



Independent School District #146
Regular School Board Meeting
7:00 PM on October 19, 2020
Barnesville High School
302 3rd Street South
Barnesville, MN 56379

1. Call to Order

The meeting was called to order at 7:02 PM by Chair Bredman.

2. Roll Call

Members present: Dion Bredman, Marla Field, Ryan Lindbom, Greg Berg, Leslie Shirek, Dave Herbranson and Superintendent Ellerbusch.

Guests present: Michael Stein, Chris Messer, Todd Henrickson, Bryan Strand, Mark Rustand, Courtney Richman , Jodi Samuelson and Brooke Fradet.

3. Pledge of Allegiance

4. Approval of Agenda

5. Approval of Minutes

1. Call to Order

Meeting was called to order by Chairperson Dion Bredman at 7:16 PM.

2. Roll Call

Present were board members Dion Bredman, Dave Herbranson, Ryan Lindbom, Greg Berg, Marla Field, Jake Thompson, and Leslie Shirek. Also present were Dr. Jon Ellerbusch (Superintendent), Bryan Strand (HS Principal), Todd Henrickson (Elementary Principal), Nicki Benamin, and Krista Detloff. Joining by Zoom were Jim Wilson, Dan Goemann, Preston Euerle, and Brad Bednar.

3. Pledge of Allegiance

4. Approval of Agenda

Vote to approve the agenda as presented/amended. This motion, made by Marla Field and seconded by Greg Berg, Passed.

Greg Berg: Yea, Dion Bredman: Yea, Marla Field: Yea, David Herbranson: Yea, Ryan Lindbom: Yea, Leslie Shirek: Yea, Jacob Thompson: Yea
Yea: 7, Nay: 0

5. Recognition of Citizens for Input Purposes

6. New Business

6.A. Construction Budget

6.B. Approve Design Development for New Agriculture Shop and Remodeled Technology Education Shop

Vote to approve design development for the construction of a new agriculture shop and remodeling of the technology education shop. This motion, made by Greg Berg and seconded by David Herbranson, Passed.

Greg Berg: Yea, Dion Bredman: Yea, Marla Field: Yea, David Herbranson: Yea, Ryan Lindbom: Yea, Leslie Shirek: Yea, Jacob Thompson: Yea
Yea: 7, Nay: 0

6.C. Approve Design Development for Relocating the High School Kitchen to Serve Breakfast and Lunch in the New Commons Area

Vote to approve design development for relocating the high school kitchen to serve breakfast and lunch in the new commons area. This motion, made by Marla Field and seconded by David Herbranson, Passed.

Greg Berg: Yea, Dion Bredman: Yea, Marla Field: Yea, David Herbranson: Yea, Ryan Lindbom: Yea, Leslie Shirek: Yea, Jacob Thompson: Yea
Yea: 7, Nay: 0

6.D. Approve Design Development for Relocating the High School Principal's Office to add Health Safety Improvements for COVID-19 and Create a Secure Front Entrance into the Building

Vote to approve design development for relocating the high school principal's office to add health safety improvements for COVID-19 and create a secure front entrance into the building. This motion, made by Greg Berg and seconded by Jacob Thompson, Passed.

Greg Berg: Yea, Dion Bredman: Yea, Marla Field: Yea, David Herbranson: Yea, Ryan Lindbom: Yea, Leslie Shirek: Yea, Jacob Thompson: Yea

Yea: 7, Nay: 0

7. Discussion/Informational

7.A. Early Afternoon Dismissal to Transport Students Home

7.B. Distance Learning Plan

7.C. MSHSL and Fall Activities

8. Adjournment

Vote to adjourn the meeting at 10:20 PM. This motion, made by Greg Berg and seconded by Jacob Thompson, Passed.

Greg Berg: Yea, Dion Bredman: Yea, Marla Field: Yea, David Herbranson: Yea, Ryan Lindbom: Yea, Leslie Shirek: Yea, Jacob Thompson: Yea

Yea: 7, Nay: 0

1. Call to Order

Chair Bredman called the meeting to order at 7:05 PM.

2. Roll Call

Members present: Dion Bredman, Marla Field, Ryan Lindbom, Greg Berg, Jacob Thompson, Leslie Shirek, David Herbranson and Superintendent Ellerbusch.

Guests present: Mr. Henrickson, Mr. Strand, Chris Messer, Michael Stein, Jodi Samuelson and Brooke Fradet.

3. Pledge of Allegiance

4. Approval of Agenda

Vote to approve the agenda as presented/amended. This motion, made by David Herbranson and seconded by Leslie Shirek, Passed.

Greg Berg: Yea, Dion Bredman: Yea, Marla Field: Yea, David Herbranson: Yea, Ryan Lindbom: Yea, Leslie Shirek: Yea, Jacob Thompson: Yea
Yea: 7, Nay: 0

5. Approval of Minutes

Vote to approve the minutes of the regular school board meeting on August 17, 2020 and special school board meeting on May 20, 2020 as presented/amended. This motion, made by Marla Field and seconded by Jacob Thompson, Passed.

Greg Berg: Yea, Dion Bredman: Yea, Marla Field: Yea, David Herbranson: Yea, Ryan Lindbom: Yea, Leslie Shirek: Yea, Jacob Thompson: Yea
Yea: 7, Nay: 0

6. Claims, Accounts and Financial

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

Greg Berg: Yea, Dion Bredman: Yea, Marla Field: Yea, David Herbranson: Yea, Ryan Lindbom: Yea, Leslie Shirek: Yea, Jacob Thompson: Yea
Yea: 7, Nay: 0

7. Appreciation, Recognition and Presentations

8. Recognition of Citizens for Input Purposes

9. Reports/News

9.A. High School Principal's Report

9.B. Elementary Principal/Activities Director's Report

9.C. Superintendent's Report

9.D. Board Committee Reports

10. Removal of Consent Items for Discussion

11. Approval of Consent Items

Vote to approve the consent items as presented/amended. This motion, made by David Herbranson and seconded by Leslie Shirek, Passed.

Greg Berg: Yea, Dion Bredman: Yea, Marla Field: Yea, David Herbranson: Yea, Ryan Lindbom: Yea, Leslie Shirek: Yea, Jacob Thompson: Yea
Yea: 7, Nay: 0

11.A. Personnel

11.A.1) Hire Breanna Chuinard as a Distance Learning Teacher

11.A.2) Hire Desi Ericksonas a Distance Learning Teacher

11.A.3) Hire Lesley Connelly as a Special Education Paraprofessional.

11.A.4) Hire Ashley Kramp as Preschool Paraprofessional and Lunch Aide

11.A.5) Hire Taylor Anderson as a 9th Grade Volleyball Coach

11.A.6) Nick Paur's Resignation as Head Boys Track Coach

11.A.7) Cynthia Rollie's Resignation as a Kitchen Helper

11.B. Donations

11.B.1) \$250 Donation from Dave Gross Insurance to Fishing Team

12. New Business

12.A. Approval of Preliminary Levy Certification

Vote to approve the 2020 payable 2021 levy at the maximum amount. This motion, made by Ryan Lindbom and seconded by Greg Berg, Passed.

Greg Berg: Yea, Dion Bredman: Yea, Marla Field: Yea, David Herbranson: Yea, Ryan Lindbom: Yea, Leslie Shirek: Yea, Jacob Thompson: Yea
Yea: 7, Nay: 0

12.B. Project Application and Project Certification for Payment (Draw 5)

Vote to approve Project Application and Project Certification for Payment (Draw 5). This motion, made by Marla Field and seconded by David Herbranson, Passed.

Greg Berg: Yea, Dion Bredman: Yea, Marla Field: Yea, David Herbranson: Yea, Ryan Lindbom: Yea, Leslie Shirek: Yea, Jacob Thompson: Yea
Yea: 7, Nay: 0

12.C. Approval of Bids for Package 3

Vote to to the lowest qualified and responsible bidder for each bid section as recommended on the Bid Recap document presented by R.A. Morton & Associates, LLC for the base bid amount contingent upon a successful pre-award interview with each prime contractor. This motion, made by Greg Berg and seconded by Marla Field, Passed.

Greg Berg: Yea, Dion Bredman: Yea, Marla Field: Yea, David Herbranson: Yea, Ryan Lindbom: Yea, Leslie Shirek: Yea, Jacob Thompson: Yea
Yea: 7, Nay: 0

13. Addendum

13.A. Approval of MSEA Collective Bargaining Agreement from July 1, 2020 through June 30, 2022.

Vote to approve MSEA Collective Bargaining Agreement from July 1, 2020 through June 30, 2022. This motion, made by Ryan Lindbom and seconded by Jacob Thompson, Passed.

Dion Bredman: Abstain (With Conflict), David Herbranson: Abstain (With Conflict), Greg Berg: Yea, Marla Field: Yea, Ryan Lindbom: Yea, Leslie Shirek: Yea, Jacob Thompson: Yea

Yea: 5, Nay: 0, Abstain (With Conflict): 2

Vote to approve MSEA Collective Bargaining Agreement from July 1, 2020 through June 30, 2022. This motion, made by Ryan Lindbom and seconded by Jacob Thompson, Passed.

Dion Bredman: Abstain (With Conflict), David Herbranson: Abstain (With Conflict), Greg Berg: Yea, Marla Field: Yea, Ryan Lindbom: Yea, Leslie Shirek: Yea, Jacob Thompson: Yea

Yea: 5, Nay: 0, Abstain (With Conflict): 2

14. Discussion/Information

14.A. COVID-19

14.B. Construction Project

15. Enrollment Update

16. Dates to Remember

16.A. Regular School Board Meeting

16.A.1) Monday, October 19, 2020, 7:00 PM, Barnesville High School

16.B. Buildings and Grounds Committee Meeting

16.B.1) Tuesday, September 22, 2020, 1:00 PM, Barnesville High School

16.C. Wellness Committee Meeting

16.C.1) Wednesday, September 30, 2020, 7:30 AM, Barnesville High School

17. Adjournment

Vote to adjourn the meeting at 8:17 PM. This motion, made by Greg Berg and seconded by Leslie Shirek, Passed.

Greg Berg: Yea, Dion Bredman: Yea, Marla Field: Yea, David Herbranson: Yea, Ryan Lindbom: Yea, Leslie Shirek: Yea, Jacob Thompson: Yea

Yea: 7, Nay: 0

TREASURER'S REPORT

		<u>2020-21</u>	<u>2019-20</u>
Book Balance 9/1/20		\$1,791,061.58	\$1,584,752.49
Receipts			
9/1/2020	289.50		
9/3/2020	1,692.05		
9/4/2020	506.69		
9/8/2020	48.25		
9/9/2020	626.02		
9/10/2020	615.68		
9/11/2020	4,876.68		
9/14/2020	1,196.68		
9/15/2020	5,254.14		
9/16/2020	3,930.00		
9/17/2020	173.70		
9/18/2020	4,222.29		
9/21/2020	401,002.84		
9/22/2020	2,775.92		
9/23/2020	2,174,087.47		
9/24/2020	109.40		
9/25/2020	3,036.36		
9/28/2020	234.45		
9/29/2020	2,090.02		
9/30/2020	695.39		
Net in Transit	1,682.20	<u>\$2,609,145.73</u>	<u>\$781,525.13</u>
		\$4,400,207.31	\$2,366,277.62
Disbursements		<u>\$3,099,239.81</u>	<u>\$537,574.11</u>
Book Balance	9/30/2020	\$1,300,967.50	\$1,828,703.51
Student Activities		\$154,573.37	\$143,288.63
MSDLAF Investment		\$2,443,762.59	\$1,776,664.18
Bond 2019A Investments		\$21,863,763.22	\$0.00
Midwest Money Market		<u>\$625,837.38</u>	<u>\$619,234.43</u>
Actual Balance		<u><u>\$26,388,904.06</u></u>	<u><u>\$4,367,890.75</u></u>

FUND	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	BALANCE	BALANCE
General	\$3,943,174.35	\$1,589,660.00	\$1,671,582.45	\$3,861,251.90 *	\$4,080,418.09 ^
Student Activities	\$153,360.86	\$2,739.65	\$1,527.14	\$154,573.37	\$143,288.63
Food Service	\$119,581.32	\$27,276.95	\$22,843.75	\$124,014.52	\$62,279.68
Community Service	\$15,473.55	\$7,787.23	\$44,382.68	(\$21,121.90)	\$10,049.07
Building Construction	\$23,909,137.37	\$110,167.00	\$2,155,631.15	\$21,863,673.22	\$0.00
Debt Service	\$298,634.10	\$107,878.85	\$0.00	\$406,512.95	\$71,855.28
Total	<u>\$28,439,361.55</u>	<u>\$1,845,509.68</u>	<u>\$3,895,967.17</u>	<u>\$26,388,904.06</u>	<u>\$4,367,890.75</u>

^ Balance includes \$1,886,668 of restricted/committed funds.

* Balance includes \$26,980,657 of restricted/committed fund, including \$24,641,643 for the current building project (FIGURE NOT FINAL yet)

Minnesota School District Liquid Asset Fund Plus
September 2020

Max Account		\$1,917,169.58
Liquid Account		\$126,593.01
Certificate of Deposit		\$400,000.00

Investment Date	Institution	Maturity Date	Rate	Investment Amount	Value at Maturity
3/24/2020	Merrick Bank, South Jordan, UT	12/21/2020	0.88%	\$200,000.00	\$201,535.12
2/10/2020	Landmark Community Bank, Collierville, TN	2/9/2021	1.65%	\$200,000.00	\$203,600.00
Total Minnesota School District Liquid Asset Fund Plus					\$2,443,762.59

Bond Proceeds Investment Summary

09/01/2020 - 09/30/2020

Barnesville ISD 146 2019A (190506)

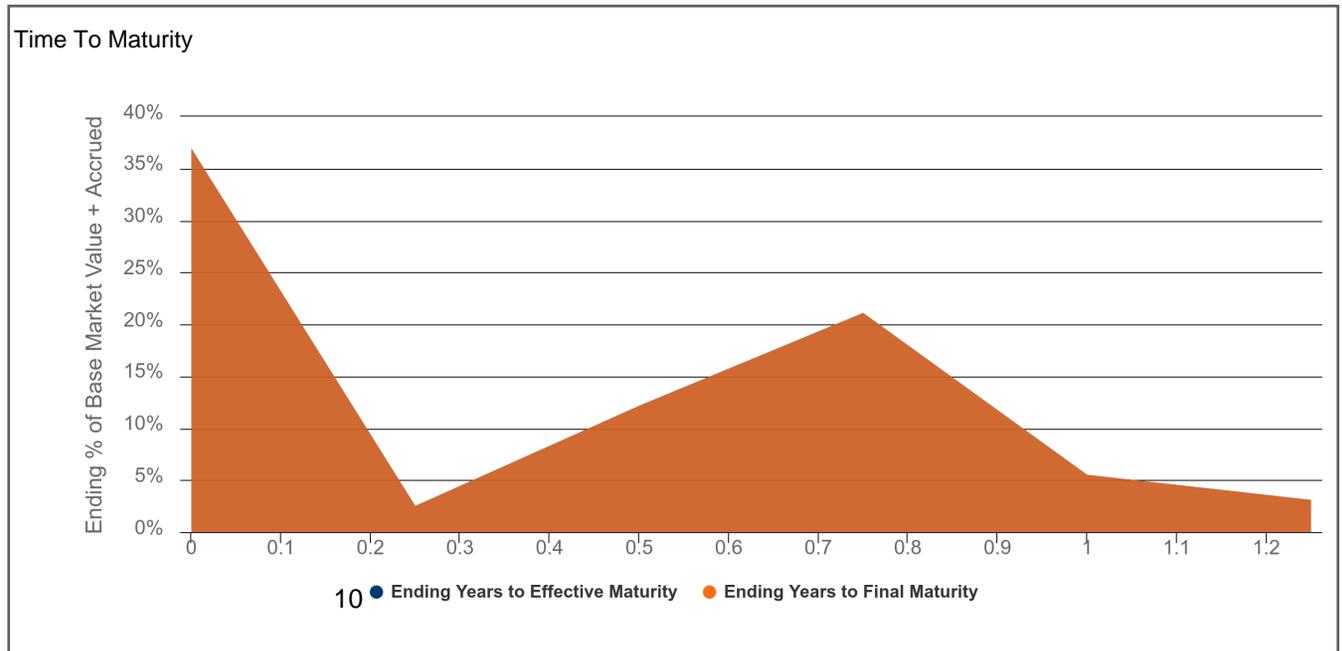
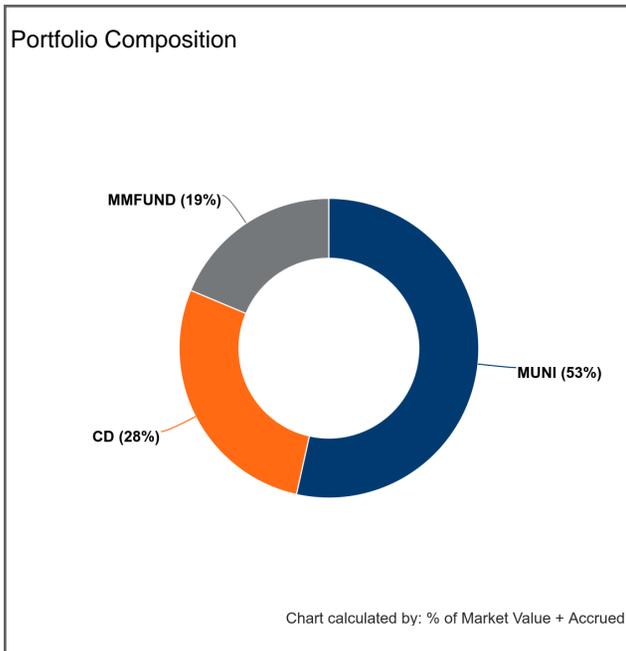
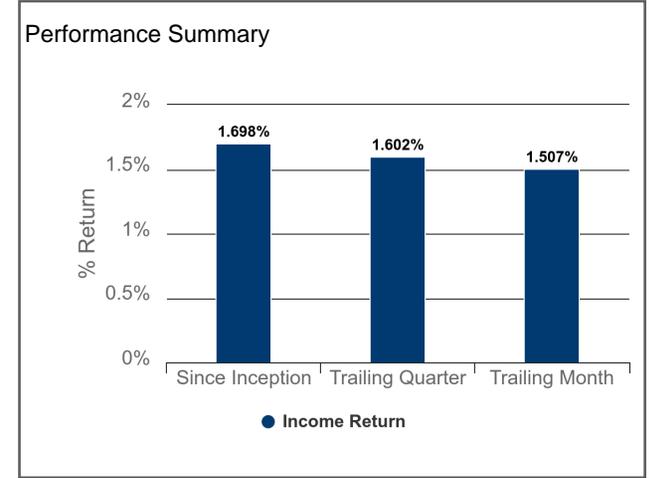
Dated: 10/14/2020

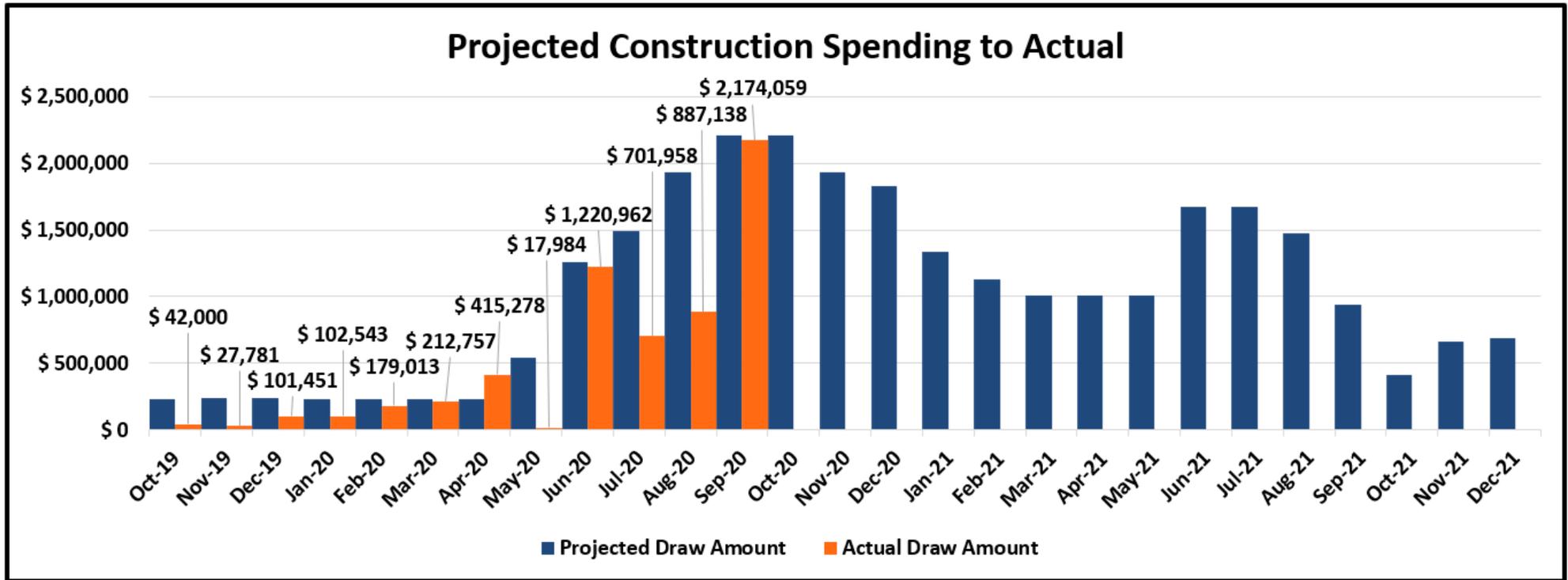
Portfolio Summary	
	<i>Portfolio</i>
Client	Barnesville ISD 146
Custodian	TD Ameritrade
Source Account	943320252
Book Value + Accrued	21,774,796.93
Net Unrealized Gain/Loss	88,876.29
Market Value + Accrued	21,863,673.22
Book Yield	1.55
Duration	0.34
S&P Rating	AA
Moody's Rating	Aa2

Footnote: 1

GAAP Income Detail	
	<i>Portfolio</i>
Account	Barnesville ISD 146 2019A
MMF Payment Received Income	577.00
Coupon Received Income	88,839.28
Realized Gain	0.00
Other Income	0.00
Total Income	89,416.28

Footnotes: 2,3





**FOOD SERVICE REPORT
2020-21**

2019-20	September	October	November	December	January	February	March	April	May	2019-20 Average
Beginning Balance	119,581.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	90,233
Receipts	27,276.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43,346
Disbursements	22,843.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,382
Subtotal	124,014.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	96,197
Est. Federal/State Funding Due	27,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,174
Ending Balance	151,514.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	123,371
Average Daily Participation	NSLP									
Breakfast										
Elementary	50									74
High School	11									37
Total	61	0	0	0	0	0	0	0	0	111
Lunch										
Elementary	387									390
High School	212									209
Total	599	0	0	0	0	0	0	0	0	599
Average Daily A La Carte Items										
Breakfast	2									12
Lunch	214									301
Total	215	0	0	0	0	0	0	0	0	313
Average Daily Participation	SFSP									
Breakfast	189									425
Lunch	563									429
Total	752	0	0	0	0	0	0	0	0	854

**Barnesville Public Schools #146
Revenue Guideline by Source
Period Ending September 30, 2020**

Sequence: Fd, O/S

Description		B21 Annual Budget	Period 202103	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
01	General Fund							
001	Levies	(1,047,910.00)	0.00	0.00	0%	0.00	0%	(1,047,910.00)
010	County Apport	(19,310.00)	0.00	(19.43)	0%	0.00	0%	(19,290.57)
019	Misc Local	(5,810.00)	0.00	0.00	0%	0.00	0%	(5,810.00)
021	Revenue from MN Dist	(111,630.00)	0.00	0.00	0%	0.00	0%	(111,630.00)
050	Fees from Patrons	(45,080.00)	(7,485.00)	(8,490.00)	19%	0.00	19%	(36,590.00)
060	Student Activity	(108,300.00)	(480.00)	(460.00)	0%	0.00	0%	(107,840.00)
061	Entry Fee	(12,700.00)	0.00	0.00	0%	0.00	0%	(12,700.00)
071	Med Assist Fr Dept of HS	(60,150.00)	0.00	0.00	0%	0.00	0%	(60,150.00)
092	Interest	(20,000.00)	(955.01)	(4,388.90)	22%	0.00	22%	(15,611.10)
093	Rent Facilities	(5,000.00)	0.00	0.00	0%	0.00	0%	(5,000.00)
096	Gifts/Bequests	(29,500.00)	0.00	(7,665.74)	26%	0.00	26%	(21,834.26)
099	Misc Revene	(27,520.00)	(741.85)	(2,343.96)	9%	0.00	9%	(25,176.04)
201	Endowment Fund Appr	(39,490.00)	(18,867.24)	(18,867.24)	48%	0.00	48%	(20,622.76)
211	Foundation Aid	(7,109,480.00)	(214,646.76)	(1,451,270.93)	20%	0.00	20%	(5,658,209.07)
212	Literacy Incentive Aid	(57,090.00)	0.00	0.00	0%	0.00	0%	(57,090.00)
229	Disparity Reduction	(670.00)	0.00	0.00	0%	0.00	0%	(670.00)
234	Hmstd/Ag Market Value Credit	(7,800.00)	0.00	0.00	0%	0.00	0%	(7,800.00)
317	LTFM State Aid	(50,950.00)	0.00	0.00	0%	0.00	0%	(50,950.00)
360	Spec Ed General	(684,460.00)	(204,889.01)	(204,889.01)	30%	0.00	30%	(479,570.99)
400	Title IV B	(94,270.00)	0.00	(11,446.24)	12%	0.00	12%	(82,823.76)
401	Title I Esea-A	(81,700.00)	(11,285.70)	(33,287.21)	41%	0.00	41%	(48,412.79)
619	COM Rev Producing Act (Contra)	35,000.00	0.00	0.00	0%	0.00	0%	35,000.00
620	Sale Mat-Rev Producing Act	(65,000.00)	0.00	0.00	0%	0.00	0%	(65,000.00)
621	Sale Mat-Resale Mat	(8,400.00)	(77.53)	46.08	(1%)	0.00	(1%)	(8,446.08)
624	Sale of Equipment	(1,500.00)	0.00	0.00	0%	0.00	0%	(1,500.00)
625	Insurance Recovery	(3,500.00)	0.00	0.00	0%	0.00	0%	(3,500.00)
01	General Fund	(9,662,220.00)	(459,428.10)	(1,743,082.58)	18%	0.00	18%	(7,919,137.42)
02	Food Service		13					
092	Interest	(250.00)	0.00	0.00	0%	0.00	0%	(250.00)

Barnesville Public Schools #146
Revenue Guideline by Source
Period Ending September 30, 2020

Sequence: Fd, O/S

Description		B21 Annual Budget	Period 202103	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
02	Food Service							
099	Misc Revene	(4,200.00)	(47.43)	(47.43)	1%	0.00	1%	(4,152.57)
300	State & Grants	(24,100.00)	(10,922.07)	(10,922.07)	45%	0.00	45%	(13,177.93)
471	School Lunch Fed	(35,000.00)	0.00	0.00	0%	0.00	0%	(35,000.00)
472	Free & Reduced Meals	(56,500.00)	0.00	0.00	0%	0.00	0%	(56,500.00)
473	Commodity Cash Program	(50.00)	0.00	0.00	0%	0.00	0%	(50.00)
474	Commodities	(36,380.00)	0.00	0.00	0%	0.00	0%	(36,380.00)
476	Breakfast Revenue	(15,000.00)	0.00	0.00	0%	0.00	0%	(15,000.00)
601	Type A Pupil	(255,300.00)	(15,225.30)	(44,328.30)	17%	0.00	17%	(210,971.70)
606	Type A Adult	(6,780.00)	(367.15)	(367.15)	5%	0.00	5%	(6,412.85)
02	Food Service	(433,560.00)	(26,561.95)	(55,664.95)	13%	0.00	13%	(377,895.05)
04	Community Service							
001	Levies	(56,130.00)	0.00	0.00	0%	0.00	0%	(56,130.00)
019	Misc Local	(50.00)	0.00	0.00	0%	0.00	0%	(50.00)
021	Revenue from MN Dist	(25,000.00)	0.00	0.00	0%	0.00	0%	(25,000.00)
050	Fees from Patrons	(172,150.00)	(6,121.00)	(9,491.80)	6%	0.00	6%	(162,658.20)
092	Interest	(180.00)	0.00	0.00	0%	0.00	0%	(180.00)
096	Gifts/Bequests	(24,000.00)	(250.00)	(1,000.00)	4%	0.00	4%	(23,000.00)
227	Abatement	(10.00)	0.00	0.00	0%	0.00	0%	(10.00)
229	Disparity Reduction	(130.00)	0.00	0.00	0%	0.00	0%	(130.00)
234	Hmstd/Ag Market Value Credit	(1,570.00)	0.00	0.00	0%	0.00	0%	(1,570.00)
258	Wetland & Native	(20.00)	0.00	0.00	0%	0.00	0%	(20.00)
300	State & Grants	(44,870.00)	0.00	0.00	0%	0.00	0%	(44,870.00)
301	Non-Public Aid	(370.00)	0.00	0.00	0%	0.00	0%	(370.00)
04	Community Service	(324,480.00)	(6,371.00)	(10,491.80)	3%	0.00	3%	(313,988.20)
06	Building Construction							
092	Interest	(275,000.00)	(128,580.27)	(291,118.35)	106%	0.00	106%	16,118.35
06	Building Construction	(275,000.00)	(128,580.27)	(291,118.35)	106%	0.00	106%	16,118.35
07	Debt Redemption							
			14					
001	Levies	(2,109,620.00)	0.00	0.00	0%	0.00	0%	(2,109,620.00)

**Barnesville Public Schools #146
Revenue Guideline by Source
Period Ending September 30, 2020**

Sequence: Fd, O/S

Description		B21 Annual Budget	Period 202103	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
07	Debt Redemption							
229	Disparity Reduction	(300.00)	(27.68)	(83.05)	28%	0.00	28%	(216.95)
234	Hmstd/Ag Market Value Credit	(3,300.00)	(5,174.90)	(15,524.70)	470%	0.00	470%	12,224.70
258	Wetland & Native	(29,700.00)	(89,544.10)	(268,632.31)	904%	0.00	904%	238,932.31
317	LTFM State Aid	(58,800.00)	(10,781.43)	(32,344.29)	55%	0.00	55%	(26,455.71)
07	Debt Redemption	(2,201,720.00)	(105,528.11)	(316,584.35)	14%	0.00	14%	(1,885,135.65)
	Report Totals:	(12,896,980.00)	(726,469.43)	(2,416,942.03)	19%	0.00	19%	(10,480,037.97)

Barnesville Public Schools #146
Exp Summary - Fd, Pro
Period Ending September 30, 2020

Sequence: Fd, Pro

Description		B21 Annual Budget	Period 202103	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
01	General Fund							
010	Board-Education	47,530.00	1,208.81	21,372.78	45%	0.00	45%	26,157.22
020	Office/Supt	248,990.00	25,877.51	64,844.78	26%	0.00	26%	184,145.22
050	School Admin	439,630.00	37,662.82	98,623.45	22%	13.90	22%	340,992.65
105	General Adm. Support	6,560.00	155.50	568.00	9%	0.00	9%	5,992.00
108	Administrative Tech Services	15,000.00	0.00	0.00	0%	0.00	0%	15,000.00
110	Business Services	221,400.00	23,966.04	74,975.88	34%	1,078.72	34%	145,345.40
200	Class Size Reduction	19,770.00	2,863.56	2,863.56	14%	0.00	14%	16,906.44
201	Kindergarten	342,540.00	27,968.24	28,142.18	8%	187.43	8%	314,210.39
203	Elem Ed	392,610.00	59,655.11	110,106.93	28%	9,066.61	30%	273,436.46
204	First Grade	331,420.00	29,693.89	31,388.08	9%	9.24	9%	300,022.68
205	Second Grade	367,880.00	30,818.56	36,231.00	10%	5.21	10%	331,643.79
206	Third Grade	251,320.00	21,736.20	22,716.36	9%	45.25	9%	228,558.39
207	Fourth Grade	290,910.00	26,941.80	27,902.96	10%	0.00	10%	263,007.04
208	Fifth Grade	270,960.00	25,084.19	25,655.95	9%	940.39	10%	244,363.66
209	Sixth Grade	210,820.00	18,526.33	19,265.54	9%	130.14	9%	191,424.32
211	Secondary Ed-Gen	278,440.00	28,810.35	79,499.71	29%	9,588.47	32%	189,351.82
212	Art	72,460.00	6,039.95	6,060.80	8%	546.52	9%	65,852.68
213	Agriculture - Non Vocational	17,530.00	1,523.85	1,523.85	9%	0.00	9%	16,006.15
215	Business	800.00	0.00	0.00	0%	0.00	0%	800.00
216	Educ. Disadvantaged	90,650.00	7,376.37	7,376.37	8%	0.00	8%	83,273.63
218	Gifted And Talented	16,340.00	1,175.42	1,175.42	7%	0.00	7%	15,164.58
220	English	286,850.00	24,201.94	24,238.61	8%	0.00	8%	262,611.39
230	Foreign Language	44,660.00	4,730.77	4,730.77	11%	200.00	11%	39,729.23
240	Health/Phys Ed	221,470.00	19,540.27	19,639.57	9%	631.93	9%	201,198.50
249	Dr Trg/behind Wheel	17,220.00	0.00	8,271.90	48%	0.00	48%	8,948.10
250	FACS	48,150.00	4,124.11	4,124.11	9%	0.00	9%	44,025.89
254	Barnesville Branderz	3,000.00	0.00	0.00	0%	0.00	0%	3,000.00
255	Industrial Educ	104,670.00	9,450.14	9,474.90	9%	60.67	9%	95,134.43
256	Mathematics	261,340.00	22,824.57	22,824.57	9%	0.00	9%	238,515.43

Barnesville Public Schools #146
Exp Summary - Fd, Pro
Period Ending September 30, 2020

Sequence: Fd, Pro

Description		B21 Annual Budget	Period 202103	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
01	General Fund							
258	Inst Music	66,780.00	4,927.74	5,041.34	8%	0.00	8%	61,738.66
259	Vocal Music	141,840.00	13,016.74	13,171.74	9%	0.00	9%	128,668.26
260	Science	274,850.00	23,968.51	24,859.29	9%	0.00	9%	249,990.71
261	Science - River Watch	3,800.00	0.00	0.00	0%	0.00	0%	3,800.00
270	Social-Scienc/Study	266,310.00	22,035.83	22,035.83	8%	99.00	8%	244,175.17
271	Remedial Reading/Lang Arts	0.00	1,058.33	1,058.33	0%	0.00	0%	(1,058.33)
277	Secondary Individualized Instr	0.00	1,333.83	1,333.83	0%	0.00	0%	(1,333.83)
288	Flow Thru/Sales	23,700.00	42.60	107.94	0%	0.00	0%	23,592.06
289	Flo Thru/Sales	27,200.00	0.00	7,570.00	28%	0.00	28%	19,630.00
292	Boys/Girls Athletic	35,700.00	679.15	679.15	2%	0.00	2%	35,020.85
294	Boys Athletics	184,410.00	1,248.21	23,739.61	13%	6,040.34	16%	154,630.05
295	Speech/Debate	10,340.00	0.00	0.00	0%	0.00	0%	10,340.00
296	Girls Athletics	116,990.00	0.00	1,388.85	1%	2,558.33	3%	113,042.82
298	Extra-Curricular	67,280.00	5,779.29	7,110.93	11%	2,577.25	14%	57,591.82
299	Concessions	31,710.00	0.00	0.00	0%	0.00	0%	31,710.00
301	Agriculture	91,700.00	7,093.92	7,368.92	8%	0.00	8%	84,331.08
331	Consumer Homemaking	47,340.00	4,124.05	4,124.05	9%	0.00	9%	43,215.95
341	Business and Office Education	160,490.00	11,377.57	11,377.57	7%	0.00	7%	149,112.43
400	General Special Education	300.00	0.00	0.00	0%	0.00	0%	300.00
401	Speech/Lang.impaired	129,860.00	8,763.77	8,763.77	7%	0.00	7%	121,096.23
402	M.I.-Mild-Moderate	149,550.00	7,768.59	7,768.59	5%	64.95	5%	141,716.46
403	M.I.-Moderate-Severe	30,880.00	10,693.58	10,693.58	35%	0.00	35%	20,186.42
404	Physically Impaired	4,500.00	2,034.30	2,034.30	45%	0.00	45%	2,465.70
406	Visually Impaired	5,400.00	2,465.89	2,465.89	46%	0.00	46%	2,934.11
407	Spec Learning Disabl	190,810.00	10,266.81	10,309.76	5%	0.00	5%	180,500.24
408	Emot/Behavior Disord	204,060.00	12,646.31	12,745.31	6%	105.77	6%	191,208.92
410	Other Health Impair	208,590.00	14,946.17	14,946.17	7%	0.00	7%	193,643.83
411	Autistic	134,450.00	16,112.41	16,112.41	12%	325.00	12%	118,012.59
412	Develop Delayed	0.00	2,198.21	2,198.21	0%	0.00	0%	(2,198.21)

Barnesville Public Schools #146
Exp Summary - Fd, Pro
Period Ending September 30, 2020

Sequence: Fd, Pro

Description		B21 Annual Budget	Period 202103	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
01	General Fund							
416	Multiple Handicap	50,080.00	81.97	81.97	0%	0.00	0%	49,998.03
420	Special Ed General	91,690.00	2,674.26	32,929.08	36%	0.00	36%	58,760.92
422	Early Intervening Services	0.00	4,563.54	4,563.54	0%	0.00	0%	(4,563.54)
430	Homebound	1,260.00	0.00	0.00	0%	0.00	0%	1,260.00
612	Technology	146,610.00	12,749.41	62,346.50	43%	15.19	43%	84,248.31
620	Educ.media/Library	72,930.00	4,768.54	6,946.92	10%	97.50	10%	65,885.58
625	Audio/Visual Dept.	300.00	34.70	34.70	12%	0.00	12%	265.30
630	Instruc-Related Technology	57,990.00	19,053.98	23,193.48	40%	18,447.76	72%	16,348.76
640	Staff Development	103,330.00	2,039.70	6,882.58	7%	0.00	7%	96,447.42
690	Other Inst Support	28,320.00	0.00	6,100.00	22%	0.00	22%	22,220.00
710	Counseling/Guidance	97,880.00	7,668.57	7,668.57	8%	0.00	8%	90,211.43
712	Elem Couseling & Guidance	18,460.00	1,435.36	1,435.36	8%	429.73	10%	16,594.91
720	Health Services	87,980.00	6,466.17	8,479.21	10%	0.00	10%	79,500.79
760	Pupil Transport	623,500.00	51,994.65	63,685.09	10%	0.00	10%	559,814.91
790	Other Pupil Services	86,260.00	125.00	500.00	1%	0.00	1%	85,760.00
810	Oper/Maintenance	680,980.00	97,658.48	209,612.92	31%	13,184.49	33%	458,182.59
811	Grounds Maint	12,560.00	368.48	2,297.41	18%	0.00	18%	10,262.59
812	Buildings Maint	65,450.00	902.04	12,703.93	19%	0.00	19%	52,746.07
813	Equip Maint	5,400.00	3,140.54	3,140.54	58%	0.00	58%	2,259.46
850	Facilities	93,010.00	3,806.00	80,034.49	86%	0.00	86%	12,975.51
865	LTFM Excl'd Costs -Pro 866,867	78,260.00	598.04	982.39	1%	0.00	1%	77,277.61
940	Prop/Other Ins	50,620.00	0.00	50,693.40	100%	0.00	100%	(73.40)
960	Other Non-Recurring Items	2,770.00	0.00	0.00	0%	0.00	0%	2,770.00
01	General Fund	9,985,400.00	866,667.54	1,556,915.48	16%	66,449.79	16%	8,362,034.73
02	Food Service							
770	Food Service	432,530.00	22,128.75	25,975.37	6%	0.00	6%	406,554.63
02	Food Service	432,530.00	22,128.75	25,975.37	6%	0.00	6%	406,554.63
04	Community Service	18						
505	Community Ed	65,370.00	3,787.58	9,923.70	15%	0.00	15%	55,446.30

Barnesville Public Schools #146
Exp Summary - Fd, Pro
Period Ending September 30, 2020

Sequence: Fd, Pro

		B21					% YTD	Remaining
Description		Annual Budget	Period 202103	Year To Date	% YTD	Encumbrances	+ Enc	Balance
04	Community Service							
506	Summer Recreation	74,190.00	1,272.10	29,016.43	39%	0.00	39%	45,173.57
509	Kids Club	30,390.00	0.00	0.00	0%	0.00	0%	30,390.00
580	Early Childhood	47,470.00	18,879.83	19,884.17	42%	0.00	42%	27,585.83
582	School Readiness	78,330.00	20,443.17	22,225.63	28%	383.89	29%	55,720.48
583	Preschool Screening	3,790.00	0.00	0.00	0%	0.00	0%	3,790.00
585	Youth Dev/Youth Serv	5,610.00	0.00	0.00	0%	0.00	0%	5,610.00
590	Other Community Programs	600.00	0.00	0.00	0%	0.00	0%	600.00
04	Community Service	305,750.00	44,382.68	81,049.93	27%	383.89	27%	224,316.18
06	Building Construction							
870	Bldg/Capital Improv.	20,672,210.00	1,541,414.42	3,069,088.50	15%	3,742.79	15%	17,599,378.71
06	Building Construction	20,672,210.00	1,541,414.42	3,069,088.50	15%	3,742.79	15%	17,599,378.71
07	Debt Redemption							
910	Debt Redemption	2,109,300.00	0.00	804,415.00	38%	0.00	38%	1,304,885.00
07	Debt Redemption	2,109,300.00	0.00	804,415.00	38%	0.00	38%	1,304,885.00
	Report Totals:	33,505,190.00	2,474,593.39	5,537,444.28	17%	70,576.47	17%	27,897,169.25

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	12942			MIDWEST BANK		Wire		
			E	01	005 110 000 305 000	RDC Monthly fee		\$75.00	
PO#:	Voucher #:	91908	Invoice	Invoice No:	090120	9/22/2020	Paid Amt:	\$75.00	
							Check Amount:	\$75.00	
0146	MB	12942			MIDWEST BANK		Wire		
			E	01	005 110 000 305 000	Payroll ACH Fee		\$80.50	
PO#:	Voucher #:	91909	Invoice	Invoice No:	090420	9/22/2020	Paid Amt:	\$80.50	
							Check Amount:	\$80.50	
0146	MB	15011			FURTHER		Wire		
			B	01	215 024	FSA		\$1,140.64	
PO#:	Voucher #:	91910	Invoice	Invoice No:	39558722	9/22/2020	Paid Amt:	\$1,140.64	
							Check Amount:	\$1,140.64	
0146	MB	12851			REMIT EDUCATORS BENEFIT CONSULTANTS		Wire		
			B	01	215 005	Tax Sheltered Annuities		\$3,628.04	
PO#:	Voucher #:	91932	Invoice	Invoice No:	S2021060	9/30/2020	Paid Amt:	\$3,628.04	
							Check Amount:	\$3,628.04	
0146	MB	12860			MINNESOTA TEACHERS RETIREMENT		Wire		
			B	01	215 018	TRA		\$29,404.64	
PO#:	Voucher #:	91931	Invoice	Invoice No:	S2021060	9/30/2020	Paid Amt:	\$29,404.64	
							Check Amount:	\$29,404.64	
0146	MB	12861			PUBLIC EMPLOYEES RETIREMENT		Wire		
			B	01	215 017	PERA		\$8,016.37	
PO#:	Voucher #:	91930	Invoice	Invoice No:	S2021060	9/30/2020	Paid Amt:	\$8,016.37	
							Check Amount:	\$8,016.37	
0146	MB	12862			REMIT EDUCATORS BENEFIT CONSULTANTS		Wire		
			B	01	215 005	Tax Sheltered Annuities		\$680.45	
PO#:	Voucher #:	91925	Invoice	Invoice No:	S2021060	9/30/2020	Paid Amt:	\$680.45	
							Check Amount:	\$680.45	
0146	MB	14128			INTERNAL REVENUE SERVICE		Wire		
			B	01	215 010	FICA Payable		\$34,793.04	
			B	01	215 011	Federal Tax		\$16,175.70	
PO#:	Voucher #:	91923	Invoice	Invoice No:	S2021060	9/30/2020	Paid Amt:	\$50,968.74	
							Check Amount:	\$50,968.74	
0146	MB	14129			MINN DEPT OF REVENUE		Wire		
			B	01	215 013	State Tax		\$7,720.86	
PO#:	Voucher #:	91926	Invoice	Invoice No:	S2021060	20 9/30/2020	Paid Amt:	\$7,720.86	
							Check Amount:	\$7,720.86	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	14968	REMIT		EDUCATORS BENEFIT CONSULTANTS		Wire		
			B 01 215 005		Tax Sheltered Annuities			\$5,054.61	
	PO#:	Voucher #:	91929	Invoice	Invoice No: S2021060	9/30/2020		Paid Amt:	\$5,054.61
								Check Amount:	\$5,054.61
0146	MB	16537	REMIT		EDUCATORS BENEFIT CONSULTANTS		Wire		
			B 01 215 005		Tax Sheltered Annuities			\$587.52	
	PO#:	Voucher #:	91921	Invoice	Invoice No: S2021060	9/30/2020		Paid Amt:	\$587.52
								Check Amount:	\$587.52
0146	MB	16936	REMIT		EDUCATORS BENEFITS CONSULTANTS		Wire		
			B 01 215 005		Tax Sheltered Annuities			\$3,430.59	
	PO#:	Voucher #:	91924	Invoice	Invoice No: S2021060	9/30/2020		Paid Amt:	\$3,430.59
								Check Amount:	\$3,430.59
0146	MB	11760			LAKES COUNTRY SERVICE COOP.		Wire		
			B 01 215 026		Bc/Bs Premium			\$77,658.00	
	PO#:	Voucher #:	91933	Invoice	Invoice No: 200902327758	9/30/2020		Paid Amt:	\$77,658.00
								Check Amount:	\$77,658.00
0146	MB	15011	FURTHER				Wire		
			B 01 215 033		Health Savings Account			\$804.17	
	PO#:	Voucher #:	91934	Invoice	Invoice No: 083120HSA	9/30/2020		Paid Amt:	\$804.17
								Check Amount:	\$804.17
0146	MB	15011	FURTHER				Wire		
			B 01 215 033		Health Savings Account			\$1,012.29	
	PO#:	Voucher #:	91935	Invoice	Invoice No: 091520HSA	9/30/2020		Paid Amt:	\$1,012.29
								Check Amount:	\$1,012.29
0146	MB	15011	FURTHER				Wire		
			B 01 215 024		FSA			\$7,729.22	
	PO#:	Voucher #:	91936	Invoice	Invoice No: 39565337	9/30/2020		Paid Amt:	\$7,729.22
								Check Amount:	\$7,729.22
0146	MB	12942			MIDWEST BANK		Wire		
			E 01 005 110 000 305 000		RDC Monthly fee			\$75.00	
	PO#:	Voucher #:	92208	Invoice	Invoice No: 100120	10/15/2020		Paid Amt:	\$75.00
								Check Amount:	\$75.00
0146	MB	15011	FURTHER				Wire		
			B 01 215 024		FSA			\$466.90	
	PO#:	Voucher #:	92207	Invoice	Invoice No: 39573198	10/15/2020		Paid Amt:	\$466.90
								Check Amount:	\$466.90

