TRUCK EQUIPMENT		Yes	No	No	No	12/15/2023	0.00
FAB	44287	128199	Check 1	2193		PEMBERTON, SORLIE, RUFER &		Yes	No	No	No	12/15/2023	7,091.25
FAB	44299	128200	Check 1	3032		PFINGSTEN, LOGAN		Yes	No	No	No	12/15/2023	125.00
FAB	44288	128201	Check 1	2240		PIONEER DRAMA SERVICE, INC		Yes	No	No	No	12/15/2023	70.00
FAB	44283	128202	Check 1	1967		PIZZA RANCH		Yes	No	No	No	12/15/2023	440.55
FAB	44310	128203	Check 1	3572		RED RIVER TELEPHONE ASSN		Yes	No	No	No	12/15/2023	775.25
FAB	44301	128204	Check 1	3224		SANFORD HEALTH OCCUPATION MEDI		Yes	No	No	No	12/15/2023	230.00
FAB	44259	128205	Check 1	01941		SCHMITT MUSIC CENTERS		Yes	No	No	No	12/15/2023	1,197.38
FAB	44268	128206	Check 1	1126	Remit	SCHOOL SPECIALTY		Yes	No	No	No	12/15/2023	326.75
FAB	44255	128207	Check 1	00647		SMITH MOTORS INC		Yes	No	No	No	12/15/2023	322.42
FAB	44326	128208	Check 1	3825		SNOBL, PRESTON		Yes	No	No	No	12/15/2023	195.00
FAB	44308	128209	Check 1	3524		SOLUTIONS		Yes	No	No	No	12/15/2023	1,000.00
FAB	44285	128210	Check 1	2117		SOUTHWESTWEST CENTRAL SERVIC		Yes	No	No	No	12/15/2023	5,175.00
FAB	44290	128211	Check 1	2524		ST. FRANCIS MEDICAL CENTER		Yes	No	No	No	12/15/2023	3,338.59
FAB	44258	128212	Check 1	01553		SUMMERVILLE ELECTRIC, INC.		Yes	No	No	No	12/15/2023	8,199.08
FAB	44277	128213	Check 1	1850		TAG UP		Yes	No	No	No	12/15/2023	276.75
FAB	44317	128214	Check 1	3760		TECHCHECK		Yes	No	No	No	12/15/2023	14,115.00
FAB	44264	128215	Check 1	02502		TERRACE LANES		Yes	No	No	No	12/15/2023	630.00
FAB	44298	128216	Check 1	2952		THOMPSON, DAVID		Yes	No	No	No	12/15/2023	125.00
FAB	44286	128217	Check 1	2162		TOTAL FILTRATION SERVICES, INC		Yes	No	No	No	12/15/2023	460.05
FAB	44312	128218	Check 1	3656		TRIPLE S SERVICES LLC	LLC - Partnership	Yes	No	No	No	12/15/2023	754.75
FAB	44293	128219	Check 1	2666		US MATH RECOVERY COUNCIL		Yes	No	No	No	12/15/2023	67.42

Breckenridge Public School Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
FAB	44276	128220	128220	Check	1 1774		VIKING COCA-COLA BOTTLING CO.		Yes	No	No	12/15/2023	675.80
FAB	44313	128221	128221	Check	1 3682		WALLY'S PLUMBING SERVICES, LLC		Yes	No	No	12/15/2023	825.00
FAB	44316	128222	128222	Check	1 3738		WANEK, ROBERT C		Yes	No	No	12/15/2023	82.00
FAB	44262	128223	128223	Check	1 02267	remit	WASTE MANAGEMENT		Yes	No	No	12/15/2023	1,368.61
Bank Total:												\$482,092.42	
Report Total:												\$482,092.42	

**Breckenridge Public School-Contingent Account
Transaction List by Date-Contingent Book
November 2023**

Type	Date	Num	Name	Memo	Split	Amount
Nov 23						
Check	11/10/2023	27032	Minnesota BCA	Twidwell, Goerd	01005010000899000 Sch Bd Misc	-30.00
Check	11/14/2023	27033	Three Rivers Gymnast...	11/15 Early Out	04005570321369000 SACC Entry...	-60.00
Deposit	11/29/2023			Deposit	-SPLIT-	1,678.63
Check	11/29/2023	27034	Tom Thielen		01005605000305000 Tech Travel	-140.40
Check	11/29/2023	27035	Gavin Christianson		04005591000319202 Y Bskt Officl	-40.00
Check	11/29/2023	27036	Daymon Smith	GBB Official	04005591000319202 Y Bskt Officl	-40.00
Check	11/29/2023	27037	Spencer Boesen	GBB Official	04005591000319202 Y Bskt Officl	-40.00
Check	11/29/2023	27038	Brekin Anderson	Football Clock	01300294000319204 FB Official	-22.00
Check	11/29/2023	27039	Kim Willemsen	Training	01005110000367000 Busnss Office	-60.31
Check	11/29/2023	27040	Jamie Jensen	Supplies	01100203000430000 Elem Supply	-349.82
Check	11/29/2023	27041	Miranda Miranowski	MARSS Training	01201050000366000 Training	-85.41
Check	11/29/2023	27042	Cathy Affield	Pickleball Supplies	04005505321430000 Comm Ed S...	-26.86
Check	11/30/2023			Service Charge	Contingent Checking	-24.43
Nov 23						

**Breckenridge Public School-Contingent Account
Transaction List by Date
November 2023**

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
Nov 23				
11/10/2023	27032	Minnesota BCA	Twidwell, Goerd	-30.00
11/14/2023	27033	Three Rivers Gymnastics	11/15 Early Out	-60.00
11/29/2023			Deposit	1,678.63
11/29/2023	27034	Tom Thielen		-140.40
11/29/2023	27035	Gavin Christianson		-40.00
11/29/2023	27036	Daymon Smith	GBB Official	-40.00
11/29/2023	27037	Spencer Boesen	GBB Official	-40.00
11/29/2023	27038	Breckin Anderson	Football Clock	-22.00
11/29/2023	27039	Kim Willemssen	Training	-60.31
11/29/2023	27040	Jamie Jensen	Supplies	-349.82
11/29/2023	27041	Miranda Miranowski	MARSS Training	-85.41
11/29/2023	27042	Cathy Affield	Pickleball Supplies	-26.86
11/30/2023			Service Charge	-24.43
Nov 23				