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	12851	REMIT		EDUCATORS BENEFIT CONSULTANTS		Wire		
			B 01	215 005	Tax Sheltered Annuities			\$3,628.04	
	PO#:	Voucher #:	92189	Invoice	Invoice No: S2021070	10/15/2020	Paid Amt:	\$3,628.04	
							Check Amount:	\$3,628.04	
0146	MB	12860	REMIT		MINNESOTA TEACHERS RETIREMENT		Wire		
			B 01	215 018	TRA			\$29,415.46	
	PO#:	Voucher #:	92188	Invoice	Invoice No: S2021070	10/15/2020	Paid Amt:	\$29,415.46	
							Check Amount:	\$29,415.46	
0146	MB	12861	REMIT		PUBLIC EMPLOYEES RETIREMENT		Wire		
			B 01	215 017	PERA			\$8,913.76	
	PO#:	Voucher #:	92187	Invoice	Invoice No: S2021070	10/15/2020	Paid Amt:	\$8,913.76	
							Check Amount:	\$8,913.76	
0146	MB	12862	REMIT		EDUCATORS BENEFIT CONSULTANTS		Wire		
			B 01	215 005	Tax Sheltered Annuities			\$680.45	
	PO#:	Voucher #:	92182	Invoice	Invoice No: S2021070	10/15/2020	Paid Amt:	\$680.45	
							Check Amount:	\$680.45	
0146	MB	14128	REMIT		INTERNAL REVENUE SERVICE		Wire		
			B 01	215 010	FICA Payable			\$36,237.52	
			B 01	215 011	Federal Tax			\$16,647.45	
	PO#:	Voucher #:	92180	Invoice	Invoice No: S2021070	10/15/2020	Paid Amt:	\$52,884.97	
							Check Amount:	\$52,884.97	
0146	MB	14129	REMIT		MINN DEPT OF REVENUE		Wire		
			B 01	215 013	State Tax			\$8,011.41	
	PO#:	Voucher #:	92183	Invoice	Invoice No: S2021070	10/15/2020	Paid Amt:	\$8,011.41	
							Check Amount:	\$8,011.41	
0146	MB	14968	REMIT		EDUCATORS BENEFIT CONSULTANTS		Wire		
			B 01	215 005	Tax Sheltered Annuities			\$5,054.61	
	PO#:	Voucher #:	92186	Invoice	Invoice No: S2021070	10/15/2020	Paid Amt:	\$5,054.61	
							Check Amount:	\$5,054.61	
0146	MB	16537	REMIT		EDUCATORS BENEFIT CONSULTANTS		Wire		
			B 01	215 005	Tax Sheltered Annuities			\$587.52	
	PO#:	Voucher #:	92178	Invoice	Invoice No: S2021070	10/15/2020	Paid Amt:	\$587.52	
							Check Amount:	\$587.52	
0146	MB	16936	REMIT		EDUCATORS BENEFITS CONSULTANTS		Wire		
			B 01	215 005	Tax Sheltered Annuities			\$3,430.59	
	PO#:	Voucher #:	92181	Invoice	Invoice No: S2021070	22 10/15/2020	Paid Amt:	\$3,430.59	
							Check Amount:	\$3,430.59	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	12942			MIDWEST BANK		Wire		
			E	01	005 110 000 305 000	Payroll ACH Fee		\$75.00	
PO#:	Voucher #:	92209	Invoice	Invoice No:	100520	10/15/2020	Paid Amt:	\$75.00	
							Check Amount:	\$75.00	
0146	MB	12942			MIDWEST BANK		Wire		
			E	01	005 110 000 305 000	Reinstall RDC		\$100.00	
PO#:	Voucher #:	92210	Invoice	Invoice No:	100220	10/15/2020	Paid Amt:	\$100.00	
							Check Amount:	\$100.00	
0146	MB	15011			FURTHER		Wire		
			B	01	215 024	FSA		\$5,773.99	
PO#:	Voucher #:	92219	Invoice	Invoice No:	39579919	10/16/2020	Paid Amt:	\$5,773.99	
							Check Amount:	\$5,773.99	
0146	MB	14130			NORTH DAKOTA TAX COMMISSIONER		Wire		
			B	01	215 013	State Tax		\$16.35	
PO#:	Voucher #:	91120	Invoice	Invoice No:	S2020241	10/16/2020	Paid Amt:	\$16.35	
			B	01	215 013	State Tax		\$16.35	
PO#:	Voucher #:	91285	Invoice	Invoice No:	S2020242	10/16/2020	Paid Amt:	\$16.35	
			B	01	215 013	State Tax		\$16.35	
PO#:	Voucher #:	91491	Invoice	Invoice No:	S2020243	10/16/2020	Paid Amt:	\$16.35	
			B	01	215 013	State Tax		\$16.35	
PO#:	Voucher #:	91566	Invoice	Invoice No:	S2020244	10/16/2020	Paid Amt:	\$16.35	
			B	01	215 013	State Tax		\$106.39	
PO#:	Voucher #:	91863	Invoice	Invoice No:	S2021050	10/16/2020	Paid Amt:	\$106.39	
			B	01	215 013	State Tax		\$106.39	
PO#:	Voucher #:	91928	Invoice	Invoice No:	S2021060	10/16/2020	Paid Amt:	\$106.39	
							Check Amount:	\$278.18	
0146	MB	80145	16086	remit	COLONIAL LIFE INSURANCE COMPANY		Check		
			B	01	215 029	Supplemental Insurance-Voluntary		\$204.94	
PO#:	Voucher #:	91918	Invoice	Invoice No:	41790547-0813558	9/25/2020	Paid Amt:	\$204.94	
							Check Amount:	\$204.94	
0146	MB	80146	15411		DELTA DENTAL OF MINNESOTA		Check		
			B	01	215 032	premiums		\$3,154.20	
PO#:	Voucher #:	91905	Invoice	Invoice No:	RIS0003074399	9/25/2020	Paid Amt:	\$3,154.20	
							Check Amount:	\$3,154.20	
0146	MB	80147	16894		FASTENAL COMPANY		Check		
			E	01	005 810 154 401 999	INVOICE # NDWAH131755 MED GLOVES		\$38.44	
			E	01	005 810 154 401 999	GLOVES LRG		\$38.43	
			E	01	005 810 154 401 999	GLOVES EXLRG		\$38.43	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	80147	16894		FASTENAL COMPANY		Check		
				E 01	005 810 000 410 000	WINDOW CLEANER		\$81.97	
				E 01	005 810 154 401 999	Misc freight		\$5.04	
				E 01	005 810 154 401 999	Misc		\$0.00	
		PO#: 47048	Voucher #:	91916	Invoice	Invoice No: NDWAH131755	9/25/2020	Paid Amt:	\$202.31
								Check Amount:	\$202.31
0146	MB	80148	15849		REMIT IMPACT APPLICATIONS INC		Check		
				E 01	300 292 000 305 000	ImPact Tests		\$655.00	
		PO#: 47065	Voucher #:	91915	Invoice	Invoice No: 20206729	9/25/2020	Paid Amt:	\$655.00
								Check Amount:	\$655.00
0146	MB	80149	10904		JOHNSON CONTROLS, INC		Check		
				E 01	005 812 000 350 000	invoice # 1-98249954027 material to rehang c		\$211.10	
		PO#: 47050	Voucher #:	91911	Invoice	Invoice No: 1-98249954027	9/25/2020	Paid Amt:	\$211.10
								Check Amount:	\$211.10
0146	MB	80150	16099		MAAE		Check		
				E 01	300 298 000 820 000	MAAE		\$240.00	
		PO#:	Voucher #:	91920	Invoice	Invoice No: 092520	9/25/2020	Paid Amt:	\$240.00
								Check Amount:	\$240.00
0146	MB	80151	16818		MN SCHOOL EMPLOYEES ASSOCIATION		Check		
				B 01	215 025	Nea-Mea-Bea Dues Payable		\$84.37	
		PO#:	Voucher #:	87723	Invoice	Invoice No: S2020010	9/25/2020	Paid Amt:	\$84.37
				B 01	215 025	Nea-Mea-Bea Dues Payable		\$86.25	
		PO#:	Voucher #:	91103	Invoice	Invoice No: S2021010	9/25/2020	Paid Amt:	\$86.25
								Check Amount:	\$170.62
0146	MB	80152	15551	remit	NCS PEARSON INC		Check		
				E 01	300 420 740 401 000	WIAT -4 Response Booklets A103000190570		\$90.00	
				E 01	300 420 740 401 000	shipping and handling		\$10.00	
				E 01	300 420 740 401 000	WIAT 4 Oral REading Fluency Booklet A10300		\$15.00	
		PO#: 47033	Voucher #:	91900	Invoice	Invoice No: 11700461	9/25/2020	Paid Amt:	\$115.00
								Check Amount:	\$115.00
0146	MB	80153	12663	remit	REALLY GOOD STUFF LLC		Check		
				E 01	100 204 000 401 000	166026 Dry Erase Boards Set Of 6 6 Colors		\$71.96	
		PO#: 46861	Voucher #:	91906	Invoice	Invoice No: 7419534	9/25/2020	Paid Amt:	\$71.96
								Check Amount:	\$71.96
0146	MB	80154	11245	REMIT	SCHOOL SPECIALTY		Check		
				E 01	100 201 000 401 000	002133 Sharpie Fine-Point Permanent Markers, Ass		\$6.23	
				E 01	100 201 000 401 000	2002831 Schoolgirl Style Industrial Chic Light		\$3.70	
				E 01	100 201 000 401 000	2002829 Schoolgirl Style Industrial Chic Maso		\$3.70	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0146	MB	80154	11245	REMIT	SCHOOL SPECIALTY		Check
				E 01	100 201 000 401 000	1600122 Business Source Paper Clips, Regul:	\$3.11
				E 01	100 201 000 401 000	2002821 Schoolgirl Style Industrial Chic Calen	\$7.99
				E 01	100 201 000 401 000	2003922 Carson Dellosa Twinkle Twinkle You'i	\$1.55
				E 01	100 201 000 401 000	2020687 Schoolgirl Style Woodland Whimsy L	\$4.09
				E 01	100 201 000 401 000	2002822 Schoolgirl Style Industrial Chic Mini I	\$4.93
				E 01	100 201 000 401 000	2003851 Schoolgirl Style Cut-Outs, Colored Si	\$3.57
				E 01	100 201 000 401 000	2002830 Schoolgirl Style Industrial Chic Chalk	\$2.72
				E 01	100 201 000 401 000	2002825 Schoolgirl Style Industrial Chic Shipl	\$2.53
				E 01	100 201 000 401 000	2002832 Schoolgirl Style Industrial Chic Hello	\$3.05
				E 01	100 201 000 401 000	2003921 Carson Dellosa Twinkle Twinkle You'i	\$9.09
				E 01	100 201 000 401 000	2003859 Schoolgirl Style Name Tags, You're a	\$3.05
				E 01	100 201 000 401 000	2020700 Schoolgirl Simply Stylish Border, 36 I	\$3.24
				E 01	100 201 000 401 000	2020684 Schoolgirl Simply Stylish Accents, Bl	\$4.22
				E 01	100 201 000 401 000	2020702 Schoolgirl Style Woodland Whimsy A	\$4.09
				E 01	100 201 000 430 000	1509181 LearningZoneXpress 8-1/2 x 24 in Hc	\$5.65
	PO#: 46908	Voucher #:	91907	Invoice	Invoice No: 30810369397	9/25/2020	Paid Amt: \$76.51
							Check Amount: \$76.51
0146	MB	80155	11878		SCHRITZ PLUMBING & HEATING		Check
				E 02	005 770 701 350 000	invoice # 057783 work on dishwasher parts an	\$443.44
	PO#: 47054	Voucher #:	91917	Invoice	Invoice No: 057783	9/25/2020	Paid Amt: \$443.44
							Check Amount: \$443.44
0146	MB	80156	10140		STEIN'S INC		Check
				E 01	005 810 000 410 000	Misc	\$0.00
				E 01	005 813 000 350 000	invoice #864947 auto scrubber repair	\$214.54
	PO#: 47067	Voucher #:	91912	Invoice	Invoice No: 864947	9/25/2020	Paid Amt: \$214.54
				E 01	005 810 000 410 000	invoice # 863886 golden star sta-flat	\$226.00
				E 01	005 810 000 410 000	Misc freight	\$4.00
	PO#: 47067	Voucher #:	91913	Invoice	Invoice No: 863886	9/25/2020	Paid Amt: \$230.00
				E 01	005 810 000 410 000	invoice # 863720 emulsion bowl cleaner	\$59.62
				E 01	005 810 000 410 000	kaiblooy	\$85.71
				E 01	005 810 000 410 000	mint bowl cleaner	\$48.38
				E 01	005 810 000 410 000	roll towel	\$871.60
				E 01	005 810 000 410 000	toilet tissue	\$472.00
				E 01	005 810 000 410 000	Misc freight	\$4.00
	PO#: 47068	Voucher #:	91914	Invoice	Invoice No: 863720	9/25/2020	Paid Amt: \$1,541.31
							Check Amount: \$1,985.85

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	80157	15651	remit	TEACHERS ON CALL		Check		
				E 01	100 203 000 305 000	Elem Substitute		\$139.70	
	PO#:	Voucher #:	91919	Invoice	Invoice No: 117805	9/25/2020	Paid Amt:	\$139.70	
								Check Amount:	\$139.70
0146	MB	80158	14911	REMIT	AMAZON CAPITAL SERVICES		Check		
				E 01	005 810 154 401 999	MedPride Powder-Free Nitrile Exam Gloves Br		\$42.62	
				E 01	005 810 154 401 999	Command Large Forever Classic Metal Hook,		\$28.84	
				E 01	005 720 151 401 999	CAXXA 3-Tier Rolling Metal Storage Organizer		\$38.98	
	PO#: 47034	Voucher #:	91959	Invoice	Invoice No: 1C6K-K4L4-WT6V	10/6/2020	Paid Amt:	\$110.44	
				E 01	005 720 151 401 999	CAXXA 3-Tier Rolling Metal Storage Organizer		\$38.98	
	PO#: 47034	Voucher #:	91948	Invoice	Invoice No: 14VD-XQDP-67PD	10/6/2020	Paid Amt:	\$38.98	
				E 01	005 810 154 401 999	MedPride Powder-Free Nitrile Exam Gloves Br		\$128.28	
	PO#: 47034	Voucher #:	91949	Invoice	Invoice No: 1TKR-9YY7-X9PJ	10/6/2020	Paid Amt:	\$128.28	
				E 01	005 810 154 401 999	3-Utility Cart 3-Tier rolling cart Amazon 1 \$35		\$35.99	
	PO#: 47021	Voucher #:	91950	Invoice	Invoice No: 1C7Y-Q1LX-9MY1	10/6/2020	Paid Amt:	\$35.99	
				E 01	100 203 151 401 999	3 Tier Black Utility Cart - Yanxus Brand		\$35.99	
	PO#: 46996	Voucher #:	91951	Invoice	Invoice No: 1P1Q-LPKR-HCH6	10/6/2020	Paid Amt:	\$35.99	
				E 04	005 580 325 401 000	8 count Crayola Crayons		\$10.25	
				E 04	005 580 325 401 000	Freight		\$5.99	
	PO#: 47028	Voucher #:	91952	Invoice	Invoice No: 17NL-QNDT-GQFH	10/6/2020	Paid Amt:	\$16.24	
				E 01	100 203 151 401 999	Laptop Bed Tray/Desk Table		\$179.95	
				E 01	100 203 151 401 999	PLAYOLY Miniature Eraser Pack of 500 Novel		\$23.90	
				E 01	100 203 151 401 999	50 pack translucent and solid game dice		\$7.99	
	PO#: 47032	Voucher #:	91953	Invoice	Invoice No: 1HQR-DJNR-KXVM	10/6/2020	Paid Amt:	\$211.84	
								Check Amount:	\$577.76
0146	MB	80159	15727		ARMSTRONG, SALLIE		Check		
				R 01	005 000 000 050 000	Refund		\$30.00	
	PO#:	Voucher #:	91957	Invoice	Invoice No: 092420	10/6/2020	Paid Amt:	\$30.00	
								Check Amount:	\$30.00
0146	MB	80160	15977		CARDMEMBER SERVICES		Check		
				E 01	005 640 316 366 000	Staff Development		\$155.00	
				E 01	005 020 000 401 000	Zoom subscription		\$69.78	
				E 01	005 640 316 366 000	Health Service Supplies-JS		\$341.64	
				E 01	300 211 302 460 000	Science Equipment		\$1,052.42	
				E 01	300 211 302 460 000	HS English books		\$479.40	
				E 01	100 203 151 406 999	Elem COVID Classroom Supplies		\$19.80	
				E 01	100 203 151 456 999	Elem COVID tech supplies		\$976.80	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	80160	15977		CARDMEMBER SERVICES		Check		
				E 01	005 630 154 406 999	HS subscription (COVID)		\$149.00	
	PO#:	Voucher #:	91938	Invoice	Invoice No:	September 2020		10/6/2020	
							Paid Amt:	\$3,243.84	
							Check Amount:	\$3,243.84	
0146	MB	80161	10001		CITY OF BARNESVILLE		Check		
				E 01	005 810 000 332 000	Electricity		\$7,435.57	
				E 01	005 810 000 331 000	Water-Sewage		\$1,200.43	
				E 01	005 810 000 330 000	Garbage		\$18.54	
				E 04	005 505 321 320 000	Communication		\$32.55	
				E 01	005 810 000 320 000	Communication		\$673.50	
	PO#:	Voucher #:	91947	Invoice	Invoice No:	10054377		10/6/2020	
							Paid Amt:	\$9,360.59	
							Check Amount:	\$9,360.59	
0146	MB	80162	12853		EA - BARNESVILLE		Check		
				B 01	215 025	Nea-Mea-Bea Dues Payable		\$2,784.42	
	PO#:	Voucher #:	91857	Invoice	Invoice No:	S2021050		10/6/2020	
							Paid Amt:	\$2,784.42	
				B 01	215 025	Nea-Mea-Bea Dues Payable		\$2,784.42	
	PO#:	Voucher #:	91922	Invoice	Invoice No:	S2021060		10/6/2020	
							Paid Amt:	\$2,784.42	
							Check Amount:	\$5,568.84	
0146	MB	80163	16963		EVERT, CHARLES A		Check		
				E 01	300 294 000 305 502	Fees For Services		\$165.00	
	PO#:	Voucher #:	91941	Invoice	Invoice No:	10320		10/6/2020	
							Paid Amt:	\$165.00	
							Check Amount:	\$165.00	
0146	MB	80164	15369		HOUGHT, LEXI		Check		
				R 02	005 000 701 601 000	Refund		\$118.75	
	PO#:	Voucher #:	91946	Invoice	Invoice No:	092820		10/6/2020	
							Paid Amt:	\$118.75	
							Check Amount:	\$118.75	
0146	MB	80165	15388	remit	INNOVATIVE OFFICE SOLUTIONS LLC		Check		
				E 01	100 206 000 430 000	PAC2418		\$10.70	
	PO#:	Voucher #:	91958	Invoice	Invoice No:	IN3061620		10/6/2020	
							Paid Amt:	\$10.70	
				E 01	100 203 000 401 000	BRTTN430 TONER, FOR HL-1440,3000PGS		\$73.61	
				E 01	100 203 000 401 000	UNV05562 CLIPBOARD, LETTER, 6/PK, BR		\$9.10	
				E 01	100 203 000 401 000	FEL72391 TRAY, DOUBLE, W/STEP FILE		\$22.54	
	PO#: 47075	Voucher #:	91954	Invoice	Invoice No:	IN3115632		10/6/2020	
							Paid Amt:	\$105.25	
				E 01	300 211 000 401 000	SAN81505 ERASER, DRY ERASE SURFACE:		\$2.49	
	PO#: 47073	Voucher #:	91955	Invoice	Invoice No:	IN3115591		10/6/2020	
							Paid Amt:	\$2.49	
				E 01	300 211 000 401 000	ESR128371 CHAIR MAT, 46X60, RECT, INTM		\$75.31	
				E 01	300 211 000 401 000	SAN1927526 MARKER, EXPO, LO, 16/ST, AST		\$18.97	
				E 01	300 211 000 401 000	SAN1752226 MARKER, EXPO NEON 5/ST, AS		\$7.31	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	80165	15388	remit	INNOVATIVE OFFICE SOLUTIONS LLC		Check		
				E 01	300 211 000 401 000			\$18.48	
		PO#: 47073	Voucher #:	91956	Invoice	Invoice No: IN3114228		10/6/2020	
								Paid Amt:	\$120.07
								Check Amount:	\$238.51
0146	MB	80166	16817		JOHNSON, RYAN		Check		
				E 01	300 294 000 305 502	Fees For Services		\$105.00	
		PO#:	Voucher #:	91940	Invoice	Invoice No: 10320		10/6/2020	
								Paid Amt:	\$105.00
								Check Amount:	\$105.00
0146	MB	80167	12908		KOLLAR, VIRGIL A.		Check		
				E 01	300 294 000 305 502	Fees For Services		\$105.00	
		PO#:	Voucher #:	91943	Invoice	Invoice No: 10320		10/6/2020	
								Paid Amt:	\$105.00
								Check Amount:	\$105.00
0146	MB	80168	16818		MN SCHOOL EMPLOYEES ASSOCIATION		Check		
				B 01	215 025	Nea-Mea-Bea Dues Payable		\$355.67	
		PO#:	Voucher #:	91927	Invoice	Invoice No: S2021060		10/6/2020	
								Paid Amt:	\$355.67
								Check Amount:	\$355.67
0146	MB	80169	16645		PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC		Check		
				E 01	005 110 302 370 000	Lease		\$801.00	
		PO#:	Voucher #:	91945	Invoice	Invoice No: 3104224460		10/6/2020	
								Paid Amt:	\$801.00
								Check Amount:	\$801.00
0146	MB	80170	16181		REINERTSON, PERRY		Check		
				E 01	300 294 000 305 502	Fees For Services		\$105.00	
		PO#:	Voucher #:	91939	Invoice	Invoice No: 10320		10/6/2020	
								Paid Amt:	\$105.00
								Check Amount:	\$105.00
0146	MB	80171	16815		STRAND, BRAD		Check		
				E 01	300 294 000 305 502	Fees For Services		\$105.00	
		PO#:	Voucher #:	91942	Invoice	Invoice No: 10320		10/6/2020	
								Paid Amt:	\$105.00
								Check Amount:	\$105.00
0146	MB	80172	15651	remit	TEACHERS ON CALL		Check		
				E 01	300 211 000 305 000	HS Substitute		\$69.85	
		PO#:	Voucher #:	91937	Invoice	Invoice No: 118026		10/6/2020	
								Paid Amt:	\$69.85
								Check Amount:	\$69.85
0146	MB	80173	16972		XCEL ENERGY		Check		
				E 01	005 810 000 333 000	Natural Gas		\$598.42	
		PO#:	Voucher #:	91944	Invoice	Invoice No: 702053677		10/6/2020	
								Paid Amt:	\$598.42
								Check Amount:	\$598.42

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	80174	17297		ANDERSON, WESTON		Check		
				R 04	005 582 344 050 000		Refund	\$30.00	
	PO#:	Voucher #:	91971	Invoice	Invoice No: 100520	10/9/2020		Paid Amt:	\$30.00
								Check Amount:	\$30.00
0146	MB	80175	17295		ANDRES, REBECCA		Check		
				R 04	005 582 344 050 000		Refund	\$30.00	
	PO#:	Voucher #:	91968	Invoice	Invoice No: 100520	10/9/2020		Paid Amt:	\$30.00
								Check Amount:	\$30.00
0146	MB	80176	17300		BERGMAN, ALYSSA		Check		
				R 04	005 582 344 050 000		Refund	\$30.00	
	PO#:	Voucher #:	91977	Invoice	Invoice No: 100520	10/9/2020		Paid Amt:	\$30.00
								Check Amount:	\$30.00
0146	MB	80177	17178		BLICKENSTAFF, LOGYN		Check		
				R 04	005 582 344 050 000		Refund	\$30.00	
	PO#:	Voucher #:	91969	Invoice	Invoice No: 100520	10/9/2020		Paid Amt:	\$30.00
								Check Amount:	\$30.00
0146	MB	80178	17170		BOYUM, ERIN		Check		
				R 04	005 582 344 050 000		Refund	\$30.00	
	PO#:	Voucher #:	91976	Invoice	Invoice No: 100520	10/9/2020		Paid Amt:	\$30.00
								Check Amount:	\$30.00
0146	MB	80179	17298		BURNETT, BREANA		Check		
				R 04	005 582 344 050 000		Refund	\$30.00	
	PO#:	Voucher #:	91972	Invoice	Invoice No: 100520	10/9/2020		Paid Amt:	\$30.00
								Check Amount:	\$30.00
0146	MB	80180	17099		CHRISTIAENS-WILSON, BEVERLY		Check		
				E 01	300 296 000 305 512		Fees For Services	\$105.00	
	PO#:	Voucher #:	91981	Invoice	Invoice No: 100820	10/9/2020		Paid Amt:	\$105.00
								Check Amount:	\$105.00
0146	MB	80181	16344		CHUINARD, JORDAN R.		Check		
				E 01	300 294 000 305 502		Fees For Services	\$55.00	
	PO#:	Voucher #:	91980	Invoice	Invoice No: 100820	10/9/2020		Paid Amt:	\$55.00
								Check Amount:	\$55.00
0146	MB	80182	17305		GESSELL, MIAH		Check		
				E 01	300 296 000 305 512		Fees For Services	\$65.00	
	PO#:	Voucher #:	91984	Invoice	Invoice No: 100820	10/9/2020		Paid Amt:	\$65.00
								Check Amount:	\$65.00

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	80183	17304	REMIT	GRUBER, ALLISON		Check		
				E 01	300 296 000 305 512	Fees For Services		\$101.00	
	PO#:	Voucher #:	91983	Invoice	Invoice No: 100820	10/9/2020	Paid Amt:	\$101.00	
							Check Amount:	\$101.00	
0146	MB	80184	16943		HAMMOND, KAYLA		Check		
				R 04	005 582 344 050 000	Refund		\$60.00	
	PO#:	Voucher #:	91963	Invoice	Invoice No: 100520	10/9/2020	Paid Amt:	\$60.00	
							Check Amount:	\$60.00	
0146	MB	80185	17299		HAUGEN, SAMANTHA		Check		
				R 04	005 582 344 050 000	Refund		\$30.00	
	PO#:	Voucher #:	91973	Invoice	Invoice No: 100520	10/9/2020	Paid Amt:	\$30.00	
							Check Amount:	\$30.00	
0146	MB	80186	17290		HENDERSON, CRYSTAL		Check		
				R 04	005 582 344 050 000	Refund		\$30.00	
	PO#:	Voucher #:	91960	Invoice	Invoice No: 100520	10/9/2020	Paid Amt:	\$30.00	
							Check Amount:	\$30.00	
0146	MB	80187	15369		HOUGHT, LEXI		Check		
				R 04	005 582 344 050 000	Refund		\$30.00	
	PO#:	Voucher #:	91964	Invoice	Invoice No: 100520	10/9/2020	Paid Amt:	\$30.00	
							Check Amount:	\$30.00	
0146	MB	80188	17184		JOHNSON, AMY		Check		
				R 04	005 582 344 050 000	Refund		\$30.00	
	PO#:	Voucher #:	91975	Invoice	Invoice No: 100520	10/9/2020	Paid Amt:	\$30.00	
							Check Amount:	\$30.00	
0146	MB	80189	17296		JOHNSON, SARAH		Check		
				R 04	005 582 344 050 000	Refund		\$30.00	
	PO#:	Voucher #:	91970	Invoice	Invoice No: 100520	10/9/2020	Paid Amt:	\$30.00	
							Check Amount:	\$30.00	
0146	MB	80190	17303	REMIT	KASSUBE, DONALD L		Check		
				E 01	300 296 000 305 512	Fees For Services		\$203.00	
	PO#:	Voucher #:	91982	Invoice	Invoice No: 100820	10/9/2020	Paid Amt:	\$203.00	
							Check Amount:	\$203.00	
0146	MB	80191	17293		KERBAUGH, KATEY		Check		
				R 04	005 582 344 050 000	Refund		\$30.00	
	PO#:	Voucher #:	91966	Invoice	Invoice No: 100520	10/9/2020	Paid Amt:	\$30.00	
							Check Amount:	\$30.00	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	80192	17294		KLOCKE, PEGGY		Check		
				R 04	005 582 344 050 000		Fees from Patrons	\$30.00	
	PO#:	Voucher #:	91967	Invoice	Invoice No: 100520	10/9/2020	Paid Amt:	\$30.00	
							Check Amount:	\$30.00	
0146	MB	80193	17301		LASS, ALEXANDRA		Check		
				R 04	005 582 344 050 000		Refund	\$30.00	
	PO#:	Voucher #:	91978	Invoice	Invoice No: 100520	10/9/2020	Paid Amt:	\$30.00	
							Check Amount:	\$30.00	
0146	MB	80194	17292		LAVIGNE, BETH		Check		
				R 04	005 582 344 050 000		Refund	\$30.00	
	PO#:	Voucher #:	91965	Invoice	Invoice No: 100520	10/9/2020	Paid Amt:	\$30.00	
							Check Amount:	\$30.00	
0146	MB	80195	17291		MARTIN, MEGAN		Check		
				R 04	005 582 344 050 000		Refund	\$30.00	
	PO#:	Voucher #:	91962	Invoice	Invoice No: 100520	10/9/2020	Paid Amt:	\$30.00	
							Check Amount:	\$30.00	
0146	MB	80196	15976		MARTINSON, RICK S.		Check		
				E 01	300 294 000 305 502		Fees For Services	\$55.00	
	PO#:	Voucher #:	91979	Invoice	Invoice No: 100820	10/9/2020	Paid Amt:	\$55.00	
							Check Amount:	\$55.00	
0146	MB	80197	15673		PENDER, CASSIE		Check		
				R 04	005 582 344 050 000		Refund	\$30.00	
	PO#:	Voucher #:	91974	Invoice	Invoice No: 100520	10/9/2020	Paid Amt:	\$30.00	
							Check Amount:	\$30.00	
0146	MB	80198	16806		RIDGEWAY, JACQUELINE		Check		
				R 04	005 582 344 050 000		Refund	\$30.00	
	PO#:	Voucher #:	91961	Invoice	Invoice No: 100520	10/9/2020	Paid Amt:	\$30.00	
							Check Amount:	\$30.00	
0146	MB	80199	15953		3XGEAR LLC		Check		
				E 01	300 289 000 530 000		Wrestling Uniforms	\$810.00	
				E 01	300 294 302 530 506		Wrestling Uniforms	\$2,430.00	
				E 01	300 294 302 530 506		Shipping	\$40.00	
	PO#: 47078	Voucher #:	92139	Invoice	Invoice No: 12282	10/15/2020	Paid Amt:	\$3,280.00	
							Check Amount:	\$3,280.00	
0146	MB	80200	15412		AFLAC		Check		
				B 01	215 029		Supplemental Insurance-Voluntary	\$626.92	
	PO#:	Voucher #:	92214	Invoice	Invoice No: 863401	10/15/2020	Paid Amt:	\$626.92	
							Check Amount:	\$626.92	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	80201	17217		ALL FINISH CONCRETE, INC		Check		
				E 06	005 870 000 520 803 Concrete			\$46,279.35	
PO#:	Voucher #:	92167	Invoice	Invoice No:	Draw #6	10/15/2020	Paid Amt:	\$46,279.35	
								Check Amount:	\$46,279.35
0146	MB	80202	14911	REMIT	AMAZON CAPITAL SERVICES		Check		
				E 01	300 240 000 401 000 FOX Unisex's Electronic (3 Tone) 40 Whistles,			\$36.62	
PO#: 47079	Voucher #:	92193	Invoice	Invoice No:	16L3-49Y1-JTLL	10/15/2020	Paid Amt:	\$36.62	
			E 01	300 211 151 401 999	IPOW iPad Tripod Mount Adapter Universal Ta			\$19.99	
			E 01	300 211 151 401 999	AmazonBasics 60-Inch Lightweight Tripod with			\$25.99	
PO#: 47099	Voucher #:	92194	Invoice	Invoice No:	1WCC-R9Y3-6YFR	10/15/2020	Paid Amt:	\$45.98	
			E 01	005 810 154 401 999	Really Good Stuff Large Plastic Labeled Book			\$162.04	
PO#: 47080	Voucher #:	92195	Invoice	Invoice No:	1Y49-HPVX-YPMQ	10/15/2020	Paid Amt:	\$162.04	
			E 01	100 612 000 401 000	Toner cartridge Dell 593-BBMF (for Dell S281C			\$15.18	
			E 01	100 612 000 401 000	Free Shipping			\$0.00	
PO#: 47077	Voucher #:	92152	Invoice	Invoice No:	1G1Y-WYWT-FX7H	10/15/2020	Paid Amt:	\$15.18	
			E 01	005 810 154 401 999	Item # 3420CLGREC.04 - 15.5 Qt. Latching Pl			\$30.87	
PO#: 46931	Voucher #:	91985	Invoice	Invoice No:	1MDQ-9VCG-1KQ3	10/15/2020	Paid Amt:	\$30.87	
			E 01	100 209 000 401 000	Simple HouseWare Heavy Duty 3-tier Metal U			\$110.61	
PO#: 47059	Voucher #:	91986	Invoice	Invoice No:	19NF-PCXW-17LK	10/15/2020	Paid Amt:	\$110.61	
			E 02	005 770 709 401 000	Large Totes for meal delivery			\$100.00	
PO#:	Voucher #:	91987	Invoice	Invoice No:	11WD-HQYG-LWH9	10/15/2020	Paid Amt:	\$100.00	
			E 01	100 402 740 433 000	ASIN B07L372Q2P Super Z Outlet Liquid Moti			\$16.99	
			E 01	100 402 740 433 000	ASIN B07GP1LDPF Rainbow Puzzle Ball, 3 P			\$12.99	
			E 01	100 402 740 433 000	ASIN B07PS6JW56 Yeetec 6 Pack 24 Links V			\$7.99	
			E 01	100 402 740 433 000	ASIN B08DVD9JMP Magnetic Ring Toys, 6 Pa			\$13.98	
			E 01	100 402 740 433 000	ASIN 4B07N99K84Q 4E's Novelty Expandable			\$7.95	
			E 01	100 402 740 401 000	Item #90620 Cardinal Economy 3-Ring Binder			\$29.99	
			E 01	100 402 740 401 000	ZOHAN EM030 [Upgraded] Kids Hearing Prot			\$80.94	
PO#: 47036	Voucher #:	91988	Invoice	Invoice No:	1J4H-W79C-VFHJ	10/15/2020	Paid Amt:	\$170.83	
								Check Amount:	\$672.13
0146	MB	80203	10002	remit	AMERIPRIDE SERVICES, INC		Check		
				E 02	005 770 701 382 000 Laundry/Dry Cleaning			\$75.55	
PO#:	Voucher #:	91989	Invoice	Invoice No:	1602071712	10/15/2020	Paid Amt:	\$75.55	
			E 02	005 770 701 382 000	Laundry/Dry Cleaning			\$73.55	
PO#:	Voucher #:	91990	Invoice	Invoice No:	1602071710	10/15/2020	Paid Amt:	\$73.55	
			E 02	005 770 701 382 000	Laundry/Dry Cleaning			\$73.55	
PO#:	Voucher #:	91991	Invoice	Invoice No:	1602078855	10/15/2020	Paid Amt:	\$73.55	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	80203	10002	remit	AMERIPRIDE SERVICES, INC		Check		
				E 02	005 770 701 382 000	Laundry/Dry Cleaning		\$73.55	
	PO#:	Voucher #:	91992	Invoice	Invoice No: 1602078856	10/15/2020	Paid Amt:	\$73.55	
							Check Amount:	\$296.20	
0146	MB	80204	15900		ANDERSON ELECTRIC LLC		Check		
				E 01	005 812 000 350 000	invoice #6403 install new LED light by dumpst		\$569.00	
				E 01	005 812 000 350 000	repair ballast in elementary library		\$75.00	
	PO#: 47105	Voucher #:	91993	Invoice	Invoice No: 6403	10/15/2020	Paid Amt:	\$644.00	
				E 01	005 812 000 350 000	invoice # 6391 trouble shoot air handler unit		\$75.00	
	PO#: 47081	Voucher #:	91994	Invoice	Invoice No: 6391	10/15/2020	Paid Amt:	\$75.00	
							Check Amount:	\$719.00	
0146	MB	80205	15810	REMIT	APPLE INC		Check		
				E 01	300 630 153 466 999	Apple 25 Wireless keyboards		\$2,475.00	
	PO#: 47006	Voucher #:	91995	Invoice	Invoice No: AD04645820	10/15/2020	Paid Amt:	\$2,475.00	
				E 01	100 612 000 455 000	STM Dux Case for iPad (5th & 6th Gen) - Blac		\$699.00	
	PO#: 47057	Voucher #:	91996	Invoice	Invoice No: AD04695194	10/15/2020	Paid Amt:	\$699.00	
				E 01	005 612 302 466 000	10.2-inch iPad Wi-Fi 32GB - Space Gray (10-ç		\$8,820.00	
	PO#: 47001	Voucher #:	91997	Invoice	Invoice No: AD04656765	10/15/2020	Paid Amt:	\$8,820.00	
				E 01	005 612 000 430 000	Volume Purchasing Money - VPP for Apple		\$500.00	
	PO#: 47058	Voucher #:	91998	Invoice	Invoice No: AD03221315	10/15/2020	Paid Amt:	\$500.00	
							Check Amount:	\$12,494.00	
0146	MB	80206	17246		BACHMAN INC		Check		
				E 06	005 870 000 520 809	Floor Covering		\$36,314.00	✓
	PO#:	Voucher #:	92171	Invoice	Invoice No: Draw #6	10/15/2020	Paid Amt:	\$36,314.00	
							Check Amount:	\$36,314.00	
0146	MB	80207	10685		BARNESVILLE BUS COMPANY, INC.		Check		
				E 01	005 760 713 360 000	Open Enrollment Transportation		\$6,480.00	
	PO#:	Voucher #:	92000	Invoice	Invoice No: Sept 2020 OE	10/15/2020	Paid Amt:	\$6,480.00	
				E 04	005 506 321 360 000	14U Softball		\$372.75	
	PO#:	Voucher #:	92001	Invoice	Invoice No: August Extra Trips	10/15/2020	Paid Amt:	\$372.75	
				E 01	005 810 154 530 999	Electrostatic Backpack Sprayer		\$2,318.99	
				E 01	005 760 733 401 000	DOT testing		\$54.50	
	PO#:	Voucher #:	92002	Invoice	Invoice No: 100120	10/15/2020	Paid Amt:	\$2,373.49	
							Check Amount:	\$9,226.24	
0146	MB	80208	10685		BARNESVILLE BUS COMPANY, INC.		Check		
				E 01	005 760 720 360 000	Monthly Fee		\$50,000.00	
	PO#:	Voucher #:	91999	Invoice	Invoice No: October 2020	33 10/15/2020	Paid Amt:	\$50,000.00	
							Check Amount:	\$50,000.00	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
0146	MB	80209	12156		BARNESVILLE C-STORE		Check	
				E 01 005 760 733 442 000	Gasoline		\$36.70	
PO#:	Voucher #:	92010	Invoice	Invoice No: 8458-1		10/15/2020	Paid Amt: \$36.70	
				E 01 005 760 733 442 000	Gasoline		\$21.87	
PO#:	Voucher #:	92011	Invoice	Invoice No: 162-1		10/15/2020	Paid Amt: \$21.87	
				E 01 005 760 733 442 000	Gasoline		\$25.45	
PO#:	Voucher #:	92012	Invoice	Invoice No: 6626-2		10/15/2020	Paid Amt: \$25.45	
				E 01 005 760 733 442 000	Gasoline		\$32.41	
				E 01 005 760 733 401 000	Car Wash		\$8.00	
PO#:	Voucher #:	92013	Invoice	Invoice No: 794-1		10/15/2020	Paid Amt: \$40.41	
				E 01 005 760 733 442 000	Gasoline		\$23.19	
PO#:	Voucher #:	92014	Invoice	Invoice No: 8106-2		10/15/2020	Paid Amt: \$23.19	
				E 01 005 811 000 442 000	Gasoline		\$23.01	
PO#:	Voucher #:	92015	Invoice	Invoice No: 1752-1		10/15/2020	Paid Amt: \$23.01	
				E 01 005 811 000 442 000	Gasoline		\$25.01	
PO#:	Voucher #:	92016	Invoice	Invoice No: 8704-1		10/15/2020	Paid Amt: \$25.01	
				E 01 005 811 000 442 000	Gasoline		\$20.25	
PO#:	Voucher #:	92017	Invoice	Invoice No: 2863-1		10/15/2020	Paid Amt: \$20.25	
				E 01 005 811 000 442 000	Gasoline		\$20.00	
PO#:	Voucher #:	92018	Invoice	Invoice No: 429-2		10/15/2020	Paid Amt: \$20.00	
				E 01 005 760 733 442 000	Gasoline		\$34.51	
PO#:	Voucher #:	92019	Invoice	Invoice No: 9995-2		10/15/2020	Paid Amt: \$34.51	
				E 01 005 760 733 442 000	Gasoline		\$25.52	
PO#:	Voucher #:	92020	Invoice	Invoice No: 221-2		10/15/2020	Paid Amt: \$25.52	
				E 01 005 760 733 442 000	Gasoline		\$30.31	
PO#:	Voucher #:	92021	Invoice	Invoice No: 8760-2		10/15/2020	Paid Amt: \$30.31	
				E 01 005 760 733 442 000	Gasoline		\$27.90	
PO#:	Voucher #:	92022	Invoice	Invoice No: 2785-1		10/15/2020	Paid Amt: \$27.90	
				E 01 005 760 733 442 000	Gasoline		\$37.90	
PO#:	Voucher #:	92023	Invoice	Invoice No: 4599-1		10/15/2020	Paid Amt: \$37.90	
				E 01 005 760 733 442 000	Gasoline		\$21.40	
PO#:	Voucher #:	92024	Invoice	Invoice No: 4776-1		10/15/2020	Paid Amt: \$21.40	
				E 01 005 810 000 442 000	Gasoline		\$51.50	
PO#:	Voucher #:	92025	Invoice	Invoice No: 3740-1		10/15/2020	Paid Amt: \$51.50	
							Check Amount:	\$464.93
0146	MB	80210	16618		BARNESVILLE DRUG & HARDWARE		Check	
				E 01 005 810 000 410 000	Custodial Supplies 34		\$39.97	
PO#:	Voucher #:	92004	Invoice	Invoice No: 34931		10/15/2020	Paid Amt: \$39.97	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	80210	16618		BARNESVILLE DRUG & HARDWARE		Check		
				E 01 005 810 000 410 000	Custodial Supplies			\$21.98	
	PO#:	Voucher #:	92005	Invoice	Invoice No: 34947	10/15/2020	Paid Amt:		\$21.98
				E 01 005 810 000 410 000	Custodial Supplies			\$24.45	
	PO#:	Voucher #:	92006	Invoice	Invoice No: 34945	10/15/2020	Paid Amt:		\$24.45
				E 01 005 810 000 410 000	Custodial Supplies			\$40.94	
	PO#:	Voucher #:	92007	Invoice	Invoice No: 34970	10/15/2020	Paid Amt:		\$40.94
				E 01 005 810 000 410 000	Custodial Supplies			\$9.87	
	PO#:	Voucher #:	92008	Invoice	Invoice No: 34993	10/15/2020	Paid Amt:		\$9.87
				E 01 005 810 000 410 000	Custodial Supplies			\$45.93	
	PO#:	Voucher #:	92009	Invoice	Invoice No: 35046	10/15/2020	Paid Amt:		\$45.93
							Check Amount:		\$183.14
0146	MB	80211	10025		BARNESVILLE RECORD-REVIEW		Check		
				E 01 005 010 000 380 000	Publish Minutes			\$2,076.00	
				E 01 005 010 000 380 000	Annual Notifications			\$240.00	
	PO#:	Voucher #:	92116	Invoice	Invoice No: 093020	10/15/2020	Paid Amt:		\$2,316.00
							Check Amount:		\$2,316.00
0146	MB	80212	13220	remit	BIMBO BAKERIES USA		Check		
				E 02 005 770 701 490 000	Food			\$40.32	
	PO#:	Voucher #:	92063	Invoice	Invoice No: 52155617044	10/15/2020	Paid Amt:		\$40.32
				E 02 005 770 701 490 000	Food			\$80.40	
	PO#:	Voucher #:	92064	Invoice	Invoice No: 52155617043	10/15/2020	Paid Amt:		\$80.40
				E 02 005 770 701 490 000	Food			\$26.88	
	PO#:	Voucher #:	92065	Invoice	Invoice No: 52155617087	10/15/2020	Paid Amt:		\$26.88
				E 02 005 770 701 490 000	Food			\$47.25	
	PO#:	Voucher #:	92066	Invoice	Invoice No: 52155617111	10/15/2020	Paid Amt:		\$47.25
				E 02 005 770 701 490 000	Food			\$31.50	
	PO#:	Voucher #:	92067	Invoice	Invoice No: 52155617110	10/15/2020	Paid Amt:		\$31.50
				E 02 005 770 709 490 000	Food			\$74.82	
	PO#:	Voucher #:	92068	Invoice	Invoice No: 52155617129	10/15/2020	Paid Amt:		\$74.82
				E 02 005 770 709 490 000	Food			\$47.25	
	PO#:	Voucher #:	92069	Invoice	Invoice No: 52155617130	10/15/2020	Paid Amt:		\$47.25
				E 02 005 770 709 490 000	Food			\$51.09	
	PO#:	Voucher #:	92070	Invoice	Invoice No: 52155617172	10/15/2020	Paid Amt:		\$51.09
							Check Amount:		\$399.51

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	80213	17229		BRAUN INTERTEC CORPORATION		Check		
				E 06	005 870 000 305 889 Construction Testing			\$9,847.75	
PO#:	Voucher #:	92163	Invoice	Invoice No:	B226128	10/15/2020	Paid Amt:	\$9,847.75	
							Check Amount:	\$9,847.75	
0146	MB	80214	12430	remit	BUREAU OF EDUCATION & RESEARCH		Check		
				E 01	300 640 316 366 000 Online Seminar			\$279.00	
PO#:	Voucher #:	92003	Invoice	Invoice No:	5002189	10/15/2020	Paid Amt:	\$279.00	
							Check Amount:	\$279.00	
0146	MB	80215	17139		CASH-WA DISTRIBUTING CO OF FARGO LLC		Check		
				E 02	005 770 701 401 000 General Supplies			\$61.51	
				E 02	005 770 701 490 000 Food			\$2,168.44	
PO#:	Voucher #:	92040	Invoice	Invoice No:	3660309	10/15/2020	Paid Amt:	\$2,229.95	
				E 02	005 770 705 490 000 Breakfast Food			\$356.72	
PO#:	Voucher #:	92041	Invoice	Invoice No:	3660308	10/15/2020	Paid Amt:	\$356.72	
				E 02	005 770 701 490 000 Food			\$728.14	
PO#:	Voucher #:	92042	Invoice	Invoice No:	3663106	10/15/2020	Paid Amt:	\$728.14	
				E 02	005 770 701 401 000 General Supplies			\$31.78	
				E 02	005 770 701 490 000 Food			\$940.64	
PO#:	Voucher #:	92043	Invoice	Invoice No:	3663105	10/15/2020	Paid Amt:	\$972.42	
				E 02	005 770 705 490 000 Breakfast Food			\$216.16	
PO#:	Voucher #:	92044	Invoice	Invoice No:	3663103	10/15/2020	Paid Amt:	\$216.16	
				E 02	005 770 705 490 000 Breakfast Food			\$378.63	
PO#:	Voucher #:	92045	Invoice	Invoice No:	3663104	10/15/2020	Paid Amt:	\$378.63	
				E 02	005 770 701 490 000 Food			\$26.46	
PO#:	Voucher #:	92046	Invoice	Invoice No:	3666174	10/15/2020	Paid Amt:	\$26.46	
				E 02	005 770 701 401 000 General Supplies			\$570.94	
				E 02	005 770 701 490 000 Food			\$2,916.19	
PO#:	Voucher #:	92047	Invoice	Invoice No:	3666173	10/15/2020	Paid Amt:	\$3,487.13	
				E 02	005 770 705 490 000 Breakfast Food			\$294.43	
PO#:	Voucher #:	92048	Invoice	Invoice No:	3666172	10/15/2020	Paid Amt:	\$294.43	
				E 02	005 770 709 490 000 SFSP Food			\$3,473.82	
PO#:	Voucher #:	92049	Invoice	Invoice No:	3669379	10/15/2020	Paid Amt:	\$3,473.82	
				E 02	005 770 709 490 000 SFSP Food			\$93.58	
PO#:	Voucher #:	92050	Invoice	Invoice No:	3669378	10/15/2020	Paid Amt:	\$93.58	
				E 02	005 770 709 490 000 SFSP Food			\$47.04	
PO#:	Voucher #:	92051	Invoice	Invoice No:	3669382	10/15/2020	Paid Amt:	\$47.04	
				E 02	005 770 707 490 000 Food	36		\$133.91	
PO#:	Voucher #:	92052	Invoice	Invoice No:	3669381	10/15/2020	Paid Amt:	\$133.91	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	80215	17139		CASH-WA DISTRIBUTING CO OF FARGO LLC		Check		
				E 02 005 770	709 490 000 SFSP Food			\$806.77	
PO#:	Voucher #:	92053	Invoice	Invoice No:	3669380	10/15/2020	Paid Amt:	\$806.77	
				E 02 005 770	709 490 000 SFSP Food			\$404.48	
PO#:	Voucher #:	92054	Invoice	Invoice No:	3672451	10/15/2020	Paid Amt:	\$404.48	
				E 02 005 770	709 490 000 SFSP Food			\$879.34	
PO#:	Voucher #:	92055	Invoice	Invoice No:	3672452	10/15/2020	Paid Amt:	\$879.34	
				E 02 005 770	709 401 000 General SFSP Supplies			\$688.75	
				E 02 005 770	709 490 000 SFSP Food			\$2,860.30	
PO#:	Voucher #:	92057	Invoice	Invoice No:	3672454	10/15/2020	Paid Amt:	\$3,549.05	
				E 02 005 770	709 490 000 Commodities			\$41.16	
PO#:	Voucher #:	92058	Invoice	Invoice No:	3672455	10/15/2020	Paid Amt:	\$41.16	
							Check Amount:	\$18,119.19	
0146	MB	80216	10004		CASS CLAY CREAMERY, INC		Check		
				E 02 005 770	701 495 000 Milk			\$120.66	
				E 02 005 770	701 490 000 Food			\$14.63	
PO#:	Voucher #:	92027	Invoice	Invoice No:	2914200	10/15/2020	Paid Amt:	\$135.29	
				E 02 005 770	701 495 000 Milk			\$644.11	
				E 02 005 770	701 490 000 Food			\$14.63	
PO#:	Voucher #:	92028	Invoice	Invoice No:	2914192	10/15/2020	Paid Amt:	\$658.74	
				E 02 005 770	701 495 000 Milk			\$14.00	
PO#:	Voucher #:	92029	Invoice	Invoice No:	2915575	10/15/2020	Paid Amt:	\$14.00	
				E 02 005 770	701 495 000 Milk			\$180.16	
				E 02 005 770	701 490 000 Food			\$29.26	
PO#:	Voucher #:	92030	Invoice	Invoice No:	2925587	10/15/2020	Paid Amt:	\$209.42	
				E 02 005 770	701 495 000 Milk			\$134.62	
PO#:	Voucher #:	92031	Invoice	Invoice No:	2937639	10/15/2020	Paid Amt:	\$134.62	
				E 02 005 770	701 495 000 Milk			\$340.86	
PO#:	Voucher #:	92032	Invoice	Invoice No:	2936918	10/15/2020	Paid Amt:	\$340.86	
				E 02 005 770	709 495 000 SFSP Milk			\$242.23	
PO#:	Voucher #:	92033	Invoice	Invoice No:	2943837	10/15/2020	Paid Amt:	\$242.23	
				E 02 005 770	709 495 000 SFSP Milk			\$371.90	
PO#:	Voucher #:	92034	Invoice	Invoice No:	2943672	10/15/2020	Paid Amt:	\$371.90	
				E 02 005 770	709 495 000 SFSP Milk			\$61.47	
PO#:	Voucher #:	92035	Invoice	Invoice No:	2949064	10/15/2020	Paid Amt:	\$61.47	
				E 02 005 770	709 490 000 SFSP Food			\$14.63	
PO#:	Voucher #:	92036	Invoice	Invoice No:	2949070	37 10/15/2020	Paid Amt:	\$14.63	
				E 02 005 770	709 495 000 SFSP Milk			\$28.00	
PO#:	Voucher #:	92037	Invoice	Invoice No:	2951087	10/15/2020	Paid Amt:	\$28.00	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	80216	10004		CASS CLAY CREAMERY, INC		Check		
				E 02 005 770 709 495 000	SFSP Milk			\$308.85	
	PO#:	Voucher #:	92038	Invoice	Invoice No: 2956525	10/15/2020	Paid Amt:	\$308.85	
				E 02 005 770 709 495 000	SFSP Milk			\$373.96	
	PO#:	Voucher #:	92039	Invoice	Invoice No: 2956529	10/15/2020	Paid Amt:	\$373.96	
							Check Amount:	\$2,893.97	
0146	MB	80217	14584		CENTRAL DOOR & HARDWARE INC.		Check		
				E 06 005 870 000 520 808	Doors, Frames & Hardware			\$25,259.00	
	PO#:	Voucher #:	92170	Invoice	Invoice No: Draw #6	10/15/2020	Paid Amt:	\$25,259.00	✓
							Check Amount:	\$25,259.00	
0146	MB	80218	16344		CHUINARD, JORDAN R.		Check		
				E 01 300 294 000 305 502	Fees For Services			\$60.00	
	PO#:	Voucher #:	92156	Invoice	Invoice No: 101220	10/15/2020	Paid Amt:	\$60.00	
							Check Amount:	\$60.00	
0146	MB	80219	10001		CITY OF BARNESVILLE		Check		
				E 06 005 870 000 305 885	Move City Electric Line			\$141,831.00	✓
	PO#:	Voucher #:	92190	Invoice	Invoice No: Draw #6-2	10/15/2020	Paid Amt:	\$141,831.00	
							Check Amount:	\$141,831.00	
0146	MB	80220	10001		CITY OF BARNESVILLE		Check		
				E 06 005 870 000 305 889	Temp Electric			\$1,143.64	✓
	PO#:	Voucher #:	92162	Invoice	Invoice No: Draw #6	10/15/2020	Paid Amt:	\$1,143.64	
							Check Amount:	\$1,143.64	
0146	MB	80221	17311		CLEANING PROS LLC		Check		
				E 06 005 870 000 305 885	Clean Up			\$2,025.00	✓
	PO#:	Voucher #:	92166	Invoice	Invoice No: Draw #6	10/15/2020	Paid Amt:	\$2,025.00	
							Check Amount:	\$2,025.00	
0146	MB	80222	16568		COCA-COLA BOTTLING COMPANY HIGH COUNTRY		Check		
				E 02 005 770 707 490 000	Food			\$75.00	
	PO#:	Voucher #:	92096	Invoice	Invoice No: 3409158	10/15/2020	Paid Amt:	\$75.00	
				E 02 005 770 707 490 000	Food			\$218.75	
	PO#:	Voucher #:	92097	Invoice	Invoice No: 3409107	10/15/2020	Paid Amt:	\$218.75	
							Check Amount:	\$293.75	
0146	MB	80223	16086	remit	COLONIAL LIFE INSURANCE COMPANY		Check		
				B 01 215 029	Supplemental Insurance-Voluntary			\$204.94	
	PO#:	Voucher #:	92150	Invoice	Invoice No: 4179057-0913601	10/15/2020	Paid Amt:	\$204.94	
				B 01 215 029	Supplemental Insurance-Voluntary			\$204.94	
	PO#:	Voucher #:	92151	Invoice	Invoice No: 4179057-0813558	10/15/2020	Paid Amt:	\$204.94	
							Check Amount:	\$409.88	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
0146	MB	80224	15082	remit	CURRICULUM ASSOCIATES LLC		Check			
				E 04	005 583 354 366 000	Brigance III Training		\$500.00		
		PO#: 47063	Voucher #:	92026	Invoice	Invoice No: 90680193	10/15/2020		Paid Amt:	\$500.00
									Check Amount:	\$500.00
0146	MB	80225	10007		DACOTAH PAPER CO		Check			
				E 01	005 810 000 410 000	invoice# 77720 nilogel		\$50.66		
				E 01	005 810 000 410 000	16x16 blue cloth		\$57.36		
				E 01	005 810 154 401 999	nitrile gloves exlrg		\$89.71		
		PO#: 47040	Voucher #:	92062	Invoice	Invoice No: 77720	10/15/2020		Paid Amt:	\$197.73
				E 01	005 810 000 410 000	invoice# 84716 little red liner lovers		\$23.17		
				E 01	005 810 154 401 999	nitrile med. gloves		\$156.09		
				E 01	005 810 154 401 999	nitrile gloves exlrg		\$156.09		
				E 01	005 810 000 410 000	23x33 black can liners		\$96.10		
		PO#: 47116	Voucher #:	92196	Invoice	Invoice No: 84716	10/15/2020		Paid Amt:	\$431.45
									Check Amount:	\$629.18
0146	MB	80226	17239		DAKOTA ROLLOFF SERVICES LLC		Check			
				E 06	005 870 000 305 889	Dumpsters		\$2,019.00		
		PO#:	Voucher #:	92165	Invoice	Invoice No: Draw #6	10/15/2020		Paid Amt:	\$2,019.00
									Check Amount:	\$2,019.00
0146	MB	80227	10827		DEAN'S BULK SERVICE, INC.		Check			
				E 01	005 810 000 440 000	Dyed Fuel - Elem		\$9,222.64		
		PO#:	Voucher #:	92059	Invoice	Invoice No: 591611	10/15/2020		Paid Amt:	\$9,222.64
				E 01	005 810 000 440 000	419.3 Propane Elem		\$377.37		
		PO#:	Voucher #:	92060	Invoice	Invoice No: 128781	10/15/2020		Paid Amt:	\$377.37
									Check Amount:	\$9,600.01
0146	MB	80228	15411		DELTA DENTAL OF MINNESOTA		Check			
				B 01	215 032	premiums		\$2,954.80		
		PO#:	Voucher #:	92191	Invoice	Invoice No: RIS0003136173	10/15/2020		Paid Amt:	\$2,954.80
									Check Amount:	\$2,954.80
0146	MB	80229	15465	REMIT	DIAMOND VOGEL PAINTS		Check			
				E 01	005 812 000 420 000	810208015 field paint cans		\$108.00		
		PO#: 47041	Voucher #:	92061	Invoice	Invoice No: 810208015	10/15/2020		Paid Amt:	\$108.00
									Check Amount:	\$108.00
0146	MB	80230	15344		EDUCATORS BENEFIT CONSULTANTS		Check			
				E 01	005 110 000 305 000	Fees For Services		\$57.69		
		PO#:	Voucher #:	92072	Invoice	Invoice No: 15936	39 10/15/2020		Paid Amt:	\$57.69
									Check Amount:	\$57.69

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	80231	17177		EICHOLTZ MASONRY INC		Check		
				E 06	005 870 000 520 804	Masonry		\$228,000.00	
	PO#:	Voucher #:	92168	Invoice	Invoice No: Draw #6	10/15/2020	Paid Amt:	\$228,000.00	
							Check Amount:	\$228,000.00	
0146	MB	80232	15760		ENGEL, ROD		Check		
				E 01	300 294 000 305 502	Fees For Services		\$65.00	
	PO#:	Voucher #:	92155	Invoice	Invoice No: 101220	10/15/2020	Paid Amt:	\$65.00	
							Check Amount:	\$65.00	
0146	MB	80233	16960		ESGI		Check		
				E 01	100 203 000 461 000	ESGI 12 month renewal		\$609.00	
	PO#: 47112	Voucher #:	92159	Invoice	Invoice No: 33023	10/15/2020	Paid Amt:	\$609.00	
							Check Amount:	\$609.00	
0146	MB	80234	15730		ESSENTIA HEALTH		Check		
				E 01	300 790 000 305 000	Monthly Sports Medicine agreement		\$125.00	
	PO#:	Voucher #:	92071	Invoice	Invoice No: 0421.3010.1707.01	10/15/2020	Paid Amt:	\$125.00	
							Check Amount:	\$125.00	
0146	MB	80235	10052		FARMERS COOPERATIVE OIL CO		Check		
				E 01	005 811 000 442 000	Gasoline		\$23.00	
	PO#:	Voucher #:	92073	Invoice	Invoice No: 9902-1	10/15/2020	Paid Amt:	\$23.00	
							Check Amount:	\$23.00	
0146	MB	80236	16836		FFA		Check		
				R 01	300 225 000 621 000	FFA Vending		\$60.53	
	PO#:	Voucher #:	92075	Invoice	Invoice No: 09232020	10/15/2020	Paid Amt:	\$60.53	
							Check Amount:	\$60.53	
0146	MB	80237	10060		FUCHS SANITATION, INC		Check		
				E 01	005 810 000 330 000	Garbage		\$947.81	
	PO#:	Voucher #:	92074	Invoice	Invoice No: 51936	10/15/2020	Paid Amt:	\$947.81	
							Check Amount:	\$947.81	
0146	MB	80238	13666		GERRELLS SPORTS		Check		
				E 01	300 294 000 401 502	1 box of purple mouthguards or black 100 cou		\$85.00	
				E 01	300 294 000 401 502	shipping		\$10.00	
	PO#: 47076	Voucher #:	92076	Invoice	Invoice No: 0019298-IN	10/15/2020	Paid Amt:	\$95.00	
				E 01	300 294 000 401 502	Spalding Alpha leather football		\$750.00	
				E 01	300 294 000 401 502	Freight		\$12.00	
	PO#: 47071	Voucher #:	92077	Invoice	Invoice No: 0018967-IN	10/15/2020	Paid Amt:	\$762.00	
				E 01	300 294 000 401 502	small knee pads for game pants		\$260.00	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	80238	13666		GERRELLS SPORTS		Check		
				E 01	300 294 000 401 502	Freight		\$14.00	
	PO#: 47071	Voucher #:	92078	Invoice	Invoice No: 0018823-IN	10/15/2020	Paid Amt:	\$274.00	
							Check Amount:	\$1,131.00	
0146	MB	80239	17263		H2I GROUP INC		Check		
				E 06	005 870 000 520 811	Furnishings		\$34,100.00	
	PO#:	Voucher #:	92173	Invoice	Invoice No: Draw #6	10/15/2020	Paid Amt:	\$34,100.00	
							Check Amount:	\$34,100.00	
0146	MB	80240	10689		HEART OF LAKES CONFERENCE		Check		
				E 01	300 294 000 401 502	HOL Fee		\$160.00	
				E 01	300 294 000 401 503	HOL Fee		\$85.00	
				E 01	300 294 000 401 504	HOL Fee		\$60.00	
				E 01	300 294 000 401 506	HOL Fee		\$85.00	
				E 01	300 294 000 401 507	HOL Fee		\$60.00	
				E 01	300 296 000 401 512	HOL Fee		\$85.00	
				E 01	300 296 000 401 513	HOL Fee		\$85.00	
				E 01	300 296 000 401 514	HOL Fee		\$60.00	
				E 01	300 296 000 401 517	HOL Fee		\$60.00	
				E 01	300 292 000 401 505	HOL Fee		\$110.00	
	PO#:	Voucher #:	92153	Invoice	Invoice No: 2020-21	10/15/2020	Paid Amt:	\$850.00	
							Check Amount:	\$850.00	
0146	MB	80241	17307		HOVLAND, HAILI		Check		
				E 04	799 590 351 460 000	Nonpublic Textbook Entitlement		\$85.59	
	PO#:	Voucher #:	92147	Invoice	Invoice No: 101320	10/15/2020	Paid Amt:	\$85.59	
							Check Amount:	\$85.59	
0146	MB	80242	15901	remit	HUDL		Check		
				E 01	300 289 000 401 000	Sports Package		\$0.00	
				E 01	300 292 000 401 000	Sports Package		\$3,398.79	
				E 01	300 292 000 401 000	rounding		\$0.21	
	PO#: 47117	Voucher #:	92211	Invoice	Invoice No: INV01019627	10/15/2020	Paid Amt:	\$3,399.00	
							Check Amount:	\$3,399.00	
0146	MB	80243	17096		ICARE ELECTRONIC REPAIR		Check		
				E 01	005 612 000 315 000	Rprs&Maint for Comp&Tech		\$125.00	
	PO#:	Voucher #:	92079	Invoice	Invoice No: 24099	10/15/2020	Paid Amt:	\$125.00	
				E 01	005 612 000 315 000	Rprs&Maint for Comp&Tech		\$89.00	
	PO#:	Voucher #:	92080	Invoice	Invoice No: 24076	10/15/2020	Paid Amt:	\$89.00	
				E 01	005 612 000 315 000	Rprs&Maint for Comp&Tech		\$89.00	
	PO#:	Voucher #:	92081	Invoice	Invoice No: 24153	10/15/2020	Paid Amt:	\$89.00	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	80243	17096		ICARE ELECTRONIC REPAIR		Check		
				E 01 005 612 000 315 000	Rprs&Maint for Comp&Tech			\$89.00	
PO#:	Voucher #:	92082	Invoice	Invoice No: 24078		10/15/2020	Paid Amt:	\$89.00	
				E 01 005 612 000 315 000	Rprs&Maint for Comp&Tech			\$89.00	
PO#:	Voucher #:	92083	Invoice	Invoice No: 24154		10/15/2020	Paid Amt:	\$89.00	
				E 01 005 612 000 315 000	Rprs&Maint for Comp&Tech			\$89.00	
PO#:	Voucher #:	92084	Invoice	Invoice No: 24156		10/15/2020	Paid Amt:	\$89.00	
				E 01 005 612 000 315 000	Rprs&Maint for Comp&Tech			\$89.00	
PO#:	Voucher #:	92085	Invoice	Invoice No: 24160		10/15/2020	Paid Amt:	\$89.00	
				E 01 005 612 000 315 000	Rprs&Maint for Comp&Tech			\$89.00	
PO#:	Voucher #:	92086	Invoice	Invoice No: 24155		10/15/2020	Paid Amt:	\$89.00	
				E 01 005 612 000 315 000	Rprs&Maint for Comp&Tech			\$25.00	
PO#:	Voucher #:	92087	Invoice	Invoice No: 24270		10/15/2020	Paid Amt:	\$25.00	
				E 01 005 612 000 315 000	Rprs&Maint for Comp&Tech			\$200.00	
PO#:	Voucher #:	92088	Invoice	Invoice No: 24271		10/15/2020	Paid Amt:	\$200.00	
				E 01 005 612 000 315 000	Rprs&Maint for Comp&Tech			\$200.00	
PO#:	Voucher #:	92089	Invoice	Invoice No: 24159		10/15/2020	Paid Amt:	\$200.00	
								Check Amount:	\$1,173.00
0146	MB	80244	15388	remit	INNOVATIVE OFFICE SOLUTIONS LLC		Check		
				E 01 300 256 000 401 000	SAN80003 MARKER,EXPO 2,CHISEL,BE			\$11.67	
				E 01 300 256 000 401 000	DURMN2400B24000 BATTERY,COPPRTP,AA			\$15.58	
				E 01 300 256 000 401 000	AVE05726 BNDR,RNDR,8.5X11,1.5WHT			\$22.02	
				E 01 300 256 000 401 000	SAF3271BL TRAY,LETTER, TRIPLE,BK			\$67.20	
				E 01 300 256 000 401 000	UNV55400 PENCIL,#2,UNIVERSAL			\$2.07	
PO#: 47083	Voucher #:	92090	Invoice	Invoice No: IN3125321		10/15/2020	Paid Amt:	\$118.54	
				E 01 300 256 000 401 000	TEPT46909MP STICKERS,SPRKL5MIL,1300			\$5.94	
PO#: 47083	Voucher #:	92091	Invoice	Invoice No: IN3126880		10/15/2020	Paid Amt:	\$5.94	
				E 01 005 110 000 401 000	UNV42907 ENVELOPE,CLSP,9.5X12.5,BN			\$16.27	
				E 01 005 110 000 401 000	SMD73380 POCKET,LTR3.5"EXP,TUFF			\$24.43	
				E 01 005 110 000 401 000	UNV16413 FOLDER,FILE,LTR,1/3,MLA			\$10.20	
				E 01 005 110 000 401 000	MMM6549PUB NOTE,3X3, POP UP,AST			\$10.48	
				E 01 005 110 000 401 000	BWK455W753PK DISINFECTANT,WIPE,LM,6			\$0.00	
PO#: 47092	Voucher #:	92092	Invoice	Invoice No: IN3126950		10/15/2020	Paid Amt:	\$61.38	
				E 06 005 870 000 530 887	Barnesville Elementary Furniture			\$14,548.84	
PO#: 46761	Voucher #:	92093	Invoice	Invoice No: IN3114400		10/15/2020	Paid Amt:	\$14,548.84	✓
				E 06 005 870 000 530 000	Barnesville High School Furniture			\$56,918.28	
PO#: 46762	Voucher #:	92094	Invoice	Invoice No: IN3114401		42 10/15/2020	Paid Amt:	\$56,918.28	✓

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	80244	15388	remit	INNOVATIVE OFFICE SOLUTIONS LLC		Check		
				E 01	100 205 000 401 000	CYO543132034 Artista II Washable Tempera I		\$5.21	
		PO#: 46840	Voucher #:	92192	Invoice	Invoice No: IN3120543		10/15/2020	
								Paid Amt:	\$5.21
								Check Amount:	\$71,658.19
0146	MB	80245	14627		INTERQUEST DETECTION CANINES OF NORTHERN MINNESOTA		Check		
				E 01	300 790 000 305 000	canine search		\$320.00	
		PO#:	Voucher #:	92095	Invoice	Invoice No: 146NM SEPT 20		10/15/2020	
								Paid Amt:	\$320.00
								Check Amount:	\$320.00
0146	MB	80246	16615		JIFFY JONS INC		Check		
				E 06	005 870 000 401 889	Temp Toilet		\$457.50	
		PO#:	Voucher #:	92161	Invoice	Invoice No: Draw #6		10/15/2020	
								Paid Amt:	\$457.50
								Check Amount:	\$457.50
0146	MB	80247	10405		JK SPORTS		Check		
				E 01	300 294 000 401 503	Hi Score - Score Books		\$40.00	
				E 01	300 294 000 401 503	Basketballs		\$660.00	
				E 01	300 294 000 401 503	Shipping		\$19.95	
		PO#: 47095	Voucher #:	92098	Invoice	Invoice No: 91607		10/15/2020	
								Paid Amt:	\$719.95
								Check Amount:	\$719.95
0146	MB	80248	17306		KBRO METALWORKS		Check		
				E 01	300 292 000 401 505	Shot Put Foot Rail Repair		\$65.00	
		PO#:	Voucher #:	92099	Invoice	Invoice No: 1158		10/15/2020	
								Paid Amt:	\$65.00
								Check Amount:	\$65.00
0146	MB	80249	10190		LAKE AGASSIZ EDUCATION COOPERATIVE		Check		
				E 01	200 420 740 396 000	Sp Ed Sal Pur F Other D		\$7,307.91	
				E 01	200 401 619 303 000	Fed Sub Award SubCont <\$25000		\$2,217.38	
				E 01	200 404 740 396 000	Sp Ed Sal Pur F Other D		\$93.11	
		PO#:	Voucher #:	92103	Invoice	Invoice No: August 2020		10/15/2020	
								Paid Amt:	\$9,618.40
				E 01	200 420 740 396 000	Sp Ed Sal Pur F Other D		\$7,307.91	
				E 01	200 401 619 303 000	Fed Sub Award SubCont <\$25000		\$2,217.38	
				E 01	200 404 740 396 000	Sp Ed Sal Pur F Other D		\$93.11	
		PO#:	Voucher #:	92104	Invoice	Invoice No: September 2020		10/15/2020	
								Paid Amt:	\$9,618.40
				E 01	200 420 740 396 000	Sp Ed Sal Pur F Other D		\$7,307.91	
				E 01	200 401 619 303 000	Fed Sub Award SubCont <\$25000		\$2,217.38	
				E 01	200 404 740 396 000	Sp Ed Sal Pur F Other D		\$93.11	
		PO#:	Voucher #:	92105	Invoice	Invoice No: October 2020		10/15/2020	
								Paid Amt:	\$9,618.40
								Check Amount:	\$28,855.20

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0146	MB	80250	14269		LAKES COUNTRY SERVICE COOP		Check
				E 01	300 690 000 390 000 Vocational Coord. Services		\$1,116.00
PO#:		Voucher #:	92158	Invoice	Invoice No: 92683	10/15/2020	Paid Amt: \$1,116.00
				E 01	005 640 316 366 000 Food Service Training		\$560.00
PO#:		Voucher #:	92107	Invoice	Invoice No: 92587	10/15/2020	Paid Amt: \$560.00
Check Amount:							\$1,676.00
0146	MB	80251	11345		LAKESHORE		Check
				E 04	005 582 344 401 000 TA50BR Construction Paper - 9" x 12" Pack - I		\$5.65
				E 04	005 582 344 401 000 TA50BK Construction Paper - 9" x 12" Pack - I		\$5.65
				E 04	005 582 344 401 000 TA50BU Construction Paper - 9" x 12" Pack - I		\$5.65
				E 04	005 582 344 401 000 TA50GA Construction Paper - 9" x 12" Pack - I		\$5.65
				E 04	005 582 344 401 000 TA50RD Construction Paper - 9" x 12" Pack - I		\$5.65
				E 04	005 582 344 401 000 TA50HG Construction Paper - 9" x 12" Pack - I		\$5.65
				E 04	005 582 344 401 000 TA50YE Construction Paper - 9" x 12" Pack - I		\$5.65
				E 04	005 582 344 401 000 TA50VT Construction Paper - 9" x 12" Pack - I		\$5.65
				E 04	005 582 344 401 000 TA50HP Construction Paper - 9" x 12" Pack - I		\$5.65
				E 04	005 582 344 430 000 HL125 Jumbo Colored Craft Sticks		\$2.84
				E 04	005 582 344 430 000 DW2990 Jumbo Craft Sticks		\$2.08
				E 04	005 582 344 430 000 BA8150 Pom-Poms - Set of 300		\$8.54
				E 04	005 582 344 430 000 LL918 Shimmer Shapes		\$12.34
				E 04	005 582 344 430 000 AD576 Pony Beads		\$9.49
				E 04	005 582 344 401 000 TS547Z Best-Buy Blunt-Tip Scissors - Set of 1		\$64.56
				E 04	005 582 344 430 000 LL171 Lakeshore Washable Ink Pads - Set of 1		\$36.08
				E 04	005 582 344 430 000 BJ2580 Wiggly Eyes - Set of 300		\$6.64
				E 04	005 582 344 430 000 VR717 Washable Liquid Watercolors - Set of 1		\$18.99
				E 04	005 582 344 430 000 PX2020 Lakeshore Fully Washable Liquid Terr		\$32.78
				E 04	005 582 344 430 000 SE202 Kinetic Sensory Sand - 11-Pound Bag		\$47.49
				E 04	005 582 344 430 000 PP512 Lakeshore Magnet Kit		\$56.99
				E 04	005 582 344 430 000 LM980X Lakeshore Math Counters Library 2		\$141.55
				E 04	005 582 344 430 000 GS364 Geostix		\$28.49
				E 04	005 582 344 430 000 DB251 Playstix		\$23.74
				E 04	005 582 344 430 000 HH482 Panda Village Block Set		\$56.99
				E 04	005 582 344 430 000 BD294 Lace-A-Word Beads- Uppercase		\$18.99
				E 04	005 582 344 430 000 DS200X Feels Real Newborn Dolls - Complete		\$47.49
				E 04	005 582 344 430 000 DD965X Lakeshore Pose & Play Families - Cc		\$80.74
				E 04	005 582 344 430 000 PP779 Play & Explore Rocket		\$37.99
				E 04	005 582 344 430 000 LC629 Vehicle Playset		\$37.99
				E 04	005 582 344 430 000 HH238 Treehouse Imagination Builders		\$47.49

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	80251	11345		LAKESHORE		Check		
				E 04	005 582 344 401 000	LC360 People Colors Crayon Pack		\$6.64	
	PO#: 46820	Voucher #:	92106	Invoice	Invoice No: 2875150920	10/15/2020	Paid Amt:	\$877.77	
							Check Amount:	\$877.77	
0146	MB	80252	17218		LANDWEHR CONSTRUCTION INC		Check		
				E 06	005 870 000 520 831	Earthwork & Site Utilities		\$45,197.35	
	PO#:	Voucher #:	92177	Invoice	Invoice No: Draw #6	10/15/2020	Paid Amt:	\$45,197.35	✓
							Check Amount:	\$45,197.35	
0146	MB	80253	10039		LARRY DAVIS GARAGE		Check		
				E 01	005 850 302 370 000	6 mo storage facility rent		\$1,800.00	
	PO#:	Voucher #:	92100	Invoice	Invoice No: 15453	10/15/2020	Paid Amt:	\$1,800.00	✓
							Check Amount:	\$1,800.00	
0146	MB	80254	16080	remit	LEARNING A_Z		Check		
				E 01	100 203 000 406 000	Reading A-Z Renewal 15 Classrooms		\$1,385.70	
				E 01	100 203 000 406 000	Raz-Kids Renewal 15 Classrooms		\$1,385.55	
				E 01	100 203 000 406 000	Professional Development Webinar Training :		\$0.00	
	PO#: 47101	Voucher #:	92101	Invoice	Invoice No: 2793109	10/15/2020	Paid Amt:	\$2,771.25	
							Check Amount:	\$2,771.25	
0146	MB	80255	14012	REMIT	LEARNING WITHOUT TEARS		Check		
				E 04	005 582 344 430 000	Individual Student Manipulative Kits (set of 10)		\$129.00	
				E 04	005 582 344 430 000	Roll a Dough Letters		\$199.50	
				E 04	005 582 344 430 000	Readiness and Writing Teachers Guide		\$49.95	
				E 04	005 582 344 430 000	Freight		\$37.85	
	PO#: 47082	Voucher #:	92197	Invoice	Invoice No: INV94833	10/15/2020	Paid Amt:	\$416.30	
				E 01	100 201 000 460 000	LN-18 Letters and Numbers for Me Workbook		\$874.00	
				E 01	100 201 000 460 000	HITT-K HITT (Handwriting Interactive Teaching		\$80.00	
				E 01	005 630 154 406 999	HITT-K HITT (Handwriting Interactive Teaching		\$20.00	
				E 01	005 630 154 406 999	Freight		\$1.79	
				E 01	100 201 000 460 000	Freight		\$85.61	
	PO#: 46964	Voucher #:	92102	Invoice	Invoice No: INV91344	10/15/2020	Paid Amt:	\$1,061.40	
							Check Amount:	\$1,477.70	
0146	MB	80256	17283		LVC COMPANIES INC		Check		
				E 06	005 870 000 520 821	Fire Protection		\$7,468.00	
	PO#:	Voucher #:	92174	Invoice	Invoice No: Draw #6	10/15/2020	Paid Amt:	\$7,468.00	✓
							Check Amount:	\$7,468.00	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	80257	17233		MANNING MECHANICAL INC		Check		
				E 06	005 870 000 520 822 Plumbing & HVAC			\$973,012.26	
	PO#:	Voucher #:	92175	Invoice	Invoice No: Draw #6	10/15/2020	Paid Amt:	\$973,012.26	
								Check Amount:	\$973,012.26
0146	MB	80258	17230		MAPLE RIVER GRAIN AND AGRONOMY LLC		Check		
				E 01	005 811 000 420 000 pesticidee			\$474.97	
	PO#: 47118	Voucher #:	92206	Invoice	Invoice No: 212265	10/15/2020	Paid Amt:	\$474.97	
								Check Amount:	\$474.97
0146	MB	80259	13592		MARCO BUSINESS PRODUCTS INC		Check		
				E 01	100 203 000 401 000 Staples Color Copier -			\$212.97	
	PO#: 47024	Voucher #:	92110	Invoice	Invoice No: INV7967946	10/15/2020	Paid Amt:	\$212.97	
								Check Amount:	\$212.97
0146	MB	80260	13592		MARCO BUSINESS PRODUCTS INC		Check		
				E 01	005 110 302 530 000 Konica Minolta Copier (6 month lease)			\$569.85	
				E 01	300 211 302 530 000 Konica Minolta Copier (6 month lease)			\$1,139.69	
				E 01	100 203 302 530 000 Konica Minolta Copier (6 month lease)			\$1,139.69	
				E 01	005 110 302 530 000 Supply Freight			\$7.80	
				E 01	300 211 302 530 000 Supply Freight			\$15.60	
				E 01	100 203 302 530 000 Supply Freight			\$15.60	
	PO#:	Voucher #:	92216	Invoice	Invoice No: 425945730	10/15/2020	Paid Amt:	\$2,888.23	
								Check Amount:	\$2,888.23
0146	MB	80261	15976		MARTINSON, RICK S.		Check		
				E 01	300 294 000 305 502 Fees For Services			\$60.00	
	PO#:	Voucher #:	92154	Invoice	Invoice No: 101220	10/15/2020	Paid Amt:	\$60.00	
								Check Amount:	\$60.00
0146	MB	80262	14649		MASMS		Check		
				E 01	005 810 000 820 000 membership			\$100.00	
	PO#:	Voucher #:	92109	Invoice	Invoice No: 2020-21	10/15/2020	Paid Amt:	\$100.00	
								Check Amount:	\$100.00
0146	MB	80263	14057		MIDWEST COMMUNICATIONS		Check		
				E 06	005 870 000 401 887 New Phone System - Extra parts, wiring and la			\$10,217.71	
	PO#: 47119	Voucher #:	92198	Invoice	Invoice No: 23897	10/15/2020	Paid Amt:	\$10,217.71	
				E 06	005 870 000 530 887 Invoice 23749 Phone System Update			\$28,187.37	
	PO#: 46727	Voucher #:	92212	Invoice	Invoice No: 23749	10/15/2020	Paid Amt:	\$28,187.37	
				E 06	005 870 000 530 887 Invoice 23750 Speaker and Intercom Install			\$25,436.40	
	PO#: 46727	Voucher #:	92213	Invoice	Invoice No: 23750	10/15/2020	Paid Amt:	\$25,436.40	
								Check Amount:	\$63,841.48

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
0146	MB	80264	16818		MN SCHOOL EMPLOYEES ASSOCIATION		Check			
				B 01	215 025	Nea-Mea-Bea Dues Payable		\$355.67		
PO#:	Voucher #:	92184	Invoice	Invoice No:	S2021070	10/15/2020	Paid Amt:	\$355.67		
							Check Amount:	\$355.67		
0146	MB	80265	11039		MN ST COMMUNITY/TECH COLLEGE		Check			
				E 01	300 690 000 390 000	FALL SEMESTER PSEO BILLING		\$3,818.73		
PO#:	Voucher #:	92108	Invoice	Invoice No:	847388	10/15/2020	Paid Amt:	\$3,818.73		✓
							Check Amount:	\$3,818.73		
0146	MB	80266	17133		MOORE ENGINEERING INC		Check			
				E 06	005 870 000 305 889	Re-staking		\$732.50		
				E 06	005 870 000 305 889	Additional Services		\$1,050.00		
				E 06	005 870 000 305 889	Blue Tops - Elem School		\$1,102.50		
				E 06	005 870 000 305 889	Curb-Gutter-Sdwk-HS		\$1,895.00		
				E 06	005 870 000 305 889	Curb-Gutter-Sdwk-Elem		\$2,085.00		✓
PO#:	Voucher #:	92149	Invoice	Invoice No:	24862	10/15/2020	Paid Amt:	\$6,865.00		
							Check Amount:	\$6,865.00		
0146	MB	80267	17308		NORTHWEST SERVICES LLC		Check			
				E 06	005 870 000 305 885	Hourly Workers		\$970.00		
PO#:	Voucher #:	92164	Invoice	Invoice No:	Draw #6	10/15/2020	Paid Amt:	\$970.00		✓
							Check Amount:	\$970.00		
0146	MB	80268	13784		NOVA FIRE PROTECTION, INC.		Check			
				E 01	005 865 363 305 000	invoice# 34759 annual inspection		\$150.00		
PO#: 47120	Voucher #:	92205	Invoice	Invoice No:	34759	10/15/2020	Paid Amt:	\$150.00		
							Check Amount:	\$150.00		
0146	MB	80269	12074		NW LINKS		Check			
				E 01	005 108 311 320 000	FY 21 Quarter 1 Network Cost		\$5,049.54		
PO#:	Voucher #:	92111	Invoice	Invoice No:	9823	10/15/2020	Paid Amt:	\$5,049.54		✓
							Check Amount:	\$5,049.54		
0146	MB	80270	17252		PIERCE LEE ROOFING, LLC		Check			
				E 06	005 870 000 520 807	Roofing		\$43,823.00		
PO#:	Voucher #:	92169	Invoice	Invoice No:	Draw #6	10/15/2020	Paid Amt:	\$43,823.00		✓
							Check Amount:	\$43,823.00		
0146	MB	80271	12076	remit	PREMIUM WATERS, INC.		Check			
				E 01	005 720 000 401 000	General Supplies		\$163.48		
PO#:	Voucher #:	92113	Invoice	Invoice No:	502958-09-20	10/15/2020	Paid Amt:	\$163.48		
							Check Amount:	\$163.48		

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	80272	14824		PROTECTION SYSTEMS, INC.		Check		
				E 01	005 865 363 305 000	invoice #49985 fire extinguisher service& repl		\$500.00	
	PO#: 47086	Voucher #:	92112	Invoice	Invoice No: 49985	10/15/2020	Paid Amt:	\$500.00	
				E 01	005 810 000 350 000	invoice # 50202 worked on door holder		\$133.00	
	PO#: 47121	Voucher #:	92217	Invoice	Invoice No: 50202	10/15/2020	Paid Amt:	\$133.00	
							Check Amount:	\$633.00	
0146	MB	80273	16905		RA MORTON & ASSOCIATES INC		Check		
				E 06	005 870 000 305 889	CM Fees		\$27,690.00	
				E 06	005 870 000 305 889	Phone/Technology		\$23.91	
				E 06	005 870 000 305 889	Plan Printing/Bid Expenses		\$25.40	
				E 06	005 870 000 305 883	CM Reimburseables		\$4,000.00	✓
	PO#:	Voucher #:	92160	Invoice	Invoice No: Draw #6	10/15/2020	Paid Amt:	\$31,739.31	
							Check Amount:	\$31,739.31	
0146	MB	80274	10166		REGION I		Check		
				E 01	005 110 000 316 000	Data Processing Svcs		\$2,398.25	
				E 01	005 110 302 316 000	Data Processing Svcs		\$1,884.24	
	PO#:	Voucher #:	92119	Invoice	Invoice No: 9728	10/15/2020	Paid Amt:	\$4,282.49	
							Check Amount:	\$4,282.49	
0146	MB	80275	12265	remit	RENAISSANCE LEARNING INC.		Check		
				E 01	100 203 000 461 000	Renaissance Star Math Renewal Add On		\$495.00	
	PO#: 47064	Voucher #:	92115	Invoice	Invoice No: INV5186379-713327	10/15/2020	Paid Amt:	\$495.00	
							Check Amount:	\$495.00	
0146	MB	80276	11531		RENNEBERG HARDWOODS		Check		
				E 01	300 255 000 450 000	Red Oak S3S to 13/16"		\$985.50	
				E 01	300 255 000 450 000	3/4" Red Oak Plywood VC		\$1,106.94	
				E 01	300 255 000 450 000	Hickory Rustic S3S to 13/16"		\$307.20	
				E 01	300 255 000 450 000	3/4" Hickory Plywood VC		\$328.51	
				E 01	300 255 000 450 000	Pine Knotty S3S to 13/16"		\$191.00	
				E 01	300 255 000 450 000	Shipping		\$30.00	
	PO#: 47087	Voucher #:	92114	Invoice	Invoice No: SINV-045289	10/15/2020	Paid Amt:	\$2,949.15	
							Check Amount:	\$2,949.15	
0146	MB	80277	16522		RIGELS		Check		
				E 06	005 870 000 530 887	Appliances for Special Education kitchen		\$3,626.00	
	PO#: 47002	Voucher #:	92117	Invoice	Invoice No: 288962	10/15/2020	Paid Amt:	\$3,626.00	✓
							Check Amount:	\$3,626.00	
0146	MB	80278	14553	REMIT	ROCHESTER TELECOM SYSTEMS	48	Check		
				E 01	005 810 000 320 000	Communication		\$110.03	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	80278	14553	REMIT	ROCHESTER TELECOM SYSTEMS		Check		
				E 04	005 505 321 320 000	Communication		\$1.32	
		PO#:	Voucher #:	92118	Invoice	Invoice No: 1132		10/15/2020	
								Paid Amt:	\$111.35
								Check Amount:	\$111.35
0146	MB	80279	17264	REMIT	RUSCO WINDOW COMPANY INC		Check		
				E 01	005 810 154 401 999	Protection Guards		\$55.00	
		PO#:	Voucher #:	92120	Invoice	Invoice No: 3693		10/15/2020	
								Paid Amt:	\$55.00
								Check Amount:	\$55.00
0146	MB	80280	17234	REMIT	SATELLITE SHELTERS INC		Check		
				E 06	005 870 000 401 885	Mobile Office rental		\$567.00	
		PO#:	Voucher #:	92123	Invoice	Invoice No: INV431731		10/15/2020	
								Paid Amt:	\$567.00
								Check Amount:	\$567.00
0146	MB	80281	13532	remit	SCHMITT MUSIC CREDIT DEPT		Check		
				E 01	300 258 000 430 000	A16-HC225 DEG Flutists Friend Marching Flut		\$53.75	
				E 01	300 258 000 430 000	506N APM lyre 506N Clarinet		\$38.15	
				E 01	300 258 000 430 000	517G APM lyre 517G Saxophone		\$39.50	
				E 01	300 258 000 430 000	511G APM lyre 511G Trombone - One-Piece		\$29.25	
		PO#: 47088	Voucher #:	92125	Invoice	Invoice No: 3634156		10/15/2020	
								Paid Amt:	\$160.65
								Check Amount:	\$160.65
0146	MB	80282	12788	REMIT2	SCHOLASTIC INC BOOK CLUB		Check		
				E 01	300 620 000 470 000	books		\$45.00	
				E 01	300 620 000 470 000	books		\$45.50	
				E 01	300 620 000 470 000	books		\$25.00	
				E 01	300 620 000 470 000	books		\$33.00	
				E 01	300 620 000 470 000	books		\$18.00	
				E 01	300 620 000 470 000	book		\$2.50	
				E 01	300 620 000 470 000	books		\$11.50	
				E 01	300 620 000 470 000	books		\$38.00	
				E 01	300 620 000 470 000	book		\$3.50	
				E 01	300 620 000 470 000	book		\$7.50	
				E 01	300 620 000 470 000	books		\$51.00	
				E 01	300 620 000 470 000	books		\$21.00	
				E 01	300 620 000 470 000	book		\$24.50	
				E 01	300 620 000 470 000	books		\$37.00	
		PO#: 47053	Voucher #:	92126	Invoice	Invoice No: 60623426		10/15/2020	
								Paid Amt:	\$363.00
								Check Amount:	\$363.00

Barnesville Public Schools #146

Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	80283	11245	REMIT	SCHOOL SPECIALTY		Check		
				E 01	100 201 000 401 000	2004838 Mod Podge Satin, 16 Ounces	\$5.19		
	PO#: 46883	Voucher #:	92121	Invoice	Invoice No: 208126324285	10/15/2020	Paid Amt:	\$5.19	
				E 01	100 402 740 401 000	1604782 Abilitations Weighted Blanket, Large,	\$158.77		
				E 01	100 402 740 401 000	1543208 Abilitations Weighted Lap Pad, Large	\$148.17		
	PO#: 47074	Voucher #:	92122	Invoice	Invoice No: 208126254974	10/15/2020	Paid Amt:	\$306.94	
				E 01	100 206 000 401 000	1534833 Expo Low Odor Dry Erase Markers, (\$32.70		
				E 01	100 206 000 401 000	1530191 Expo Low Odor Dry Erase Markers, (\$41.59		
				E 01	100 206 000 401 000	1400839 Sanford Sharpie Yellow Accent Gel H	\$15.58		
				E 01	100 206 000 401 000	1333729 Expo Low Odor Non-Toxic Dry Erase	\$15.59		
	PO#: 46876	Voucher #:	92130	Invoice	Invoice No: 308103635440	10/15/2020	Paid Amt:	\$105.46	
				E 01	300 220 000 401 000	1375372 Smead Expanding Easy Grip Pocket	\$57.19		
				E 01	300 220 000 401 000	1333744 Expo Low Odor Non-Toxic Dry Erase	\$31.18		
				E 01	300 220 000 401 000	038857 BIC Brite Liner Highlighter, Chisel Tip,	\$5.18		
				E 01	300 220 000 401 000	1539772 Paper Mate InkJoy Gel Pen, 0.7 mm,	\$23.39		
	PO#: 46962	Voucher #:	92131	Invoice	Invoice No: 308103641913	10/15/2020	Paid Amt:	\$116.94	
				E 01	100 208 000 430 000	220638 PAINT TEMPERA WASH CRAYOLA A	\$39.45		
	PO#: 46874	Voucher #:	92132	Invoice	Invoice No: 208126186483	10/15/2020	Paid Amt:	\$39.45	
				E 01	100 209 000 430 000	201190 CONST PPR 9X12 BRIGHT WHITE S	\$6.45		
				E 01	100 209 000 430 000	1506484 CONST PPR 12X18 WHITE SUNWC	\$18.13		
				E 01	100 209 000 430 000	1506484 CONST PPR 12X18 WHITE SUNWC	\$7.77		
				E 01	100 209 000 430 000	1506484 CONST PPR 12X18 WHITE SUNWC	\$12.95		
				E 01	100 209 000 430 000	2020054 PAINT WATERCOLOR SILLY SCEN	\$26.40		
				E 01	100 209 000 401 000	388803 PENCIL HAPPY BIRTHDAY ASSORT	\$11.58		
				E 01	100 209 000 401 000	079044 STIKKIWORKS ADHESIVE CLIPS W	\$8.01		
				E 01	100 209 000 401 000	1469006 BAND AIDS BAND-AID BRAND 1IN	\$14.80		
				E 01	100 209 000 401 000	2008637 PEN - FLAIR - U-FN - AST - PAP202	\$89.67		
				E 01	100 209 000 401 000	2021395 MARKER SHARPIE PRO PERMANE	\$66.27		
				E 01	100 209 000 401 000	1530191 DRY ERASE MARKER EXPO LOW	\$124.77		
				E 01	100 209 000 401 000	1354239 TAPE TRANSPARENT 0.50 IN X 36	\$27.27		
				E 01	100 209 000 430 000	248961 CARD STOCK 8.5X11 BLACK PK OF	\$11.30		
				E 01	100 209 000 430 000	1301559 PAPER CARDSTOCK 8.5X11 BRIGH	\$14.10		
				E 01	100 209 000 401 000	2013407 PENCIL #2 PRE-SHARPENED PACI	\$109.14		
				E 01	100 209 000 401 000	1091834 TAPE DUCT MULTI-PURPOSE SILV	\$54.57		
				E 01	100 209 000 401 000	006135 PAPER ROLL FADELESS 24 IN X 60	\$9.94		
				E 01	100 209 000 401 000	075146 STORAGE 3 IN LETTER TRAY TRAN	\$33.50		
				E 01	100 209 000 401 000	2004270 SHARPENING STAEDTLER LUMOG	\$35.09		
				E 01	100 209 000 401 000	040581 TAPE SCOTCH 845 BOOK 4IN X 15Y	\$40.53		