Breckenridge Public School-Contingent Account
Account Summary
November 2023

	<u>Nov 23</u>
Ordinary Income/Expense	
Expense	
01005010000899000 Sch Bd Misc	30.00
01005110000367000 Busnss Office	60.31
01005605000305000 Tech Travel	140.40
01100203000430000 Elem Supply	349.82
01201050000366000 Training	85.41
01300294000319204 FB Official	22.00
04005505321430000 Comm Ed Spply	26.86
04005570321369000 SACC EntryFee	60.00
04005591000319202 Y Bskt Officl	120.00
	<hr/>
Total Expense	894.80
	<hr/>
Net Ordinary Income	-894.80
	<hr/>
Net Income	-894.80
	<hr/> <hr/>

C. Hires

1. Jordyn Lande, Special Ed Para-Educator

D. Resignations

E. Extra Curricular Contracts

F. Enrollment

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2023-2024 Enrollment Numbers

	August	September	October	November	December	January	February	March	April	May	June '23
K	40	42	42	43	43						39
1	37	34	34	33	34						46
2	45	44	44	45	45						45
3	43	42	42	44	45						34
4	28	29	29	28	28						30
5	29	28	28	26	26						42
6	41	37	36	38	38						40
7	51	44	47	47	46						52
8	56	56	55	54	54						51
9	59	62	64	67	68						65
10	65	57	64	62	63						50
11	45	53	51	54	50						51
12	51	55	53	53	53						65
											610
PSEO		5	5	5	5	0	0	0	0	2	2
ALP only		0	0	0	0	0	0	0		0	0
Total	590	588	594	599	598						612
Pre-School	50	61	61	61	61						63
VL		6	6								9
Grand Total		655	661	660	659	0	0	0	0		684
MS St. Mary's		11	11	11	11						16
El. St. Mary's		20	29	29	29						13
Homeschool		11	28	27	27						0

5. Communications

- A. Ex-officio Student Representatives
- B. Dean of Students
- C. K-12 Principal

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Breckenridge Elementary School

Breckenridge Pride...Inspiring to Excel



K-12 Board Report December 2023

#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.

Breckenridge Pride:


- Fall Play
- Winter Music Concerts
- Art class - Stop Motion Videos
- Community Tree Lighting event Breckenridge reps:
 - Elem music caroling led by Tammy Bishop
 - Hot Cocoa Bar servers



- Mrs. Diaz's math class presented to peers after interviewing business owners. They shared ways the business owners used math in the workplace.

HS Building Goals

Graffiti Brainstorming Activity:

 Proposed HS Building Goals 2023-24

- 3 Academic - 3 SEL/Culture/Engagement

Staff voted on in Nov. and completed a reflection response regarding their role in meeting these goals:

- During the 2023-24 school year, Breckenridge 7th - 12th grade students will feel an increased sense of belonging as measured by the number of activities a student participates in both inside and outside of school. An engagement/needs

Breckenridge Elementary School

Breckenridge Pride...Inspiring to Excel

assessment survey will be completed multiple times this year to determine growth in participation, gaps in which activities might be added and an increased awareness of opportunities available to students that will result in improved student relationships, networking and connections. A team time reward day 1 time a month will be implemented to celebrate growth in participation.

- During the 2023-24 school year, Breckenridge 7th-12th grade MCA (Reading, Math, and Science) test results will improve from the 2022-23 school year results to at least 50% of students that take the test in the Spring of 2024 meeting or exceeding the standards. This will be accomplished by using our data and standards review opportunities and resources to implement practice test questions for the students in the classroom. Reward opportunities that would be developed might include: 7-10 reward days/celebration, exemption from taking final(s), junior/senior free period if they meet.

Assessments:

- **Pre Act** - 28 participants on 12/6/2023
- **District Testing Procedures Audit** -
 - Testing Calendar
 - Districtwide monitoring of test administration

2nd Semester Schedule:

-  **2023-2024 Master BHS Schedule** - See "Proposed Semester 2 Schedule"

Educator Excellence Program:

- Individual Professional Development Growth Plans have been submitted and reviewed. All turned in and completed.
- Student Surveys were recently completed. Next up for review.
- Teacher Observations are going well. Several completed weekly.

D. Facilities Manager

E. Business Manager

F. Superintendent

G. Committee Reports

6. Old Business

A. Adopt Policy: 104 SCHOOL DISTRICT MISSION
STATEMENT/VISION STATEMENT

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Adopted: 02/11/2013

Breckenridge ISD 846 Policy 104

Orig. 1997

Revised: 12/20/2023

Rev. 2022

104 SCHOOL DISTRICT MISSION STATEMENT/VISION STATEMENT

I. PURPOSE

The purpose of this policy is to establish a clear statement of the purpose for which the school district exists.

II. GENERAL STATEMENT OF POLICY

The school board believes that a mission statement should be adopted. The mission statement should be based on the beliefs and values of the community, should direct any change effort and should be the basis on which decisions are made. The school board, on behalf of and with extensive participation by the community, should develop a consensus among its members regarding the nature of the enterprise the school board governs, the purposes it serves, the constituencies it should consider, including student representation, and the results it intends to produce.

III. MISSION STATEMENT

We are devoted to providing personalized learning through challenging, relevant and dynamic experiences in a safe environment where mutual respect is fostered and innovative builders of the future are developed.

IV. VISION STATEMENT

A school system in which each learner graduates fully prepared to succeed in college, career, and life.

V. REVIEW

The school board will review the school district's mission every two years, especially when members of the board change. The school board will conduct a comprehensive review of the mission, including the beliefs and values of the community, every five to seven years.

Legal References: Minn. Stat. § 120B.11 (School District Process for Reviewing Curriculum, Instruction, and Student Achievement)

Cross References:

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. **The school district shall provide equal opportunity for members of each sex and to members of all races and ethnicities to participate in its athletic program. In determining whether equal opportunity to participate in athletic programs is available for the purposes of this law, at least the following factors shall be**

considered to the extent that they are applicable to a given situation: whether the opportunity for males and females to participate in the athletic program reflects the demonstrated interest in athletics of the males and females in the student body of the educational institution; whether the opportunity for members of all races and ethnicities to participate in the athletic program reflects the demonstrated interest in athletics of members of all races and ethnicities in the student body of the educational institution; whether the variety and selection of sports and levels of competition effectively accommodate the demonstrated interests of members of each sex; whether the variety and selection of sports and levels of competition effectively accommodate the demonstrated interests of members of all races and ethnicities; the provision of equipment and supplies; scheduling of games and practice times; assignment of coaches; provision of locker rooms; practice and competitive facilities; and the provision of necessary funds for teams of one sex.