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	80283	11245		REMIT SCHOOL SPECIALTY		Check		
				E 01 100 209 000 430 000	461006 BRUSH SAX WHITE BRISTLES ASSI			\$19.23	
	PO#: 46875	Voucher #:	92133	Invoice	Invoice No: 308103642822	10/15/2020	Paid Amt:		\$741.47
				E 01 005 110 000 401 000	1577718 Motorola Two Way Radio, GMRS-FR			\$348.32	
	PO#: 47042	Voucher #:	92134	Invoice	Invoice No: 208126202425	10/15/2020	Paid Amt:		\$348.32
				E 01 100 209 000 401 000	2012799 CADDY SMALL BLACK PACK OF 6			\$194.85	
	PO#: 46875	Voucher #:	92135	Invoice	Invoice No: 208126210248	10/15/2020	Paid Amt:		\$194.85
				E 01 100 201 000 401 000	2020695 Schoolgirl Simply Stylish When We L			\$9.42	
	PO#: 46908	Voucher #:	92136	Invoice	Invoice No: 208126243017	10/15/2020	Paid Amt:		\$9.42
				E 01 300 212 000 430 000	9-1567861-705 liquid water color			\$97.08	
				E 01 300 212 000 430 000	9-1569203-705 liquitex basic gloss medium			\$11.68	
				E 01 300 212 000 430 000	9-1569204-704 modeling paste			\$11.68	
				E 01 300 212 000 430 000	9-1427389-705 economy unprimed cotton			\$333.82	
				E 01 300 212 000 430 000	9-358454-705 economy watercolor paper			\$92.62	
				E 01 300 212 000 430 000	9-1354157-705 glue sticks			\$5.94	
				E 01 300 212 000 430 000	9-407694-705 general classroom pack			\$172.05	
				E 01 300 212 000 430 000	9-1412124-705 classroom pack			\$41.72	
				E 01 300 212 000 430 000	9-402395-705 easy cut pack of 12			\$34.83	
				E 01 300 212 000 430 000	9-411112-705 foam printing plates			\$106.66	
				E 01 300 212 000 430 000	9-406469-705 glaze set of 12			\$202.66	
	PO#: 46940	Voucher #:	92137	Invoice	Invoice No: 308103651375	10/15/2020	Paid Amt:		\$1,110.74
				E 01 005 110 000 401 000	1580417 Uni-Ball Signo 207 Gel Pen, 1 mm, E			\$22.09	
	PO#: 47094	Voucher #:	92215	Invoice	Invoice No: 208126331311	10/15/2020	Paid Amt:		\$22.09
							Check Amount:		\$3,000.87
0146	MB	80284	16420		SIGNARAMA		Check		
				E 01 005 760 733 401 000	ISD146 decals new van			\$87.50	
	PO#:	Voucher #:	92127	Invoice	Invoice No: INV-13684	10/15/2020	Paid Amt:		\$87.50
							Check Amount:		\$87.50
0146	MB	80285	10639		SOCIAL STUDIES SCHOOL SERVICE		Check		
				E 01 100 712 317 430 000	PER116-EA9 (Book) I Wish My Teacher Knew			\$21.00	
				E 01 100 712 317 430 000	MOP151-EA9 (Book) Draw Your World			\$18.95	
				E 01 100 712 317 430 000	Freight			\$4.79	
	PO#: 47089	Voucher #:	92204	Invoice	Invoice No: SI164648	10/15/2020	Paid Amt:		\$44.74
							Check Amount:		\$44.74
0146	MB	80286	14616		STANTON, SHELLY		Check		
				R 02 005 000 701 601 000	Refund			\$229.90	
	PO#:	Voucher #:	92124	Invoice	Invoice No: 092420	51 10/15/2020	Paid Amt:		\$229.90
							Check Amount:		\$229.90

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	80287	10140		STEIN'S INC		Check		
				E 01	005 810 000 410 000	order #866374 roll towel		\$871.60	
				E 01	005 810 000 410 000	mint bowl cleaner		\$48.38	
				E 01	005 810 000 410 000	Misc freight		\$4.00	
PO#:	47090	Voucher #:	92128	Invoice	Invoice No: 866374	10/15/2020	Paid Amt:	\$923.98	
				E 01	005 810 000 410 000	foam clean skin cleanser		\$431.20	
				E 01	005 810 000 410 000	Misc freight		\$0.00	
PO#:	47055	Voucher #:	92129	Invoice	Invoice No: 864618-1	10/15/2020	Paid Amt:	\$431.20	
				E 01	005 810 000 410 000	envirox red spray bottles		\$90.25	
				E 01	005 810 000 410 000	floor savers		\$433.25	
PO#:	47090	Voucher #:	92157	Invoice	Invoice No: 866374-1	10/15/2020	Paid Amt:	\$523.50	
							Check Amount:	\$1,878.68	
0146	MB	80288	16215	remit	TEACHER SYNERGY LLC		Check		
				E 01	100 401 740 433 000	Assorted Speech/Language Materials		\$18.13	
PO#:	47103	Voucher #:	92138	Invoice	Invoice No: 129812070	10/15/2020	Paid Amt:	\$18.13	
							Check Amount:	\$18.13	
0146	MB	80289	15651	remit	TEACHERS ON CALL		Check		
				E 01	100 203 000 305 000	Elem Substitutes		\$69.85	
				E 01	300 211 000 305 000	HS Substitutes		\$628.65	
PO#:		Voucher #:	92141	Invoice	Invoice No: 118275	10/15/2020	Paid Amt:	\$698.50	
							Check Amount:	\$698.50	
0146	MB	80290	17253		TRAILL PAINTING		Check		
				E 06	005 870 000 305 809	Painting		\$11,668.00	
PO#:		Voucher #:	92172	Invoice	Invoice No: Draw #6	10/15/2020	Paid Amt:	\$11,668.00	✓
							Check Amount:	\$11,668.00	
0146	MB	80291	17302		T-SQUARED SCREEN PRINTING & EMBROIDERY LLC		Check		
				E 01	300 298 000 401 000	General Supplies		\$359.40	
PO#:		Voucher #:	92203	Invoice	Invoice No: 1420	10/15/2020	Paid Amt:	\$359.40	
							Check Amount:	\$359.40	
0146	MB	80292	14281		TWIN CITY SHARPENING		Check		
				E 01	300 260 000 350 000	Sharpening of Saw Blades		\$154.90	
PO#:	47069	Voucher #:	92140	Invoice	Invoice No: 136273	10/15/2020	Paid Amt:	\$154.90	
							Check Amount:	\$154.90	
0146	MB	80293	10295		US FOODS		Check		
				E 02	005 770 701 490 000	Food		\$229.14	
				E 02	005 770 701 401 000	General Supplies		\$551.49	
PO#:		Voucher #:	92142	Invoice	Invoice No: 3606483	10/15/2020	Paid Amt:	\$780.63	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	80293	10295		US FOODS		Check		
				E 02 005 770 709 401 000	General Supplies			\$724.45	
PO#:	Voucher #:	92143	Invoice	Invoice No:	3729140	10/15/2020	Paid Amt:	\$724.45	
				E 02 005 770 709 490 000	SFSP Food			\$397.00	
				E 02 005 770 709 401 000	General SFSP Supplies			\$314.24	
PO#:	Voucher #:	92144	Invoice	Invoice No:	3848278	10/15/2020	Paid Amt:	\$711.24	
							Check Amount:	\$2,216.32	
0146	MB	80294	15435		VANDAL, HEIDI		Check		
				E 04 799 590 351 460 000	Textbooks			\$256.77	
PO#:	Voucher #:	92146	Invoice	Invoice No:	FY21	10/15/2020	Paid Amt:	\$256.77	
							Check Amount:	\$256.77	
0146	MB	80295	16653		VERIFIED FIRST		Check		
				E 01 005 105 000 305 000	Background Checks			\$38.50	
PO#:	Voucher #:	92145	Invoice	Invoice No:	INV-000276921	10/15/2020	Paid Amt:	\$38.50	
							Check Amount:	\$38.50	
0146	MB	80296	17254		VINCO INC		Check		
				E 06 005 870 000 520 826	Electrical			\$43,017.21	
PO#:	Voucher #:	92176	Invoice	Invoice No:	Draw #6	10/15/2020	Paid Amt:	\$43,017.21	✓
							Check Amount:	\$43,017.21	
0146	MB	80297	13590		WE TRAVEL PC LLC		Check		
				E 06 005 870 000 401 887	Unifi Pro Access Point			\$745.00	
				E 06 005 870 000 401 887	Shipping			\$25.00	
PO#: 47123	Voucher #:	92199	Invoice	Invoice No:	11589	10/15/2020	Paid Amt:	\$770.00	
				E 01 005 630 302 305 000	Technology Coordinator Services			\$6,526.00	
PO#:	Voucher #:	92200	Invoice	Invoice No:	1043	10/15/2020	Paid Amt:	\$6,526.00	
				E 01 005 612 000 319 000	Webroot Endpoint			\$472.50	
PO#: 47123	Voucher #:	92201	Invoice	Invoice No:	11566	10/15/2020	Paid Amt:	\$472.50	
				E 06 005 870 000 401 887	Cable Managment Wiring Sticky Tabs, Wire Taps			\$25.00	
				E 06 005 870 000 401 887	Cat5a Patch Cable Thin, various labs			\$39.99	
				E 06 005 870 000 401 887	6 Outlet Surge Protector 2Ft			\$14.99	✓
				E 06 005 870 000 401 887	Surge Protector 90 Degree Mount			\$59.97	
				E 06 005 870 000 530 887	Apple Tv HD			\$1,049.93	
				E 01 005 612 000 319 000	100GB Storage Pack Carbonite - for backups			\$67.20	
				E 06 005 870 000 401 887	Micro Cutter			\$12.99	
				E 01 005 612 000 401 000	Zip Ties, 4inch/8inch packs of 100 each			\$15.99	
				E 01 005 612 000 455 000	10Gb 40Gb OFNP Plenum Rated Multimode L			\$29.99	
				E 01 005 612 000 455 000	Cat6A Ethernet Network Patch Cable - 20 Fee			\$29.99	
				E 06 005 870 000 401 887	EVGA GT 710 2GB DDR Video Card			\$119.98	
				E 06 005 870 000 401 887	HDMI to DVI Adapter Qty 2			\$12.99	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
0146	MB	80297	13590		WE TRAVEL PC LLC		Check	
				E 01	005 612 000 455 000	.5 Feet Bi Direction HDMI Female to DVI Adap	\$15.99	
				E 01	100 205 000 401 000	Tomsenn Magnetic Stylus Pen	\$12.99	
				E 01	100 620 000 401 000	Dell Vostro Battery	\$29.99	
				E 01	005 630 153 456 999	Apple Pencil Covid Funds	\$297.00	
				E 01	005 612 000 405 000	CorelDRAW Graphics Software Cad	\$106.43	
				E 01	005 612 000 405 000	Smart Learning Suite 1 year subscription	\$866.25	
				E 01	005 612 000 401 000	Dell Toner s2810	\$74.95	
				E 01	300 258 000 401 000	2800mAh ni-MH AA Rechargable Batteries	\$39.99	
				E 06	005 870 000 530 887	WD Purple 14TB Surveillance Hard Drive	\$831.98	
				E 01	005 612 000 405 000	Leawo DVD Creator License	\$32.50	
				E 01	300 258 000 401 000	USB C to 3.5mm Dongle 2 pack	\$19.99	
	PO#: 47123	Voucher #: 92202	Invoice	Invoice No: 11562		10/15/2020	Paid Amt: \$3,807.07	
							Check Amount: \$11,575.57	
0146	MB	80298	16906		WENDEL SGN ARCHITECTS, INC.		Check	
				E 06	005 870 000 305 000	Construction Administration	\$15,147.00	✓
	PO#:	Voucher #: 92148	Invoice	Invoice No: 501135		10/15/2020	Paid Amt: \$15,147.00	
							Check Amount: \$15,147.00	
0146	MB	80299	11239	REMIT	ACME TOOLS		Check	
				E 01	300 255 000 350 000	Guard for Dewalt Miter Saw	\$60.67	
	PO#: 47019	Voucher #: 92230	Invoice	Invoice No: 7951606		10/19/2020	Paid Amt: \$60.67	
							Check Amount: \$60.67	
0146	MB	80300	14911	REMIT	AMAZON CAPITAL SERVICES		Check	
				E 01	005 810 154 401 999	Best Equip 200 lbs book Cart, Library Cart 30>	\$2,627.30	
	PO#: 47080	Voucher #: 92228	Invoice	Invoice No: 1		10/19/2020	Paid Amt: \$2,627.30	
				E 01	005 810 154 401 999	Really Good Stuff Stackable Plastic Book and	\$309.84	
	PO#: 47080	Voucher #: 92229	Invoice	Invoice No: 1CG6-HXFN-4NGD		10/19/2020	Paid Amt: \$309.84	
							Check Amount: \$2,937.14	
0146	MB	80301	16758	remit	C.C. IMEX		Check	
				E 01	300 211 302 460 000	Mini-One Electrophoresis Kits	\$2,232.00	
				E 01	300 211 302 460 000	Shipping/handling	\$47.00	
	PO#: 46963	Voucher #: 92221	Invoice	Invoice No: 32259		10/19/2020	Paid Amt: \$2,279.00	
							Check Amount: \$2,279.00	
0146	MB	80302	15011		FURTHER		Check	
				E 01	005 110 000 305 000	Fees For Services	\$129.70	
	PO#:	Voucher #: 92220	Invoice	Invoice No: 15535386		10/19/2020	Paid Amt: \$129.70	
							Check Amount: \$129.70	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
0146	MB	80303	15388	remit	INNOVATIVE OFFICE SOLUTIONS LLC		Check	
				E 06	005 870 000 530 887	Pencil Trays for under Teachers Desks	\$193.20	
				E 06	005 870 000 530 887	X-Services Receive, Deliver & Install	\$228.57	
				E 06	005 870 000 530 887	Freight	\$92.86	
				E 06	005 870 000 530 887	Preschool Office Chair	\$329.56	
				E 06	005 870 000 530 887	Preschool Office Chair	\$303.60	✓
	PO#: 47005	Voucher #:	92227	Invoice	Invoice No: IN3137642	10/19/2020	Paid Amt:	\$1,147.79
							Check Amount:	\$1,147.79
0146	MB	80304	13701		LIBRARY STORE, INC.		Check	
				E 01	100 203 000 401 000	30-1706 Thermal Lock Heat Activated Laminat	\$325.40	
				E 01	100 203 000 401 000	Shipping	\$31.26	
				E 01	100 203 000 401 000	ONLINE ORDER: 6003730	\$0.00	
				E 01	100 203 000 401 000	PROMO CODE: PUMPKIN	(\$50.00)	
	PO#: 47085	Voucher #:	92222	Invoice	Invoice No: 471320	10/19/2020	Paid Amt:	\$306.66
							Check Amount:	\$306.66
0146	MB	80305	16017	REMIT	PURCHASE POWER		Check	
				E 01	005 110 000 329 000	postage	\$500.00	
	PO#:	Voucher #:	92224	Invoice	Invoice No: 100820	10/19/2020	Paid Amt:	\$500.00
							Check Amount:	\$500.00
0146	MB	80306	11245	REMIT	SCHOOL SPECIALTY		Check	
				E 01	100 408 740 401 000	067506 School Smart Polypropylene Heavy W	\$7.79	
				E 01	100 408 740 401 000	1332647 Sparco Inches cline Desk Sorter, 6 C	\$11.17	
	PO#: 47029	Voucher #:	92223	Invoice	Invoice No: 308103664485	10/19/2020	Paid Amt:	\$18.96
							Check Amount:	\$18.96
0146	MB	80307	14258		SPRINT		Check	
				E 01	300 420 740 320 000	Sped Cell Phone	\$120.53	
	PO#:	Voucher #:	92226	Invoice	Invoice No: 101520	10/19/2020	Paid Amt:	\$120.53
							Check Amount:	\$120.53
0146	MB	80308	10140		STEIN'S INC		Check	
				E 01	005 810 000 410 000	order #867159 h2orange	\$378.46	
				E 01	005 810 000 410 000	rustoscale	\$129.41	
				E 01	005 810 000 410 000	Misc os192	\$143.99	
				E 01	005 810 000 410 000	voltreet	\$166.30	
				E 01	005 810 000 410 000	Misc freight	\$4.00	
				E 01	005 810 000 410 000	white paper towels	\$871.60	
	PO#: 47122	Voucher #:	92225	Invoice	Invoice No: 867159	10/19/2020	Paid Amt:	\$1,693.76
						55	Check Amount:	\$1,693.76

Barnesville Public Schools #146
Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0146	MB	80309	15651	remit	TEACHERS ON CALL		Check
				E 01	100 203 000 305 000	Elem substitutes	\$419.10
				E 01	300 211 000 305 000	HS substitutes	\$488.95
PO#:	Voucher #:	92218	Invoice	Invoice No:	118594	10/19/2020	Paid Amt: \$908.05
							Check Amount: \$908.05
0146	MB	80310	14518		CARUSO, AMY		Check
				E 04	005 505 321 305 000	Tabata	\$164.00
PO#:	Voucher #:	92232	Invoice	Invoice No:	101920	10/19/2020	Paid Amt: \$164.00
							Check Amount: \$164.00
0146	MB	80311	15043		SCHATZ, TAYLOR		Check
				E 04	005 505 321 305 000	TKD	\$560.00
PO#:	Voucher #:	92231	Invoice	Invoice No:	10192020	10/19/2020	Paid Amt: \$560.00
							Check Amount: \$560.00
							Report Total: \$2,410,971.03

CLAIMS PRESENTED TO THE BOARD OF EDUCATION
Monday, September 21, 2020

Afrasiab, Janelle	Teacher Substitute		\$18.34
		\$18.34	
Anderson, Kirsten	Food Service Expense		\$17.60
		\$17.60	
Biewer, Joyce			\$123.40
	Paraprofessional Substitute	\$123.40	
Blilie, Amber			\$27.55
	Temp Checks	\$27.55	
Bolgrean, Shirley			\$46.00
	Paraprofessional Substitute	\$46.00	
Bredman, Angela			\$71.63
	Covid	\$71.63	
Bredman, Dion			\$260.00
	School Board Expense	\$260.00	
Carr, Jane			\$103.35
	Food Service Expense	\$85.79	
	Staff Development	\$17.56	
Cox, Linda			\$1,696.88
	Transportation	\$1,629.61	
	Staff Development	\$67.27	
Cox, Patricia			\$166.75
	Food Service Expense	\$166.75	
Dodge, Carol			\$691.69
	Food Service Expense	\$678.94	
	Staff Development	\$12.75	
Duval, Duane			\$539.64
	Custodial Expense	\$539.64	
Ellefson, Christine			\$100.44
	Clerical	\$100.44	
Ellerbusch, Jon			\$54.99
	Staff Expense	\$54.99	
Ernst, Laurie			\$469.66
	Custodial Expense	\$469.66	
Fradet, Brooke			\$178.80
	School Board Expense	\$65.00	
	Clerical	\$113.80	
Goergen, Deborah			\$52.18
	Staff Development	\$52.18	
Goering, John			\$18.34
	Teacher Substitute	\$18.34	
Gray, Brodee			\$75.00
	Moving Furniture	\$75.00	

Haapala, Laurie			\$771.90
	Custodial	\$771.90	
Henrickson, Lori			\$11.02
	Temp Checks	\$11.02	
Henrickson, Todd			\$24.15
	Staff Development	\$24.15	
Herbranson, David			\$1,752.00
	School Board Expense	\$1,752.00	
Herbranson, Joanne			\$40.33
	Temp Checks	\$40.33	
Hovde, Kristin			\$80.82
	Temp Checks	\$80.82	
Jirik, Abigail			\$219.00
	Staff Development	\$219.00	
Johnson, Arianna			\$138.92
	Custodial Expense	\$138.92	
Johnson, Heather			\$160.43
	Custodial Expense	\$160.43	
Joyce, James			\$272.03
	Staff Development	\$272.03	
Kluck, Melissa			\$1,884.41
	Transportation	\$1,787.74	
	Staff Development	\$96.67	
Knudson, Erick			\$55.02
	Teacher Substitute	\$55.02	
Kramp, Ashley			\$787.86
	Food Service Expense	\$398.44	
	Preschool	\$389.42	
Lee, Gloria			\$2,190.11
	Preschool	\$2,190.11	
Lien, Sara			\$218.70
	Clerical	\$218.70	
Maesse, Tammy			\$2,830.32
	Clerical/Food Service	\$2,830.32	
Odden, Scott			\$14.11
	Custodial Expense	\$14.11	
O'Leary, Trisha			\$493.62
	Covid Planning	\$493.62	
Peloubet-Messer, Christine			\$507.97
	Teacher Substitute	\$9.17	
	Staff Development	\$498.80	
Pender, Haley			\$618.13
	Para Substitute	\$618.13	
Peterson, Monica			\$18.34
	Teacher Substitute	\$18.34	

Rasmussen, Janet			\$84.36
	Temp Checks	\$84.36	
Redding, LaVonne			\$625.12
	Food Sevice Expense	\$625.12	
Samuelson, Jodi			\$65.00
	School Board Expense	\$65.00	
Schmitt, Thomas			\$111.41
	Staff Development	\$111.41	
Smith, Heidi			\$103.08
	Staff Development	\$84.74	
	Teacher Substitute	\$18.34	
Snobl, Scott			\$18.34
	Teacher Substitute	\$18.34	
Spillum, Mary			\$5.57
	Temp Checks	\$5.57	
Suter, Cheryl			\$154.65
	Temp Checks	\$154.65	
Trowbridge, Philip			\$18.34
	Teacher Substitute	\$18.34	
Wenschlag, Rebecca			\$75.10
	Paraprofessional Substitute	\$75.10	
Zepper, Cary			\$57.50
	Custodial Expense	\$57.50	
	SUBTOTAL	\$19,119.90	
	TOTAL		\$19,119.90

MSDLAF TRANSFERS TO MIDWEST BANK

9/21/2020	TRANSFER	\$400,000	
10/6/2020	TRANSFER	\$500,000	
10/16/2020	TRANSFER	\$135,000	
10/16/2020	TRANSFER	<u>\$600,000.00</u>	
	TOTAL		\$1,635,000.00

MIDWEST BANK CREDIT CARD EXPENDITURES

Jon Ellerbusch			
	Zoom subscription	\$69.78	\$99.78
	Staff Development Expense	<u>\$30.00</u>	
Todd Henrickson			\$0.00
Bryan Strand		<u> </u>	\$0.00
Jodi Samuelson			\$3,144.06
	Health Services Supplies	\$341.64	
	Science Equipment	\$1,052.42	
	HS English books	\$479.40	
	Elem. Classroom Supplies	\$19.80	
	Elem. Tech Supplies	\$976.80	
	HS Classroom Supplies	\$149.00	
	Staff Development Expense	<u>\$125.00</u>	
Total Credit Card Expense			\$3,243.84

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

Fund	Description	Total
01	General Fund	\$532,206.13
02	Food Service	\$25,111.03
04	Community Service	\$3,883.29
06	Building Construction	\$1,849,770.58
Report Total		\$2,410,971.03

Student Activity Account Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
1146	MN	17442	1416		MINNESOTA FFA STATE ASSOCIATION		Check		
				E 01	300 298 000 401 410	AET Subscription- Tier 2 Access		\$195.00	
	PO#:	Voucher #:	4188	Invoice	Invoice No: 1578	9/23/2020	Paid Amt:	\$195.00	
				E 01	300 298 000 401 410	2020 State FFA Convention Chapter Fee		\$125.00	
	PO#:	Voucher #:	4189	Invoice	Invoice No: 1579	9/23/2020	Paid Amt:	\$125.00	
							Check Amount:	\$320.00	
1146	MN	17443	1397		ECHO 1612		Check		
				E 01	300 298 000 401 580	Replay System		\$600.00	
	PO#: 1297	Voucher #:	4190	Invoice	Invoice No: i-4400	9/24/2020	Paid Amt:	\$600.00	
							Check Amount:	\$600.00	
1146	MN	17444	1011		ANDERSON'S		Check		
				E 01	300 298 000 401 470	Princess Crowns: T1809		\$119.95	
				E 01	300 298 000 401 470	Queen Crown: T1801A		\$29.99	
				E 01	300 298 000 401 470	King Crown: 355 Purple		\$39.99	
				E 01	300 298 000 401 470	WalkWay Paper- 1319 Weathered Road		\$43.98	
				E 01	300 298 000 401 470	Freight		\$42.98	
	PO#: 1298	Voucher #:	4194	Invoice	Invoice No: 9693796	10/8/2020	Paid Amt:	\$276.89	
							Check Amount:	\$276.89	
1146	MN	17445	1698		BIRDIE MARKETING, INC		Check		
				E 01	300 298 000 401 521	Golf Cards		\$640.00	
	PO#:	Voucher #:	4193	Invoice	Invoice No: 6647	10/8/2020	Paid Amt:	\$640.00	
							Check Amount:	\$640.00	
1146	MN	17446	1677		FIRST AVENUE PROMO		Check		
				E 01	300 298 000 401 360	Masks		\$600.00	
	PO#:	Voucher #:	4192	Invoice	Invoice No: 5830	10/8/2020	Paid Amt:	\$600.00	
							Check Amount:	\$600.00	
1146	MN	17447	1699		PEARSON, LORI		Check		
				E 01	300 298 000 401 540	Volleyball Masks		\$192.00	
	PO#:	Voucher #:	4195	Invoice	Invoice No: 0438	10/8/2020	Paid Amt:	\$192.00	
							Check Amount:	\$192.00	
1146	MN	17448	1093		STRAND, BRYAN		Check		
				E 01	300 298 000 401 580	Football Team		\$94.85	
	PO#:	Voucher #:	4191	Invoice	Invoice No: 10082020	10/8/2020	Paid Amt:	\$94.85	
							Check Amount:	\$94.85	
1146	MN	17449	1029		BARNESVILLE DRUG & HARDWARE		Check		
				E 01	300 298 000 401 470	Homecoming supplies		\$52.30	
	PO#:	Voucher #:	4197	Invoice	Invoice No: 35026	10/14/2020	Paid Amt:	\$52.30	
							Check Amount:	\$52.30	

Student Activity Account Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
1146	MN	17450	1043		GRAPHIC EDGE		Check
				E 01	300 298 000 401 540 Volleyball Shirts		\$3,672.92
	PO#: 1299	Voucher #:	4196	Invoice	Invoice No: 1449293	10/14/2020	Paid Amt: \$3,672.92
				E 01	300 298 000 401 580 Football Team Shirts		\$692.11
	PO#: 1300	Voucher #:	4199	Invoice	Invoice No: 1451838	10/14/2020	Paid Amt: \$692.11
							Check Amount: \$4,365.03
1146	MN	17451	1004		RIDDELL		Check
				E 01	300 298 000 401 580 Neck Gaiter		\$682.71
	PO#:	Voucher #:	4198	Invoice	Invoice No: 951266514	10/14/2020	Paid Amt: \$682.71
							Check Amount: \$682.71
1146	MN	17452	1021		BSN SPORTS, INC.		Check
				E 01	300 298 000 401 470 Face Masks		\$1,043.25
	PO#: 1296	Voucher #:	4200	Invoice	Invoice No: 910189274	10/19/2020	Paid Amt: \$1,043.25
							Check Amount: \$1,043.25
							Report Total: \$8,867.03

7. Appreciation, Recognition and Presentations
A. FY20 Audit Report by Eide Bailly LLP



INDEPENDENT SCHOOL DISTRICT NO. 146

Executive Summary - June 30, 2020



CPAs & BUSINESS ADVISORS



AUDIT RESULTS

AUDIT OPINION

- The District received a “clean” audit opinion
 - Unmodified opinion – financial statements are prepared using accounting principles generally accepted in the U.S. (GAAP)
 - Financial statements do not contain material misstatements and are fairly presented
- Opinion is merely the auditor’s professional opinion, based on audit work, on whether the financial statements were prepared in accordance with GAAP, free from material misstatement, and fairly presented
- New Accounting Standard, GASB 84 Adoption
 - The new standard resulted in Student Activity accounts now being reported within the General Fund.





AUDIT FINDINGS

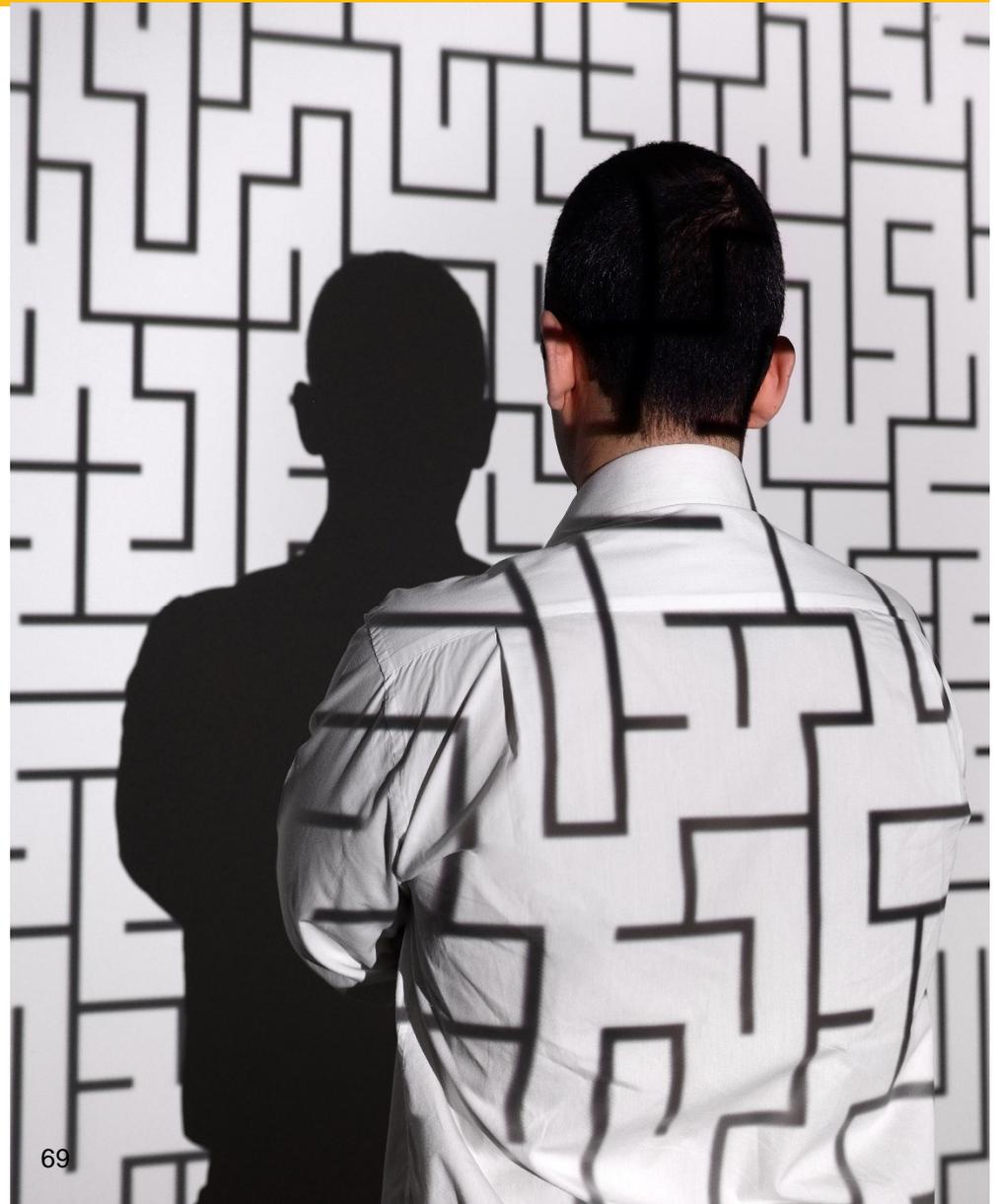
FINDINGS

Financial Statements:

1. Segregation of Duties
2. Material Adjustments
3. Preparation of Financial Statements

Minnesota Legal Compliance:

1. None



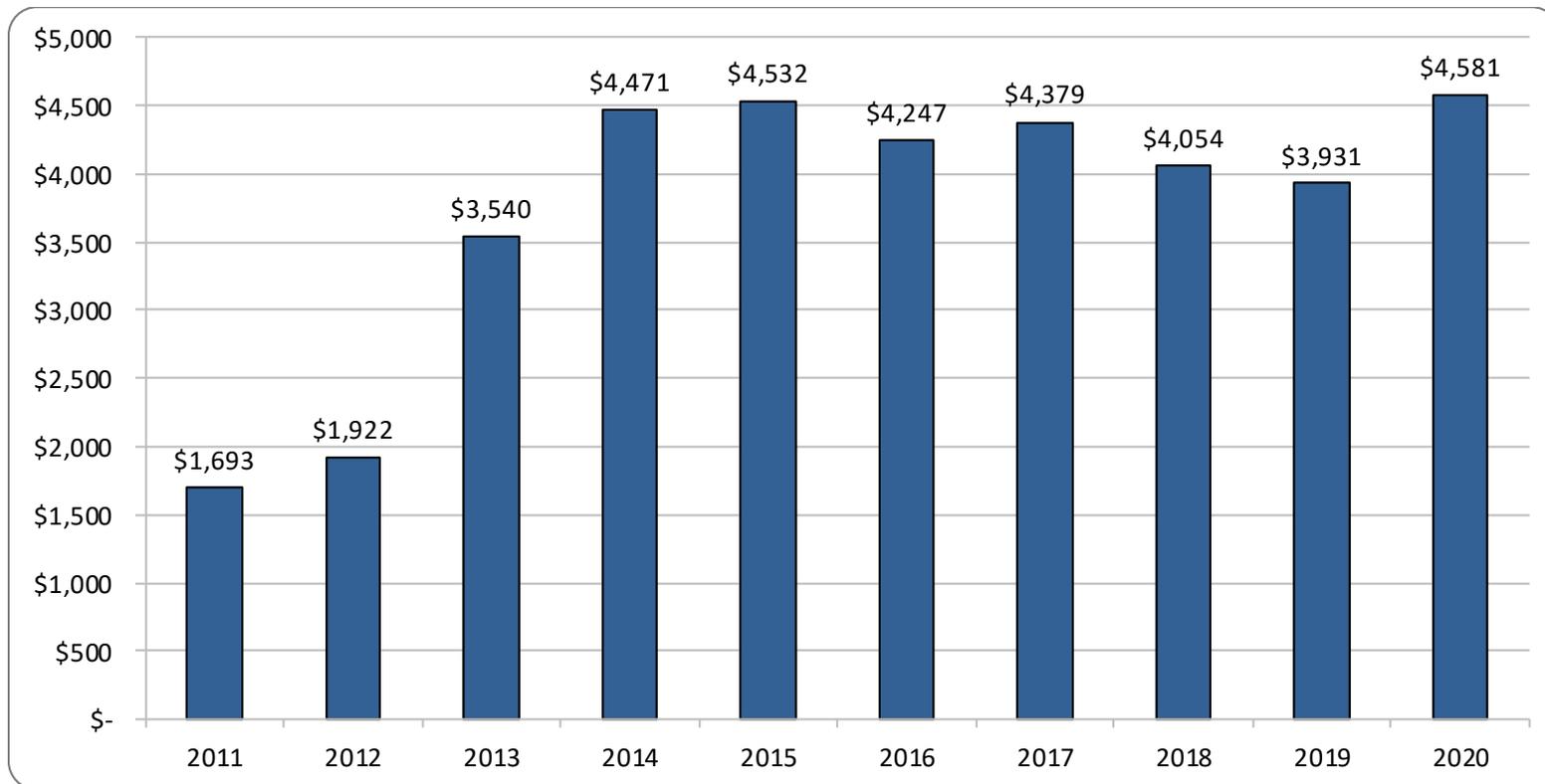


CASH AND INVESTMENTS

CASH/INVESTMENTS

Most significantly affected by the state aid payments structure.

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

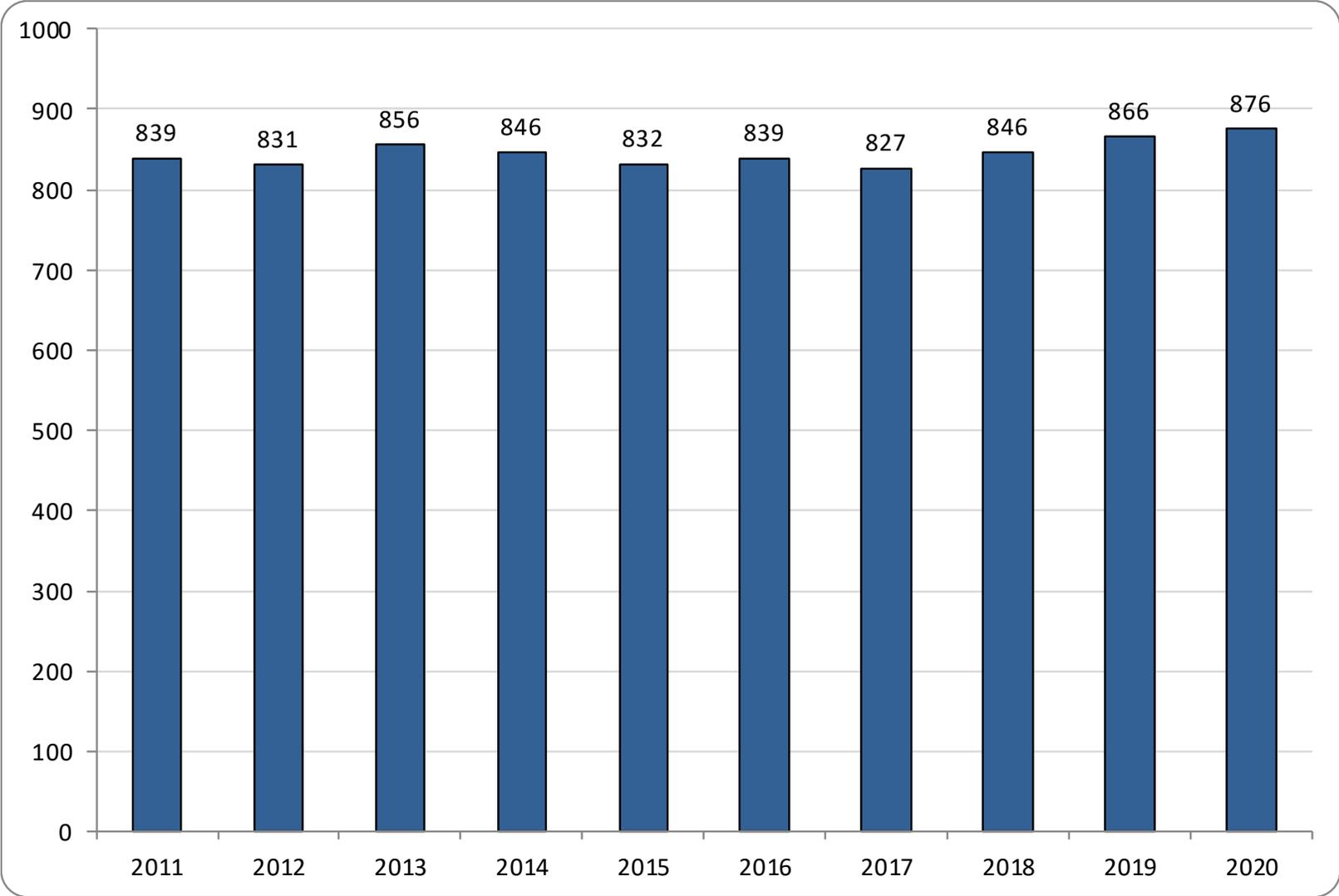


Graph above excludes cash recorded within the capital projects fund.



GENERAL FUND

ADM SERVED



BUDGET TO ACTUAL

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
State sources	\$ 7,547,560	\$ 7,819,430	\$ 7,958,435	\$ 139,005
Local levies	1,001,620	1,004,870	1,011,702	6,832
Federal sources	94,000	104,100	84,756	(19,344)
Other	456,380	418,170	451,350	33,180
Total revenues	<u>9,099,560</u>	<u>9,346,570</u>	<u>9,506,243</u>	<u>159,673</u>
				1.7%
				Positive
Expenditures				
Regular instruction	4,895,470	4,968,630	5,039,865	(71,235)
Administration and district support services	926,920	955,650	952,230	3,420
Special education instruction	1,107,210	1,161,340	1,151,620	9,720
Instructional and pupil support services	1,256,880	1,371,110	1,253,973	117,137
Sites and buildings	986,120	986,120	947,578	38,542
Other	334,530	342,630	343,812	(1,182)
Total expenditures	<u>9,507,130</u>	<u>9,785,480</u>	<u>9,689,078</u>	<u>96,402</u>
				1.0%
				Positive
Revenues Over (Under) Expenditures	(407,570)	(438,910)	(182,835)	256,075
Other Financing Sources	<u>1,500</u>	<u>3,550</u>	<u>2,732</u>	<u>(818)</u>
Net Change in Fund Balance	<u>\$ (406,070)</u>	<u>\$ (435,360)</u>	(180,103)	<u>\$ 255,257</u>
Fund Balance, Beginning of Year			<u>3,920,629</u> *	
Fund Balance, End of Year			<u>\$ 3,740,526</u>	

*Beginning Year Fund Balance was restated due to GASB 84 implementation to include student activities within the general fund.

A POSITIVE FUND BALANCE:

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



CHANGES IN FUND BALANCES

Fund Balance: cumulative difference between fund assets and fund liabilities

	Fund Balance (Deficit) Beginning of Year, As Adjusted	Net Change in Fund Balances	Fund Balance (Deficit) End of Year
Nonspendable	\$ 71,500	\$ 12,984	\$ 84,484
Restricted for staff development	257,487	80,317	337,804
Restricted for operating capital	139,910	16,035	155,945
Restricted for gifted and talented	24,221	(789)	23,432
Restricted for safe school and crime	(2,254)	18,006	15,752
Restricted for basic skills extended time	3,263	(2,351)	912
Restricted for long-term facilities maintenance	262,991	107,609	370,600
Restricted for medical assistance	140,544	28,096	168,640
Restricted for student activities	136,299	16,527	152,826
Committed for severance	250,000	-	250,000
Committed for capital	750,000	-	750,000
Unassigned	<u>1,886,668</u>	<u>(456,537)</u>	<u>1,430,131</u>
	<u>\$ 3,920,629</u>	<u>\$ (180,103)</u>	<u>\$ 3,740,526</u>

Restricted for student activities balance was added to the General Fund due to GASB 84 implementation.

FUND BALANCE CATEGORIES

Nonspendable

Represents amounts that cannot be spent

Not in spendable form

Inventory, prepaid expenses

Restricted

Legally restricted by outside parties

Cannot be appropriated for other spending

Committed

Intended for a specific activity

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

Assigned

Intended for a specific activity by school board or designated individuals

Not legally restricted

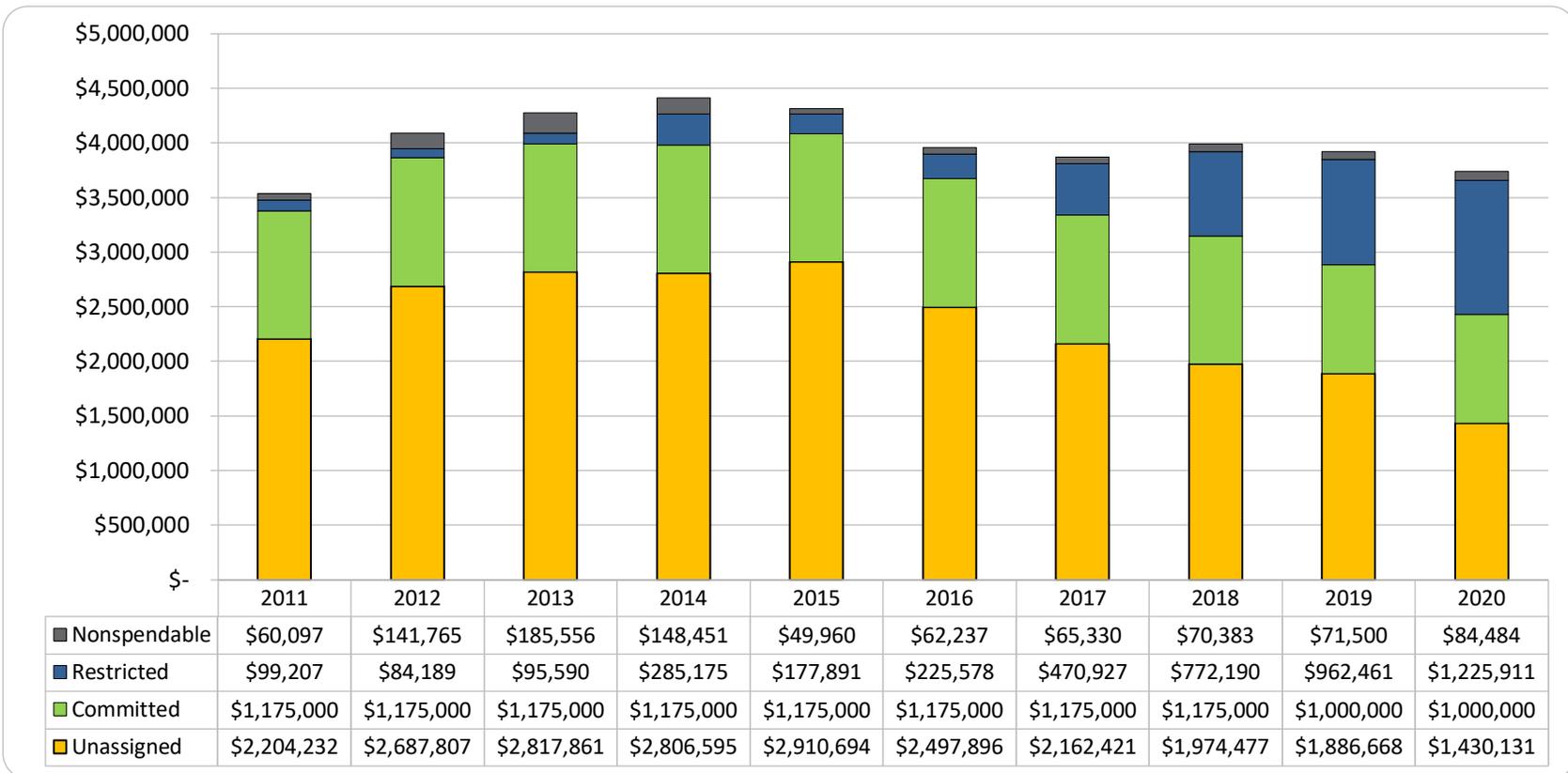
Unassigned

Reserves

“Rainy day” fund

TOTAL FUND BALANCES

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



RECOMMENDATIONS REGARDING FUND BALANCES

State of Minnesota Office of the State Auditor (OSA): at year-end, local governments maintain an unrestricted fund balance in their general fund

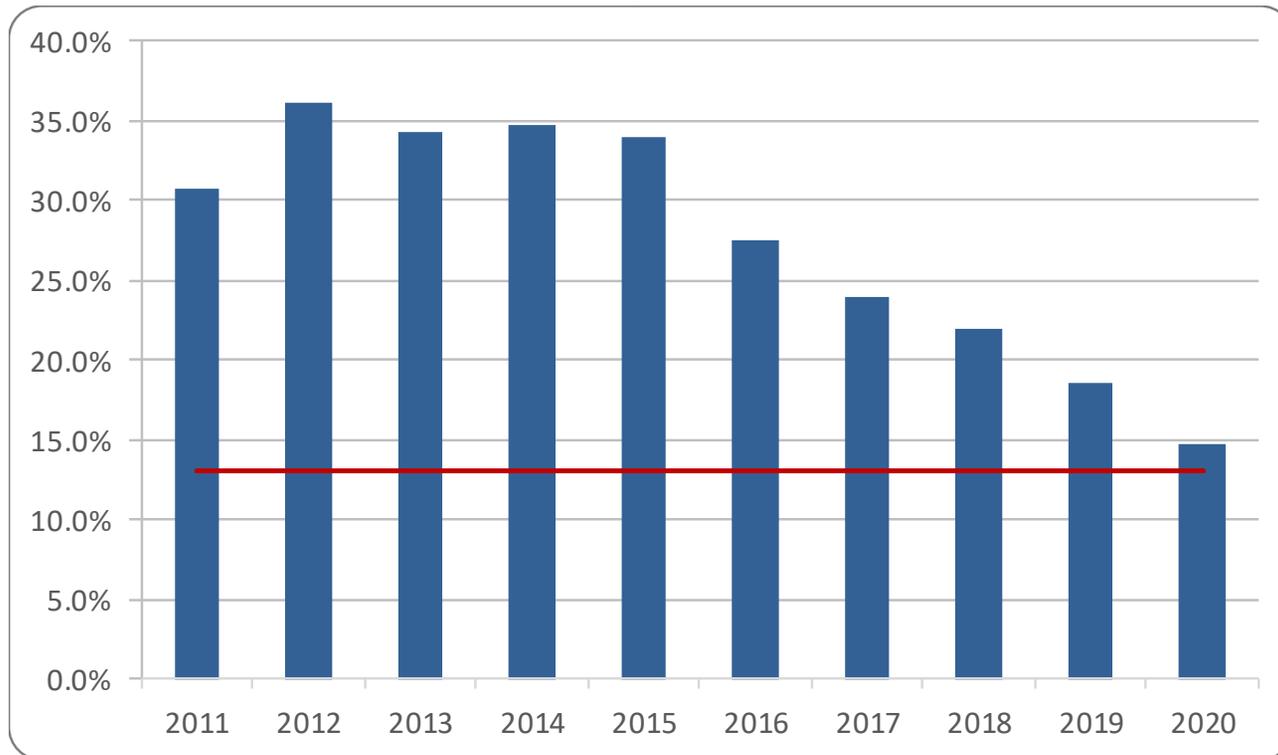
- Special Revenue Funds: approximately 35-50% of fund operating funds
- No less than 5 months of operating expenditures

Because MN school districts experience a more reliable flow of cash to fund operations, a recommended unrestricted fund balance for school districts may be less than the amounts recommended for other local governments.

The District's Policy: strive to maintain a minimum unassigned fund balance in an amount that shall be no less than 13% of the annual budget. For the current year that target amount is \$1,272,112.

UNASSIGNED FUND BALANCE

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



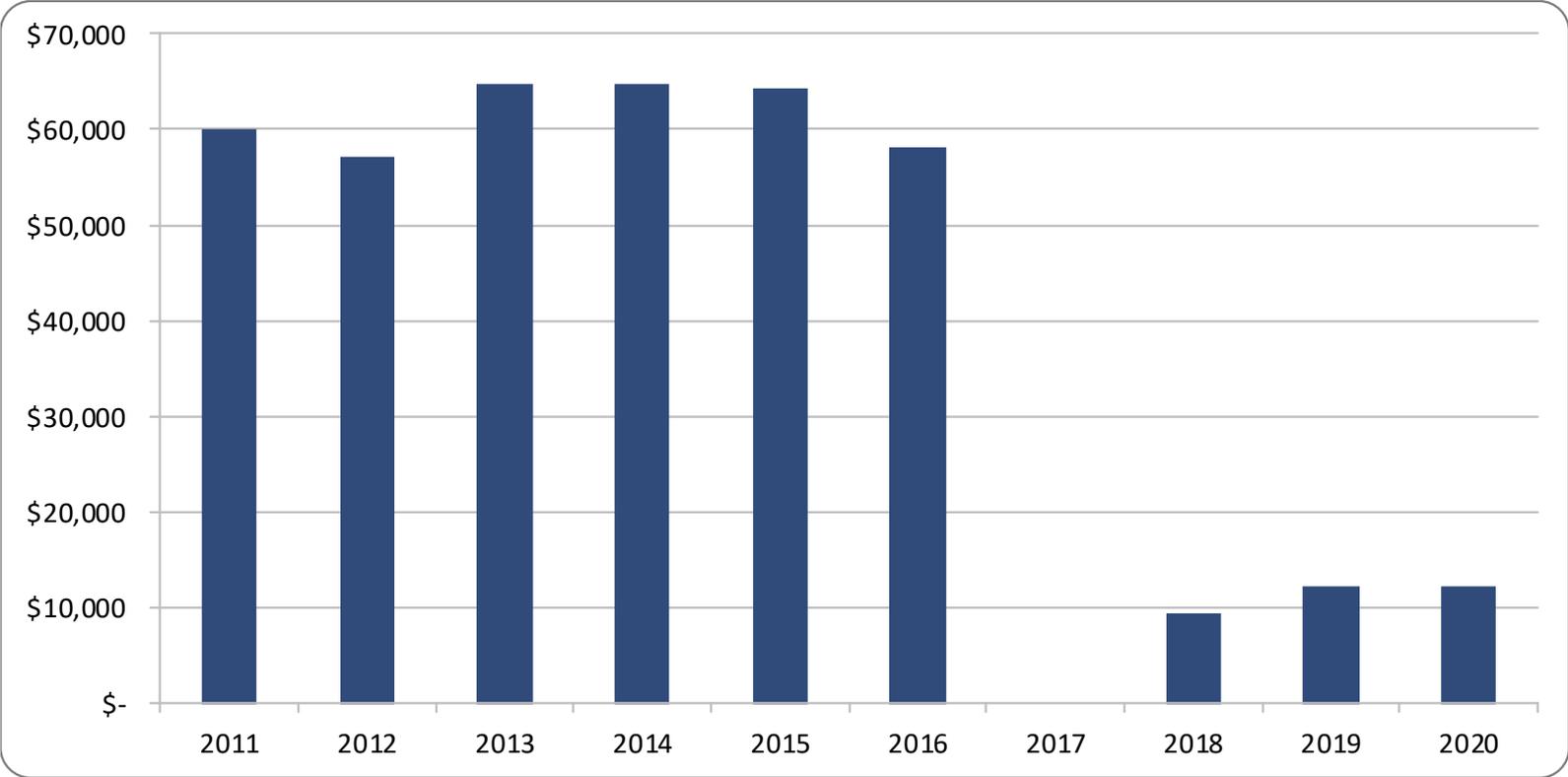
The solid red line indicate the District's fund balance policy of maintaining a minimum unassigned fund balance of 13% of expenditures



OTHER FUNDS

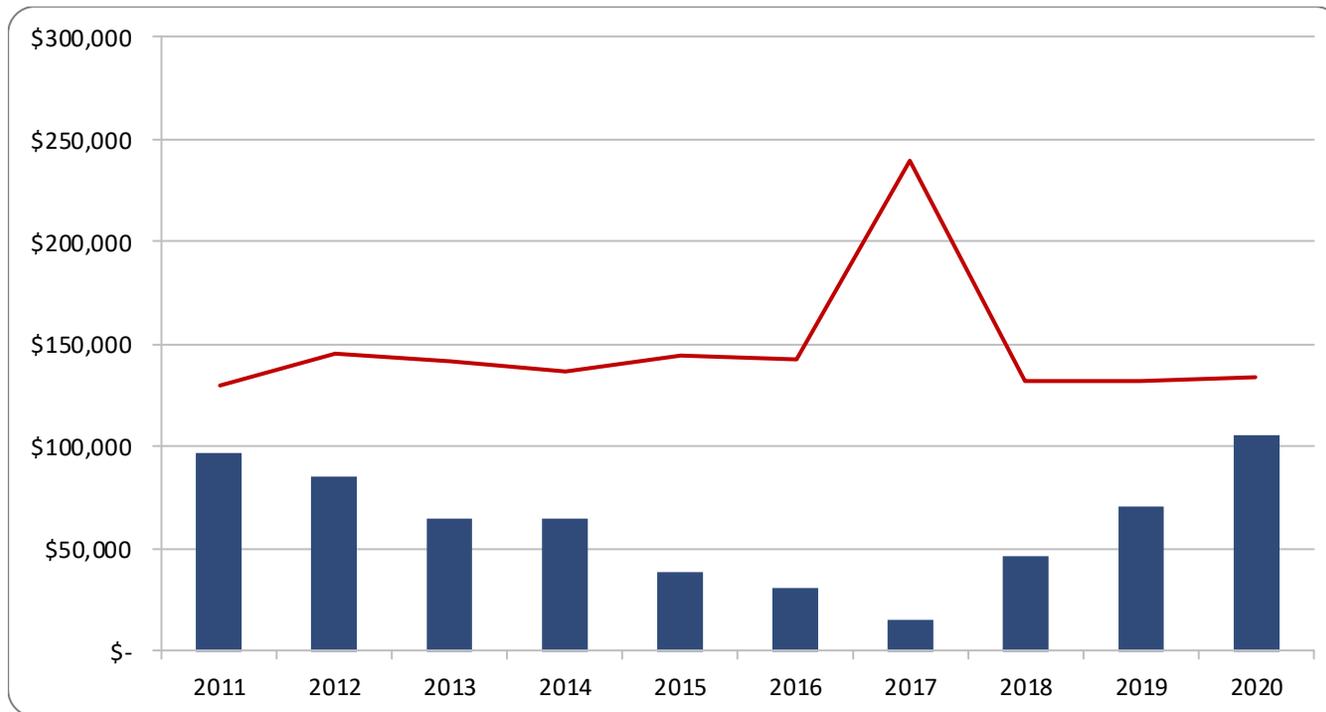
YEAR-END FUND BALANCE – COMMUNITY SERVICE FUND

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



YEAR END FUND BALANCE – FOOD SERVICE FUND

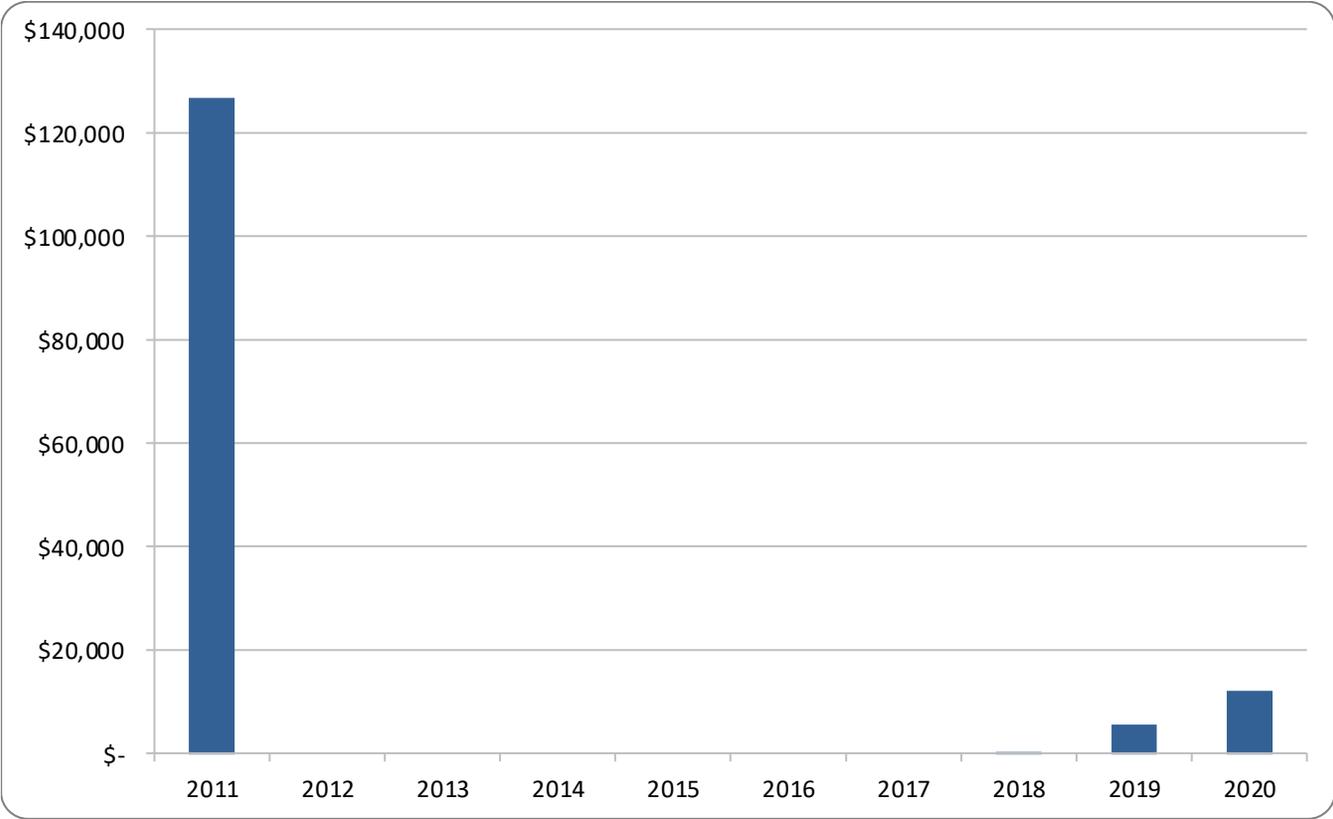
Positive fund balance indicates that revenues of the food service program are sufficient to cover the expenditures of the program.



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

YEAR END FUND BALANCE – DEBT SERVICE FUND

Positive fund balance indicates that revenues from property tax levies, state sources, and federal sources have been sufficient to meet the required debt service payments.





QUESTIONS?

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



THANK YOU

eidebailly.com



CPAs & BUSINESS ADVISORS

Financial Statements
June 30, 2020

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

DRAFT

School Board and Administration (unaudited)	1
Independent Auditor’s Report	2
Management’s Discussion and Analysis	5
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	13
Statement of Activities.....	14
Funds Financial Statements	
Governmental Funds	
Balance Sheet	15
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	16
Statement of Revenues, Expenditures and Changes in Fund Balances	17
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	18
General Funds	
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget to Actual	19
Notes to Financial Statements	20
Required Supplementary Information	
Schedule of Changes in the District’s Total OPEB Liability and Related Ratios.....	56
Schedule of Employer’s Share of Net Pension Liability and Schedule of Employer’s Contributions.....	57
Combining and Individual Fund Schedules	
General Fund	
Schedule of Changes in UFARS Fund Balances	62
Nonmajor Governmental Funds	
Combining Balance Sheet.....	63
Combining Schedule of Revenues, Expenditures and Changes in Fund Balance	64
Other Supplementary Information	
Uniform Accounting and Reporting Standards Compliance Table (Unaudited)	65
Additional Reports	
Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	67
Report on <i>Minnesota Legal Compliance</i>	69
Schedule of Audit Findings.....	70

Independent School District No. 146
Barnesville Area Public Schools
School Board and Administration (unaudited)
Year Ended June 30, 2020

<u>Name</u>	<u>Position</u>	<u>Term Expires</u>
Dion Bredman	Chairperson	2023
Greg Berg	Vice-Chairperson	2021
Ryan Lindbom	Clerk	2023
Jacob Thompson	Treasurer	2021
Marla Field	Director	2021
David Herbranson	Director	2023
Leslie Shirek	Director	2020
<u>Administration</u>		
Jon Ellerbusch	Superintendent	
Jodi Samuelson	Finance Officer	

DRAFT

Independent Auditor's Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 146, Barnesville, Minnesota, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2020, and the respective changes in financial position and the budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Notes 1 and 10 to the financial statements, the District has adopted the provisions of GASB Statement No. 84, *Fiduciary Activities*, which has resulted in an adjustment of the net position and fund balance of the General Fund as of July 1, 2019. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in the District's total OPEB liability and related ratios, schedule of employers' share of net pension liability and schedule of employer's contributions as listed in the table of contents 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. 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's financial statements. The school board and administration, combining and individual fund schedules, and uniform accounting and reporting standards compliance table are presented for purposes of additional analysis and are not a required part of the financial statements.

The combining and individual fund schedules and uniform accounting and reporting standards compliance table are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The school board and administration has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

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

Report on Other Legal and Regulatory Requirements

In accordance with the Legal Compliance Audit Guide prepared by the Office of the State Auditor pursuant to Minn. Stat. §6.65, we have also issued a report dated [REPORT DATE] 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 the Office of the State Auditor’s Minnesota Legal Compliance Audit Guide for School Districts in considering the District’s compliance with certain regulatory requirements pursuant to Minn. Stat. §6.65.

Fargo, North Dakota
[REPORT DATE]

DRAFT

This section of Barnesville Area Public Schools - Independent School District No. 146's annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2020.

Financial Highlights

Key financial highlights for the 2019-2020 fiscal years:

- *General Fund 01* – The overall revenues were \$9,506,243 while the overall expenditures were \$9,689,078. Other financing sources totaled \$2,732, decreasing fund balance \$180,103.
- *Food Service Fund 02* – The revenues were \$473,964 and the expenditures were \$438,675, with fund balance increasing \$35,289.
- *Community Service Fund 04* – The revenues were \$222,504 while the expenditures were \$222,307 with fund balance increasing \$197.
- *Capital Projects Fund 06* – The revenues were \$209,480 while the expenditures were \$3,189,530. Other financing sources totaled \$27,621,693, with fund balance increasing \$24,641,643.
- *Debt Service Fund 07* – The revenues were \$192,638 while the expenditures were \$182,600. Other financing sources totaled \$3,490, with fund balance increasing \$6,548.

Overview of the Financial Statements

The financial section of the annual report consists of three parts – Independent Auditors' Report, required supplementary information which includes the management's discussion and analysis (this section), and the basic financial statements. The basic financial statements include two kinds of statements that present different views of the District:

- The first two statements are district-wide financial statements that provide both short-term and long-term information about the District's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the District, reporting the District's operations in more detail than the district-wide statements.
- The governmental fund statements tell how basic services such as regular and special education were financed in the short-term as well as what remains for future spending.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The following outline shows how the various parts of this annual report are arranged and related to one another.

- A. Management's Discussion and Analysis
- B. Basic Financial Statements
 - 1. District-Wide Financial Statements
 - 2. Fund Financial Statements

Footnote 1 summarizes the major features of the District's financial statements, including the portion of the District's activities they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis highlights the structure and contents of each of the statements.

District-Wide Statements

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

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

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

In the district-wide financial statements the District's activities are shown in one category:

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

Fund Financial Statements

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

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

The District has the following type of funds:

- *Governmental Funds* – All of the District's basic services are included in governmental funds, which generally focus on:
 1. how cash and other financial assets that can readily be converted to cash flow in and out and
 2. the balances left at year-end that are available for spending.

Consequently, the governmental funds statements provide a detailed short-term view that helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the district-wide statements, we provide additional information following the governmental funds statements that explains the relationship (or differences) between them.

Financial Analysis of the District as a Whole

Net Position – The District's combined net deficit was \$108,300 on June 30, 2020. A condensed version of the Statement of Net Position at June 30, 2020 and 2019 is as follows:

Statement of Net Position Years Ended June 30, 2020 and 2019		2020	2019
Assets			
Current assets		\$ 32,986,948	\$ 5,542,132
Capital assets		9,289,725	6,597,301
Total assets		42,276,673	12,139,433
Deferred Outflows of Resources		4,421,839	6,444,006
Liabilities			
Other liabilities		\$ 3,007,075	\$ 815,013
Long-term liabilities		33,798,529	7,166,897
Total liabilities		36,805,604	7,981,910
Deferred Inflows of Resources		10,001,208	9,591,602
Net Position (Deficit)			
Net investment in capital assets		9,140,143	6,375,004
Restricted for specific purposes		25,979,480	896,022
Unrestricted		(35,227,923)	(6,261,099)
Total net position (Deficit)		\$ (108,300)	\$ 1,009,927

Changes in Net Position – The District's total revenues were \$10,593,344 for the year ended June 30, 2020.

The total cost of all programs and services was \$11,847,870. The District's expenses are predominantly related to educating and caring for students.

Total expenses exceeded revenues, decreasing net deficit \$1,254,526.

A condensed version of the Statement of Activities for the years ended June 30, 2020 and 2019 is as follows:

Statement of Activities Years Ended June 30, 2020 and 2019		
	2020	2019
Revenues		
Program revenues		
Charges for service	\$ 648,565	\$ 749,837
Operating grants and contributions	347,620	238,604
General		
Property taxes	1,183,947	1,087,029
Aids and payments from state and other	8,109,670	8,200,286
Unrestricted investment earnings	249,921	46,424
Miscellaneous revenues	53,621	211,646
Total revenues	10,593,344	10,533,826
Expenses		
District and school administration	714,487	760,414
District support services	263,866	243,895
Regular instruction	5,541,602	3,358,420
Vocational instruction	288,510	217,049
Exceptional instruction	1,092,900	1,056,286
Community education and services	222,307	252,989
Instructional support services	360,883	310,139
Pupil support services	1,355,166	1,251,038
Site, buildings and equipment	1,355,158	1,083,148
Fiscal and other fixed-cost programs	652,991	107,480
Total expenses	11,847,870	8,640,858
Change in Net Position	(1,254,526)	1,892,968
Net Position (Deficit) - Beginning, As Adjusted July 1, 2019	1,146,226	(883,041)
Net Position (Deficit) - End	\$ (108,300)	\$ 1,009,927

Financial Analysis of the District's Funds

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed the year, its governmental funds reported a combined fund balance of \$28,512,368. This was up from \$4,008,794 at the end of the prior year, an increase of \$24,503,574.

General Fund

The General Fund includes the primary operations of the District in providing educational services to students from pre-k/Special Education through grade 12 including pupil transportation activities and capital outlay projects.

The following schedule presents a summary of General Fund revenues.

	<u>Year Ended June 30,</u>		Amount of Increase (Decrease)	Percent Increase (Decrease)
	<u>2020</u>	<u>2019</u>		
Local property taxes	\$ 1,011,702	\$ 936,689	\$ 75,013	8.0%
Other local sources	441,803	490,706	(48,903)	-10.0%
State sources	7,958,435	8,025,766	(67,331)	-0.8%
Federal sources	84,756	104,531	(19,775)	-18.9%
Sales and other	<u>9,547</u>	<u>11,012</u>	<u>(1,465)</u>	-13.3%
 Total General Fund revenues	 <u>\$ 9,506,243</u>	 <u>\$ 9,568,704</u>	 <u>\$ (62,461)</u>	 -0.7%

Total General Fund revenue decreased by \$62,461 or 0.7% from the previous year. Basic general education revenue is determined by a state per student funding formula and consists of an equalized mix of property tax and state aid revenue. The increase in local property taxes was due to increased Referendum Market Value (RMV) valuation by the county, which increased the amount of local property taxes. The decrease in other local sources was due to less interest and rent received, lower payments from other MN districts and rebates from Xcel Energy and the City of Barnesville during the year ended June 30, 2019. The decrease in state sources is a combination of increased general education aid due to an increase in the per student funding formula, more students than in the previous year and lower TRA/PERA Special Funding Revenue. The decrease in federal sources is due to lower Medical Assistance payments since fewer services were delivered during the distance learning period. Property sales were lower because used iPads were sold during 2019.

The following schedule presents a summary of General Fund expenditures.

	<u>Year Ended June 30,</u>		<u>Amount of Increase (Decrease)</u>	<u>Percent Increase (Decrease)</u>
	<u>2020</u>	<u>2019</u>		
Salaries and benefits	\$ 7,140,741	\$ 6,842,135	\$ 298,606	4.4%
Purchased services	1,608,087	1,673,116	(65,029)	-3.9%
Supplies and materials	549,354	398,932	150,422	37.7%
Capital expenditures	331,098	927,908	(596,810)	-64.3%
Other expenditures	59,798	327,837	(268,039)	-81.8%
Total General Fund expenditures	<u>\$ 9,689,078</u>	<u>\$ 10,169,928</u>	<u>\$ (480,850)</u>	-4.7%

Total General Fund expenditures decreased \$480,850 or 4.7% from the previous year. The increase in salaries and benefits is due to an additional business teacher and additional special education paraprofessionals with increased wages and benefits as negotiated and lane increases for certified staff. The decrease in purchased services was due to less substitute teachers needed during the distance learning period. The increase in supplies and materials is due mostly to transferring the student activity accounting to the general fund. The decrease in capital expenditures is due to a lower payment on the iPad lease and not having the additional costs associated with the roofing and boiler projects that were paid out of the General Fund during the year ended June 30, 2019. Other expenditures decreased mostly due to the entry required under GASB 68 to record the State of Minnesota's expenditures for the special funding situation related to TRA and PERA.

General Fund Budgetary Highlights

The District did revise the 2020 budget. The majority of the revenue revisions were the result of adjustments to Foundation Aid, federal grants, interest income, gifts/bequests, and activity receipts. The majority of the expenditure revisions were the result of adjustments to staff contracts, facility projects, deferred maintenance projects, and health and safety projects.

Debt Service Fund

The Debt Service Fund incurred an increase of \$10,038. The increase was due to more state aid, levy and interest received than bond interest and principal payments.

Other Non-Major Funds

Revenues exceeded expenditures in the other Non-major funds by \$35,486.

The Food Service Fund incurred an increase of \$35,289. The Food Service Fund increase was due to increased participation once school was closed and meals were delivered during the distance learning period.

The Community Service Fund incurred an increase of \$197.

Capital Assets and Debt Administration

Capital Assets

By the end of 2020, the District had invested \$16,290,741 in a broad range of capital assets, including school buildings, athletic facilities, computer and audio-visual equipment, and school vehicles. Total depreciation expense for the year was \$380,377.

Capital Assets Governmental Activities
 Years Ended June 30, 2020 and 2019

	2020	2019
Land	\$ 719,663	\$ 719,663
Construction in progress	2,964,337	-
Building and improvements	11,311,448	11,225,167
Equipment	1,295,293	1,273,110
Accumulated depreciation	(7,001,016)	(6,620,639)
Total capital assets	\$ 9,289,725	\$ 6,597,301

Long-Term Liabilities

At June 30, 2020, the District had \$30,551 in vacation payable, \$26,565,000 in bonds payable, \$74,791 in capital lease payable, \$260,885 in total OPEB liability, and \$5,572,502 in net pension liability.

Factors Bearing on the District's Future

With the exception of voter-approved excess operating referendum, the District is dependent on the State of Minnesota for its revenue authority. Although the State did increase funding for public schools, this increase does not completely cover new mandates from the state and federal government.

With the onset of the COVID-19 Pandemic in March 2020, the District anticipates revenue shortfalls and some reduction in expenditures due to the temporary closing of facilities and lack of public program income during the quarantine period. The District continues to provide educational opportunities to students. The District has maintained strong reserve balances which will help bridge financial gaps in revenue projections. During FY 2021, the District received federal grant funding related to the global COVID-19 pandemic under the Elementary and Secondary School Emergency Relief Fund (ESSER) grant, the Governor's Emergency Education Relief Fund (GEER) grant, and the Coronavirus Relief Fund (CRF) grant. All grants will be used to cover COVID-19 expenditures of the district. This global pandemic has created unprecedented challenges for Federal, State and Local Government operations, creating uncertainty in the outcome of the 2021 budget.

Contacting the District's Financial Management

This financial report is designed to provide the District's citizens, taxpayers, customers and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have any questions about this report or would like additional information, contact the Business Office, Independent School District 146, 302 3rd St SE, PO Box 189, Barnesville, Minnesota 56514.

DRAFT

Independent School District No. 146
 Barnesville Area Public Schools
 Statement of Net Position
 June 30, 2020

Assets		
Cash and investments	\$	29,855,099
Receivables		
Current property taxes		2,063,517
Delinquent property taxes		24,620
Accounts		6,511
Due from other governmental units		935,662
Inventories		17,055
Prepaid items		84,484
		<u>32,986,948</u>
Capital assets		
Non-depreciable		
Land		719,663
Construction in progress		2,964,337
Depreciable		
Buildings and improvements		11,311,448
Equipment		996,360
Equipment under capital lease		298,933
Less accumulated depreciation		(7,001,016)
Total capital assets, net of depreciation		<u>9,289,725</u>
Total assets		<u>42,276,673</u>
Deferred Outflows of Resources		
Other post-employment benefits		10,908
Pension plans		4,410,931
Total deferred outflows of resources		<u>4,421,839</u>
Liabilities		
Accounts payable		669,794
Salaries and benefits payable		603,530
Accrued interest payable		670,346
Due to other governmental units		13,757
Unearned revenue		27,297
Long-term liabilities		
Due within one year		1,022,351
Due in more than one year		27,900,417
Due in more than one year - net pension liability		5,637,227
Due in more than one year - OPEB		260,885
Total liabilities		<u>36,805,604</u>
Deferred Inflows of Resources		
Unavailable revenue-property taxes		3,135,625
Other post-employment benefits		10,027
Pension plans		6,855,556
Total deferred inflows of resources		<u>10,001,208</u>
Net Position		
Net investment in capital assets		9,140,143
Restricted for specific purposes		25,979,480
Unrestricted		(35,227,923)
Total net deficit		<u>\$ (108,300)</u>

Independent School District No. 146
Barnesville Area Public Schools
Statement of Activities
Year Ended June 30, 2020

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities				
Administration	\$ 714,487	\$ -	\$ 460	\$ (714,027)
District support services	263,866	-	-	(263,866)
Regular instruction	5,541,602	317,397	84,756	(5,139,449)
Vocational educational instruction	288,510	611	-	(287,899)
Special education instruction	1,092,900	11,027	-	(1,081,873)
Community education and services	222,307	124,196	-	(98,111)
Instructional support services	360,883	-	-	(360,883)
Pupil support services	1,355,166	189,146	262,404	(903,616)
Sites and buildings	1,355,158	6,188	-	(1,348,970)
Fiscal and other fixed-cost programs	652,991	-	-	(652,991)
Total governmental activities	\$ 11,847,870	\$ 648,565	\$ 347,620	(10,851,685)
General revenues				
Property taxes, levied for general purposes				1,014,215
Property taxes, levied for community education				57,788
Property taxes, levied for debt service				92,367
Aids and payments from the state				8,109,670
County apportionment				19,577
Unrestricted investment earnings				249,921
Gifts and bequests				15,773
Miscellaneous revenues				37,848
Total general revenues				9,597,159
Change in net position				(1,254,526)
Net position - beginning, as adjusted (Note 10)				1,146,226
Net deficit - ending				\$ (108,300)

Independent School District No. 146
 Barnesville Area Public Schools
 Governmental Funds
 Balance Sheet
 June 30, 2020

	<u>General</u>	<u>Capital Projects</u>	<u>Debt Service</u>	<u>Other Governmental Funds</u>	<u>Totals</u>
Assets					
Cash and investments	\$ 3,689,011	\$ 25,274,273	\$ 707,992	\$ 183,823	\$ 29,855,099
Receivables					
Current property taxes	594,593	-	1,437,757	31,167	2,063,517
Delinquent property taxes	20,689	-	2,713	1,218	24,620
Accounts	6,511	-	-	-	6,511
Due from other governmental units	922,678	-	9,191	3,793	935,662
Prepaid items	84,484	-	-	-	84,484
Inventories	-	-	-	17,055	17,055
Total assets	<u>\$ 5,317,966</u>	<u>\$ 25,274,273</u>	<u>\$ 2,157,653</u>	<u>\$ 237,056</u>	<u>\$ 32,986,948</u>
Liabilities					
Accounts payable	\$ 31,335	\$ 632,630	\$ -	\$ 5,829	\$ 669,794
Salaries and benefits payable	576,740	-	-	26,790	603,530
Due to other governmental units	13,757	-	-	-	13,757
Unearned revenue	-	-	-	27,297	27,297
Total liabilities	<u>621,832</u>	<u>632,630</u>	<u>-</u>	<u>59,916</u>	<u>1,314,378</u>
Deferred Inflows of Resources					
Unavailable revenue-property taxes	955,608	-	2,145,577	59,017	3,160,202
Fund Balances					
Nonspendable	84,484	-	-	17,055	101,539
Restricted	1,225,911	24,641,643	12,076	101,068	25,980,698
Committed	1,000,000	-	-	-	1,000,000
Unassigned	1,430,131	-	-	-	1,430,131
Total fund balances	<u>3,740,526</u>	<u>24,641,643</u>	<u>12,076</u>	<u>118,123</u>	<u>28,512,368</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 5,317,966</u>	<u>\$ 25,274,273</u>	<u>\$ 2,157,653</u>	<u>\$ 237,056</u>	<u>\$ 32,986,948</u>

Independent School District No. 146
 Barnesville Area Public Schools
 Governmental Funds
 Reconciliation of the Governmental Funds
 Balance Sheet to the Statement of Net Position
 June 30, 2020

Total Fund Balances - Governmental Funds	\$ 28,512,368
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>	
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.	9,289,725
OPEB obligation liabilities are not recognized in the funds	(260,885)
Accrued interest payable for long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds.	(670,346)
Delinquent property taxes are not considered available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.	24,577
Deferred outflows and inflows of resources related to pensions and OPEB are applicable to future periods and, therefore, are not reported in the funds.	(2,443,744)
Long-term liabilities, including vacation payable and net pension liability are not due and payable in the current period and, therefore, are not reported in the funds.	<u>(34,559,995)</u>
Total Net Deficit - Governmental Activities	<u><u>\$ (108,300)</u></u>

Independent School District No. 146
Barnesville Area Public Schools
Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended June 30, 2020

	General	Capital Projects	Debt Service	Other Governmental Funds	Totals
Revenues					
Local property tax levies	\$ 1,011,702	\$ -	\$ 92,367	\$ 57,788	\$ 1,161,857
Other local and county sources	441,803	209,480	8,275	127,891	787,449
State sources	7,958,435	-	91,996	59,239	8,109,670
Federal sources	84,756	-	-	262,404	347,160
Sales and other conversion of assets	9,547	-	-	189,146	198,693
Total revenues	9,506,243	209,480	192,638	696,468	10,604,829
Expenditures					
Administration	714,487	-	-	-	714,487
District support services	237,743	-	-	-	237,743
Regular instruction	5,039,865	-	-	-	5,039,865
Vocational education instruction	288,510	-	-	-	288,510
Special education instruction	1,151,620	-	-	-	1,151,620
Community education and service	-	-	-	222,307	222,307
Instructional support services	360,529	-	-	-	360,529
Pupil support services	893,444	-	-	438,675	1,332,119
Sites and buildings	947,578	3,189,530	-	-	4,137,108
Fiscal and other fixed cost programs	55,302	-	182,600	-	237,902
Total expenditures	9,689,078	3,189,530	182,600	660,982	13,722,190
Excess (Deficiency) of Revenues Over (Under) Expenditures	(182,835)	(2,980,050)	10,038	35,486	(3,117,361)
Other Financing Sources					
Sale of equipment	2,732	-	-	-	2,732
Proceeds from bond issuance	-	25,278,020	-	-	25,278,020
Bond premium	-	2,340,183	-	-	2,340,183
Total other financing sources	2,732	27,621,693	(3,490)	-	27,620,935
Net Change in Fund Balance	(180,103)	24,641,643	6,548	35,486	24,503,574
Fund Balance, Beginning of Year, as Adjusted (Note 10)	3,920,629	-	5,528	82,637	4,008,794
Fund Balance, End of Year	\$ 3,740,526	\$ 24,641,643	\$ 12,076	\$ 118,123	\$ 28,512,368

Independent School District No. 146
 Barnesville Area Public Schools
 Governmental Funds
 Reconciliation of the Statement of Revenues, Expenditures,
 and Changes in Fund Balances of Governmental Funds to the Statement of Activities
 Year Ended June 30, 2020

Net Change in Fund Balances - Total Governmental Funds	\$ 24,503,574
Amounts reported for governmental activities in the statement of activities are different because:	
Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities the cost of capital assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense and net disposals in the current period.	2,692,424
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	2,513
In the statement of activities compensated absences are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used.	(8,522)
In the statement of activities OPEB obligations are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used.	(23,457)
In the statement of activities the cost of pension benefits earned net of employee contributions is reported as pension expense. In the governmental funds, however, the contributions are reported as expense.	(444,809)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.	<u>(27,976,249)</u>
Change In Net Deficit of Governmental Activities	<u>\$ (1,254,526)</u>

Independent School District No. 146
Barnesville Area Public Schools

General Funds

Statement of Revenues, Expenditures and Changes in Fund Balance – Budget to Actual
Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Local property tax levies	\$ 1,001,620	\$ 1,004,870	\$ 1,011,702	\$ 6,832
Other local and county sources	444,030	405,220	441,803	36,583
State sources	7,547,560	7,819,430	7,958,435	139,005
Federal sources	94,000	104,100	84,756	(19,344)
Other conversion of assets	<u>12,350</u>	<u>12,950</u>	<u>9,547</u>	<u>(3,403)</u>
Total revenues	<u>9,099,560</u>	<u>9,346,570</u>	<u>9,506,243</u>	<u>159,673</u>
Expenditures				
Administration	714,200	712,900	714,487	(1,587)
District support services	212,720	242,750	237,743	5,007
Regular instruction	4,895,470	4,968,630	5,039,865	(71,235)
Vocational education instruction	284,590	287,140	288,510	(1,370)
Special education instruction	1,107,210	1,161,340	1,151,620	9,720
Instructional support services	420,520	446,830	360,529	86,301
Pupil support services	836,360	924,280	893,444	30,836
Sites and buildings	986,120	986,120	947,578	38,542
Fiscal and other fixed cost programs	<u>49,940</u>	<u>55,490</u>	<u>55,302</u>	<u>188</u>
Total expenditures	<u>9,507,130</u>	<u>9,785,480</u>	<u>9,689,078</u>	<u>96,402</u>
Excess of Revenues Over Expenditures	(407,570)	(438,910)	(182,835)	256,075
Other Financing Sources				
Sale of equipment	<u>1,500</u>	<u>3,550</u>	<u>2,732</u>	<u>(818)</u>
Net Change in Fund Balance	<u>\$ (406,070)</u>	<u>\$ (435,360)</u>	(180,103)	<u>\$ 255,257</u>
Fund Balance, Beginning of Year, as Adjusted (Note 10)			<u>3,920,629</u>	
Fund Balance, End of Year			<u>\$ 3,740,526</u>	

Note 1 - Summary of Significant Accounting Policies

A. Organization

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

B. Reporting Entity

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

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

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

C. Government-Wide and Fund Financial Statements

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

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

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

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

D. Fund Financial Statement Presentation

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

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

1. *Revenue Recognition* – Revenue is recognized when it becomes measurable and available. “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the District generally considers revenues to be available if they are collected within 60 days after year-end. Grants and similar items are recognized when all eligibility requirements imposed by the provider have been met. State revenue is recognized in the year to which it applies according to Minnesota Statutes. Federal revenue is recorded in the year in which the related expenditure is made. Proceeds of long-term debt and acquisitions under capital leases are reported as other financing sources.
2. *Recording of Expenditures* – Expenditures are generally recorded when a liability is incurred, except for principal and interest on long-term debt, severance and healthcare benefits, and compensated absences, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are included within the applicable functional areas.

Description of Funds

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

Major Governmental Funds

- *General Fund* – The general fund is used to account for all financial resources except those required to be accounted for in another fund. It includes the general operations and pupil transportation activities of the District, as well as the capital related activities such as maintenance of facilities, equipment purchases, and health and safety projects.
- *Debt Service Fund* – The debt service fund is used to account for the accumulation of resources for, and payment of, general obligation bond principal, interest, and related costs.
- *Capital Projects Fund* – The capital projects fund is used to account for capital projects within the District

Nonmajor Governmental Funds

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

E. Other Significant Accounting Policies

Budgeting

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

Cash and Investments

Cash and investments include balances from all funds that are combined and invested to the extent available in various securities as authorized by state law. Earnings from the pooled investments are allocated to the respective funds on the basis of applicable cash balance participation by each fund.

Short-term, highly liquid debt instruments (including commercial paper, banker's acceptances, and U.S. Treasury and agency obligations) purchased with a remaining maturity of one year or less are reported at amortized cost. Other investments are reported at fair value.

Receivables

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

Inventories

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

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. Prepaid items are reported using the consumption method and recorded as an expense or expenditure at the time of consumption.

Property Taxes

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

Generally, property taxes are recognized as revenue by the District in the fiscal year that begins midway through the calendar year in which the tax levy is collectible. To help balance the state budget, the Minnesota Legislature utilizes a tool referred to as the "tax shift," which periodically changes the District's recognition of property tax revenue. The tax shift advance recognizes cash collected for the subsequent year's levy as current year revenue, allowing the state to reduce the amount of aid paid to the District. The remaining portion of the taxes collectible in 2020 is recorded as deferred inflows of resources (property taxes levied for subsequent year).

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

Taxes which remain unpaid are classified as delinquent taxes receivable. Revenue from these delinquent property taxes that is not collected within 60 days of year-end is deferred in the fund financial statements because it is not known to be available to finance the operations of the District in the current year. No allowance for uncollectible taxes is considered necessary.

Capital Assets

Capital assets are capitalized at historical cost or estimated historical cost for assets where actual historic cost is not available. Donated assets are recorded as capital assets at their acquisition value at the date of donation. The District maintains a threshold level of \$5,000 or more for capitalizing capital assets. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

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

Capital assets not being depreciated include land.

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

Long-Term Obligations

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

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

Compensated Absences Payable

- *Vacation* – The District compensates substantially all full-time noncertified employees for unused vacation upon termination. The expenditure for vacation pay is recognized when payment is made. As of June 30, 2020, this amount did not exceed a normal year’s accumulation.
- *Sick Pay* – Substantially all District employees are allowed to accrue sick leave at varying amounts each year and accumulate within specified limits. Employees are not compensated for unused sick leave upon termination of employment. Since the employees accumulating rights to receive compensation for future absences being caused by future illnesses such amounts cannot be reasonably estimated, a liability for unused sick leave has not been recorded in the financial statements. In some instances, unused sick leave does enter into the calculation of severance pay for some employees upon termination.

Pensions

For purposes of measuring the net pension liability, deferred outflows/inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and the Teachers Retirement Association (TRA) and additions to/deductions from PERA’s and TRA’s fiduciary net position have been determined on the same basis as they are reported by PERA and TRA.

TRA has a special funding situation created by direct aid contributions made by the State of Minnesota, City of Minneapolis and Minneapolis School District. The direct aid is a result of the Minneapolis Teachers Retirement Fund Association merger into TRA in 2006. A second direct aid source is from the State of Minnesota for the merger of the Duluth Teacher's Retirement Fund Association (DTRFA) in 2015. Additional information can be found in Note 8.

For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Deferred Outflows and Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then. The District has four items that qualify for reporting in this category. They are the contributions made to pension plans and other postemployment benefit plan after the measurement date and prior to the fiscal year-end, changes in the OPEB liability not included in OPEB expense, and changes in net pension liability not included in pension expense reported in the government-wide statement of net position.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The District has three types of items that qualify for reporting in this category. The District reports unavailable revenues from property taxes on the government-wide statement of net position and the governmental funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The other items are changes in the OPEB liability not included in OPEB expense and changes in the net pension liability not included in pension expense reported in the government-wide statement of net position.

Net Position

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

Fund Balance

The following classifications describe the relative strength of the spending constraints:

- *Nonspendable Fund Balance*—comprised of funds that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. They include items that are inherently unspendable, such as, but not limited to, inventories, prepaid items, long-term receivables, non-financial assets held for resale, or the permanent principal of endowment funds.
- *Restricted Fund Balance*—comprised of funds that have legally enforceable constraints placed on their use that either are externally imposed by resource providers or creditors (such as through debt covenants), grantors, contributors, voters, or laws or regulations of other governments, or are imposed by law through constitutional provisions or enabling legislation.
- *Committed Fund Balance*—comprised of unrestricted funds used for specific purposes pursuant to constraints imposed by formal action of the school board and that remain binding unless removed by the school board by subsequent formal action. The formal action to commit a fund balance must occur prior to fiscal year end; however, the specific amounts actually committed can be determined in the subsequent fiscal year. A committed fund balance cannot be a negative number.

- *Assigned Fund Balance* – comprised of unrestricted funds constrained by the school district’s intent that they be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. In funds other than the general fund, the assigned fund balance represents the remaining amount that is not restricted or committed. The assigned fund balance category will cover the portion of a fund balance that reflects the school district’s intended use of those resources. The action to assign fund balance may be taken after the end of the fiscal year. An assigned fund balance cannot be a negative number.
- *Unassigned Fund Balance* – residual amounts in the general fund not reported in any other classification. Unassigned amounts in the general fund are technically available for expenditure for any purpose. The general fund is the only fund that can report a positive unassigned fund balance. Other funds would report a negative unassigned fund balance should the total of nonspendable, restricted, and committed fund balances exceed the total net resources of that fund.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the School Board or the designated individual has provided otherwise in its commitment or assignment actions. The school district will strive to maintain a minimum unassigned general fund balance of 13 percent of the annual budget.

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and workers’ compensation for which the District carries commercial insurance. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. There were no significant reductions in the District’s insurance coverage in fiscal year 2020.

Estimates

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

Implementation of GASB Statement No. 84

As of July 1, 2019, the District adopted GASB Statement No. 84, *Fiduciary Activities*. The objective of this statement is to improve the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The requirements of this Statement will enhance consistency and comparability by establishing specific criteria for identifying activities that should be reported as fiduciary activities. Greater consistency and comparability enhances the value provided by the information reported in financial statements for assessing government accountability and stewardship. The impact to the District resulted in the student activity funds being changed from reporting as an agency fund to the General Fund. The effect of the implementation of this standard on beginning net position and fund balance is disclosed in Note 10.

Note 2 - Deposits And Investments

Deposits

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

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

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

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

At June 30, 2020, all deposits were insured or collateralized by securities held by the District's agent in the District's name.

Investments

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

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

The District does not have a formal policy that limits investment maturity.