- FE.** This policy applies to all areas of education including academics, coursework, co-curricular and extracurricular activities, or other rights or privileges of enrollment.
- GF.** Every school district employee shall be responsible for complying with this policy.
- HG.** 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. § 121A.04 (Athletic Programs; Sex Discrimination)
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: Policy 413 (Harassment and Violence)
Policy 521 (Student Disability Nondiscrimination)
Policy 522 (Title IX Sex Nondiscrimination Policy, Grievance Procedure and Process)

INDEPENDENT SCHOOL DISTRICT NO. 846
PUBLIC DATA REQUEST FORM

TO BE COMPLETED BY THE REQUESTOR

REQUESTOR NAME (NOT REQUIRED):	PHONE NUMBER:*
ADDRESS:*	EMAIL ADDRESS:*
DATE OF REQUEST:	
DESCRIPTION OF THE INFORMATION REQUESTED: (attach additional page if necessary)	
MANNER IN WHICH RESPONSIVE DATA IS TO BE PROVIDED:	
INSPECTION ONLY _____ COPIES ONLY** _____ BOTH INSPECTION AND COPIES _____ **	
**Inspection is free, but there is a charge for copies. Payment must be received before copies will be provided.	

FOR OFFICE USE ONLY

DATE REQUEST RECEIVED:	REQUEST RECEIVED BY:
DATE OF RESPONSE:	RESPONSE PROVIDED BY:

* Requestor's name is optional. However, contact information is necessary to mail/email the data. Also, contact information is needed if the school district does not understand the request. We will not work on such a request until clarified.

**NON CERTIFIED CLERICAL, PARA-EDUCATOR, &
FOOD SERVICE SENIORITY LIST
2023-2024 SCHOOL YEAR**

(11/16/2023)

NAME	POSITION	SENIORITY START DATE
CLERICAL		
Peggy Kram	Secretary/Health Aide	10/04/2011
Kim Willemssen	Accounting Clerk	09/27/2021
Stephanie Pausch	Secretary	07/25/2022
Miranda Miranowski	Secretary/MARSS Coordinator	08/15/2022
PARA-EDUCATOR		
Connie Krabbenhoft	Title 1 Para-Educator	09/08/1989
Kristie Rittenhouse	Special Ed Para-Educator	12/06/1993
Maxine Lammers	Media Para-Educator	10/02/2000
Denise Lande	Special Ed Para-Educator	09/03/2002
Barbara Tschakert	Special Ed Para-Educator	10/25/2006
Susan LeNoue	Media /Special Ed Para	01/02/2008
Kristi Baumhardt	Special Ed Para-Educator	10/04/2011
Melissa Mammenga	Media/ Para-Educator	09/02/2012
Theresa Synder	Special Ed Para-Educator	09/06/2016
Linda Palmer	Special Ed Para-Educator	09/05/2017
Amy Beasley	Special Ed Para-Educator	01/16/2018
Brooklyn Weinkauff	Special Ed Para-Educator	03/03/2020
Susie Espinoza-Hernandez	Title 1 Para-Educator	11/05/2020
Christine Schiltz	Special Ed Para-Educator	05/03/2021
Natalie Medenwald	Special Ed Para-Educator	11/29/2021
Brianna Stach	Special Ed Para-Educator	03/24/2022
AlexisTschakert	Special Ed Para-Educator	08/29/2022
Sierra Hansey	Special Ed para-Educator	08/29/2022
Beckie Haug	Special Ed Para-Educator	08/29/2022
Sherry Klinske	Special Ed Para-Educator	08/29/2022
Shelby Smith	Special Ed Para-Educator	09/15/2022
Michele Isom	Title 1 Para Educator	01/03/2023
FOOD SERVICE		
Nancy Heitkamp	Head Cook	09/14/1992
Lori Formanek	Assistant Cook	11/20/2006
April Lauritsen	Cook's Helper	11/10/2015
Joan Vagts	Cook's Helper	09/03/2019
Sharon Klemm	Assistant Cook	09/07/2021
Wendy Bommersbach	Head Cook	09/16/2022

7. New Business

A. Audit Report

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INDEPENDENT AUDITOR'S REPORT

School Board
Breckenridge Public Schools
Breckenridge, Minnesota

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Breckenridge Public Schools ("the District"), as of and for the year ended June 30, 2023, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2023, and the respective changes in financial position, and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedules of employer's proportionate share of net pension and OPEB pension liability, schedules of employer contributions, and notes to required supplementary information 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The nonmajor governmental funds – combining balance sheet, nonmajor governmental funds – combining schedule of revenues, expenditures, and changes in fund balance, schedule of changes in the general fund UFARS fund balances, uniform financial accounting reporting standards compliance table, and schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the nonmajor governmental funds – combining balance sheet, nonmajor governmental funds – combining schedule of revenues, expenditures, and changes in fund balance, schedule of changes in the general fund UFARS fund balances, uniform financial accounting reporting standards compliance table, and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 31, 2023 on our consideration of the District’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District’s internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

In accordance with Legal Compliance Audit Guide prepared by the Office of the State Auditor pursuant to Minn. Stat. §6.65, we have also issued a report dated December 31, 2023, on our consideration of the District’s compliance with aspects of the provisions of the Minnesota Legal Compliance Audit Guide for School Districts. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing, and not directed primarily toward obtaining knowledge of noncompliance. That report is an integral part of procedures performed in accordance with Office of the State Auditor’s Minnesota Legal Compliance Audit Guide for School Districts in considering the District’s compliance with certain regulatory requirements pursuant to Minn. Stat. §6.65.



Nadine Julson, LLC
Wahpeton, North Dakota
December 31, 2023

**INDEPENDENT SCHOOL DISTRICT NO. 846
BRECKENRIDGE PUBLIC SCHOOLS
Breckenridge, Minnesota**

**EXECUTIVE SUMMARY
GOVERNMENTAL FUNDS – BALANCE SHEET
June 30, 2023**

	Major Funds		Other Governmental Funds	Total Governmental Funds
	General Fund	Debt Service		
ASSETS				
Cash and Cash Equivalents	\$ 2,909,171	\$ 327,677	\$ 377,628	\$ 3,614,476
Current Property Taxes	438,799	546,436	32,573	1,017,808
Delinquent Property Taxes	2,460	2,078	217	4,755
Accounts	12,606	-	-	12,606
Due from Other Governmental Units	799,453	36,399	8,153	844,005
Inventories	-	-	10,289	10,289
Total Assets	4,162,489	912,590	428,860	5,503,939
LIABILITIES				
Accounts Payable	120,449	-	19,582	140,031
Due To Other Governmental Units	27	-	-	27
Salaries Payable	571,519	-	6,376	577,895
Unearned Revenue	-	-	13,521	13,521
Total Liabilities	691,995	-	39,479	731,474
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenue - Property Taxes	2,460	2,078	217	4,755
Property Taxes Levied for Subsequent Year	908,375	775,110	74,161	1,757,646
Total Deferred Inflows of Resources	910,835	777,188	74,378	1,762,401
FUND BALANCE				
Nonspendable	26,398	-	10,289	36,687
Restricted	166,585	135,402	304,714	606,701
Unassigned	2,366,676	-	-	2,366,676
Total Fund Balance	2,559,659	135,402	315,003	3,010,064
Total Liabilities, Deferred Inflows of Resources and Fund Balance	\$ 4,162,489	\$ 912,590	\$ 428,860	\$ 5,503,939