The following table presents the District's deposit and investment balances at June 30, 2020:

<u>Cash and Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in Years)</u>	
		<u>Not Applicable</u>	<u><1</u>
Cash and Cash Equivalents			
Minnesota School District Liquid Asset Fund - Certificates of Deposit	\$ 500,000	\$ -	\$ 500,000
Minnesota School District Liquid Asset Fund Certificates of deposit	1,114,810	1,114,810	-
Money market funds	5,056,643	-	5,056,643
Deposits	625,029	625,029	-
Petty cash	2,280,506	2,280,506	-
Investments	300	300	-
Fixed income	18,345,501	18,345,501	-
Mutual funds	1,932,310	1,932,310	-
	<u>\$ 29,855,099</u>	<u>\$ 24,298,456</u>	<u>\$ 5,556,643</u>

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

The District has the following recurring fair value measurements as of June 30, 2020:

- Fixed income investments of \$18,345,501 are valued using the matrix pricing model (Level 1 inputs)
- Mutual fund investments of \$1,932,310 are valued using quoted market prices (Level 2 inputs)

Cash and investments are included on the basic financial statements as follows:

Cash and cash equivalents - Statement of Net Assets	<u>\$ 29,855,099</u>
--	----------------------

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

Note 3 - Due from other Governmental Units

Amounts receivable from other governments as of June 30, 2020, include:

<u>Fund</u>	<u>Federal</u>	<u>State</u>	<u>Total</u>
Major funds			
General	\$ 33,449	\$ 889,229	\$ 922,678
Non-major funds	-	12,984	12,984
	<u>\$ 33,449</u>	<u>\$ 902,213</u>	<u>\$ 935,662</u>

Note 4 - Capital Assets

Capital asset activity for the year ended June 30, 2020 is as follows:

	<u>Balance July 1, 2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2020</u>
Capital assets, not being depreciated				
Land	\$ 719,663	\$ -	\$ -	\$ 719,663
Construction in progress	-	2,964,337	-	2,964,337
Total capital assets, not being depreciated	<u>\$ 719,663</u>	<u>\$ 2,964,337</u>	<u>\$ -</u>	<u>\$ 3,684,000</u>
Capital assets, being depreciated				
Buildings and improvements	11,225,167	86,281	-	11,311,448
Equipment	1,273,110	22,183	-	1,295,293
Total capital assets being depreciated	<u>12,498,277</u>	<u>108,464</u>	<u>-</u>	<u>12,606,741</u>
Less accumulated depreciation for				
Buildings and improvements	5,898,942	265,037	-	6,163,979
Equipment	721,697	115,340	-	837,037
Total accumulated depreciation	<u>6,620,639</u>	<u>380,377</u>	<u>-</u>	<u>7,001,016</u>
Net capital assets, being depreciated	<u>5,877,638</u>	<u>(271,913)</u>	<u>-</u>	<u>5,605,725</u>
Total capital assets, net	<u>\$ 6,597,301</u>	<u>\$ 2,692,424</u>	<u>\$ -</u>	<u>\$ 9,289,725</u>

Depreciation expense for the year ended June 30, 2020 was charged to the following functions/programs:

Regular instruction	\$ 69,875
Exceptional instruction	1,488
District support services	2,666
Instructional support services	354
Pupil support services	23,048
Site, building and equipment	<u>282,946</u>
 Total depreciation expense	 <u><u>\$ 380,377</u></u>

Note 5 - Long-Term Liabilities

Changes in long-term liabilities during the year ended June 30, 2020 are as follows:

	Balance July 1, 2019	Additions	Deletions	Balance June 30, 2020	Due Within One Year
Bonds payable	\$ 1,420,000	\$ 25,285,000	\$ 140,000	\$ 26,565,000	\$ 800,000
Bond premium	-	2,340,183	87,757	2,252,426	117,009
Direct borrowing - capital lease payable	148,564	-	73,773	74,791	74,791
Vacation payable	<u>22,030</u>	<u>43,922</u>	<u>35,401</u>	<u>30,551</u>	<u>30,551</u>
	<u><u>\$ 1,590,594</u></u>	<u><u>\$ 27,669,105</u></u>	<u><u>\$ 336,931</u></u>	<u><u>\$ 28,922,768</u></u>	<u><u>\$ 1,022,351</u></u>

Following is a summary of bonds payable as of June 30, 2020:

Bond Description	Final Maturities	Interest Rate	Original Principal	Outstanding Balance
General Obligation Facilities Maintenance Bonds, Series 2018A	2/28	3.00%	\$ 1,565,000	\$ 1,280,000
General Obligation School Building Bonds, Series 2019A	2/40	3.00-5.00%	\$ 25,285,000	<u>\$ 25,285,000</u>
				<u><u>\$ 26,565,000</u></u>

Following is a summary of capital leases payable as of June 30, 2020:

Capital Lease Description	Final Maturities	Interest Rate	Original Principal	Outstanding Balance
Apple Technology Equipment	7/20	1.99%	\$ 298,934	<u>\$ 74,791</u>

Remaining principal and interest payments on general long-term debt are as follows:

Years Ending June 30,	Bonds Payable		Capital Lease Payable	
	Principal	Interest	Principal	Interest
2021	\$ 800,000	\$ 1,309,315	\$ 74,791	\$ 1,489
2022	1,135,000	972,700	-	-
2023	1,190,000	918,950	-	-
2024	1,325,000	862,550	-	-
2025	1,385,000	799,500	-	-
2026-2030	6,065,000	3,091,900	-	-
2031-2035	6,785,000	1,818,200	-	-
2036-2040	7,880,000	723,000	-	-
	\$ 26,565,000	\$ 10,496,115	\$ 74,791	\$ 1,489

Bonds Payable – During the year ended June 30, 2020, the District issued \$25,285,000 of General Obligation School Building Bonds, Series 2019, to finance the acquisition and betterment of school sites and facilities. The bonds bear an interest rate of 3.00-5.00%, and call for semiannual interest payments commencing August 2020 and annual principal payments commencing February 2021 through February 2040.

Bond principal and interest payments are made by the debt service fund.

Capital Lease Payable – Capital lease payable for governmental funds is recorded as a liability in the governmental activities in the district-wide statement. The capital lease agreement contains a provision that in the event of default, the technology equipment will be repossessed by the lessor. The original cost of the capital lease assets is \$298,934 with total accumulated depreciation of \$89,680 as of June 30, 2020. Payments are made from the general fund.

Vacation Payable – Vacation payable for governmental funds is recorded as a liability in the governmental activities in the government-wide statement. This liability matures only upon qualified retirements or terminations and is paid out of the general fund.

Note 6 - Other Postemployment Benefits

A. Plan Descriptions

All employees are allowed upon meeting the eligibility requirements under Minn. Stat. 471.61 subd, 2b, to participate in the District’s health insurance plan after retirement. This plan covers active and retired employees who have reached age 55, with all employees needing at least 3 years of service. Benefit provisions are established through negotiations between the District and the union representing District employees and are renegotiated at the end of each contract period. A separately issued report is not available.

B. Benefits Provided

The contract groups have access to other post-retirement benefits of blended medical premiums of \$613 for single and \$1,543 for family coverage. The implicit rate subsidy is only until Medicare eligibility. The retiree health plan does not issue a publicly available financial report. There are no subsidized dental or life insurance benefits.

C. Employees Covered by Benefit Terms

At the valuation date of July 1, 2019, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	1
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	104
	105

D. Total OPEB Liability

The District's total OPEB liability of \$260,885 was measured as of July 1, 2019, and was determined by an actuarial valuation as of that date.

E. Actuarial Assumptions

The total OPEB liability in the July 1, 2019, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50 percent	
Salary increases	Service graded table	
Discount rate	3.10 percent	
Healthcare cost trend rates	6.50 percent as of July 1, 2019, grading to 5.00% over 6 years	
Retiree plan participation	Future retirees electing coverage:	
	- Non-certified and MSEA	10%
	- All others	50%
Percent of married retirees electing spouse coverage	25%	

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

Mortality rates were based on the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2018 Generational Improvement Scale.

The actuarial assumptions used in the July 1, 2017 valuation were based on input from a variety of published sources of historical and projected future financial data.

The following changes in assumptions were made for the year ending June 30, 2020:

- The health care trend rates were changed to better anticipate short term and long term medical increases.
- The mortality tables were updated to the Pub-2010 Public Retirement Plans Headcount-Weighted Mortality Tables (General, Teachers) with MP-2018 Generational Improvement Scale
- The salary increase rates were changed from a flat 3.0% per year for all employees to rates which vary by service and contract group.
- The discount rate was changed from 3.40% to 3.10%.

F. Changes in the Total OPEB Liability

	OPEB Liability
Balance at June 30, 2019	\$ 239,564
Changes from the Prior Year:	
Service Cost	22,087
Interest Cost	8,845
Assumption changes	(11,699)
Differences between expected and actual experience	5,105
Benefit Payments	(3,017)
Net Change	21,321
Balance at June 30, 2020	\$ 260,885

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

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate 1 percentage point lower and 1 percentage point higher than the current discount rate:

	<u>1% Decrease in Discount Rate</u>	<u>Discount Rate</u>	<u>1% Increase in Discount Rate</u>
Discount rate	2.10%	3.10%	4.10%
Total OPEB Liability	\$ 278,401	\$ 260,885	\$ 243,873

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a healthcare cost trend rate 1 percentage point lower and 1 percentage point higher than the current healthcare cost trend rates:

	<u>1% Decrease in Healthcare Trend Rate</u>	<u>Selected Healthcare Trend Rate</u>	<u>1% Increase in Healthcare Trend Rate</u>
Medical trend rate	5.50% decreasing to 4% over 6 years	6.50% decreasing to 5% over 6 years	7.50% decreasing to 6% over 6 years
Total OPEB Liability	\$ 231,478	\$ 260,885	\$ 295,677

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

For the year ended June 30, 2020, the District recognized OPEB expense of \$29,990. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Liability Losses	\$ 4,375	\$ -
Assumption Changes	-	10,027
Employer contributions made after the measurement date	6,533	-
	<u>\$ 10,908</u>	<u>\$ 10,027</u>

\$6,533 reported as deferred outflows of resources related to OPEB resulting from the District’s contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2021. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ended June 30,	OPEB Expense Amount
2021	\$ (942)
2022	(942)
2023	(942)
2024	(942)
2025	(942)
Thereafter	(942)

Note 7 - Defined Benefit Pension Plans

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

Public Employees Retirement Association (PERA)

A. Plan Descriptions

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

All full-time and certain part-time employees of the District, other than teachers, are covered by the General Employees Plan. General Employees Plan members belong to the Coordinated Plan. Coordinated Plan members are covered by Social Security.

B. Benefits Provided

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

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

Annuities, disability benefits, and survivor benefits are increased effective every January 1. Beginning January 1, 2019, the postretirement increase will be equal to 50 percent of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1 percent and a maximum of 1.5 percent. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. For recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a reduced prorated increase. For members retiring on January 1, 2024, or later, the increase will be delayed until normal retirement age (age 65 if hired prior to July 1, 1989, or age 66 for individuals hired on or after July 1, 1989). Members retiring under Rule of 90 are exempt from the delay to normal retirement.

C. Contribution Rate

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

Coordinated Plan members were required to contribute 6.50 percent of their annual covered salary in fiscal year 2020 and the District was required to contribute 7.50 percent for Coordinated Plan members. The District's contributions to the General Employees Fund for the year ended June 30, 2020, were \$108,325. The District's contributions were equal to the required contributions for each year as set by state statute.

D. Pension Costs

At June 30, 2020, the District reported a liability of \$1,067,054 for its proportionate share of the General Employees Fund’s net pension liability. The District’s net pension liability reflected a reduction due to the State of Minnesota’s contribution of \$16 million to the fund in 2019. The State of Minnesota is considered a non-employer contributing entity and the state’s contribution meets the definition of a special funding situation. The State of Minnesota’s proportionate share of the net pension liability associated with the District totaled \$33,165. . The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District’s proportionate share of the net pension liability was based on the District’s contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2018 through June 30, 2019, relative to the total employer contributions received from all of PERA’s participating employers. At June 30, 2019, the District’s proportionate share was 0.0193% at the end of the measurement period and 0.0202% for the beginning of the period.

District’s proportionate share of net pension liability	\$ 1,067,054
State’s proportionate share of the net pension liability associated with the district	\$ 33,165

For the year ended June 30, 2020, the District recognized pension expense of \$81,780 for its proportionate share of the General Employees Plan’s pension expense. In addition, the District recognized an additional \$2,484 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota’s contribution of \$16 million to the General Employees Fund.

At June 30, 2020, the District reported its proportionate share of the General Employees Plan’s deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 31,154	\$ -
Changes in actuarial assumptions	-	89,744
Net collective difference between projected and actual investment earnings	-	117,636
Changes in proportion	6,090	78,941
Contributions paid to PERA subsequent to the measurement date	108,325	-
Total	\$ 145,569	\$ 286,321

The \$108,325 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ended June 30,	Pension Expense Amount
2021	\$ (89,216)
2022	(126,695)
2023	(34,886)
2024	1,720

E. Actuarial Assumptions

The total pension liability in the June 30, 2019, actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Active Member Payroll Growth	3.25% per year
Investment Rate of Return	7.50% per year

Salary increases were based on a service-related table. Mortality rates for active members, retirees, survivors, and disabilitants for all plans were based on RP 2014 tables for males or females, as appropriate, with slight adjustments to fit PERA's experience. Cost of living benefit increases after retirement for retirees are assumed to be 1.25 percent per year for the General Employees Plan.

Actuarial assumptions used in the June 30, 2019, valuation were based on the results of actuarial experience studies. The most recent four-year experience study in the General Employees Plan was completed in 2019. Economic assumptions were updated in 2018 based on a review of inflation and investment return assumptions.

The following changes in actuarial assumptions and plan provisions occurred in 2019:

Changes in Actuarial Assumptions:

- The morality projection scale was changed from MP-2017 to MP-2018.
- The assumed benefit increase was changed from 1.00 percent per year through 2044 and 2.50 percent per year thereafter to 1.25 percent per year.

Changes in Plan Provisions:

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

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

Asset Class	Target Allocations	Long-Term Expected Real Rate of Return
Domestic Equity	35.5%	5.10%
Private Markets	25.0%	5.90%
Fixed Income	20.0%	0.75%
International Equity	17.5%	5.90%
Cash Equivalent	2.0%	0.00%
	100.0%	

F. Discount Rate

The discount rate used to measure the total pension liability in 2019 was 7.50%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the General Employees Fund was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

G. Pension Liability Sensitivity

The following presents the District’s proportionate share of the net pension liability for all plans it participates in, calculated using the discount rate disclosed in the preceding paragraph, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate 1 percentage point lower or 1 percentage point higher than the current discount rate:

Sensitivity Analysis		
<i>Net Pension Liability (Asset) at Different Discount Rates</i>		
	General Employees Fund	
1% Lower	6.50%	\$ 1,754,179
Current Discount Rate	7.50%	\$ 1,067,054
1% Higher	8.50%	\$ 499,695

H. Pension Plan Fiduciary Net Position

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

Teachers Retirement Association (TRA)

A. Plan Descriptions

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

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

B. Benefits Provided

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

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

Tier I Benefits

<u>Tier1</u>	<u>Step Rate Formula</u>	<u>Percentage</u>
Basic	First ten years of service	2.2% per yer
	All years after	2.7% per yer
Coordinated	First ten years if service years are up to July 1, 2006	1.2% per yer
	First ten years if service years are July 1, 2006 or after	1.4% per yer
	All other years of service if service years are up to July 1, 2006	1.7% per yer
	All other years of service if service years are July 1, 2006 or after	1.9% per yer

With these provisions:

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

or

Tier II Benefits

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

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

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

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

C. Contribution Rate

Per Minnesota Statutes, Chapter 354 sets the contribution rates for employees and employers. Rates for each fiscal year ending June 30, 2018, June 30, 2019, and June 30, 2020 were:

	June 30, 2018		June 30, 2019		June 30, 2020	
	Employee	Employer	Employee	Employer	Employee	Employer
Basic	11.00%	11.50%	11.00%	11.71%	11.00%	11.92%
Coordinated	7.50%	7.50%	7.50%	7.71%	7.50%	7.92%

The following is a reconciliation of employer contributions in TRA's CAFR "Statement of Changes in Fiduciary Net Position" to the employer contributions used in Schedule of Employer and Non-Employer Pension Allocations.

Employer contributions reported in TRA's CAFR, Statement of Changes in Fiduciary Net Position	\$ 403,300,000
Add employer contributions not related to future contribution efforts	(688,000)
Deduct TRA's contributions not included in allocation	<u>(486,000)</u>
Total employer contributions	402,126,000
Total non-employer contributions	<u>35,588,000</u>
Total contributions reported in <i>Schedule of Employer and Non-Employer Allocations</i>	<u><u>\$ 437,714,000</u></u>

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

D. Actuarial Assumptions

The total pension liability in the June 30, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Key Methods and Assumptions Used in Valuation of Total Pension Liability

Actuarial Information

Valuation date	July 1, 2019
Experience study	June 5, 2015 November 6, 2017 (economic assumptions)
Actuarial cost method	Entry Age Normal
Actuarial assumptions:	
Investment rate of return	7.50%
Price inflation	2.50%
Wage growth rate	2.85% before July 1, 2028, and 3.25% after June 30, 2028
Projected salary increase	2.85 to 8.85% before July 1, 2028, and 3.25 to 9.25% after June 30, 2028
Cost of living adjustment	1.0% for January 2019 through January 2023, then increasing by 0.1% each year up to 1.5% annually

Mortality assumptions

Pre-retirement:	RP-2014 white collar employee table, male rates set back six years and female rates set back five years. Generational projection uses the MP-2015 scale.
Post-retirement:	RP-2014 white collar annuitant table, male rates set back three years and female rates set back three years, with further adjustments of the rates. Generational projection uses the MP-2015 scale.
Post-disability:	RP-2014 disabled retiree mortality table, without adjustment.

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

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

Asset Class	Target Allocations	Long-Term Expected Real Rate of Return
Domestic Equity	35.5%	5.10%
International Equity	17.5%	5.30%
Private Markets	25.0%	5.90%
Fixed Income	20.0%	0.75%
Unallocated Cash	2.0%	0.00%
	100.0%	

The TRA actuary has determined the average of the expected remaining service lives of all members for fiscal year 2016 is six years. The “Difference Between Expected and Actual Experience,” “Changes of Assumptions,” and “Changes in Proportion” use the amortization period of 6 years in the schedule presented. The amortization period for “Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments” is 5 years as required by GASB 68.

Changes in actuarial assumptions since the 2018 valuation:

- The COLA was reduced from 2.0% each January 1 to 1.0%, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.1% each year until reaching the ultimate rate of 1.5% in January 1, 2028.
- Beginning July 1, 2024, eligibility for the first COLA changes to normal retirement age (age 65 to 66, depending on date of birth). However, members who retire under Rule of 90 and members who are at least age 62 with 30 years of service credit are exempt.
- The COLA trigger provision, which would have increased the COLA to 2.5% if the funded ratio was at least 90% for two consecutive years, was eliminated.
- Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019 and ending June 30, 2024 (this reduces early retirement benefits). Members who retire and are at least age 62 with 30 years of service are exempt.
- Augmentation on deferred benefits will be reduced to zero percent beginning July 1, 2019. Interest payable on refunds to members was reduced from 4.0% to 3.0%, effective July 1, 2018. Interest due on payments and purchases from members, employers is reduced from 8.5% to 7.5%, effective July 1, 2018.
- The employer contribution rate is increased each July 1 over the next 6 years, (7.71% in 2018, 7.92% in 2019, 8.13% in 2020, 8.34% in 2021, 8.55% in 2022, and 8.75% in 2023). In addition, the employee contribution rate will increase from 7.50% to 7.75% on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.

E. Discount Rate

The discount rate used to measure the total pension liability was 7.50%. There was no change since the prior measurement date. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal year 2019 contribution rate, contributions from school districts will be made at contractually required rates (actuarially determined), and contributions from the state will be made at current statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was not projected to be depleted and, as a result, the Municipal Bond Index Rate was not used in the determination of the Single Equivalent Interest Rate (SEIR).

F. Net Pension Liability

At June 30, 2020, the District reported a liability of \$4,570,173 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's contributions to TRA in relation to total system contributions including direct aid from the State of Minnesota, City of Minneapolis, and Minneapolis School District. The District's proportionate share was 0.0717% at the end of the measurement period and 0.0709% for the beginning of the year.

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

District's proportionate share of net pension liability	<u>\$ 4,570,173</u>
State's proportionate share of the net pension liability associated with the district	<u>\$ 404,212</u>

For the year ended June 30, 2020, the District recognized pension expense of \$398,063. It also recognized \$30,725 as an increase to pension expense for the support provided by direct aid.

At June 30, 2020, the District reported its proportionate share of the TRA's deferred outflows of resources and deferred inflows of resources, and its contributions subsequent to the measurement date, related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	\$ 633	\$ 110,625
Changes of assumptions	3,802,273	6,002,273
Difference between projected and actual investment earnings	-	376,733
Change in proportion and differences between contributions made and District's proportionate share of contributions	124,185	79,604
District's contributions to TRA subsequent to the measurement date	338,271	-
Total	\$ 4,265,362	\$ 6,569,235

\$338,271 was reported as deferred outflows of resources related to pensions resulting from District contributions to TRA subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021.

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

Years Ended June 30,	Pension Expense Amount
2021	\$ 267,234
2022	(1,307)
2023	(1,696,533)
2024	(1,211,439)
2025	(99)

G. Net Pension Liability

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.50% as well as the liability measured using one percent lower and one percent higher:

	1% Decrease in Discount Rate	Discount Rate	1% Increase in Discount Rate
TRA discount rate	6.50%	7.50%	8.50%
District's proportionate share of the TRA net pension liability	\$ 7,285,973	\$ 4,570,173	\$ 2,331,036

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

H. Pension Plan Fiduciary Net Position

Detailed information about TRA's fiduciary net position is available in a separately-issued TRA financial report. That report can be obtained at www.MinnesotaTRA.org, by writing to TRA at 60 Empire Drive, Suite 400, and St. Paul, MN, 55103-4000; or by calling (651)-296-2409 or (800)-657-3669.

I. Subsequent Events and the COVID-19 Pandemic Subsequent to Year-End

The United States and global markets experienced declines in values resulting from uncertainty caused by COVID-19. The resulting declines are expected to have a negative impact on TRA's discount rate as well as the value of the Plan's investments. Any impact caused by the resulting declines have not been included in the Schedules as of June 30, 2019.

Note 8 - Flexible Benefit Plan

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

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

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

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

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

Note 9 - Employee Benefit Plan 403(b)

District employees are eligible to participate in the 403(b) when they are full-time employees with at least two years of experience or an employee who works at least 5 hours per day for at least 130 days annually in one classification. Employees may defer up to \$19,500 per year and the District will match up to the employees' deferral up to the following maximums depending on contracted number of hours worked by the employee each day:

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

Note 10 - Adoption of New Standard

As of July 1, 2019, the District adopted GASB Statement No. 84, *Fiduciary Activities*. Due to the new standard the District's student activity accounts will now be held in and accounted for in the General Fund. Student activity accounts were previously accounted for in the agency fund. The following table describes the effects of the implementation of GASB 84 on beginning net position/fund balance:

	Governmental Activities	General Fund
Net Position/Fund Balance at June 30, 2019, as previously reported	\$ 1,009,927	\$ 3,784,330
Adjustment of student activity funds from an agency fund to the General Fund	136,299	136,299
Net Position/Fund Balance at July 1, 2019, as adjusted	\$ 1,146,226	\$ 3,920,629

Note 11 - Fund Balance

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

At June 30, 2020, the District has recorded the following fund balances for the following purposes:

	General Fund	Capital Projects Fund	Debt Service Fund	Nonmajor Other Governmental Funds	Total
Fund balances					
Nonspendable					
Inventory	\$ -	\$ -	\$ -	\$ 17,055	\$ 17,055
Prepays	84,484	-	-	-	84,484
Total nonspendable	<u>84,484</u>	<u>-</u>	<u>-</u>	<u>17,055</u>	<u>101,539</u>
Restricted					
Student activities	152,826	-	-	-	152,826
Staff development	337,804	-	-	-	337,804
Operating capital	155,945	-	-	-	155,945
Gifted and talented	23,432	-	-	-	23,432
Safe schools	15,752	-	-	-	15,752
Basic skills extended time	912	-	-	-	912
Long-term facilities maintenance	370,600	-	-	-	370,600
Medical assistance	168,640	-	-	-	168,640
Community service	-	-	-	12,365	12,365
School readiness	-	-	-	-	-
Capital projects	-	24,641,643	-	-	24,641,643
Debt service	-	-	12,076	-	12,076
Food service	-	-	-	88,703	88,703
Total restricted	<u>1,225,911</u>	<u>24,641,643</u>	<u>12,076</u>	<u>101,068</u>	<u>25,980,698</u>
Committed					
Severance	250,000	-	-	-	250,000
Capital	750,000	-	-	-	750,000
Total committed	<u>1,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000,000</u>
Unassigned	<u>1,430,131</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,430,131</u>
Total fund balance	<u>\$ 3,740,526</u>	<u>\$ 24,641,643</u>	<u>\$ 12,076</u>	<u>\$ 118,123</u>	<u>\$ 28,512,368</u>

The UFARS fund balance reporting standards are slightly different than the reporting standards under GASB 54 *Fund Balance Reporting and Governmental Fund Type Definitions*. Below is a reconciliation between the fund balance reporting under GASB 54 and UFARS reporting standards:

	GASB Balance	Reconciling Items	UFARS Balance (Deficit)
Fund balances			
Nonspendable			
Inventory	\$ 17,055	\$ -	\$ 17,055
Prepays	84,484	-	84,484
Total nonspendable	<u>101,539</u>	<u>-</u>	<u>101,539</u>
Restricted			
Student activities	152,826	-	152,826
Staff development	337,804	-	337,804
Operating capital	155,945	-	155,945
Gifted and talented	23,432	-	23,432
Basic skills	912	-	912
Safe schools	15,752	-	15,752
Community service	12,365	105,485	117,850
Early childhood and family education	-	(11,343)	(11,343)
Long-term facilities maintenance	370,600	-	370,600
Medical assistance	168,640	-	168,640
Community education	-	(39,969)	(39,969)
School readiness	-	(54,173)	(54,173)
Capital projects	24,641,643	-	24,641,643
Debt service	12,076	-	12,076
Food service	88,703	-	88,703
Total restricted	<u>25,827,872</u>	<u>-</u>	<u>25,827,872</u>
Committed			
Severance	250,000	-	250,000
Capital	750,000	-	750,000
Total committed	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>
Unassigned	<u>1,430,131</u>	<u>152,826</u>	<u>1,582,957</u>
Total fund balance	<u>\$ 28,359,542</u>	<u>\$ 152,826</u>	<u>\$ 28,512,368</u>

Note 12 - Commitments and Contingencies

Federal Revenue

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

Operating Lease

The District entered into a lease agreement for usage of copier machines. The lease began in January 2016. Below are the minimum lease payments:

June 30,	Amount
2021	\$ 10,577

Construction Commitment

The District has a school building project that is ongoing as of June 30, 2020, with \$2,964,337 of the project being completed at year end. The project is expected to be completed in late 2021 or early 2022 with an estimated total cost of \$28,050,000.

Note 13 - Issued But Non-effective Accounting Pronouncements

The Governmental Accounting Standards Board (GASB) has issued several statements not yet implemented by the District. The first statement issued but not yet implemented that will affect the District is Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement will increase the usefulness of governments' financial statements by requiring reporting of certain lease liabilities that currently are not reported. It will enhance comparability of financial statements among governments by requiring lessees and lessors to report leases under a single model. This Statement also will enhance the decision-usefulness of the information provided to financial statement users by requiring notes to financial statements related to the timing, significance, and purpose of a government's leasing arrangements. This Statement will be implemented at the District in the year ended June 30, 2022.

The second statement issued but not yet implemented that will affect the District is Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. The requirements of this Statement will improve financial reporting by providing users of financial statements with more relevant information about capital assets and the cost of borrowing for a reporting period. The resulting information also will enhance the comparability of information about capital assets and the cost of borrowing for a reporting period. This Statement will be implemented at the District in the year ended June 30, 2022.

The third statement issued but not yet implemented that will affect the District is Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). A PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). An APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. The requirements of this Statement will improve financial reporting by establishing the definitions of PPPs and APAs and providing uniform guidance on accounting and financial reporting for transactions that meet those definitions. That uniform guidance will provide more relevant and reliable information for financial statement users and create greater consistency in practice. This Statement will enhance the decision usefulness of a government's financial statements by requiring governments to report assets and liabilities related to PPPs consistently and disclose important information about PPP transactions. The required disclosures will allow users to understand the scale and important aspects of a government's PPPs and evaluate a government's future obligations and assets resulting from PPPs. This Statement will be implemented at the District in the year ended June 30, 2023.

The final statement issued but not yet implemented that will affect the District is Statement No. 96, *Subscription-Based Information Technology Arrangements*. The primary objective of this Statement is to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). The requirements of this Statement will improve financial reporting by establishing a definition for SBITAs and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. That definition and uniform guidance will result in greater consistency in practice. Establishing the capitalization criteria for implementation costs also will reduce diversity and improve comparability in financial reporting by governments. This Statement also will enhance the relevance and reliability of a government's financial statements by requiring a government to report a subscription asset and subscription liability for a SBITA and to disclose essential information about the arrangement. The disclosures will allow users to understand the scale and important aspects of a government's SBITA activities and evaluate a government's obligations and assets resulting from SBITAs. This Statement will be implemented at the District in the year ended June 30, 2023.

Management has not yet determined the effect these pronouncements will have on the District's financial statements.

Note 14 - Subsequent Event

The District received federal grant funding related to the global COVID-19 pandemic. \$60,756 was received under the Elementary and Secondary School Emergency Relief Fund (ESSER) grant, \$6,006 was received under the Governor's Emergency Education Relief Fund (GEER) grant, and \$209,994 was received as part of the Coronavirus Relief Fund (CRF). All grants will be used to cover COVID-19 expenditures of the district.

DRAFT

Required Supplementary Information
June 30, 2020

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

DRAFT

Independent School District No. 146
Barnesville Area Public Schools
Schedule of Changes in the District's Total OPEB Liability and Related Ratios
June 30, 2020

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service cost	\$ 22,087	\$ 20,499	\$ 19,902
Interest	8,845	7,955	7,704
Assumption changes	(11,699)	-	-
Differences between expected and actual experience	5,105	-	-
Benefit payments	<u>(3,017)</u>	<u>(4,701)</u>	<u>(36,634)</u>
Net change in total OPEB liability	21,321	23,753	(9,028)
Total OPEB liability - beginning	<u>239,564</u>	<u>215,811</u>	<u>224,839</u>
Total OPEB liability - ending	<u>\$ 260,885</u>	<u>\$ 239,564</u>	<u>\$ 215,811</u>
Covered payroll	\$ 5,360,807	\$ 4,926,228	\$ 4,782,746
District's total OPEB liability as a percentage of covered-employee payroll	4.87%	4.86%	4.51%

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

Notes to Required Supplementary Information

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

Independent School District No. 146

Barnesville Area Public Schools

Schedule of Employer's Share of Net Pension Liability and Schedule of Employer's Contributions

June 30, 2020

Schedule of Employer's Share of Net Pension Liability

Last 10 Fiscal Years *

Pension Plan	Measurement Date	Employer's Proportion (Percentage) of the Net Pension Liability (Asset)	Employer's Proportionate Share (Amount) of the Net Pension Liability (Asset) (a)	State's Proportionate Share (Amount) of the Net Pension Liability Associated With District (b)	Total (d) (a+b)	Employer's Covered-Payroll (e)	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Payroll (a/e)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
PERA	6/30/2019	0.0193%	\$ 1,067,054	\$ 33,165	\$ 1,100,219	\$ 1,259,080	84.7%	80.2%
PERA	6/30/2018	0.0202%	1,120,613	36,824	1,157,437	1,352,213	82.9%	79.5%
PERA	6/30/2017	0.0215%	1,372,546	17,227	1,389,773	1,383,747	99.2%	75.9%
PERA	6/30/2016	0.0212%	1,721,335	22,505	1,743,840	1,312,880	131.1%	68.9%
PERA	6/30/2015	0.0211%	1,093,512	N/A	1,093,512	1,230,840	88.8%	78.2%
PERA	6/30/2014	0.0233%	1,094,517	N/A	1,094,517	1,236,044	88.6%	78.8%
TRA	6/30/2019	0.0717%	\$ 4,570,173	\$ 404,212	\$ 4,974,385	\$ 4,070,091	112.3%	78.1%
TRA	6/30/2018	0.0709%	4,451,889	418,058	4,869,947	3,940,333	113.0%	78.1%
TRA	6/30/2017	0.0714%	14,252,735	1,377,731	15,630,466	3,690,400	386.2%	51.6%
TRA	6/30/2016	0.0709%	16,911,342	1,697,098	18,608,440	3,700,293	457.0%	44.9%
TRA	6/30/2015	0.0698%	4,317,820	529,881	4,847,701	3,543,413	121.9%	76.8%
TRA	6/30/2014	0.0747%	3,442,122	242,285	3,684,407	3,433,181	100.3%	81.5%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Schedule of Employer's Contributions

Last 10 Fiscal Years *

Pension Plan	Fiscal Year Ending	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	Covered-Payroll (d)	Contributions as a Percentage of Covered-Payroll (b/d)
PERA	6/30/2020	\$ 108,325	\$ 108,325	\$ -	\$ 1,444,333	7.5%
PERA	6/30/2019	94,431	94,431	-	1,259,080	7.5%
PERA	6/30/2018	101,416	101,416	-	1,352,213	7.5%
PERA	6/30/2017	103,781	103,781	-	1,383,747	7.5%
PERA	6/30/2016	98,466	98,466	-	1,312,880	7.5%
PERA	6/30/2015	92,313	92,313	-	1,230,840	7.5%
TRA	6/30/2020	\$ 338,271	\$ 338,271	\$ -	\$ 4,271,098	7.9%
TRA	6/30/2019	313,804	313,804	-	4,070,091	7.7%
TRA	6/30/2018	295,525	295,525	-	3,940,333	7.5%
TRA	6/30/2017	276,780	276,780	-	3,690,400	7.5%
TRA	6/30/2016	277,522	277,522	-	3,700,293	7.5%
TRA	6/30/2015	265,756	265,756	-	3,543,413	7.5%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

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

PERA

2019 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

2018 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

2017 Changes

Changes in Actuarial Assumptions

- The combined service annuity (CSA) loads were changed from 0.80 percent for active members and 60.00 percent for vested and non-vested deferred members. The revised CSA load are now 0.00 percent for active member liability, 15.00 percent for vested deferred member liability, and 3.00 percent for non-vested deferred member liability.
- The assumed postretirement benefit increase rate was changed for 1.00 percent per year for all years to 1.00 percent per year through 2044 and 2.50 percent per year thereafter.

Changes in Plan Provisions

- The State's contribution for the Minneapolis Employees Retirement Fund equals \$16,000,000 in 2017 and 2018, and \$6,000,000 thereafter.
- The Employer Supplemental Contribution for the Minneapolis Employees Retirement Fund changed from \$21,000,000 to \$31,000,000 in calendar years 2019 to 2031. The state's contribution changed from \$16,000,000 to \$6,000,000 in calendar years 2019 to 2031.

2016 Changes:**Changes in Actuarial Assumptions**

- The assumed postretirement benefit increase rate was changed from 1.00 percent per year through 2035 and 2.50 percent per year thereafter to 1.00 percent per year for all years.
- The assumed investment return was changed from 7.90 percent to 7.50 percent. The single discount rate changed from 7.90 percent to 7.50 percent.
- Other assumptions were changed pursuant to the experience study June 30, 2015. The assumed future salary increases, payroll growth, and inflation were decreased by 0.25 percent to 3.25 percent for payroll growth and 2.50 percent for inflation.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2015 Changes:**Changes in Actuarial Assumptions**

- The assumed postretirement benefit increase rate was changed from 1.00 percent per year through 2030 and 2.50 percent per year thereafter to 1.00 percent per year through 2035 and 2.50 percent per year thereafter.

Changes in Plan Provisions:

- On January 1, 2015, the Minneapolis Employees Retirement Fund was merged into the General Employees Fund, which increased the total pension liability by \$1.1 billion and increase the fiduciary plan net position by \$892 million. Upon consolidation, state and employer contributions were revised; the State's contribution of \$6.0 million, which meets the special funding situation definition, was due September 2015.

TRA**2019 Changes****Changes in Actuarial Assumptions**

- The COLA was reduced from 2.0% each January 1 to 1.0%, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.1% each year until reaching the ultimate rate of 1.5% in January 1, 2028.
- Beginning July 1, 2024, eligibility for the first COLA changes to normal retirement age (age 65 to 66, depending on date of birth). However, members who retire under Rule of 90 and members who are at least age 62 with 30 years of service credit are exempt.
- The COLA trigger provision, which would have increased the COLA to 2.5% if the funded ratio was at least 90% for two consecutive years, was eliminated.
- Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019 and ending June 30, 2024 (this reduces early retirement benefits). Members who retire and are at least age 62 with 30 years of service are exempt.

- Augmentation on deferred benefits will be reduced to zero percent beginning July 1, 2019. Interest payable on refunds to members was reduced from 4.0% to 3.0%, effective July 1, 2018. Interest due on payments and purchases from members, employers is reduced from 8.5% to 7.5%, effective July 1, 2018.
- The employer contribution rate is increased each July 1 over the next 6 years, (7.71% in 2018, 7.92% in 2019, 8.13% in 2020, 8.34% in 2021, 8.55% in 2022, and 8.75% in 2023). In addition, the employee contribution rate will increase from 7.50% to 7.75% on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.

2018 Changes

Changes in Actuarial Assumptions

- The discount rate was decreased to 4.66% from 8.0%.
- The cost of living adjustment (COLA) was reduced from 2.0% each January 1 to 1.0%, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.1% each year until reaching the ultimate rate of 1.5% on January 1, 2028.
- Beginning July 1, 2024, eligibility for the first COLA changes to normal retirement age (age 65 to 66, depending on date of birth). However, members who retire under Rule of 90 and members who are at least age 62 with 30 years of service credit are exempt.
- The COLA trigger provision, which would have increased the COLA to 2.5% if the funded ratio was at least 90% for two consecutive years, was eliminated.
- Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019, and ending July 1, 2024 (this reduces early retirement benefits). Members who retire and are at least age 62 with 30 years of service are exempt.
- Augmentation on deferred benefits will be reduced to zero% beginning July 1, 2019. Interest payable on refunds to members was reduced from 4.0% to 3.0%, effective July 1, 2018. Interest due on payments and purchases from members, employers was reduced from 8.5% to 7.5%, effective July 1, 2018.
- The employer contribution rate is increased each July 1 over the next six years (7.71% in 2018, 7.92% in 2019, 8.13% in 2020, 8.34% in 2021, 8.55% in 2022, and 8.75% in 2023). In addition, the employee contribution rate will increase from 7.50% to 7.75% on July 1, 2023. The state provides funding for the higher employer contribution rate through an adjustment in the school aid formula.

2017 Changes

Changes in Actuarial Assumptions

- The discount rate was decreased to 5.12% from 4.66%.
- The cost of living adjustment (COLA) was assumed to increase from 2.0% annually to 2.5% annually on July 1, 2045.
- The COLA was not assumed to increase to 2.5% but remain at 2.0% for all future years.
- Adjustments were made to the combined service annuity loads. The active load was reduced from 1.4% to 0.0%, the vested inactive load increased from 4.0% to 7.0% and the non-vested inactive load increased from 4.0% to 9.0%.
- The investment return assumption was changed from 8.0% to 7.5%.
- The price inflation assumption was lowered from 2.75% to 2.5%.
- The payroll growth assumption was lowered from 2.5% to 3.0%.

- The general wage growth assumption was lowered from 3.5% to 2.85% for ten years followed by 3.25% thereafter.
- The salary increase assumption was adjusted to reflect the changes in the general wage growth assumption.

2016 Changes

Changes in Actuarial Assumptions

- The discount rate was decreased to 4.66% from 8.0%.
- The COLA was not assumed to increase for funding or the GASB calculation. It remained at 2% for all future years.
- The price inflation assumption was lowered from 3% to 2.75%.
- The general wage growth and payroll growth assumptions were lowered from 3.75% to 3.5%.
- Minor changes as some durations for the merit scale of the salary increase assumption.
- The pre-retirement mortality assumption was changed to the RP 2014 white collar employee table, male rates set back six years and female rates set back five years. Generational projection uses the MP 2015 scale.
- The post-retirement mortality assumption was changed to the RP 2014 white collar annuitant table, male rates set back three years and female rates set back three years, with further adjustments of the rates. Generational projection uses the MP 2015 scale.
- The post-disability mortality assumption was changed to the RP 2014 disabled retiree mortality table, without adjustment.
- Augmentation in the early retirement reduction factors is phased out o Separate retirement assumptions for members hired before or after July 1, 1989, were created to better reflect each group's behavior in light of different requirements for retirement eligibility.
- Assumed termination rates were changed to be based solely on years of service in order to better fit the observed experience.
- A minor adjustment and simplification of the assumption regarding the election of optional form of annuity payment at retirement were made

2015 Changes

Changes of benefit terms:

- The DTRFA was merged into TRA on June 30, 2015.

Change of assumptions:

- The annual COLA for the June 30, 2015, valuation assumed 2%. The prior year valuation used 2% with an increase to 2.5% commencing in 2034. The discount rate used to measure the total pension liability was 8.0%. This is a decrease from the discount rate at the prior measurement date of 8.25%. Details, if necessary, can be obtained from the TRA CAFR.

PERA's CAFR may be obtained on the PERA's website at www.mnpera.org for notes to the Schedule of Employer's Share of Net Pension Liability and Schedule of Employer's Contributions.

Additional financial and actuarial information can be found in TRA's GASB 67-68 report. Both reports can be obtained at <https://minnesotatra.org/wp-content/uploads/2019/01/2018-MN-TRA-GASB-67-68-Reportscombined.pdf>.

Combining and Individual Fund Schedules
June 30, 2020

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

DRAFT

Independent School District No. 146
 Barnesville Area Public Schools
 General Fund
 Schedule of Changes in UFARS Fund Balances
 Years Ended June 30, 2020

	Fund Balance (Deficit) Beginning of Year, As Adjusted	Net Change in Fund Balances	Fund Balance (Deficit) End of Year
Nonspendable	\$ 71,500	\$ 12,984	\$ 84,484
Restricted for staff development	257,487	80,317	337,804
Restricted for operating capital	139,910	16,035	155,945
Restricted for gifted and talented	24,221	(789)	23,432
Restricted for safe school and crime	(2,254)	18,006	15,752
Restricted for basic skills extended time	3,263	(2,351)	912
Restricted for long-term facilities maintenance	262,991	107,609	370,600
Restricted for medical assistance	140,544	28,096	168,640
Restricted for student activities	136,299	16,527	152,826
Committed for severance	250,000	-	250,000
Committed for capital	750,000	-	750,000
Unassigned	<u>1,886,668</u>	<u>(456,537)</u>	<u>1,430,131</u>
	<u>\$ 3,920,629</u>	<u>\$ (180,103)</u>	<u>\$ 3,740,526</u>

Independent School District No. 146
 Barnesville Area Public Schools
 Nonmajor Governmental Funds
 Combining Balance Sheet
 June 30, 2020

	<u>Food Service</u>	<u>Community Service</u>	<u>Totals</u>
Assets			
Cash and investments	\$ 141,830	\$ 41,993	\$ 183,823
Receivables			
Current property taxes	-	31,167	31,167
Delinquent property taxes	-	1,218	1,218
Due from other governmental units	-	3,793	3,793
Inventories	<u>17,055</u>	<u>-</u>	<u>17,055</u>
Total assets	<u>\$ 158,885</u>	<u>\$ 78,171</u>	<u>\$ 237,056</u>
Liabilities			
Accounts payable	\$ -	\$ 5,829	\$ 5,829
Salaries and benefits payable	26,790	-	26,790
Unearned revenue	<u>26,337</u>	<u>960</u>	<u>27,297</u>
Total liabilities	<u>53,127</u>	<u>6,789</u>	<u>59,916</u>
Deferred Inflows of Resources			
Unavailable revenue-property taxes	<u>-</u>	<u>59,017</u>	<u>59,017</u>
Fund Balance			
Nonspendable	17,055	-	17,055
Restricted	<u>88,703</u>	<u>12,365</u>	<u>101,068</u>
Total fund balance	<u>105,758</u>	<u>12,365</u>	<u>118,123</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 158,885</u>	<u>\$ 78,171</u>	<u>\$ 237,056</u>

Independent School District No. 146
 Barnesville Area Public Schools
 Nonmajor Governmental Funds
 Combining Schedule of Revenues, Expenditures and Changes in Fund Balance
 Year ended June 30, 2020

	<u>Food Service</u>	<u>Community Service</u>	<u>Totals</u>
Revenues			
Local property tax levies	\$ -	\$ 57,788	\$ 57,788
Other local and county sources	2,889	125,002	127,891
State sources	19,525	39,714	59,239
Federal sources	262,404	-	262,404
Sales and other conversion of assets	189,146	-	189,146
	<u>473,964</u>	<u>222,504</u>	<u>696,468</u>
Expenditures			
Community education and service	-	222,307	222,307
Pupil support services	438,675	-	438,675
	<u>438,675</u>	<u>222,307</u>	<u>660,982</u>
Net Change in Fund Balance	35,289	197	35,486
Fund Balance, Beginning of Year	70,469	12,168	82,637
Fund Balance, End of Year	<u>\$ 105,758</u>	<u>\$ 12,365</u>	<u>\$ 118,123</u>

Other Supplementary Information
June 30, 2020

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

DRAFT

INSERT WHEN AVAILABLE

DRAFT

DRAFT

Additional Reports
June 30, 2020

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

DRAFT

Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 146, Barnesville, Minnesota, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements, and have issued our report thereon dated [REPORT DATE].

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies described in the accompanying schedule of audit findings as items 2020-001, 2020-002, and 2020-003 that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Response to Findings

The District's responses to the findings identified in our audit are described in the accompanying schedule of audit findings. The District's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Fargo, North Dakota
[REPORT DATE]

DRAFT

Report on *Minnesota Legal Compliance*

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Independent School District No. 146 as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated [REPORT DATE].

In connection with our audit, nothing came to our attention that caused us to believe that the District failed to comply with the provisions of the contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and uniform financial accounting and reporting standards sections of the Minnesota Legal Compliance Audit Guide for School Districts, promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this communication is not suitable for any other purpose.

Fargo, North Dakota
[REPORT DATE]

Section I – Financial Statement Findings

**2020-001 Segregation of Duties
Material Weakness**

Condition – The District has a lack of segregation of duties in certain areas due to a limited staff.

Criteria – A good system of internal control requires an adequate segregation of duties so that no one individual has incompatible responsibilities. No one person should have more than one duty relating to the authorization (approval), custody of assets (check signers), record keeping, and reconciliation functions.

Effect – Inadequate segregation of duties could adversely affect the District's ability to detect misstatements in amounts that would be material in relation to the financial statements in a timely period by employees in the normal course of performing their assigned functions.

Cause – There is a limited amount of office employees.

Recommendation – While we recognize that your staff may not be large enough to permit complete segregation of duties in all material respects for an effective system of internal control, the functions should be reviewed to determine if additional segregation of duties is feasible and to improve the efficiency and effectiveness of financial management and financial statement accuracy for the District. Segregation of authorization, custody of assets, record keeping, and reconciliation functions would assist in mitigating the risk of fraud or misstatements to the financial statements.

View of responsible officials – There is no disagreement with the finding.

**2020-002 Material Adjustments
 Material Weakness**

Condition – During the course of our engagement, we proposed audit adjustments that would not have been identified as a result of the District’s existing internal controls.

Criteria – A good system of internal accounting control contemplates an adequate system for recording and processing entries to the financial statements and for adequate knowledge and interpretation of reporting standards.

Cause – The District does not have an internal control system designed to identify all necessary adjustments or properly interpret all new reporting standards.

Effect – This deficiency could result in a misstatement to the financial statements that would not be prevented or detected.

Recommendation – A thorough review and reconciliation of accounts in each fund should take place prior to the beginning of the audit. This review should be done at both the accounting staff and accounting supervisor levels.

View of responsible officials – There is no disagreement with the finding.

DRAFT

**2020-003 Preparation of Financial Statements
Material Weakness**

Condition – The District does not have an internal control system designed to provide for the preparation of the financial statements being audited. The auditors were requested to, and did, draft the financial statements and accompanying notes to the financial statements.

Criteria – A good system of internal accounting control contemplates an adequate system for internally preparing the District’s financial statements.

Effect – The disclosures in the financial statements could be incomplete.

Cause – The District does not have an internal control system designed to provide for the preparation of the financial statements being audited.

Recommendation – This circumstance is not unusual in a District of your size. It is the responsibility of management and those charged with governance to make the decision whether to accept the degree of risk associated with this condition because of cost or other considerations.

View of responsible officials – There is no disagreement with the finding.

Section II –Minnesota Legal Compliance Findings

None

8. Recognition of Citizens for Input Purposes

Mark Rustad addressed the Board in regards to the Districts policies and how they determine mstudent models during the Covid Pandemic.

9. Reports/News

A. High School Principal's Report

166



Barnesville High School - Board Report October 19, 2020

Past Months Events

1. Conferences were held on October 12 via zoom
 1. heard many positives - many parents signed up for it
2. Interquest was here October 6
3. Teachers/staff have been doing a fantastic job keeping up with in house students and distance learning students and now everyone is distance learning. Can't praise them enough for all their hard work!

Future High School Events

4. November 2 - End of Quarter 1
5. No Veterans Day program this year
6. Picture retakes will need to be moved
7. Homecoming has been canceled for time being, may try and move to last home game of the year, if not then will be moved to spring

**BOARD REPORT -- TODD HENRICKSON
ELEMENTARY PRINCIPAL/ACTIVITIES DIRECTOR
October 19, 2020**

Full-Time Distance Learners

	<u>Sep</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>
Kindergarten:	6	4							
Grade 1:	4	4							
Grade 2:	6	6							
Grade 3:	3	3							
Grade 4:	7	6							
Grade 5:	4	5							
Grade 6:	<u>6</u>	<u>7</u>							
Total:	36	35							

ELEMENTARY INFORMATION:

• **September Students of the Month:**

- | | |
|-----------------------------|------------------------------|
| ○ Kindergarten – Isaac Haus | Grade 1 – Thomas Wilson |
| ○ Grade 2 – Lydia Lokhorst | Grade 3 – Bentley Carmichael |
| ○ Grade 4 – Cole Pender | Grade 5 – Jackson Gleave |

• **October 9th - Moorhead Rotatory delivered dictionaries to our 3rd Grade Students**

• **October 13th – Kindergarten classes visited the Barnesville Fire Station**

- We would like to thank our Volunteer Firemen for the time spent with our students

• **October 21st – Unity Day**

- This is the signature day for National Bullying Prevention Month

• **October 26th – Start of Red Ribbon Week**

- This is an alcohol, tobacco, drug and violence prevention awareness campaign observed annually in October in the United States.

• **October 28th – Picture Make-Up date**

• **November 2nd - End of the 1st Quarter**

- Parent/Teacher conferences will be held from 4:00pm – 7:30pm on November 9th and November 10.
- All Conferences will be by Zoom

Upcoming Events:

Oct	20	Jersey or Favorite Shirt Day
Oct	21	Crazy Hair Day & Wear Orange (Unity Day) 7:00 pm – Booster Club Meeting
Oct	22	Trojan Spirit Day
Oct	23	Distance Learning Day 7:30 – Staff Meeting
Oct	28	Wear Red in honor of Red Ribbon Week Picture Make-Up Day
Oct	30	Distance Learning Day

		Grade level Below Meetings
Nov	2	End of Quarter 1
Nov	6	Distance Learning Day 7:30 – Site Council
Nov	9	4:00 – Elementary Conference Night – Zoom
Nov	10	4:00 – Elementary Conference Night – Zoom

ACTIVITY INFORMATION:

- **MSHSL Update**
 - **The new fall schedules have been completed and are now online.**
 - **Spectators are now allowed at indoor events**
 1. 25% of capacity or 250 max
 2. Spectator Lists must be provided by both the home and visiting teams
 3. 2 spectators / participant
 4. This new guideline came out on Oct 8th – the day of our first Volleyball Game
 - **The new winter schedules are currently being worked on.**
 - **Wrestling – 16 dates / 32 matches**
 1. Start Date – Nov 30th
 2. End Date – Mar 6th
 - **Boys Basketball – 18 games**
 1. Start Date – Nov 23rd
 2. End Date – Mar 20th
 - **Girls Basketball – 18 games**
 1. Start Date – Dec 7th
 2. End Date – Apr 3rd
 - **Nov 9th – Start of JH Girls Basketball**
 1. 7-game Schedule
 - **Jan 4th – Start of JH Boys Basketball**
 1. 7-game Schedule
 - **Softball – Baseball – Track – Golf**
 1. Start Date – Mar 22nd
 2. End Date – June 19th
- **Changes to the Activity Schedule for the next 2 weeks as of today:**
 - Mon, Oct 19th: 9th Grade Volleyball match with Perham - Postponed
9th/10th Football game with Perham – Cancelled
 - Tue, Oct 20th: V-JV-B Volleyball match with Perham – Postponed
 - Thur, Oct 22nd: V-JV-B Volleyball match with DGF – Postponed
 - Mon, Oct 26th: 9th Grade Volleyball match with Hawley - Postponed
 - Tues, Oct 27th: V-JV-B Volleyball match with Hawley - Postponed



Barnesville Public Schools Regular School Board Meeting

7:00 PM on Monday, October 19, 2020
High School Library

Superintendent's Monthly Board Report

1. Renderings for Lake Agassiz Building Project

[LAEC Renderings](#)

2. COVID-19 Dashboard

Please find below a link to the COVID-19 Dashboard I'll update each week and share with employees. It's a good snapshot of active and past COVID-19 related cases for both students and staff.

[COVID-19 Dashboard Updated on 10.09.2020](#)

3. Updated Drawings for Proposed High School Secure Entry and Shops

Please find below a link to the updated plans for the shops and high school office area. Wendel is sending these off to their engineers to start digging into the details.

[Architectural Drawings for Secure Entry](#)

[Architectural Drawings for Shops](#)

4. Shared Photo Album for Construction Project

Please find below a link to a shared photo album of the construction project. I plan to update the album a few times each week. The most recent photos will be at the top. You're encouraged to share the link with others in our community.

[Barnesville Construction Project \(2020-2021\)](#)

5. Softball Crow's Nest

We are working with the City of Barnesville and private citizens to fund and build a crow's nest at the varsity softball field.

In short, the building will have a second floor press/coaches box, concessions, and two (2) bathrooms. In addition, we're considering batting cages and a new scoreboard at the JV softball field.

The total cost is estimated around \$80,000. Scheels is willing to donate 50% of the total project costs. We're thinking the City and District can donate \$4,000 to \$5,000. The majority of the project costs will be donations of money and labor.

[Quote for Scoreboard](#)

[Quote for Sewer/Water Utilities](#)

6. Substitute Teacher Pay for 2020-21

Please find attached teacher substitute pay for around the area. I recommend we consider raising our daily amount to \$125. The few extra dollars it will cost the district is outweighed by the desperate need for substitutes on several days.

[Comparable Substitute Teacher Pay](#)

7. MSEA Approves Collective Bargaining Agreement

The MSEA membership approved the collective bargaining agreement for 2020-2022. We will now work on updating the employees' benefits and pay to reflect the Agreement.

8. Veterans Day Program

We visited with The American Legion and decided to cancel the Veterans Day Program. Our shared concern is for the health and safety of the children and elderly adults who attend every year. We look forward to returning to normal in November 2021.

9. Fall/Winter Concerts

The music teachers and administrators agree it's necessary to wait until after January 1, 2021 to schedule music concerts. The music teachers will continue to work with students in hopes and anticipation of a concert in spring 2021.

10. Other

COVID-19 DASHBOARD

Barnesville Public Schools 146

Our district will move to distance learning for students in grades 6-12 and remain in-person for elementary students.
 (This dashboard is updated weekly on Fridays and represents a snapshot of current data.)

DISTRICT 146 STAFF

Last updated 10-18-2020

DISTRICT 146 STUDENTS

Last updated 10-18-2020

ACTIVE COVID CASES	TOTAL IN QUARANTINE *	RETURNED TO WORK **	ACTIVE COVID CASES	TOTAL IN QUARANTINE *	RETURNED TO SCHOOL **
1	14	27	10	146	215

* Quarantine category refers to positive COVID-19 status, exposure, or symptoms of an individual or a household member, or at the direction of the Minnesota Department of Health.
 ** Cumulative number of employees or students who have returned to work or school after quarantine since August 25, 2020

SCHOOL WEEK ENDING FRIDAY	# of cases per 10,000 / 14 days, by county		
	Clay	Otter Tail	Wilkin
August 28	7.01	7.24	9.46
September 4	7.80	8.79	17.34
September 11	16.08	11.90	17.34
September 18	36.62	12.07	9.46
September 25	42.20	9.31	7.88

October 2	40.92	14.48	12.61
October 9	46.66	21.04	26.80
October 16	47.61	22.76	40.99
October 23			
October 30			
November 6			
November 13			
November 20			
November 27			
December 4			
December 11			
December 18			
December 25			











Automated Industrial Maintenance

7655 Washington Ave. So.
Edina, MN 55439

Phone: 952-941-9830
Fax: 952-941-7139

DATE: October 10th, 2020
TO: Todd Henrickson - Activities Director
Barnesville High School
218-354-2300
thenrickson@barnesville.k12.mn.us

FROM: Dave Trautman

RE: **Daktronics Scoreboard**

Thank you for giving **AIM Electronics** the opportunity of presenting you a proposal for the purchase of a new softball scoreboard for **Barnesville High School**.

I have attached a price quotation for a BA-2618 with and ID panel.

As you know, **AIM Electronics** is the area representative for **Daktronics**. We provide sales, installation and local service, in addition to an excellent warranty policy and exchange program which minimizes the cost of any repair. We have been serving the area's scoring and display needs for thirty-three (33) years.

If you have any questions, please call me at 218-234-3475.

Thank you,
Dave Trautman
AIM Electronics - Sales Rep. of Daktronics Products



Barnesville High School
PRICE QUOTATION
October, 10th, 2020

BA-2618-W-PV Scoreboard

Description	Price
<u>1. BA2618—W-PV-F Scoreboard</u>	\$4,309
Including:	
- Scoreboard Color: Purple	
- Caption Color: White	
- Border Stripe: Gold	
- Decorative logo on Board	
- Identification Panel/Logo	
- RC-200 kit	
- Receiver for Wireless Communication (5' H by 10' W by 8" D)	
2. Shipping/Handling*	\$495
TOTAL:	\$4,804

OPTIONAL:

Scoreboard Installation: Including I-beams/cement work and attaching scoreboard and ID Panel..... **\$3500**

* **Shipping will be delivered to JH Signs.**

Note: Electrical wiring must be provided by the customer and be installed by a licensed electrician.

Other Information:

- Five (5) year warranty (scoreboards/display & accessories)
- Six (6) weeks lead time
- 30% down payment; balance due 30 days after shipping
- Prices valid for 60 days



BARNESVILLE PUBLIC SCHOOLS

BARNESVILLE, MINNESOTA

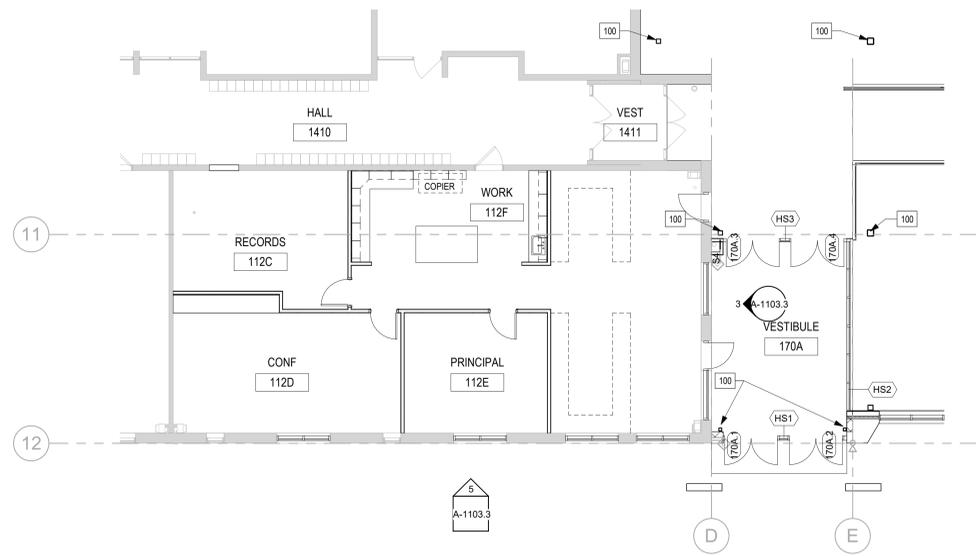
ADDITIONS AND REMODELING

BID PACKAGE 1, 2 & 3 CONSOLIDATED SET

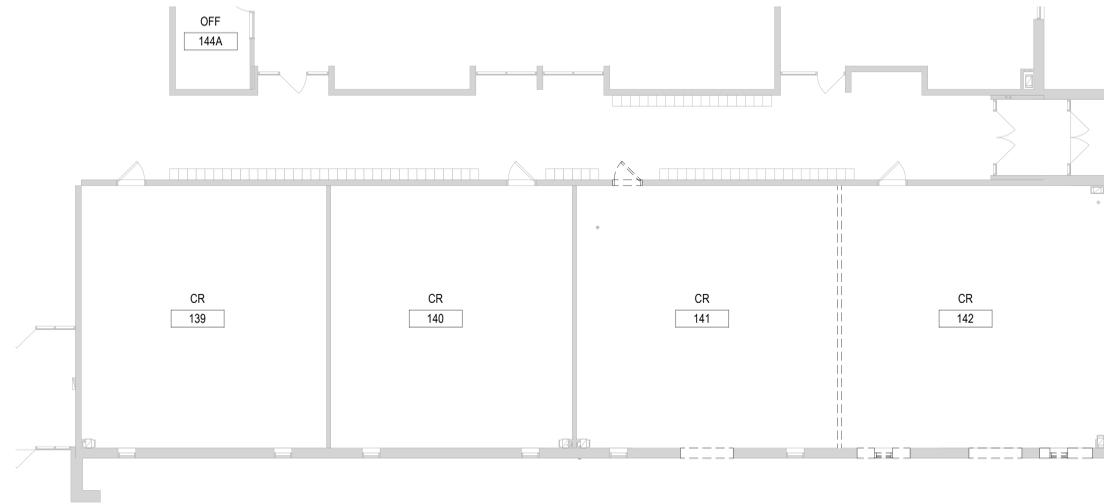


401 North Second Avenue, Suite 206
Minneapolis, MN 55401
612.332.1401

www.wendelcompanies.com



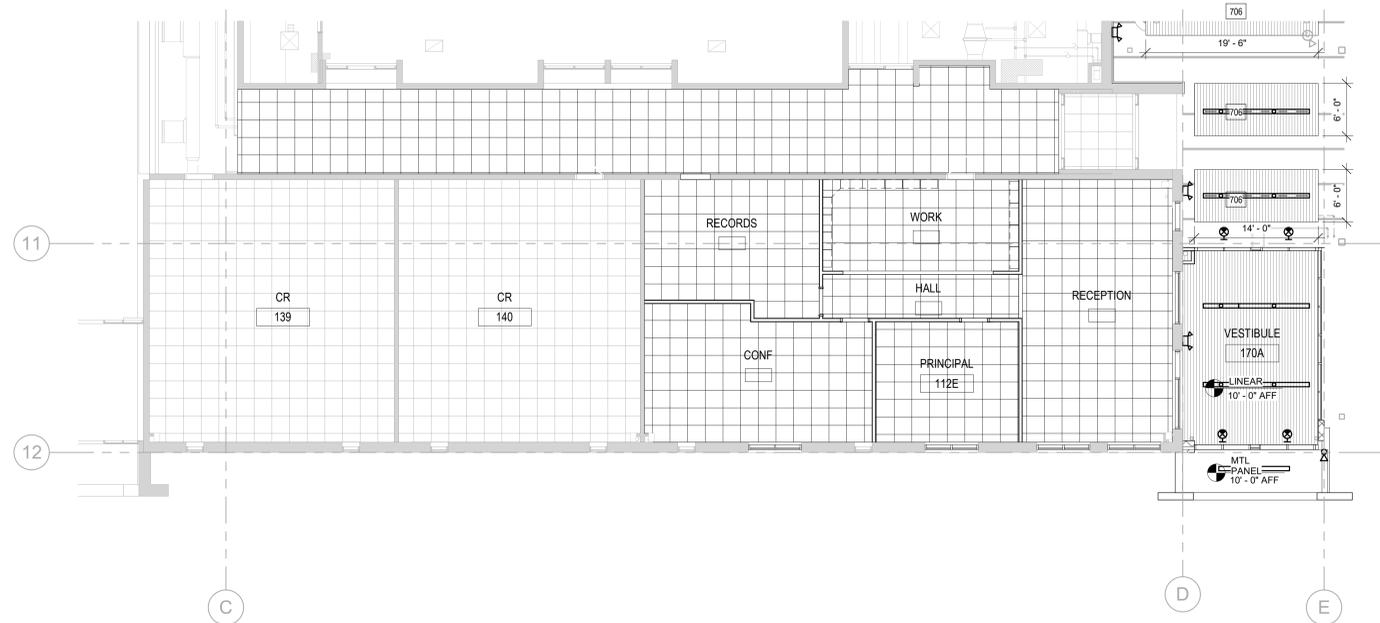
1 SECURE ENTRY FLOOR PLAN
A-1103.3 SCALE: 1/8" = 1'-0"



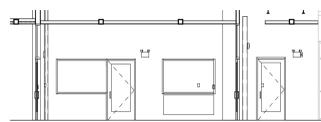
2 SECURE ENTRY DEMOLITION PLAN
A-1103.3 SCALE: 1/8" = 1'-0"



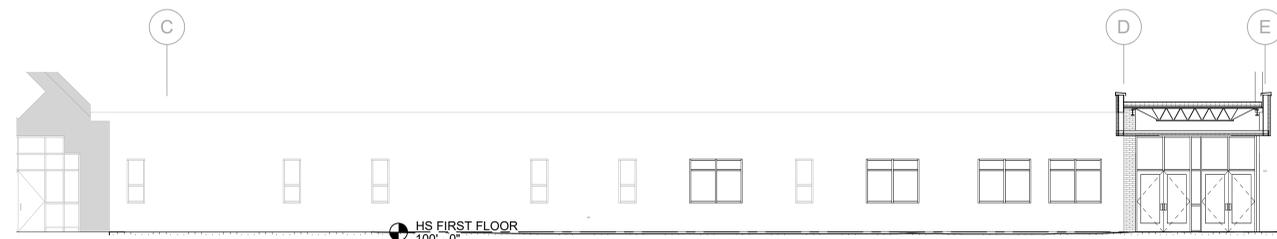
6 SECURE ENTRY - FINISH PLAN
A-1103.3 SCALE: 1/8" = 1'-0"



4 SECURE ENTRY REFLECTED CEILING PLAN
A-1103.3 SCALE: 1/8" = 1'-0"



3 FUTURE SECURE ENTRY ELEVATION
A-1103.3 SCALE: 1/8" = 1'-0"



5 HS - SOUTH ELEVATION
A-1103.3 SCALE: 1/8" = 1'-0"

PRELIMINARY:
NOT FOR CONSTRUCTION

NOTE:
THIS DOCUMENT AND THE IDEAS AND DESIGNS INCORPORATED HEREIN AS AN INSTRUMENT OF PROFESSIONAL SERVICE, IS THE PROPERTY OF WENDEL LOW ARCHITECTURE, INC. AND IS NOT TO BE REPRODUCED OR TRANSMITTED IN ANY FORM OR BY ANY MEANS, WITHOUT THE WRITTEN AUTHORIZATION OF WENDEL.

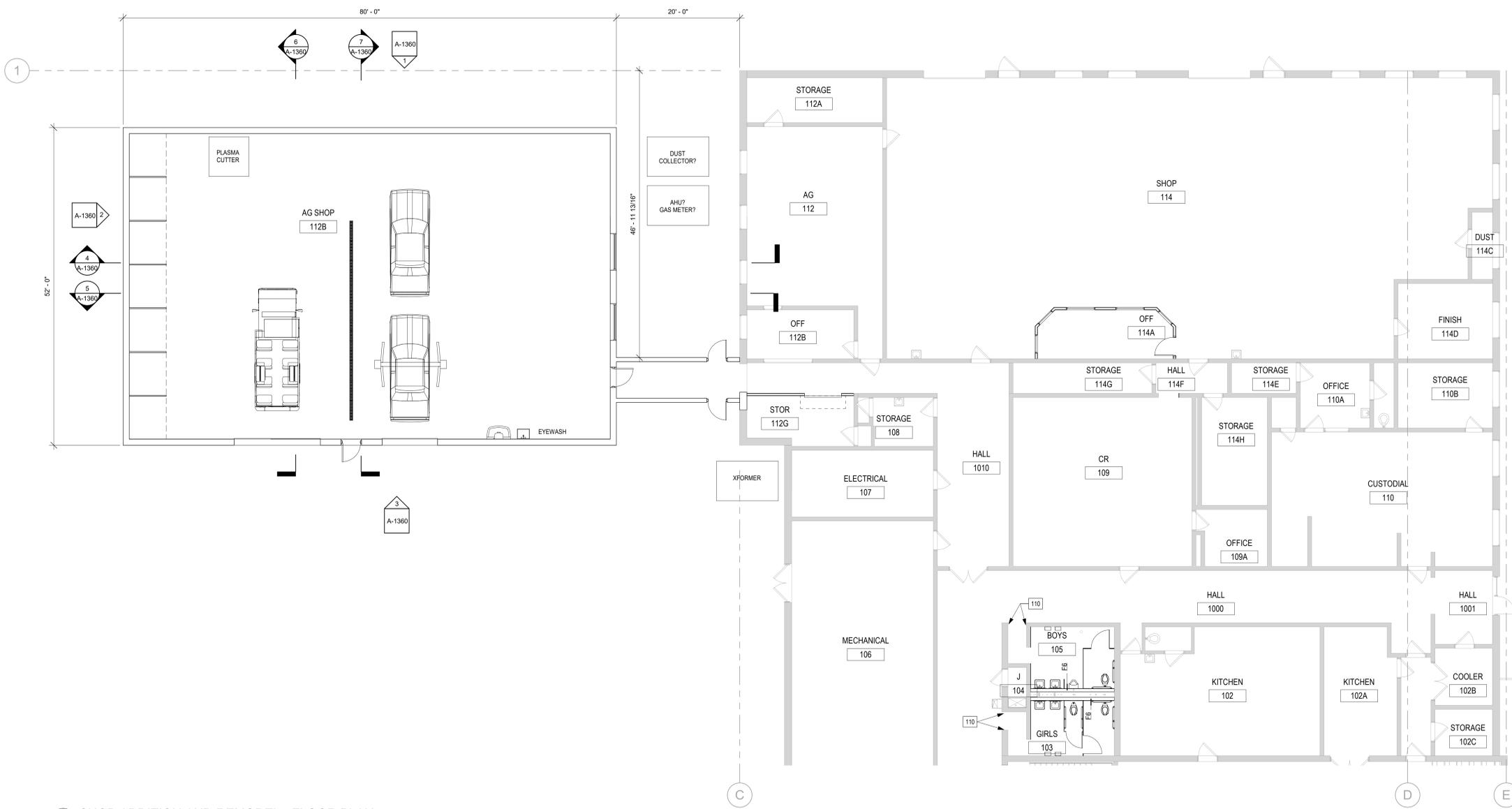
NO.	DATE	REVISION

DWG. TITLE
FUTURE SECURE ENTRY SCOPE

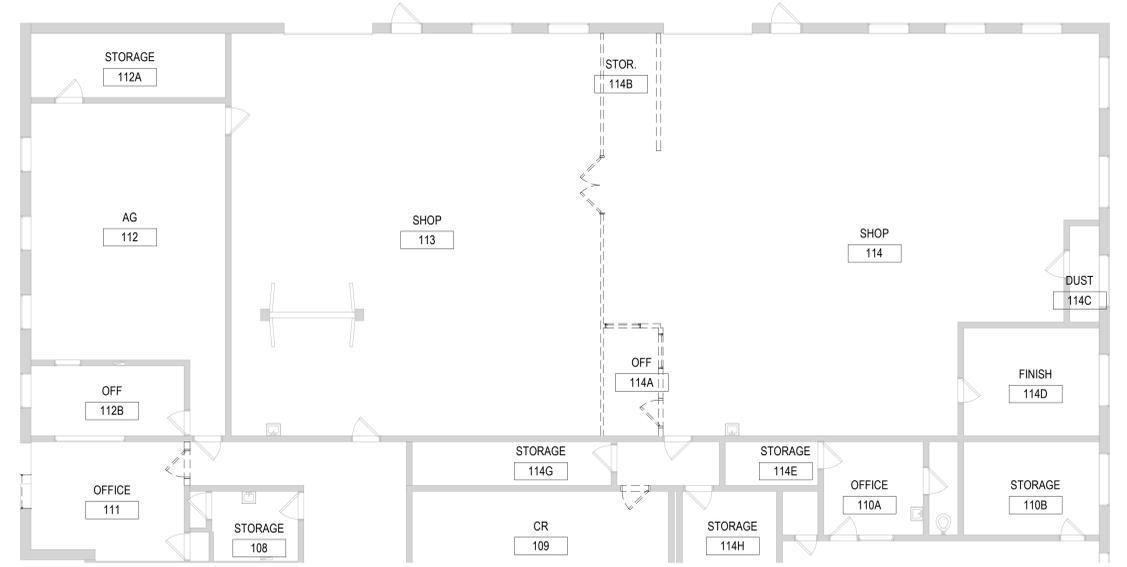


DATE	10/02/2020
SCALE	1/8" = 1'-0"
DWN.	Author
PROJ. No.	478201
DWG. No.	

A-1103.3



1 SHOP ADDITION AND REMODEL - FLOOR PLAN
A-1101.2 SCALE: 1/8" = 1'-0"



2 SHOP DEMOLITION PLAN
A-1101.2 SCALE: 1/8" = 1'-0"



BARNESVILLE PUBLIC SCHOOLS

BARNESVILLE, MINNESOTA

ADDITIONS AND REMODELING

BID PACKAGE 1, 2 & 3 CONSOLIDATED SET



401 North Second Avenue, Suite 206
Minneapolis, MN 55401
612.332.1401
www.wendelcompanies.com



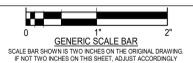
CONSTRUCTION MANAGERS

PRELIMINARY:
NOT FOR CONSTRUCTION

NOTE:
THIS DOCUMENT AND THE IDEAS AND DESIGNS INCORPORATED HEREIN AS AN INSTRUMENT OF PROFESSIONAL SERVICE, IS THE PROPERTY OF WENDEL LOGAN ARCHITECTURE, INC. AND IS NOT TO BE USED IN WHOLE OR IN PART FOR ANY OTHER PROJECT WITHOUT THE WRITTEN AUTHORIZATION OF WENDEL.

REVISIONS	NO.	DATE	REVISION

DWG. FILE:
ENLARGED SHOP PLAN



SCALE BAR SHOWN IS TWO INCHES ON THE ORIGINAL DRAWING.
IF NOT TWO INCHES ON THIS SHEET, ADJUST ACCORDINGLY.

DATE: 10/02/2020
SCALE: 1/8" = 1'-0"
DWN: Author
PROJ. No: 478201
DWG. No:

A-1101.2

North West Services, LLC

Quotation

110 Partridge St, PO Box 16
Audubon, MN 56511
(218)234-3660

DATE October 5, 2020
Quotation # 103
Customer ID

Bill To:
City Of Barnesville

Quotation valid until: October 15, 2020
Prepared by: Charlie Revering

Comments or special instructions:

10th St NE Baseball Diamond Press Box Sewer/Water Utilities

Description	AMOUNT
Grinder Pump Station	\$ 3,500.00
Sewer/ Water Pipe	1,800.00
Water Parts- Curb Stop, Insulation etc..	1,200.00
Labor	5,700.00
Equipment Mobilization, Rental and Usage Costs	4,400.00
Missc Costs	800.00
TOTAL	\$ 17,400.00

If you have any questions concerning this quotation,
contact Mike Kurkowski at n.w.serv50@gmail.com or (218)234-3660

THANK YOU FOR YOUR BUSINESS!

SUBSTITUTE TEACHER RATES OF PAY OCTOBER 2020

District	Daily	Over 10	Over 30
Ashby	110		
Barnesville	110		
Battle Lake	115	135	
Bertha-Hewitt	130		
Brandon-Evansville	112		
Browns Valley	125		
Chokio-Alberta	100		
Hawley	120		
Herman-Norcross	100		
Lake Park-Audubon	105		
Moorhead	112	125	221.21
Morris	110		
New York Mills	125		
Osakis	115		
Parkers Prairie	110		
Pelican Rapids	125		
Perham	125		
Rothsay	125		
Ulen-Hitterdal	125		
Underwood	115		
West Central Area	115		
Average	115.66666		

D. Board Committee Reports

10. Removal of Consent Items for Discussion

11. Approval of Consent Items

A. Personnel

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

1) Approve Lane Change for Abigail Jirik from BA to BA +10

2) Approve Jane Passa as a Volunteer Volleyball Coach for the 2020-21 Season

B. Donations

1) \$500 Donation from Microsoft-Benevity Fund for Softball Team

2) \$380.25 Donation from Barnesville Booster Club for Boys Basketball

3) \$500 Donation from Carol Vancura (Memory of Don Vancura) for Theatre Department

C. Approve Fundraisers for the 2020-2021 School Year

186

Barnesville ISD 146
2020-21 List of Anticipated Fundraisers

Activity Account	Description of Fundraiser	Approximate Date (s)	Purpose
AFS	None	None	
Accelerated Reader	School Clothing Sales	3 times per year	Rewards and prizes for AR Achievement and incentives
	Smencils Sales	December	Rewards and prizes for AR Achievement and incentives
	Lip Suckers Sales	February	Rewards and prizes for AR Achievement and incentives
	Hat Day	3-4 times per year	Rewards and prizes for AR Achievement and incentives
	Concessions	Various	Rewards and prizes for AR Achievement and incentives
Art Club	Concessions	Various	Field Trips, Supplies, Art Shows
Band	Blue Book Sales	September	Band Trip, Senior Music Trip, Valleyfair Marching, Band Shirts
	Rally Beans Sales	October	Band Trip, Senior Music Trip, Valleyfair Marching, Band Shirts
Baseball	Concessions	Various	Misc Expenses, Hats, Shirts
	Clothing Sales	March/April	Misc Expenses, Hats, Shirts
Book Club	Concessions	Various	Money for Student Books
Boys Basketball	Hoop-A-Thon	November - December	BB Apparel, Summer Team Camps, Training Equip, Team Meals, Travel
	3rd & 4th Basketball Tourney	March	BB Apparel, Summer Team Camps, Training Equip, Team Meals, Travel
	Late Night with the Trojans	January	BB Apparel, Summer Team Camps, Training Equip, Team Meals, Travel
Boys Golf	Golf card sales	Spring	Equipment and supplies
Boys Track	None planned	None	N/A
Cheerleading	Concessions	Various	Supplies for Cheer Squad
	Mini Cheer Camp	Fall	Supplies for Cheer Squad
Choir Trip	Blue Book	September	Choir Trip/t-shirts
	Rally Beans	October	Choir Trip/t-shirts
Class of 2021	None planned	None	N/A

Activity Account	Description of Fundraiser	Approximate Date (s)	Purpose
Class of 2022	Prom	April	Prom 2021
	Concessions	Various	Prom 2021
Class of 2023	Concessions	Various	Prom 2022; Graduation
Class of 2024	None planned	None	N/A
Class of 2025	Concessions	Various	Funds for Class Expenditures
Class of 2026	Concessions	Various	Prom and class expenses
Elementary	Scherling Photo Sales	October	K-6
	Box Tops	2 times/year	K-6
	Carnival	March	K-3 Field Trips
Elementary Field Trip	Spaghetti Feed	Spring	Transportation cost for 4-6th grade field trips
Europe Trip	Concessions	Various	Student Travel Expenses
	Pizza Sales	Various	Student Travel Expenses
	Rally Beans	Various	Student Travel Expenses
FCCLA	Concessions	Various	Pay for Travel and Conference Costs
FFA	Vending Machine	All Year	Travel, Dues and Awards
	Fruit & Wreath Sales	November	Travel, Dues and Awards
	FFA Food Stand at Clay Co. Fair	July	Travel, Dues and Awards
	Tractor Raffle	March - July	Travel, Dues and Awards
Football	Adrenaline Fundraising	August/September	Highlight Film, Awards, Coach Bus, etc.
	Concessions	Various	Highlight Film, Awards, Coach Bus, etc.
Forensics (Speech)	Concessions	Various	Tshirts and expenses
	Smencils	November/January	Tshirts and expenses
Girls Basketball	Hoop a Thon	Nov/Dec	Program and Camps, Team Meals, Travel
	Late Night with the Trojans	Jan/Feb	Program and Camps, Team Meals, Travel

Activity Account	Description of Fundraiser	Approximate Date (s)	Purpose
Girls Golf	None planned	None	N/A
Girls Track & Field	Waffle Feed	March	Clothing, Camps, Meals, Travel
	Concessions	Various	Clothing, Camps, Meals, Travel
Grade 6	None planned	None	N/A
Musical	Concessions	Various	T-shirts, musical supplies as needed
National Honor Society	Concessions	Various	Funds for NHS Activities
	Sales of Heart Lollipops	February	Giving Hearts Day Fund
Pay	Coin Drive	December	Families in need
	Tshirts	October	Raise money for suicide prevention
	Face Mask Sales	September	IACE books
Renaissance	Clothing Sales	Year Long	Group Funds
Robotics	Concessions	Various	Materials for robots
	T-shirt Sales	Various	Materials for robots
Softball	Adrenaline Fundraising	March/April	Shirts, Equipment, Charter Bus
Spanish Trip	Concessions	Various	Student Travel Expenses
	Pizza Sales	Various	Student Travel Expenses
Special Ed	Popcorn Sales	Monthly	Raise money for student outings and activities
Student Council	Concessions	Various	Raise Money for Student Activities
	Eye Black Sales	Fall	Raise Funds for Homecoming
	SnoBall Dance Admission	Winter	Pay for Dance Costs
	Face Mask Sales	October	Raise Money for Student Activities
	Pop Machines	All Year	Raise Money for Student Activities
	Coin Drive	Various	Raise Money for Local and Global Charities
Trap Shooting	None planned	None	N/A
Volleyball	T-shirts	Various	Raise Money for Program

Activity Account	Description of Fundraiser	Approximate Date (s)	Purpose
	VB Tournament	Various	Raise Money for Program
	Serving Contest	Various	Raise Money for Program
	Teamup	Various	Raise Money for Program
	PushSave	Various	Raise Money for Program
Weight Lifting	Concessions	Various	T-shirts, Update Equipment
Wrestling	Youth Wrestling Tournament	February	Hotel Rooms for Tournaments
Yearbook	Book Sales	Various	Pay for Yearbooks
	Ad Sales	Various	Pay for Yearbooks

12. New Business

A. Approve Audit for FY20

B. Approve Contracts for Proposal Request No. 20 - HS Fire Pump Ledger

191

Proposal Request #20
Barnesville School
 HS Fire Pump



Contractor	Date Sent	Date Received	\$ Amount
All Finish Concrete - 3A			
Taracon Precast - 3B			
Eicholtz Masonry - 4A			
Integrity Steel Supply - 5A			
Innovative Erectors - 5B			
Gast Construction - 6A	10/8/2020	10/13/2020	\$ 4,218.50
Northern Woodwork - 6B			
Herzog Coatings - 7A			
Pierce Lee Roofing - 7B			
WCS1 - 7C			
Central Door & Hardware - 8A			
Rusco Window - 8B			
8C			
RTL Construction - 9A			
McArthur Tile - 9B			
9C			
H2I Group - 9D			
Floor to Ceiling - 9E			
Traill Painting - 9F			
Olympus Lockers - 10A			
H&B Specialized Products - 11A			
H2I Group - 12A			
H2I Group - 12B			
Seating and Athletic Facility - 12C			
Otis Elevator - 14A			
LVC Companies - 21A	9/17/2020	9/23/2020	\$ 44,475.00
Manning Mechanical - 22A			
Vinco - 26A	9/17/2020	10/8/2020	\$ 19,738.73

Landwehr Construction - 31A			
FM Asphalt - 32A			
32B			
Total			\$ 68,432.23

Brad Bednar

From: Ryan <ryanf@gast-construction.com>
Sent: Tuesday, October 13, 2020 3:56 PM
To: Brad Bednar
Subject: RE: Barnesville PR 20

Brad,

Mtl – \$700
Labor - \$3,000
Misc. Consumables - \$135
Subtotal - \$3,835
10% - \$383.50
Grand Total - \$4,218.50

Thanks,

Ryan Fleming
Senior Project Manager
Gast Construction Co., Inc.
3410 39th ST. S
P. 701-235-3454
F. 701-356-0225
C. 701-793-1072



From: Brad Bednar <bradb@RAMorton.com>
Sent: Tuesday, October 13, 2020 3:06 PM
To: Ryan <ryanf@gast-construction.com>
Subject: RE: Barnesville PR 20

Can I get this? Need to get the pricing in front of the board...

Brad Bednar
Project Manager
Office: 320-223-6088
Cell: 320-266-2887



From: Ryan <ryanf@gast-construction.com>
Sent: Monday, October 12, 2020 10:48 AM
To: Brad Bednar <bradb@RAMorton.com>
Subject: RE: Barnesville PR 20

193

1

PROPOSAL REQUEST

DATE: 9/17/2020
PROJECT: Barnesville Public School
RE: PR No. 020
SUBJECT: HS Fire Pump



3315 Roosevelt Road, Ste. 100
St. Cloud, MN 56301

1 Please **provide an itemized quotation** for changes to your contract sum accordance with the attached details. Identify labor, material, profit and overhead documentation in accordance of Article 7 and the supplementary conditions of your contract. If there are no cost changes that affect your section of work, indicate so.

Please submit your response to the office of R.A. Morton & Associates, LLC by 9/24/2020. **If we do not receive your response by the above noted date we will proceed with the understanding there are no cost implications/requirements under your contract for the proposed change.**

*	Add:	Labor:\$ <u>19,056</u>
		Material:\$ <u>25,419</u>
*	Deduct:	Labor:\$ _____
		Material:\$ _____
*	No Change:	_____

2 If the above mentioned proposal request is accepted and has cost adjustments, your contract amount will change accordingly by a change order. Be advised if the proposed cost change is accepted, **DO NOT BILL** for the contract change prior to full execution of AIA G701/Cma.

R.A. Morton & Associates, LLC
Brad Bednar
Project Manager

LVC Companies, Inc.
Company Name

Jim Kirsch 9/23/20
Signature Date



September 23, 2020

Company: Morton, RA & Associates, Inc
 3315 Roosevelt Rd. Suite 100
 St. Cloud, MN 56301

Attention: Brad Bednar
 E-mail: bradb@ramorton.com

Regarding: **Barnesville Public Schools – Fire Pump Package**
PR Request # 020

LVC proposes to install a 400 GPM @ 90 PSI fire pump and fire pump controller, and all associated piping, fittings, and trim. We also intend to install a jockey pump and controller with piping, fittings, and trim. The fire pump package that we are proposing will have a 208-voltage requirement. Our proposal includes installation, testing, and commissioning of the fire pump. We do not include any wiring or electrical connections. The fire pump package will be installed per NFPA 13, Minnesota State, and Local AHJ requirements. Our State License No. C-156.

Fire Pump Package Price: \$44,475.00

Material: \$25,419.00
 Labor: \$16,042.00
 Design: \$ 3,014.00
 Add for Expedited shipping (3 weeks) \$2,000.00
 Add for Expedited shipping (4 weeks) \$1,500.00

Fire & Life Safety | Fire Suppression | Fire Extinguishers | Video Surveillance | Structured Cable | Access Control | 24 Hour Service

MINNESOTA

Minneapolis 952-835-4600
 Rochester 507-281-4600
 Hibbing 218-262-2484
 International Falls 218-286-1141
 Crosby 218-259-2135
 Alexandria 320-219-6633

WISCONSIN

Eau Claire 715-688-4600

ARIZONA

Tempe 480-967-0800



Our list of exclusions are as follows:

- Installation of New Underground fire line into buildings and/or testing of fire line.
- Removal or Relocation of installed sprinkler piping for the convenience of other trades.
- Fire Alarm/sprinkler monitoring
- Electrical wire and/or wiring of any kind.
- Removal and/or replacement of ceilings for installation of our work.
- Cutting of ceiling tiles and/or gyp board.
- Paint and/or painting of any kind.
- 3D drawings & 3D modeling.
- Overtime.

Again, thank you for the opportunity to present this proposal. I am certain that LVC Companies, Inc Fire Suppression can provide the engineering, equipment, installation and testing needed to insure a complete and fully operational system. Please contact me with any further questions or to discuss in greater detail.

Thank You

Jim Kirsch
Fire Sprinkler Sales
Mobile: 218-546-3272
E-mail: JKirsch@lvcinc.com

Accepted By: _____ Date: _____

Print Name: _____

Title: _____

CHANGE ORDER REQUEST

PR-020 Rev1

To: RA MORTON
3315 ROOSEVELT ROAD, SUITE 100
ST. CLOUD, MN 56301

COR # _____
 ITEM(S) # _____

CC: A BRAD BEDNER

Date: 10/7/2020

Project: BARNESVILLE PUBLIC SCHOOLS

Title PR-020 Rev1

Scope of Change: Per Attached - Concrete and Sand Bedding by Others

Amount of Change:

Material:	1	X	\$3,443.99	=	\$3,443.99
Material Tax	1	X	\$ 253.99	=	\$253.99
Equipment	1	X	\$ 450.00	=	\$450.00
Plan Copying	1	X	\$ -	=	\$0.00
			SUBTOTAL MATERIALS:		\$4,147.98
Overhead & Profit MATERIAL	\$4,147.98	X	10.00%	=	\$414.80
			TOTAL MATERIALS:		\$4,562.78
Subcontractor Material	1	X	\$ 880.00	=	\$880.00
			SUBTOTAL MATERIALS:		\$880.00
Overhead & Profit Subcontracted MATERIAL	\$880.00	X	5.00%	=	\$44.00
			TOTAL MATERIALS:		\$924.00
Labor	163.67	X	\$ 85.00	=	\$13,911.95
Subcontractor Labor	1	X	\$ -	=	\$0.00
Field Superintendent	4.0	X	\$ 85.00	=	\$340.00
			SUBTOTAL LABOR:		\$14,251.95
Overhead LABOR	\$14,251.95	X	0.00%	=	\$0.00
Profit LABOR	\$14,251.95	X	0.00%	=	\$0.00
			TOTAL LABOR:		\$14,251.95
Additional Days OH					\$0.00
GRAND TOTAL					\$19,738.73

Signed: _____
 Zach Jeppesen / Project Manager Date _____

This Change Order is good for 30 days from the date of signature.

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	BARNESVILLE PR-20 RESPONSE-REV1-W/O CONCRETE AND SAND BEDDING												
2	Item #	Item Name	Quantity	Price 1	U	Ext Price 1	CO Labor 1	U	CO Labor 1 Ext				
3	Label Set: Combined, 220_e_E2131 ES Area G Power, Combined, Combined, Cor					\$3,443.99			163.67				
4	32	10 THHN CU STRANDED	166.00	\$217.20	M	\$36.06	6.20	M	1.03		Standard Materials		\$3,443.99
5	34	6 THHN CU STRANDED	55.00	\$565.97	M	\$31.13	8.75	M	0.48				
6	38	1 THHN CU STRANDED	165.00	\$1,683.00	M	\$277.69	13.75	M	2.27		Standard Labor		163.67
7	62	6 XHHW CU STRANDED	64.00	\$678.91	M	\$43.45	8.79	M	0.56				
8	67	1/0 XHHW CU STRANDED	192.00	\$2,369.32	M	\$454.91	17.58	M	3.38				
9	2,059	3/4 GRC	40.00	\$480.07	C	\$192.03	5.02	C	2.01				
10	2,061	1 1/4 GRC	50.00	\$996.77	C	\$498.39	7.54	C	3.77				
11	2,062	1 1/2 GRC	40.00	\$1,090.48	C	\$436.19	8.79	C	3.52				
12	2,063	2 GRC	54.00	\$1,337.51	C	\$722.26	10.05	C	5.43				
13	2,098	1 1/2 GRC 90 ELBOW	3.00	\$1,795.80	C	\$53.87	50.24	C	1.51				
14	2,099	2 GRC 90 ELBOW	2.00	\$2,691.00	C	\$53.82	56.52	C	1.13				
15	2,305	1 1/2 GRC COUPLING	3.00	\$590.40	C	\$17.71	10.05	C	0.30				
16	2,306	2 GRC COUPLING	4.00	\$757.20	C	\$30.29	11.30	C	0.45				
17	4,552	3/4 LOCKNUT	4.00	\$38.02	C	\$1.52	10.86	C	0.43				
18	4,555	1 1/2 LOCKNUT	4.00	\$138.30	C	\$5.53	18.84	C	0.75				
19	4,556	2 LOCKNUT	4.00	\$184.80	C	\$7.39	22.73	C	0.91				
20	4,622	3/4 BUSH PLASTIC	2.00	\$44.76	C	\$0.90	6.15	C	0.12				
21	4,625	1 1/2 BUSH PLASTIC	2.00	\$134.90	C	\$2.70	10.05	C	0.20				
22	4,626	2 BUSH PLASTIC	2.00	\$249.65	C	\$4.99	11.56	C	0.23				
23	5,258	3/4 GRC 2H STL STP	5.00	\$35.83	C	\$1.79	3.77	C	0.19				
24	5,260	1 1/4 GRC 2H STL STP	6.00	\$87.86	C	\$5.27	5.02	C	0.30				
25	5,261	1 1/2 GRC 2H STL STP	8.00	\$114.31	C	\$9.14	5.02	C	0.40				
26	5,812	10 X 1-1/2 COMB PAN HD TAP SCR	10.00	\$2.70	C	\$0.27	0.00	X	0.00				
27	5,874	1/4 FLAT STEEL WASHER	22.00	\$82.50	C	\$18.15	0.00	X	0.00				
28	5,875	5/16 FLAT STEEL WASHER	16.00	\$93.99	C	\$15.04	0.00	X	0.00				
29	5,876	3/8" FLAT STEEL WASHER	8.00	\$64.23	C	\$5.14	0.00	X	0.00				
30	5,939	3/8" X 2 1/4 STUD ANCHOR	8.00	\$44.88	C	\$3.59	11.30	C	0.90				
31	6,007	HEX LAG BLT 1/4X1-1/4	12.00	\$5.60	C	\$0.67	6.25	C	0.75				
32	6,014	HX LAG BLT 5/16X1-1/4	16.00	\$9.07	C	\$1.96	8.75	C	1.40				
33	6,038	TEK SCREWS	8.00	\$34.50	M	\$0.28	3.14	C	0.25				

	A	B	C	D	E	F	G	H	I	J	K	L	M
34	8,779	1/2 LIQUIDTIGHT FLEX	15.00	\$178.20	C	\$26.73	2.51	C	0.38				
35	8,791	1/2 LIQUIDTIGHT FLEX CONN	6.00	\$658.04	C	\$39.48	10.05	C	0.60				
36	9,504	10 GA TERMINATION	8.00	\$0.00	X	\$0.00	0.14	E	1.11				
37	9,506	6 GA TERMINATION	2.00	\$0.00	X	\$0.00	0.21	E	0.43				
38	9,510	1 GA TERMINATION	6.00	\$0.00	X	\$0.00	0.35	E	2.11				
39	9,528	#14 CONTROL TERMINATON	32.00	\$0.00	X	\$0.00	0.13	E	4.02				
40	10,009	#6 LUG ONE HOLE CMPR 3M 30014	2.00	\$1.36	E	\$2.72	0.21	E	0.43				
41	10,013	1/0 LUG ONE HOLE CMPR 3M 30031	6.00	\$3.07	E	\$18.40	0.41	E	2.49				
42	25,202	3/4 FD BOX 1 GANG	3.00	\$98.05	E	\$294.14	0.49	E	1.47				
43	27,981	FA FLOW SWITCH, NO PLUMBING	1.00	\$0.00	Q	\$0.00	1.19	E	1.19				
44	27,982	FA TAMPER SWITCH, NO PLUMBING	1.00	\$0.00	Q	\$0.00	1.19	E	1.19				
45	28,004	FA ADDRESSABLE CONTROL RELAY	1.00	\$0.00	Q	\$0.00	0.75	E	0.75				
46	28,088	FA 14/4 RED CABLE	240.00	\$545.40	M	\$130.90	20.10	M	4.82				
47	48,566	1 HOUR LABOR (CORE DRILL)	6.00	\$0.00	X	\$0.00	1.00	E	6.00				
48	48,576	1 HOUR LABOR (SAW CUT)	104.00	\$0.00	X	\$0.00	1.00	E	104.00				
49	100,206	FEEDER - 2" GRC-3-#1/0 & 1-#6	44.00	\$0.00	X	\$0.00	0.00	X	0.00				
50	100,207	FEEDER 1-1/2" GRC-3-#1 & 1-#6	40.00	\$0.00	X	\$0.00	0.00	X	0.00				
51						\$3,443.99			163.67				

Protection Systems, Inc.