**INDEPENDENT SCHOOL DISTRICT NO. 846
BRECKENRIDGE PUBLIC SCHOOLS
Breckenridge, Minnesota**

**EXECUTIVE SUMMARY
GOVERNMENTAL FUNDS – STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
June 30, 2023**

	Major Funds		Other Governmental Funds	Total Governmental Funds
	General Fund	Debt Service		
REVENUES				
Local Property Tax Levies	\$ 880,955	\$ 381,569	\$ 70,370	\$ 1,332,894
Other Local Sources	374,520	-	458,141	832,661
Investment Earnings	64,080	-	-	64,080
State Sources	6,943,633	363,222	155,854	7,462,709
Federal Sources	759,949	-	302,939	1,062,888
Sale of Assets	8,834	-	-	8,834
Total Revenues	9,031,971	744,791	987,304	10,764,066
EXPENDITURES				
Current				
Administration	664,282	-	-	664,282
District Support Services	299,072	-	-	299,072
Regular Instruction	4,192,930	-	-	4,192,930
Vocational Instruction	131,382	-	-	131,382
Special Education Instruction	1,343,713	-	-	1,343,713
Community Education and Services	-	-	394,683	394,683
Instructional Support Services	320,348	-	-	320,348
Pupil Support Services	845,310	-	503,851	1,349,161
Sites and Buildings	1,063,457	-	-	1,063,457
Fiscal and Other Fixed Cost Programs	47,956	223,127	-	271,083
Debt Service				
Principal	-	540,000	-	540,000
Total Expenditures	8,908,450	763,127	898,534	10,570,111
Excess (Deficiency) of Revenues over Expenditures	123,521	(18,336)	88,770	193,955
FUND BALANCE, BEGINNING OF YEAR	2,436,138	153,738	226,233	2,816,109
FUND BALANCE, END OF YEAR	\$ 2,559,659	\$ 135,402	\$ 315,003	\$ 3,010,064

Gifts and Donations

Date Received	Received From	Amount	Requested Purpose
11.2.23	Clay-Wilkin County Soybean Growers	\$1,000.00	FFA
11.2.23	Cowboy Club	\$400.00	Paint for Football Field
11.2.23	Wilkin County Ag Society	\$100.00	Drama Club Donation
11.2.23	Anonymous	\$200.00	Angel Funds
11.2.23	Bell Bank	\$85.00	Custom Card Donation
Total for November Donations		\$1,785.00	

EXTRACT OF MINUTES OF MEETING
OF SCHOOL BOARD
OF INDEPENDENT SCHOOL DISTRICT NO. 846
(BRECKENRIDGE PUBLIC SCHOOL)
STATE OF MINNESOTA

Pursuant to due call and notice thereof, a regular meeting of the School Board of Independent School District No. 846 (Breckenridge Public School), State of Minnesota, was held in the School District on December 20, 2023, at 4:00 o'clock p.m.

The following members were present:

and the following were absent:

Member _____ introduced the following resolution and moved its adoption:

RESOLUTION ESTABLISHING COMBINED POLLING PLACES FOR CERTAIN MULTIPLE PRECINCTS AND DESIGNATING VOTING HOURS FOR SCHOOL DISTRICT ELECTIONS NOT HELD ON THE DAY OF A STATEWIDE ELECTION

BE IT RESOLVED by the School Board (the "Board") of Independent School District No. 846 (Breckenridge Public School) as follows:

1. Pursuant to Minnesota Statutes, Section 205A.11, the precincts and polling places for School District elections are those precincts or parts of precincts located within the boundaries of the School District which have been established by the cities or towns located in whole or in part within the School District. The Board hereby confirms those precincts and polling places so established by those municipalities.

2. Pursuant to Minnesota Statutes, Section 205A.11, the Board may establish a combined polling place for several precincts for school elections not held on the day of a statewide election.

3. The combined polling place described in **EXHIBIT A** to this Resolution is hereby established to serve the precincts specified for all School District special and general elections not

held on the same day as a statewide election in the calendar year following the adoption of this resolution.

4. The Clerk is hereby authorized and directed to designate a new or different combined polling place in the event that a designated combined polling has become unavailable for use, or in the event of an emergency in accordance with Minnesota Statutes, Section 204B.175.

5. As required by Minnesota Statutes, Section 204B.16, subdivision 1a, the Clerk is hereby authorized and directed to give written notice of a new polling place location to each affected household with at least one registered voter in the School District whose school district polling place location has been changed. The notice must be a nonforwardable notice mailed at least twenty-five (25) days before the date of the first election to which it will apply. A notice that is returned as undeliverable must be forwarded immediately to the appropriate county auditor, who shall change the registrant's status to "challenged" in the statewide registration system.

6. Pursuant to Minnesota Statutes, Section 205A.09, the combined polling place will remain open for voting for School District elections not held on the same day as a statewide election between the hours of 7:00 o'clock a.m. and 8:00 o'clock p.m.

7. The Clerk is directed to promptly file a certified copy of this resolution with the County Auditor of Wilkin County.

The motion for the adoption of the foregoing resolution was duly seconded by _____ . On a roll call vote, the following voted in favor:

and the following voted against:

whereupon said resolution was declared duly passed and adopted.

EXHIBIT A

COMBINED POLLING PLACE

<p>Breckenridge High School 710 13th Street North Breckenridge, Minnesota</p>	<p>This combined polling place serves all territory in Independent School District No. 846 located in the City of Breckenridge, Precinct 1, 2, and 3, Andrea Township, Bradford Township, Brandrup Township, Breckenridge Township, Connelly Township, Deerhorn Township, Foxhome Township, McCauleyville Township, Meadows Township, Mitchell Township, Nilsen Township, Nordick Township, Roberts Township, Sunnyside Township, and Wolverton Township, all in Wilkin County, Minnesota.</p>
--	--

Member _____ introduced the following resolution and moved its adoption:

**RESOLUTION DIRECTING THE ADMINISTRATION
TO MAKE RECOMMENDATIONS FOR REDUCTIONS
IN PROGRAMS AND POSITIONS AND REASONS
THEREFOR.**

WHEREAS, the financial condition of the school district dictates that the school board must reduce expenditures immediately, and

WHEREAS, there has been a reduction in student enrollment, and,

WHEREAS, this reduction in expenditure and decrease in student enrollment must include discontinuance of positions and discontinuance or curtailment of programs, and

WHEREAS, a determination must be made as to which teachers' contracts must be terminated and not renewed and which teachers may be placed on unrequested leave of absence without pay or fringe benefits in effecting discontinuance of positions,

BE IT RESOLVED, by the School Board of Independent School District No. 846, as follows:

That the School Board hereby directs the Superintendent of Schools and administration to consider the discontinuance of programs or positions to effectuate economies in the school district and reduce expenditures and, as a result of a reduction in enrollment, make recommendations to the school board for the discontinuance of programs, curtailment of programs, discontinuance of positions or curtailment of positions.

The motion for the adoption of the foregoing resolution was duly seconded by

Member _____ and upon vote being taken thereon, the following

voted in favor thereof:

and the following voted against the same:

where upon said resolution was declared duly passed and adopted.

Dated:

Chairperson

E. Extended Trip Request: HS Band
F. 2024 Board Meeting Schedule

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Breckenridge Public Schools

"Home of the Cowboys & Cowgirls"

INDEPENDENT SCHOOL DISTRICT #846 • DISTRICT OFFICE

810 Beede Avenue • Breckenridge, MN 56520

Phone: 218-643-6822 • Fax: 218-641-4035

www.isd846.org



Breckenridge School District #846 2024 School Board Meeting Schedule

Elementary Conference Room #233

Wednesday, January 17	Regular/Organizational @ 4:00 pm
Wednesday, February 21	Regular @ 4:00 pm
Wednesday, March 20	Regular @ 4:00 pm
Wednesday, April 17	Regular @ 4:00 pm
Wednesday, May 15	Regular @ 4:00 pm
Wednesday, June 19	Regular @ 7:00 am
Wednesday, July 17	Regular @ 7:00 am
July/August	Retreat
Wednesday, August 21	Regular @ 7:00 am
Wednesday, September 18	Regular @ 4:00 pm
Wednesday, October 16	Regular @ 4:00 pm
Wednesday, November 20	Regular @ 4:00 pm
Wednesday, December 18	Regular @ 5:00 pm

Meetings that are cancelled due to inclement weather will be rescheduled to the following day, same time and location unless otherwise noted.

Regular School Board meetings are held on the 3rd Wednesday of each month.

Special Meetings, Work Sessions, Board Retreats, Committee Meetings are scheduled throughout the year as needed.

Agendas for all meetings will be posted at least 3 days prior to the meeting.

**"SERVING THE EDUCATIONAL NEEDS OF STUDENTS FROM BRECKENRIDGE,
BRUSHVALE, DORAN, EVERDELL, FOXHOME, McCAULEYVILLE, KENT AND
WOLVERTON"**

**Breckenridge Public School District #846 does not discriminate on the basis of race, color,
national origin, sex or disability.**

PUBLIC HEARING

**23-24 Budget - Proposed
2024 Property Taxes**



Big Picture



Why have a Truth in Taxation Meeting?

- Truth in Taxation Law, passed in 1989
- Two major requirements:
 - 1. Tax Statements**

Counties must send out proposed property tax statements in November based on proposed tax levies set by all taxing jurisdictions (counties, cities, townships, school districts, etc.)
 - 2. Public Hearing**

Most taxing jurisdictions must hold a public hearing prior to certifying the final levy and discuss:

 - Payable 2024 levy
 - Fiscal year 2024 budget
 - Public comments

This is the school district's required annual hearing.

23-24 School Year Budget

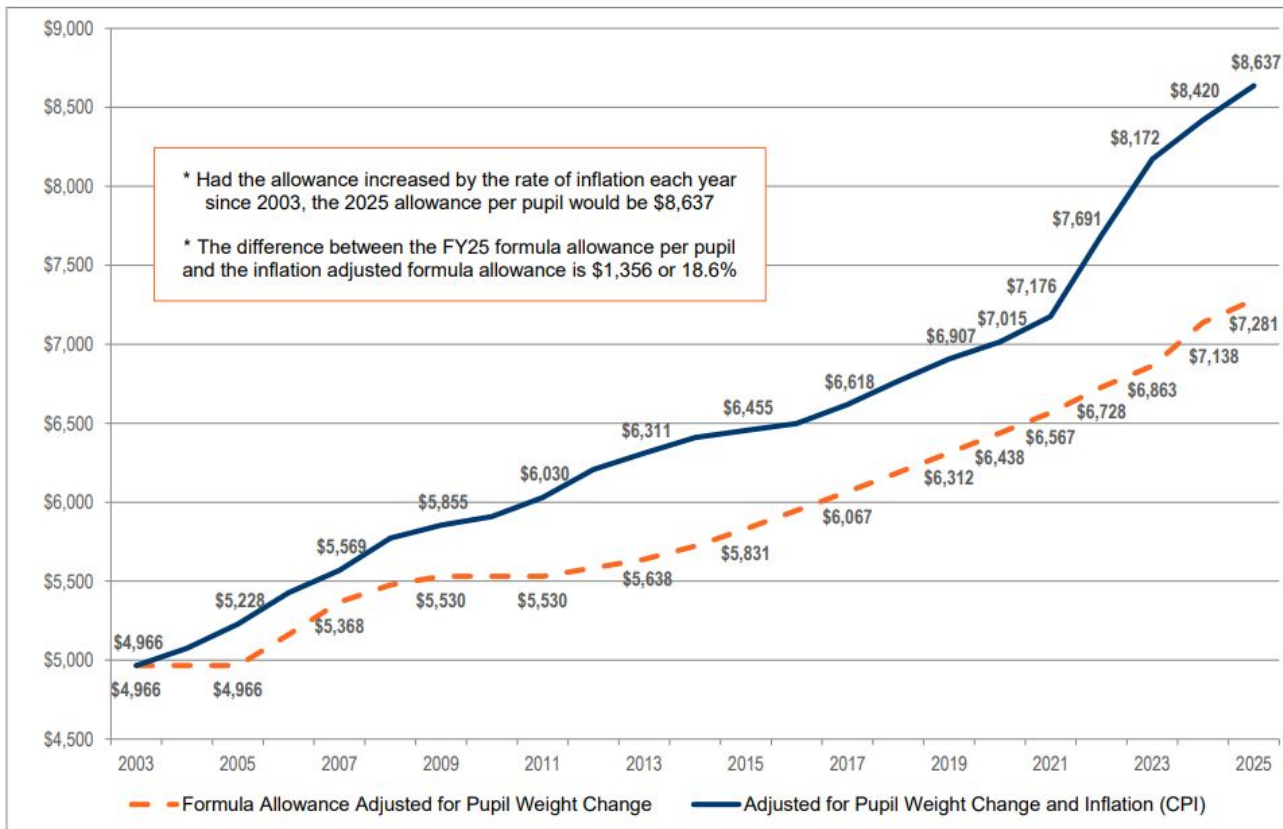
Fund	Revenues	Expenses	Net
General	\$9,675,798.00	\$9,360,238.00	
Food Service	\$499,783.00	\$549,405.00	
Community Education	\$396,668.00	\$403,969.00	
General Debt Service	\$814,976.87	\$763,125.00	
Trust Fund	\$30,000.00	\$30,000.00	
Student Activity	\$61,852.00	\$61,852.00	
TOTAL	\$11,479,077.87	\$11,168,589.00	\$310,488.87