901 Page Drive
 Fargo, ND 58103
 Ph (701) 280-2144
 Fax (701) 356-4013

Estimate

Date	Estimate #
10/6/2020	19025

Name / Address
Barnesville Schools Barnesville, MN 56514

Rep	Project
IRK	Barnesville Fire Pump add

Description	Qty	Cost
<p>*** Monitoring of new Fire Pump ***</p> <p>Addressable Monitor Module.</p> <p>Protection Systems, Inc. shall provide the equipment listed above, make final connections at the main control equipment, test and certify the system.</p>	3	880.00
All applicable taxes included		Total 880.00

Signature _____

Proposal Request #022
Barnesville School
 HS Acoustic Treatment



Contractor	Date Sent	Date Received	\$ Amount
All Finish Concrete - 3A			
Taracon Precast - 3B			
Eicholtz Masonry - 4A			
Integrity Steel Supply - 5A			
Innovative Erectors - 5B			
Gast Construction - 6A			
Northern Woodwork - 6B			
Herzog Coatings - 7A			
Pierce Lee Roofing - 7B			
WCS1 - 7C			
Central Door & Hardware - 8A			
Rusco Window - 8B			
8C			
RTL Construction - 9A			
McArthur Tile - 9B			
Far-Moor - 9C	10/8/2020	10/8/2020	\$ 81,087.00
H2I Group - 9D			
Floor to Ceiling - 9E			
Traill Painting - 9F			
Olympus Lockers - 10A			
H&B Specialized Products - 11A			
H2I Group - 12A			
H2I Group - 12B			
Seating and Athletic Facility - 12C			
Otis Elevator - 14A			
LVC Companies - 21A			
Manning Mechanical - 22A			
Vinco - 26A			

Landwehr Construction - 31A			
FM Asphalt - 32A			
32B			
Total			\$ 81,087.00

PROPOSAL REQUEST

DATE: 10/8/2020
PROJECT: Barnesville Public School
RE: PR No. 022
SUBJECT: HS - Acoustic Treatment



3315 Roosevelt Road, Ste. 100
St. Cloud, MN 56301

1 Please **provide an itemized quotation** for changes to your contract sum accordance with the attached details. Identify labor, material, profit and overhead documentation in accordance of Article 7 and the supplementary conditions of your contract. If there are no cost changes that affect your section of work, indicate so.

Please submit your response to the office of R.A. Morton & Associates, LLC by 10/15/2020. **If we do not receive your response by the above noted date we will proceed with the understanding there are no cost implications/requirements under your contract for the proposed change.**

*	Add:	Labor:\$ <u>17,270</u> Material:\$ <u>63,817</u>
*	Deduct:	Labor:\$ _____ Material:\$ _____
*	No Change:	_____

2 If the above mentioned proposal request is accepted and has cost adjustments, your contract amount will change accordingly by a change order. Be advised if the proposed cost change is accepted, **DO NOT BILL** for the contract change prior to full execution of AIA G701/Cma.

R.A. Morton & Associates, LLC
Brad Bednar
Project Manager

Far-Moor Acoustics & Floors, LLC
Company Name

[Signature] 10-8-20
Signature Date



PR No. 22

JOB NAME: Barnesville Public Schools
LOCATION: Barnesville, MN

DATE: 10/8/20

TO: R. A. Morton & Associates, LLC
ATTN: Brad Bednar

SUBJECT: HS – Acoustic Treatment

DETAILS:

- **Provide additional acoustic panels in:**
 - Commons 170
 - Auditorium 190
 - Choir 193
 - Commons 194
 - Band 195
- **Labor Cost = \$15,700**
- **Material Cost = \$58,015**
- **Profit = \$7372**

NET ADD = \$81,087

Accepted By: _____

Far-Moor Acoustics & Floors, LLC

Date: _____

Signature: _____

MARK SONTAG – PRESIDENT

2301 16th Ave. S. / Moorhead, MN 56560 / P: 218-236-9222

Project Application and Project Certificate for Payment, Construction Manager as Adviser Edition

TO OWNER: I.S.D. #146 - Barnesville Public Schools	PROJECT: Add'n./Upgrade-Atkinson Add'n./Renovation-High School Barnesville, MN	APPLICATION NO: 6	Distribution to:
		PERIOD TO: October 05, 2020	OWNER: <input type="checkbox"/>
ATTENTION: Dr. Jon Ellerbusch, Superintendent	VIA CONSTRUCTION MANAGER: R. A. Morton & Associates, LLC	PROJECT NOS: 1907 /	CONSTRUCTION MANAGER: <input type="checkbox"/>
			ARCHITECT: <input type="checkbox"/>
			: <input type="checkbox"/>

PROJECT APPLICATION FOR PAYMENT

Application is made for Payment, as shown below, in connection with the Project. AIA Document G737™–2009, Summary of Contractors' Applications for Payment, is attached.

1. TOTAL CONTRACT SUMS <i>(Item A Totals)</i>	\$28,050,000.00
2. TOTAL NET CHANGES BY CHANGE ORDERS <i>(Item B Totals)</i>	\$0.00
3. TOTAL CONTRACT SUM TO DATE <i>(Item C Totals)</i>	\$28,050,000.00
4. TOTAL COMPLETED & STORED TO DATE <i>(Item F Totals)</i>	\$8,208,592.82
5. RETAINAGE <i>(Item H Totals)</i>	\$283,913.00
6. LESS PREVIOUS TOTAL PAYMENTS <i>(Item I Totals)</i>	\$6,240,508.45
7. CURRENT PAYMENT DUE <i>(Item J Totals)</i>	\$1,684,171.37

The undersigned Construction Manager certifies that to the best of its knowledge, information and belief this Project Application for Payment is an accurate compilation of the Contractors' Applications for Payment, attached hereto.

CONSTRUCTION MANAGER:

By: _____ Date: _____

State of: Minnesota

County of: Stearns

Subscribed and sworn to before me this _____ day of _____

Notary Public: Linda Day

My Commission expires: January 31, 2025

PROJECT CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on evaluation of the Work and the data comprising this Application, the Construction Manager certifies to the Owner that to the best of its knowledge, information and belief the Work has progressed as indicated; the quality of the Work is in accordance with the Contract Documents; and the Construction Manager recommends to the Owner and Architect that the Contractors be paid the AMOUNTS set forth in the attached Summary of Contractors' Applications for Payment.

TOTAL OF AMOUNTS CERTIFIED \$1,684,171.37

CONSTRUCTION MANAGER:

By: _____ Date: _____

In accordance with the Contract Documents, based on evaluation of the Work, the data comprising this Application, and the Construction Manager's recommendation, the Architect certifies to the Owner that to the best of its knowledge, information and belief the Work has progressed as indicated; the quality of the Work is in accordance with the Contract Documents; and the Contractors are entitled to payments of the AMOUNTS set forth in the attached Summary of Contractors' Applications for Payment.

ARCHITECT:

By: _____ Date: _____

I.S.D. #146 - Barnesville Public Schools

Project Application Summary

Application No. 6

Period From: 09/05/20

To: 10/05/20

Construction Manager:

R. A. Morton & Associates, LLC

3315 Roosevelt Road, Suite 100

St. Cloud, MN 56301

Architect:

Wendel

401 Second Avenue North, Suite 206

Minneapolis, MN 55401

	Contract Sum	Change Orders	Contract To Date	Work In Place	Materials Stored	Total Completed	Retainage Amount	Previous Payments	Current Payment	Balance to Finish	Percent Complete
General Conditions Allow.	415,205.00	(110,135.13)	305,069.87							305,069.87	27%
Phone/Technology	0.00	10,156.45	10,156.45	10,156.45		10,156.45		10,132.54	23.91		
Temp Office	0.00	5,538.00	5,538.00	5,538.00		5,538.00		5,538.00			
Temp Storage	0.00		0.00								
Temp Toilet	0.00	2,013.50	2,013.50	2,013.50		2,013.50		1,556.00	457.50		
Temp Electric	0.00	1,425.36	1,425.36	1,425.36		1,425.36		281.72	1,143.64		
Temp Heat/Environ Control	0.00		0.00								
Barricades/Temp Fencing	0.00	10,180.00	10,180.00	10,180.00		10,180.00		10,180.00			
Construction Staking	0.00	18,353.45	18,353.45	18,353.45		18,353.45		18,353.45			
Construction Testing	0.00	51,406.00	51,406.00	51,406.00		51,406.00		41,558.25	9,847.75		
Safety	0.00	133.03	133.03	133.03		133.03		133.03			
Misc Mat'l/Constr Supplies	0.00	214.06	214.06	214.06		214.06		214.06			
Construction Signage	0.00		0.00								
Hourly Workers	0.00	1,170.00	1,170.00	1,170.00		1,170.00		200.00	970.00		
Equipment Rental	0.00		0.00								
Snow Removal/Road Maintenance	0.00		0.00								
Dumpsters	0.00	7,112.26	7,112.26	7,112.26		7,112.26		5,093.26	2,019.00		
Clean Up	0.00	2,025.00	2,025.00	2,025.00		2,025.00			2,025.00		
Project Closeout	0.00		0.00								

I.S.D. #146 - Barnesville Public Schools	Contract Sum	Change Order	Contract To Date	Work In Place	Materials Stored	Total Completed	Retainage Amount	Previous Payments	Current Payment	Balance to Finish	Percent Complete
Job Overhead	0.00	408.02	408.02	408.02		408.02		408.02			
Sub-Total	\$415,205.00	(\$0.00)	\$415,205.00	\$110,135.13	\$0.00	\$110,135.13	\$0.00	\$93,648.33	\$16,486.80	\$305,069.87	27%
3A Combination Building and Site Concrete											
All Finish Concrete, Inc.	1,130,567.06	22,101.60	1,152,668.66	271,907.80		271,907.80	13,595.00	212,033.45	46,279.35	880,760.86	24%
3B Precast Concrete											
Taracon Precast, LLC	1,205,119.00		1,205,119.00	723,071.40		723,071.40	36,154.00	686,917.40		482,047.60	60%
4A Masonry											
Eicholtz Masonry, Inc.	1,684,400.00	11,141.00	1,695,541.00	667,000.00		667,000.00	33,350.00	405,650.00	228,000.00	1,028,541.00	39%
5A Steel Supply (MO)											
Integrity Steel Supply, LLC	782,000.00	34,116.00	816,116.00	464,145.00		464,145.00	23,207.00	440,938.00		351,971.00	57%
5B Steel Erection (LO)											
Innovative Erectors, Inc.	348,900.00	14,470.78	363,370.78							363,370.78	0%
6A Carpentry											
Gast Construction Co., Inc.	429,500.00	849.93	430,349.93	48,716.04		48,716.04	2,436.00	46,280.04		381,633.89	11%
6B Architectural Woodwork											
Northern Woodwork, Inc.	141,537.00	839.00	142,376.00	10,575.00		10,575.00	529.00	10,046.00		131,801.00	7%
7A Weather Barriers											
Fresh Look Painting, LLC dba Herzog Coatings	35,600.00		35,600.00							35,600.00	0%
7B Roofing											
Pierce Lee Roofing, Inc.	1,336,166.00	13,997.76	1,350,163.76	46,130.00		46,130.00	2,307.00		43,823.00	1,304,033.76	3%
7C Joint Sealants											
WCS1, LLC	60,500.00		60,500.00							60,500.00	0%
8A Doors, Frames, and Hardware (MO)											
Central Door & Hardware, Inc.	264,937.00	3,734.00	268,671.00	32,390.00	20,512.00	52,902.00	2,645.00	24,998.00	25,259.00	215,769.00	20%

I.S.D. #146 - Barnesville Public Schools	Contract Sum	Change Order	Contract To Date	Work In Place	Materials Stored	Total Completed	Retainage Amount	Previous Payments	Current Payment	Balance to Finish	Percent Complete
8B Aluminum Doors and Windows											
Rusco Window Company, Inc.	338,689.00	(300.00)	338,389.00							338,389.00	0%
8C Sectional Doors Allowance	15,000.00		15,000.00							15,000.00	0%
9A Gypsum System											
RTL Construction, Inc.	778,075.00	24,330.52	802,405.52	90,167.80		90,167.80	4,508.00	85,659.80		712,237.72	11%
9B Tilework											
McArthur Tile Corporation	130,000.00		130,000.00	3,900.00		3,900.00	195.00	3,705.00		126,100.00	3%
9C Acoustical Ceilings Allowance	365,000.00		365,000.00							365,000.00	0%
9D Wood Flooring											
H2I Group, Inc.	194,300.00		194,300.00							194,300.00	0%
9E Floor Covering											
Bachman, Inc. dba Floor to Ceiling Carpet One	326,398.00	3,411.00	329,809.00	38,225.00		38,225.00	1,911.00		36,314.00	291,584.00	12%
9F Painting											
Traill Painting Co.	184,500.00	350.00	184,850.00	12,282.00		12,282.00	614.00		11,668.00	172,568.00	7%
10A Lockers											
Olympus Lockers & Storage Products, Inc.	77,219.00		77,219.00							77,219.00	0%
11A Gymnasium Equipment											
H & B Specialized Products, Inc.	51,600.00		51,600.00	2,349.00		2,349.00	117.00	2,232.00		49,251.00	5%
12A Furnishings											
H2I Group, Inc.	158,992.00	11,853.00	170,845.00	158,992.00		158,992.00	7,950.00	116,942.00	34,100.00	11,853.00	93%
12B Auditorium Seating											
H2I Group, Inc.	133,500.00		133,500.00							133,500.00	0%
12C Bleachers											
Seating & Athletic Facility Enterprises, LLC (SAAFE, LLC)	123,845.00		123,845.00	4,086.00		4,086.00	204.00	3,882.00		119,759.00	3%
14A Conveying Equipment											
Otis Elevator Company	155,000.00		155,000.00							155,000.00	0%

I.S.D. #146 - Barnesville Public Schools	Contract Sum	Change Order	Contract To Date	Work In Place	Materials Stored	Total Completed	Retainage Amount	Previous Payments	Current Payment	Balance to Finish	Percent Complete
21A Fire Protection											
LVC Companies, Inc.	532,906.00	2,530.75	535,436.75	55,861.00		55,861.00	2,793.00	45,600.00	7,468.00	479,575.75	10%
22A Plumbing & HVAC											
Manning Mechanical, Inc.	4,634,000.00	161,146.99	4,795,146.99	1,398,323.26		1,398,323.26	69,916.00	355,395.00	973,012.26	3,396,823.73	29%
26A Electrical Communications, Electronic Safety, & Security											
Vinco, Inc.	1,607,800.00	23,880.17	1,631,680.17	230,224.48		230,224.48	11,511.00	175,696.27	43,017.21	1,401,455.69	14%
31A Earthwork and Site Utilities											
Landwehr Construction, Inc.	1,357,679.00	102,762.78	1,460,441.78	1,399,411.41		1,399,411.41	69,971.00	1,284,243.06	45,197.35	61,030.37	96%
32A Bituminous Paving											
FM Ashphalt, LLC	164,600.00	15,730.00	180,330.00							180,330.00	0%
32B Landscaping Allowance	25,000.00		25,000.00							25,000.00	0%
Tuckpointing Allowance	331,614.00		331,614.00							331,614.00	0%
Auditorium Sound Equip. Allowance	400,000.00		400,000.00							400,000.00	0%
Sub-Total	\$19,504,943.06	\$446,945.28	\$19,951,888.34	\$5,657,757.19	\$20,512.00	\$5,678,269.19	\$283,913.00	\$3,900,218.02	\$1,494,138.17	\$14,273,619.15	28%
CM Fees											
R. A. Morton & Associates, LLC	685,000.00		685,000.00	246,140.00		246,140.00		218,450.00	27,690.00	438,860.00	36%
CM Reimbursables											
R. A. Morton & Associates, LLC	88,000.00		88,000.00	24,000.00		24,000.00		20,000.00	4,000.00	64,000.00	27%
Architect Fees	1,886,326.00		1,886,326.00	1,298,855.25		1,298,855.25		1,298,855.25		587,470.75	69%
Architect Reimbursables			0.00							0.00	#DIV/0!
Misc. Owner Expenses	273,625.98	(108,856.65)	164,769.33	7,743.58		7,743.58		7,743.58		157,025.75	5%
Permits, Plan Reviews	81,240.34	56,721.65	137,961.99	137,961.99		137,961.99		137,961.99		0.00	100%
Builders Risk	27,390.00		27,390.00	27,390.00		27,390.00		27,390.00		0.00	100%
Soil Testing	11,504.00		11,504.00	11,504.00		11,504.00		11,504.00		0.00	100%

I.S.D. #146 - Barnesville Public Schools	Contract Sum	Change Order	Contract To Date	Work In Place	Materials Stored	Total Completed	Retainage Amount	Previous Payments	Current Payment	Balance to Finish	Percent Complete
Site Survey	15,125.00	3,635.00	18,760.00	18,760.00		18,760.00		18,760.00		0.00	100%
Commissioning	0.00	48,500.00	48,500.00	2,910.00		2,910.00		2,910.00		45,590.00	6%
Plan Printing & Bid Expenses	6,040.13		6,040.13	3,800.25		3,800.25		3,774.85	25.40	2,239.88	63%
Owner Project Supplies	3,000.00		3,000.00	1,083.51		1,083.51		1,083.51		1,916.49	36%
Wrestling Room Relocation and Pads	60,000.00		60,000.00							60,000.00	0%
Elementary School Parking Lot East	25,094.55	(19,720.65)	5,373.90	5,212.50		5,212.50		5,212.50		161.40	97%
Move City Electric Line	151,602.00		151,602.00	141,831.00		141,831.00			141,831.00	9,771.00	94%
Move City Gas Mains	75,000.00		75,000.00							75,000.00	0%
Asbestos Abatement	174,876.00	18,320.00	193,196.00	193,196.00		193,196.00		193,196.00		0.00	100%
Abatement Required Elec.	27,117.00	1,857.00	28,974.00	28,974.00		28,974.00		28,974.00		0.00	100%
Abatement - House Demo	2,750.00		2,750.00	2,750.00		2,750.00		2,750.00		0.00	100%
House Demo	21,125.00		21,125.00	16,400.00		16,400.00		16,400.00		4,725.00	78%
FF&E	472,153.00		472,153.00	6,543.64		6,543.64		6,543.64		465,609.36	1%
Fitness Equipment	152,658.00		152,658.00							152,658.00	0%
Technology	300,000.00		300,000.00	54,211.93		54,211.93		54,211.93		245,788.07	18%
Legal & Fiscal	406,648.00		406,648.00	190,920.85		190,920.85		190,920.85		215,727.15	47%
Interest Earnings	(400,031.00)		(400,031.00)							(400,031.00)	0%
Contingency	1,649,999.94	(427,224.63)	1,222,775.31							1,222,775.31	26%
Owner Contingency	1,933,608.00	(20,177.00)	1,913,431.00							1,913,431.00	1%
Sub-Total	\$8,129,851.94	(\$446,945.28)	\$7,682,906.66	\$2,420,188.50	\$0.00	\$2,420,188.50	\$0.00	\$2,246,642.10	\$173,546.40	\$5,262,718.16	32%
Construction Total	\$28,050,000.00	\$0.00	\$28,050,000.00	\$8,188,080.82	\$20,512.00	\$8,208,592.82	\$283,913.00	\$6,240,508.45	\$1,684,171.37	\$19,841,407.18	29%

I.S.D. #146 - Barnesville Public Schools

Listing of Checks to be Prepared

Draw #6

Please Do NOT Combine Checks for the Same Contractor.

R. A. Morton & Associates, LLC	\$	31,739.31
Jiffy Jon's, Inc.	\$	457.50
City of Barnesville	\$	1,143.64
Braun Intertec Corporation	\$	9,847.75
NWS	\$	970.00
Dakota Rolloff Services, LLC	\$	2,019.00
The Cleaning Pros	\$	2,025.00
All Finish Concrete, inc.	\$	46,279.35
Eicholtz Masonry, Inc.	\$	228,000.00
Pierce Lee Roofing, LLC	\$	43,823.00
Central Door & Hardware, Inc.	\$	25,259.00
Bachman, Inc. dba Floor to Ceiling Carapet One	\$	36,314.00
Trall Painting Co.	\$	11,668.00
H2I Group, Inc.	\$	34,100.00
LVC Companies, Inc.	\$	7,468.00
Manning Mechanical, Inc.	\$	973,012.26
Vinco, Inc.	\$	43,017.21
Landwehr Construction, Inc.	\$	45,197.35
City of Barnesville	\$	<u>141,831.00</u>
Draw Total	\$	<u><u>1,684,171.37</u></u>

**PLEASE SEND ALL CHECKS TO R. A. MORTON & ASSOCIATES, LLC.
WE WILL ATTACH LIEN WAIVERS AND DISBURSE TO THE INDIVIDUAL
CONTRACTORS.**

**PLEASE NOTE, IT IS THE OWNER'S RESPONSIBILITY TO PROCESS
REQUIRED 1099 INFORMATION AT YEAR END FOR PAYMENTS
MADE BY THEM.**

THANK YOU!

R. A. Morton & Associates, LLC
3315 Roosevelt Road, Suite 100
St. Cloud, MN 56301



Lakes Country Service Cooperative

Jeremy Kovash, Executive Director

1001 E. Mount Faith - Fergus Falls, MN 56537

Phone: (218) 739-3273 - Fax: (218) 739-2459 - Web: www.lcsc.org

TO: Superintendent of Schools
School Board Clerk

FROM: Jeremy Kovash, Executive Director

DATE: September 30, 2020

RE: Annual LCSC Board Election

Lakes Country Service Cooperative (LCSC) is accepting a minimum of three nominations to serve four-year board member terms, beginning January 1, 2021 and ending December 31, 2024. In accordance with the LCSC Bylaws, these terms are for school board members of LCSC members with full membership. All board members shall be active members of the unit they represent.

Enclosed is the nomination petition for the LCSC annual board election.

If your district wishes to nominate one of your board members to run for a position on the LCSC Board of Directors, please take the appropriate action on the petition and return petition, the **along with a resume from the candidate**, on or before October 29, 2020.

LCSC board members must be active members of the school districts they represent. LCSC ballots will be mailed to our membership by November 5, 2020. Should a candidate fail to be elected on November 3, 2020, their nomination will be removed from the LCSC ballot. In addition, should an existing LCSC board member fail to be re-elected on November 3, 2020, the remainder of their term on the LCSC Board will be placed on the LCSC election ballot.

It should be noted that the LCSC Board meets the second Thursday of each month at 11:30 a.m. In general, meetings last approximately two hours. Meetings are held at the LCSC office in Fergus Falls.

If you have any questions regarding the enclosed nomination form or the election, please contact me at jkovash@lcsc.org or 218-737-6504.

Service Cooperative Board of Directors

Chairperson Jon Karger, Pelican Rapids
Marc Hasbargen, Breckenridge
Supt. Dan Posthumus, Wheaton
Supt. Philip Jensen, Hawley

Vice Chairperson Suzanne Wing, Ashby
Douglas Huebsch, Otter Tail County
Judith Moeller, Parkers Prairie

Clerk Paul Ness, Battle Lake
Matthew Lemke, Fergus Falls
Kevin Campbell, Clay County

Treasurer James Fish, City of Fergus Falls
Reed Reinbold, Henning
Ardy Johansen, Underwood

AN EQUAL OPPORTUNITY EMPLOYER

Serving the counties of: Becker, Clay, Douglas, Grant, Otter Tail, Pope, Stevens, Traverse and Wilkin

LAKES COUNTRY SERVICE COOPERATIVE

Nomination Petition

PLEASE RETURN BY OCTOBER 29, 2020

Be it hereby resolved that:

The Board of Directors of _____
(School District Name)

nominates _____
(Name of current board member)

to serve as a board of directors nominee of the Lakes Country Service Cooperative and authorizes this individual's name to be placed on the ballot to be submitted to LCSC voting members. Board members voting in favor of this nomination are:

Date of Resolution Passage

Official Signature for the Board

Send this petition and a **RESUME** from the candidate by **OCTOBER 29, 2020** to:

Nancy Valentine
Executive Assistant
Lakes Country Service Cooperative
1001 E. Mt. Faith
Fergus Falls, MN 56537
nvalentine@lcsc.org



Minnesota
School Boards
Association
Insurance Trust

**Serving Minnesota public
schools since 1972**

1900 West Jefferson Avenue
St. Peter, Minnesota
56082-3015

507-934-2450 | 800-324-4459

Fax: 507-931-1515

www.mnmsba.org/MSBAIT

MSBAIT
Board of Trustees

CHAIR

Kevin Donovan
Mahtomedi

VICE CHAIR

Kathy Green
Austin

SECRETARY-TREASURER

Kirk Schneidawind
MSBA Executive Director

TRUSTEE

Kirby Ekstrom
North Branch Area

TRUSTEE

Walter Hautala
Mesabi East

TRUSTEE

Roy Nelson
Red Lake

TRUSTEE

Cheryl Polzin
Wayzata

TRUSTEE

Kent Thiesse
Lake Crystal Wellcome Memorial

NOTICE AND PROXY STATEMENT
ANNUAL MEETING OF PARTICIPANTS

To Be Held on October 22, 2020

September 28, 2020

To Our Participants:

The Annual Meeting of the Participants of the Minnesota School Boards Association Insurance Trust will be held on Thursday, October 22, 2020, at 9:00 a.m. at the office of the Minnesota School Boards Association, 1900 W. Jefferson Avenue, St. Peter, MN. Due to social distancing requirements as a result of the pandemic, in-person attendance must be limited. Trustees and members will attend the meeting via Zoom. Please email sherrera@mnmsba.org if you would like to receive the Zoom information. The purposes of the meeting are (1) to elect two Trustees of the MSBAIT for four-year terms; (2) to elect one Trustee of the MSBAIT to serve the remainder of a term; and (3) to transact such other business as may properly come before the meeting or any adjournment thereof.

You are cordially invited to attend the Zoom meeting, but whether or not you plan to be present, please fill in, date, and sign the enclosed Proxy and return it in the self-addressed, postage-paid envelope which is furnished for your convenience. Please return your Proxy promptly to ensure that it will be received prior to the date of the meeting. Should you attend the meeting via Zoom, you may revoke your Proxy and vote electronically.

Sincerely yours,

Kirk Schneidawind, Secretary
Minnesota School Boards Association
Insurance Trust

KS:tg
enc.

PROXY STATEMENT

Introduction

This Proxy Statement, together with the accompanying proxy, is being furnished to each Participant in the Minnesota School Boards Association Insurance Trust (the “MSBAIT”) in connection with the solicitation by the Trustees of the MSBAIT of proxies to be used at the Annual Meeting of the Participants of the MSBAIT and any adjournment thereof. The meeting will be held on Thursday, October 22, 2020, at 9:00 a.m. at the office of the Minnesota School Boards Association, 1900 W. Jefferson Avenue, St. Peter, MN and electronically via Zoom.

The Purpose of the Meeting

Election of Trustees

The Restated Declaration of Trust of the MSBAIT (the “Restated Declaration”) provides that the Board of Directors of the Minnesota School Boards Association (the “MSBA”) shall nominate candidates for election as Trustees. The following two individuals have been nominated by the Board of Directors for four-year terms as Trustees expiring at the Annual Meeting to be held following the conclusion of the fiscal year of the MSBAIT ending on June 30, 2024.

<u>Name</u>	<u>Affiliation</u>
Kent Thiesse	Member of the School Board of Independent School District No. 2071 (Lake Crystal Wellcome Memorial Public Schools)
Jeanna Lilleberg	Member of the School Board of Independent School District No. 2396 (Atwater-Cosmos-Grove City Public Schools)

The Restated Declaration of Trust of the MSBAIT (the “Restated Declaration”) provides that the MSBAIT Trustees shall appoint a replacement Trustee in the event of a vacancy. That Trustee serves until the next annual meeting or annual vote of the Participating Eligible School Districts. The following individual was appointed by the Trustees to fill a vacancy and has been nominated to serve out the remainder of the vacant term expiring at the Annual Meeting to be held following the conclusion of the fiscal year of the MSBAIT ending on June 30, 2023.

<u>Name</u>	<u>Affiliation</u>
Cheryl Polzin	Member of the School Board of Independent School District No. 284 (Wayzata Public Schools)

Unless authority is withheld, all proxies received will be voted for the election of the nominees listed above. If any nominee becomes unable to serve prior to the Annual Meeting, the proxies received in response to this solicitation will be voted for a replacement nominee selected in accordance with the best judgment of the proxy agent named therein.

Following the Annual Meeting, the Board of Trustees will hold its annual organizational meeting. At that meeting, the Trustees will elect one of their number to serve as Chair of the MSBAIT and be its chief officer. They will also elect a Vice Chair from their number and elect or appoint a Secretary and a Treasurer who need not be Trustees.

Vote Required for Election of Trustees

The affirmative vote of a majority of the Participants entitled to vote present in person or by proxy at the meeting is required for the election of each Trustee.

Other Matters

The Trustees do not intend to bring any business before the meeting other than the election of Trustees, and they have not been informed of any other business that is to be presented at the meeting. However, if any other matters should properly come before the meeting, it is the intention of the proxy agent named in the accompanying proxy to vote such proxy in accordance with the proxy agent's best judgment.

The Proxy

A form of proxy is being furnished together with a copy of this Proxy Statement to each Participant. Any Participants giving a proxy have the right and power to revoke it at any time before its exercise (i) by written notice to the Secretary of the MSBAIT prior to the meeting, or (ii) by filing a duly executed proxy bearing a later date, or (iii) by claiming a right to vote electronically at the meeting. The proxy will be voted by the proxy agent in strict accordance with the directions thereon. In the absence of specific instructions thereon, the proxy will be voted in favor of each nominee named thereon. If any nominee becomes unable to serve prior to the Annual Meeting, the proxies received in response to the proxy solicitation will be voted for a replacement nominee selected in accordance with the best judgment of the proxy agent named therein.

Mr. Kirk Schneidawind, the Secretary of the MSBAIT, is serving as the proxy agent.

September 23, 2020, is the record date for the determination of Participants entitled to notice of and to vote at the meeting and at any adjournment or adjournments thereof. Only Participants of record on that date are entitled to notice of and to vote at the meeting. Each Participant is entitled to one vote on each matter to be presented at the meeting without regard to the number of MSBAIT Programs in which it is a Participant.

WHETHER OR NOT YOU EXPECT TO ATTEND THE MEETING, PLEASE FILL OUT, SIGN, DATE, AND RETURN THE PROXY IN THE ENVELOPE PROVIDED. Your prompt return of the proxy will be greatly appreciated as it will save the expense of further mailings and solicitations.

If you have any questions about the meeting, including questions about the use of a proxy, please call Mr. Kirk Schneidawind at 1-800-324-4459.

PROXY

MINNESOTA SCHOOL BOARDS ASSOCIATION INSURANCE TRUST

The undersigned Participant of the Minnesota School Boards Association Insurance Trust constitutes and appoints Mr. Kirk Schneidawind as the Proxy Agent of the undersigned Participant (with full power of substitution) on all matters which may be voted on at the Annual Meeting of Participants to be held at 9:00 a.m. on Thursday, October 22, 2020, at the office of the Minnesota School Boards Association, 1900 W. Jefferson Avenue, St. Peter, MN and electronically via Zoom and at any and all adjournments thereof, all in accordance with the MSBAIT's Notice and Proxy Statement dated September 28, 2020, receipt of which is hereby acknowledged, as follows:

1. **Election of Trustees Named in Proxy Statement (four-year term).**

() Vote for all of the nominees listed below for a four-year term:
Kent Thiesse
Jeanna Lilleberg

() Do not vote for any of the nominees listed below for a four-year term:
Kent Thiesse
Jeanna Lilleberg

2. **Election of Trustees Named in Proxy Statement (to complete vacant term).**

() Vote for the nominee listed below to complete the vacant term:
Cheryl Polzin

() Do not vote for the nominee listed below to complete the vacant term:
Cheryl Polzin

3. **Other Matters. In the proxy agent's discretion upon such other matters as may properly come before this meeting.**

WHEN PROPERLY EXECUTED, THIS PROXY WILL BE VOTED IN ACCORDANCE WITH THE INSTRUCTIONS SPECIFIED ABOVE. IN THE ABSENCE OF INSTRUCTIONS, THIS PROXY WILL BE VOTED IN FAVOR OF THE NOMINEE NAMED ABOVE.

Participating School District's Name: _____

Signature of Representative of Participating School District: _____

Dated: _____

Please mark, sign, date, and return this Proxy promptly using the accompanying envelope.

This Proxy is solicited on behalf of the Board of Trustees of the Minnesota School Boards Association Insurance Trust.

Please mail to: Mr. Kirk Schneidawind
Minnesota School Boards Association
1900 West Jefferson Avenue
St. Peter, MN 56082-3015

13. Addendum

A. Approve Aaron Schindler's Resignation as JV Girls Basketball Coach

224

Friday, Oct 16, 2020

Mr. Henrickson,

I'm writing you to inform you that I'm resigning from my position of Junior Varsity Girls Basketball coach. Thank you for the opportunity to be a part of your program.

Aaron Schindler

Barnesville Public Schools

6th Grade Teacher

Head Girls Softball Coach

(218) 354-2228 Ext. 307

Monday, October 19, 2020

To whom it may concern:

Please consider this my official resignation for the 2020 volleyball season. I regret to come to this decision, however the overwhelming concern for myself, my family, and my players is too great. Due to the surge in COVID-19 cases and current situation Barnesville is facing, I cannot continue as a junior high coach. I thank you for this opportunity, as it's been a positive one working with Barnesville athletics.

I want to again, express that the concern for my health, my families health, and my players health is of top priority and that is solely the only reason I am no longer coaching.

Jackie Marquardt

C. Approve Extending Two (2) Year Property Tax Rebate from January 1, 2020 to December 31, 2022

228

RESOLUTION OF BARNESVILLE SCHOOL DISTRICT 146

Whereas, Minnesota law (469.1813-469.1816) authorizes political subdivisions to grant property tax abatements for economic development purposes including:

- General economic development, such as increasing the property tax base or the number of jobs in the area;
- Providing access to services for residents such as housing; and

Whereas, the Barnesville School District received a request from the City of Barnesville to join with the City of Barnesville and Clay County and participate in a “*Two-year Residential Property Tax Abatement Program*” (*hereinafter referred to as the “Program”*); and

Whereas, it is the desire of the Barnesville School District 146 to participate in the “*Program*” by abating its property taxes as allowed by Minnesota law; and

Whereas, as a condition precedent for a School District to receive an abatement of Barnesville School District 146 residential property taxes the participating School District must approve its Authorizing Resolution no later than December 31, 2020.

Now, Therefore Be It Resolved, by the School Board of the Barnesville School District 146 that the Barnesville School District 146 does herein approve participation in the “*Program*” for new home construction for the period commencing January 1, 2021 and expiring December 31, 2022.

Be It Further Resolved, by the School Board of Barnesville School District 146 that the approved “*Program*” be fully compliant with Minnesota law 469.1813-469.1816 and subject to the following:

- A residential structure will qualify for the abatement if it is classified as 1a, 1b, 2a, 4a, 4b, 4bb, or 4d under Minnesota Statutes 273.13.
- The assessed value attributable to land and new residential structures shall be abated from property taxes, for two taxes payable years, corresponding to the first two years of full value assessment after construction has been completed, provided that no part of the structure was in existence prior to January 1, 2021 and construction of the structure is commenced prior to December 31, 2022. Construction is deemed to have been commenced if a proper building permit has been issued.
- For property classified as class 1a, 1b, 2a, 4b or 4bb the abatement is limited to the assessed value of the land and the new construction. For a property classified as class 4a or 4d, the abatement is limited to the assessed value of the new construction.
- The abatement shall not apply to any special assessments that are levied against the property.

- 1a Residential Homestead
- 1b Blind/Disabled Homestead
- 2a Homestead House, Garage and First Acres – Ag
- 4a Apartment 4+units
- 4b Residential non-homestead 1-3 units

Unclassified Manufactured Home

Ag non-homestead 2-3 units

4bb Residential non-homestead single unit

Ag non-homestead single unit

4d Qualifying low-income rental housing

D. Meet and Confer with MSEA

It was a consensus of the Board to have Leslie Shirek and Marla Field participate in Meet and Confer sessions with Superintendent and MSEA members.

14. Discussion/Information

A. Construction Project

B. COVID-19

231

Data for K-12 Schools: 14-day COVID-19 Case Rate by County

Updated 10/15/2020

This document includes data that can be used by schools in making decisions about their safe learning model. It shows the number of cases by county of residence in Minnesota over 14 days, per 10,000 people by the date of specimen collection (when a person was tested). County population is based on the U.S. Census Bureau American Community Survey 2018 5-year estimates. Numbers include both confirmed (PCR positive) and probable (Antigen positive) cases.

Any increase in case incidence can represent a greater risk, but schools may consider a 14-day case rate of 10 or more cases per 10,000 to be an elevated risk of disease transmission within the local community, especially when the level of cases per week is sustained or increasing over time.

Recommended policy options based on 14-day case rate range

Policy Option	Range (14-day case rate per 10,000 people)
In-person learning for all students	0 to less than 10
Elementary in-person, Middle/high school hybrid	10 to less than 20
Both hybrid	20 to less than 30
Elementary hybrid, Middle/high school distance	30 to less than 50
Both distance	50 or more

Number of counties in each range

Date	0 to less than 10	10 to less than 20	20 to less than 30	30 to less than 50	50 or more
8/9 to 8/22	45	31	8	3	0
8/16 to 8/29	34	38	5	8	2
8/23 to 9/5	24	46	8	3	6
8/30 to 9/12	24	45	8	9	1
9/6 to 9/19	11	43	17	12	4
9/13 to 9/26	5	25	30	18	9
9/20 to 10/3	2	21	23 31	22	9

14-day case rate per 10,000 people by date of specimen collection

County Name	8/9-8/22	8/16-8/29	8/23-9/5	8/30-9/12	9/6-9/19	9/13-9/26	9/20-10/3
Aitkin	3.16	3.79	10.74	12.00	8.21	12.63	20.21
Anoka	19.26	19.14	18.39	17.44	21.21	26.05	28.49
Becker	5.63	8.88	9.18	8.59	12.73	16.88	22.80
Beltrami	10.19	10.41	6.94	6.94	10.19	23.20	39.68
Benton	12.07	19.11	17.85	14.83	21.62	27.90	30.42
Big Stone	17.94	17.94	23.92	43.86	55.82	51.83	45.85
Blue Earth	22.16	44.48	57.15	34.68	26.99	35.73	29.85
Brown	7.54	11.11	11.50	8.73	17.85	21.42	21.02
Carlton	8.44	9.00	8.16	6.75	11.25	18.85	19.98
Carver	18.52	14.34	11.35	11.85	15.34	16.23	14.74
Cass	6.20	6.89	4.13	3.45	11.72	26.19	28.60
Chippewa	17.49	12.49	28.31	26.64	32.47	49.13	51.62
Chisago	14.62	16.45	16.08	15.71	16.08	21.38	26.50
Clay	7.80	16.08	36.62	42.36	41.08	46.97	47.61
Clearwater	3.40	5.67	6.81	5.67	4.54	10.21	12.48
Cook	1.88	0.00	0.00	0.00	0.00	1.88	1.88
Cottonwood	15.83	12.31	9.67	9.67	14.07	14.95	17.59
Crow Wing	7.83	6.26	10.18	11.12	15.35	27.72	32.10
Dakota	22.62	24.01	21.31	15.85	16.67	20.42	20.66
Dodge	9.23	9.23	6.80	11.17	21.38	38.87	40.33
Douglas	3.23	7.26	11.29	10.75	20.70	39.51	48.11
Faribault	15.11	13.67	7.92	8.64	8.64	13.67	24.47
Fillmore	6.70	4.31	3.35	4.31	9.57	17.71	31.12
Freeborn	9.50	8.84	13.10	20.64	31.12	27.52	13.43
Goodhue	8.87	8.87	7.36	8.87	12.55	17.74	19.69
Grant	0.00	1.68	1.68	1.68	8.42	15.16	15.16
Hennepin	19.47	19.34	17.05	15.07	17.33	21.60	23.18
Houston	13.93	6.97	10.18	12.86	15.00	16.61	19.29
Hubbard	3.83	4.31	3.83	6.71	19.65	31.16	39.31
Isanti	10.01	7.70	8.98	10.52	17.70	26.94	24.89
Itasca	5.53	9.73	10.40	11.06	16.15	23.45	39.16
Jackson	11.94	10.95	7.96	16.92	39.81	41.80	24.88
Kanabec	16.25	12.50	6.87	16.25	25.62	24.37	21.87
Kandiyohi	21.10	18.75	18.52	16.88	17.58	38.21	56.03
Kittson	0.00	9.22	16.14	9.22	4.61	2.31	6.92
Koochiching	4.75	3.16	5.54	5.54	17.40	21.35	11.86
Lac qui Parle	7.38	10.34	16.24	22.15	35.43	59.06	54.63
Lake	5.68	8.52	16.08	13.25	10.41	14.19	20.82
Lake of the Woods	7.88	5.25	18.38	23.63	13.13	7.88	28.88
Le Sueur	37.17	45.03	27.16	16.80	13.22	16.08	18.23
Lincoln	5.26	15.77	21.03	28.04	54.32	56.07	45.56
Lyon	7.35	40.64	54.18	30.19	30.57	47.22	52.25
McLeod	36.85	25.12	14.79	16.19	18.42	21.77	15.07
Mahnomen	14.53	9.08	7.26	10.90	12.71	10.90	29.06

County Name	8/9-8/22	8/16-8/29	8/23-9/5	8/30-9/12	9/6-9/19	9/13-9/26	9/20-10/3
Marshall	2.13	9.58	13.84	9.58	6.39	5.32	11.71
Martin	6.01	12.52	17.53	14.53	40.57	91.66	93.17
Meeker	4.33	9.10	14.30	17.33	25.56	26.86	22.53
Mille Lacs	6.22	7.38	13.60	12.44	11.66	15.55	18.27
Morrison	5.46	4.86	11.53	16.09	20.03	31.56	43.10
Mower	14.39	12.88	13.64	18.69	25.25	26.51	22.47
Murray	15.56	13.17	11.97	9.58	10.77	37.11	50.28
Nicollet	20.42	18.35	13.02	10.95	14.80	19.54	26.64
Nobles	26.56	32.97	30.68	17.86	20.15	32.05	32.51
Norman	7.62	4.57	4.57	7.62	7.62	12.20	28.97
Olmsted	11.56	12.87	12.81	10.06	12.61	21.89	24.50
Otter Tail	8.79	11.90	12.24	9.31	14.48	21.04	22.76
Pennington	2.12	13.40	17.63	9.87	8.46	9.87	17.63
Pine	5.15	9.27	9.61	10.30	41.54	56.64	39.48
Pipestone	19.60	26.13	22.86	17.42	20.69	43.55	77.30
Polk	9.81	10.76	15.19	16.78	19.31	24.69	26.91
Pope	6.38	9.11	10.93	11.84	16.39	20.04	18.21
Ramsey	18.80	19.50	16.68	13.52	16.16	20.44	21.48
Red Lake	9.98	7.49	17.47	19.96	12.48	19.96	12.48
Redwood	9.13	16.96	17.61	16.96	47.62	57.40	35.88
Renville	5.43	11.55	18.34	19.70	26.49	34.64	29.21
Rice	17.33	18.55	12.62	9.73	11.56	12.47	13.84
Rock	13.81	18.06	19.12	29.75	47.81	47.81	34.00
Roseau	7.11	10.99	16.17	20.70	21.99	18.76	17.46
St Louis	10.00	10.55	13.54	14.49	19.54	28.09	28.44
Scott	19.60	18.48	17.65	15.14	19.46	24.97	22.11
Sherburne	11.91	13.62	13.73	11.69	14.37	16.52	18.23
Sibley	24.81	31.52	17.44	12.74	26.15	30.18	20.12
Stearns	15.43	19.70	20.15	18.62	26.72	35.52	35.58
Steele	12.81	16.36	19.09	16.63	14.72	16.90	19.90
Stevens	9.20	30.66	52.13	34.75	14.31	20.44	34.75
Swift	5.31	7.44	14.88	34.00	53.13	52.07	36.13
Todd	6.14	6.14	5.73	7.77	10.23	17.18	25.37
Traverse	29.97	8.99	11.99	20.98	11.99	26.97	29.97
Wabasha	9.30	9.30	9.77	13.95	21.86	23.72	26.98
Wadena	11.73	13.92	8.79	8.06	8.79	11.73	18.32
Waseca	39.34	58.48	74.96	85.07	92.51	164.28	159.50
Washington	22.78	22.11	17.13	12.47	14.45	20.84	23.84
Watonwan	18.23	44.66	43.74	32.81	47.39	46.48	33.72
Wilkin	17.34	17.34	9.46	7.88	12.61	26.80	40.99
Winona	9.24	52.12	77.49	44.64	29.50	29.50	32.25
Wright	16.42	20.34	20.04	13.03	12.51	19.74	23.96
Yellow Medicine	15.20	38.51	55.74	39.52	46.62	67.90	55.74

COVID-19 DASHBOARD

Barnesville Public Schools 146

Our district will move to distance learning for students in grades 6-12 and remain in-person for elementary students.
(This dashboard is updated weekly on Fridays and represents a snapshot of current data.)

DISTRICT 146 STAFF

Last updated 10-18-2020

DISTRICT 146 STUDENTS

Last updated 10-18-2020

ACTIVE COVID CASES	TOTAL IN QUARANTINE *	RETURNED TO WORK **	ACTIVE COVID CASES	TOTAL IN QUARANTINE *	RETURNED TO SCHOOL **
1	14	27	10	146	215

* Quarantine category refers to positive COVID-19 status, exposure, or symptoms of an individual or a household member, or at the direction of the Minnesota Department of Health.

** Cumulative number of employees or students who have returned to work or school after quarantine since August 25, 2020

SCHOOL WEEK ENDING FRIDAY	# of cases per 10,000 / 14 days, by county		
	Clay	Otter Tail	Wilkin
August 28	7.01	7.24	9.46
September 4	7.80	8.79	17.34
September 11	16.08	11.90	17.34
September 18	36.62	12.07	9.46
September 25	42.20	9.31	7.88

October 2	40.92	14.48	12.61
October 9	46.66	21.04	26.80
October 16	47.61	22.76	40.99
October 23			
October 30			
November 6			
November 13			
November 20			
November 27			
December 4			
December 11			
December 18			
December 25			

Barnesville Public Schools
 Student Enrollment
 SY 2020-2021

	2020-21 Projection	Sep 14	Oct 1	Nov 1	Dec 1	Jan 1	Feb 1	Mar 1	Apr 1	May 1	June 1
Grade K	63	73	70								
HK	4	6	7								
Grade 1	72	68	68								
Grade 2	69	73	73								
Grade 3	71	70	70								
Grade 4	60	64	64								
Grade 5	67	69	69								
	406	423	421	0							
Grade 6	66	69	70								
Grade 7	68	72	72								
Grade 8	65	68	68								
Grade 9	75	76	76								
Grade 10	68	68	68								
Grade 11	57	54	53								
Grade 12	68	68	68								
	467	475	475	0							
Grades K-12	873	898	896	0							

16. Dates to Remember

The Board will schedule the Election Canvass meeting for Tuesday November 10th at 7:00 PM.

A. Regular School Board Meeting

- 1) Monday, November 16, 2020, 7:00 PM, Barnesville High School

17. Adjournment