24-25 School Year Budget

Fund	Revenues	Expenses	Net
General	\$9,400,941.76	\$9,604,129.28	
Food Service	\$499,783.00	\$549,405.00	
Community Education	\$396,668.00	\$403,969.00	
General Debt Service	\$814,976.87	\$763,125.00	
Trust Fund	\$30,000.00	\$30,000.00	
Student Activity	\$61,852.00	\$61,852.00	
TOTAL	\$11,204,221.63	\$11,412,480.28	(\$208,258.65)

General Education Formula Allowance, 2003-2025

Adjusted for Pupil Weight Change and Inflation (CPI)



Funding will trail inflation by \$1,282 per pupil in FY24 and \$1,356 per pupil in FY25

Source: MDE June 2023 Inflation Estimates and Minnesota Laws 2023

Reliance on Referendums

- General education funding has not kept pace with inflation
- Other funding sources (e.g., special education) also have not kept pace with increasing costs
- Only options for districts to bridge funding gap are to cut budgets or ask voters to increase revenue; districts have done both
- Voter-approved revenue:
 - ✓ Operating referendum
 - ✓ Capital project levy

According to MN Department of Education (MDE):

FY 2022 costs of providing programs were underfunded statewide by \$712 million

Even with recent improvements in funding, by FY 2027 costs of providing programs statewide will be underfunded by \$408 million



Primary options to bridge funding gap are to cut regular program budgets or increase referendum revenue, most districts have done both

Underfunding of Special Education

Who sets the School Levy?

Components of a District Tax Levy are either:

- **Set By State Formula By Legislature**

- General Education Formula, Operating Capital, Career & Technical, Reemployment, etc.

- **Voter Approved as Authorized by the State**

- Operating Referendum or Building Bonds

How is my property tax determined?

- County Assessor determines market value for each parcel of property.
- MN Legislature sets formulas for Tax Capacity. These formulas determine how the tax burden is split on different types of property (residential, commercial, ag, etc.).
- County Auditor calculates the tax capacity for each parcel based on the above.
- County Auditor divides the total levy by total tax capacity of the District to determine tax rate needed. Tax rate is multiplied by each property's tax capacity*.

*Certain levies are spread based on Market Value rather than tax capacity.

Know Your Valuation

- Property classification and market value
- Sent Spring 2023; cannot change value
- Watch for 2024 statement in SPRING and where to appeal

PROPOSED TAXES 2024

THIS IS NOT A BILL. DO NOT PAY.

Step	VALUES AND CLASSIFICATION		
	Taxes Payable Year	2023	2024
1	Estimated Market Value	\$125,000	\$150,000
	Homestead Exclusion	\$	\$23,800
	Taxable Market Value	\$125,000	\$126,200
	Class	Res NHmstd	Res Hmstd
2	PROPOSED TAX		
	Property Taxes before credits	\$1,479.52	
	School building bond credit	\$ 12.00	
	Agricultural market value credit		
	Other credits		
Property Taxes after credits	\$1,467.52		
3	PROPERTY TAX STATEMENT		
	Coming in 2024		

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**The time to provide feedback on
PROPOSED LEVIES is NOW**

It is too late to appeal your value without going to Tax Court.

Proposed Pay '24 Levy

CERTIFICATION FOR ISD 846

Fund	Pay '24 Levy	Increase/ (Decrease) Pay '23	Percent Change
General	\$945,583.72	(\$32,549.57)	(3.2%)
Community Education	\$76,530.06	\$2,368.21	3.0%
General Debt Service	\$776,221.06	\$1,110.12	.14%
OPEB Debt Service	--	--	--
TOTAL	\$1,798,334.84	(\$29,071.24)	(1.6%)

Ag2School 70% Credit of \$543,354.74 offsets the General Debt Service Levy for farmers

Change in Tax Levy does not Determine Change in Budget



Tax levy is based on many state-determined formulas plus voter approved referendums



Some increases in tax levies are revenue neutral, offset by reductions in state aid



Expenditure budget is limited by state-set revenue formulas, voter-approved levies & fund balance



An increase in school taxes does not always correlate to an equal increase in budget

School Factors Affecting Pay '24 Levies



Your School District Tax Levy

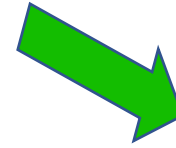
Possible reasons for changes to your parcel:

- Change in value or classification to your property
- Change in enrollment numbers
- Change in valuation of property in district
Equalization aid depends on district property wealth per pupil
- Local decisions and requirements
- Adjustment for prior years (estimate to actual)
- Legislative changes (Local Optional Revenue)

Ag2School Tax Credit

- Permanent law enacted in 2017
- Affects all existing Fund 7 debt levies, except OPEB bonds
- Reductions for farmers and timber owners
- Will remain at 70% in 2024
- The revenue for Ag2School comes from state income, sales and other tax revenue

Find Your Ag2School Credit



Truth in Taxation Notice:

- Calculated on each parcel statement
- Sum all parcels for total
- Because paid by state, it does not show up on Levy Certification Report

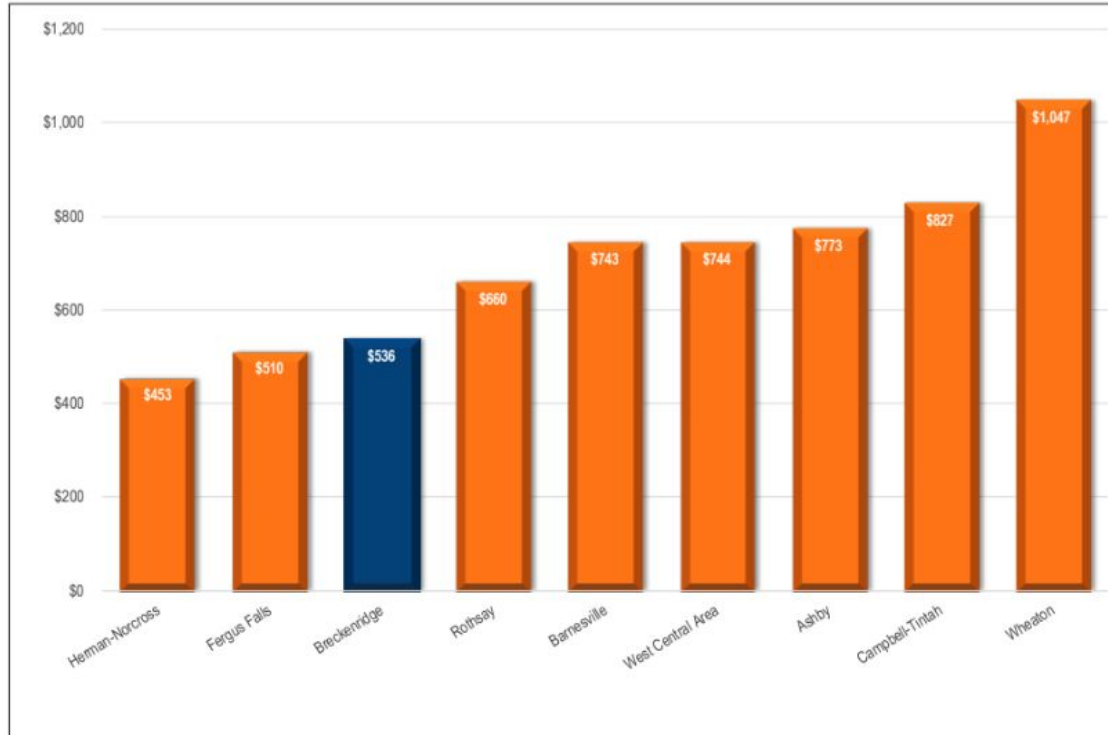
PROPOSED TAXES 2024			
THIS IS NOT A BILL. DO NOT PAY.			
VALUES AND CLASSIFICATION			
Step	Taxes Payable Year	2023	2024
1	Estimated Market Value	\$125,000	\$150,000
	Homestead Exclusion	\$	\$23,800
	Taxable Market Value	\$125,000	\$126,200
	Class	Res NHmstd	Res Hmstd
PROPOSED TAX			
Step	Property Taxes before credits	\$1,479.52	
2	School building bond credit	\$ 12.00	
	Agricultural market value credit		
	Other credits		
	Property Taxes after credits	\$1,467.52	
Step	PROPERTY TAX STATEMENT		
3	Coming in 2024		
The time to provide feedback on PROPOSED LEVIES is NOW			
It is too late to appeal your value without going to Tax Court.			

Putting it All Together



Total School Tax Comparison - Residential

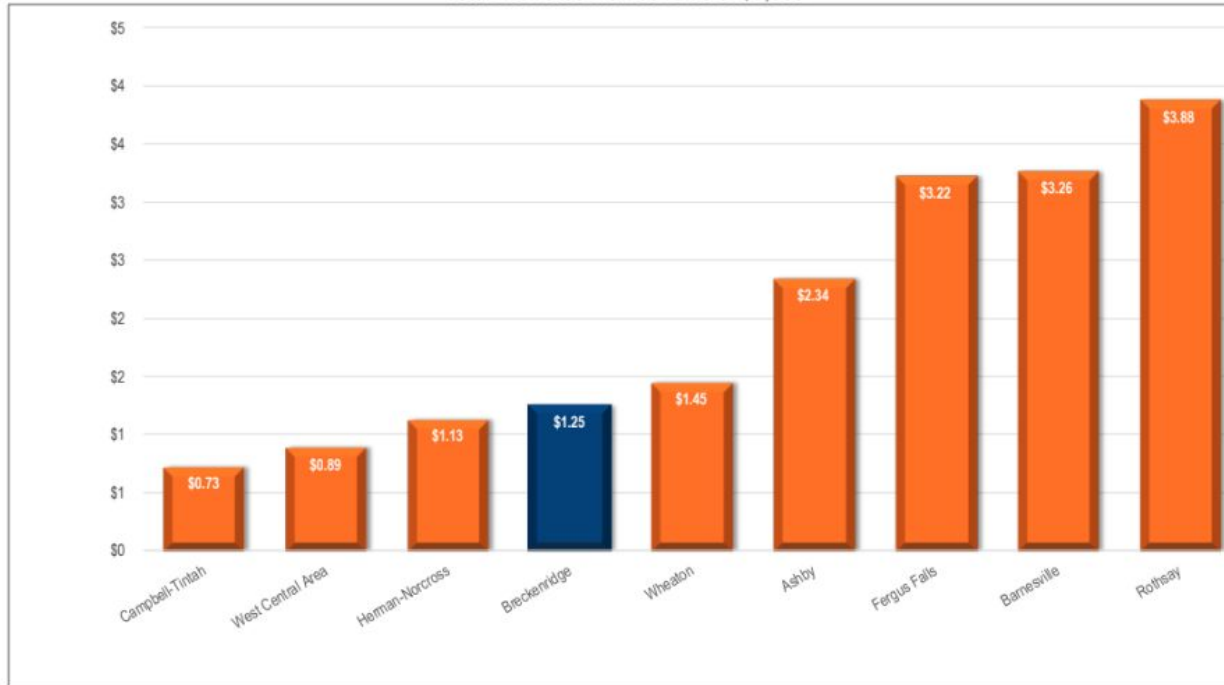
Total School Property Taxes, Payable 2023, on a Home with an Estimated Market Value of \$175,000



Source: Pay 23 School Tax Report

Total School Tax Comparison - Agricultural

Total School Property Taxes Payable 2023 on One Acre of Ag Homestead Property with
Total Estimated Market Value of \$6,000

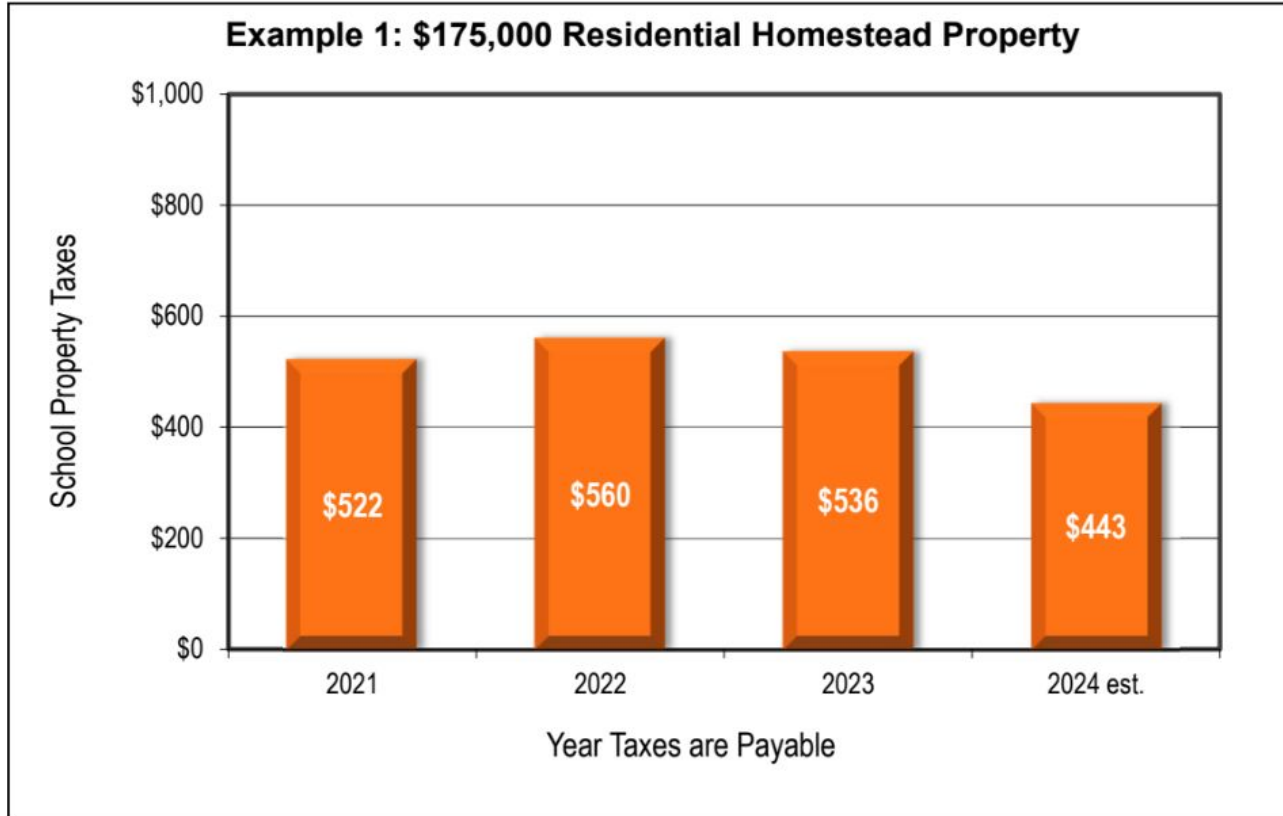


Source: Pay 2023 School Tax Report
Note: Includes 70% reduction on debt service levies for School Building Bond Agricultural Credit

Breckenridge Public School District

Estimated Changes in School Property Taxes, 2021 to 2024

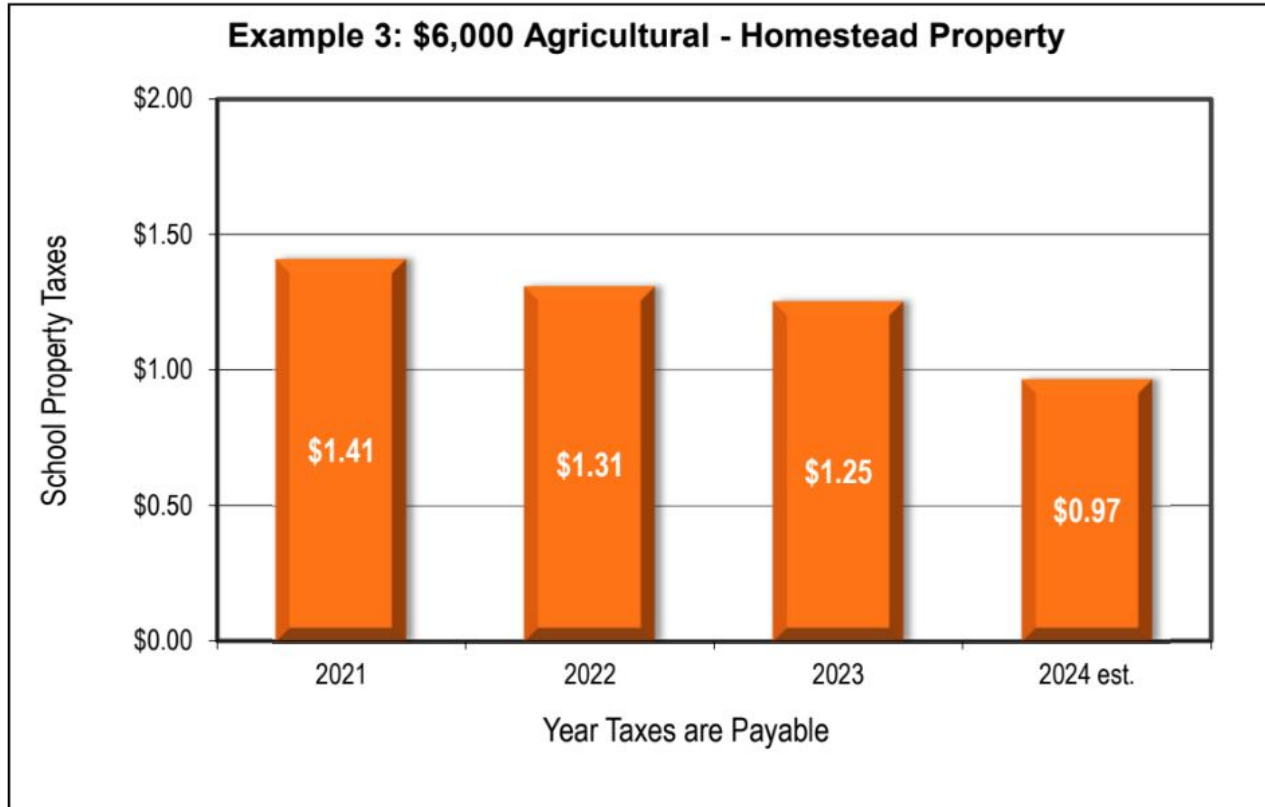
Based on No Changes in Property Values



Breckenridge Public School District

Estimated Changes in School Property Taxes, 2021 to 2024

Based on No Changes in Property Values



Breckenridge Public School District

Estimated Changes in School Property Taxes, 2021 to 2024

Based on 34.0% Cumulative Changes in Property Value from 2021 to 2024 Taxes



* Estimated market value for taxes payable in 2024. Taxes are calculated based on changes in market value of 4.0% from 2021 to 2022, 13.0% from 2022 to 2023 and 14.0% from 2023 to 2024.

QUESTIONS?

THANK YOU.



B



H. Certify Tax Levy

8. Adjournment