



Independent School District #146  
Regular School Board Meeting  
7:00 PM on November 16, 2020  
Barnesville High School  
302 3rd Street South  
Barnesville, MN 56379

Please use the link below to join us in the Zoom Meeting

<https://us02web.zoom.us/j/81137717984?pwd=TVVVTek9UbS9aM3RCUU9tOXBrNjhKUT09>

1. Call to Order

Called the meeting to order at 7:02 PM

2. Roll Call

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

Guests present: Todd Henrickson, Bryan Strand, Michael Stein, Lisa Kapaun, Christine Messer, Tori Olson, Jodi Samuelson and Brooke Fradet.

3. Approval of Agenda

4. Approval of Minutes

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Greg Berg: Present  
Dion Bredman: Present  
Marla Field: Present  
David Herbranson: Present  
Ryan Lindbom: Present  
Leslie Shirek: Present  
Jacob Thompson: Absent

Present: 6, Absent: 1.

### 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 Rustad, Courtney Richman, 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 Greg Berg and seconded by Leslie Shirek, Passed.

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

Yea: 6, Nay: 0, Absent: 1

### 5. Approval of Minutes

Vote to approve the minutes of the regular school board meeting on September 21, 2020 and special school board meeting on September 29, 2020 as presented/amended. This motion, made by Marla Field and seconded by Greg Berg, Passed.

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

Yea: 6, Nay: 0, Absent: 1

### 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 Leslie Shirek, Passed.

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

Yea: 6, Nay: 0, Absent: 1

## 7. Appreciation, Recognition and Presentations

### 7.A. FY20 Audit Report by Eide Bailly LLP

## 8. Recognition of Citizens for Input Purposes

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

## 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 agenda items as presented/amended. This motion, made by David Herbranson and seconded by Marla Field, Passed.

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

Yea: 6, Nay: 0, Absent: 1

### 11.A. Personnel

#### 11.A.1) Approve Lane Change for Abigail Jirik from BA to BA +10

Vote to approve a lane change for Abigail Jirik from BA to BA +10. This motion, made by David Herbranson and seconded by Marla Field, Passed.

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

Yea: 6, Nay: 0, Absent: 1

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

Vote to approve Jane Passa as a volunteer volleyball coach for the 2020-21 Season. This motion, made by David Herbranson and seconded by Marla Field, Passed.

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

Yea: 6, Nay: 0, Absent: 1

### 11.B. Donations

#### 11.B.1) \$500 Donation from Microsoft-Benevity Fund for Softball Team

Vote to approve \$500 donation from Microsoft-Benevity Fund for softball team. This motion, made by David Herbranson and seconded by Marla Field, Passed.

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

Yea: 6, Nay: 0, Absent: 1

#### 11.B.2) \$380.25 Donation from Barnesville Booster Club for Boys Basketball

Vote to approve \$380.25 donation from Barnesville Booster Club for boys basketball. This motion, made by David Herbranson and seconded by Marla Field, Passed.  
Jacob Thompson: Absent, Greg Berg: Yea, Dion Bredman: Yea, Marla Field: Yea,  
David Herbranson: Yea, Ryan Lindbom: Yea, Leslie Shirek: Yea  
Yea: 6, Nay: 0, Absent: 1

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

Vote to approve \$500 donation from Carol Vancura (Memory of Don Vancura) for theatre department. This motion, made by David Herbranson and seconded by Marla Field, Passed.  
Jacob Thompson: Absent, Greg Berg: Yea, Dion Bredman: Yea, Marla Field: Yea,  
David Herbranson: Yea, Ryan Lindbom: Yea, Leslie Shirek: Yea  
Yea: 6, Nay: 0, Absent: 1

11.C. Approve Fundraisers for the 2020-2021 School Year

Vote to approve the fundraisers for the 2020-2021 school year. This motion, made by David Herbranson and seconded by Marla Field, Passed.  
Jacob Thompson: Absent, Greg Berg: Yea, Dion Bredman: Yea, Marla Field: Yea, David Herbranson: Yea, Ryan Lindbom: Yea, Leslie Shirek: Yea  
Yea: 6, Nay: 0, Absent: 1

12. New Business

12.A. Approve Audit for FY20

Vote to table the approval of the audit for FY20. This motion, made by Ryan Lindbom and seconded by Greg Berg, Passed.  
Jacob Thompson: Absent, Greg Berg: Yea, Dion Bredman: Yea, Marla Field: Yea, David Herbranson: Yea, Ryan Lindbom: Yea, Leslie Shirek: Yea  
Yea: 6, Nay: 0, Absent: 1

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

Vote to approve all contracts for proposal request No. 20 except 6A Gast Construction - HS fire pump ledger. This motion, made by Greg Berg and seconded by Leslie Shirek, Passed.  
Jacob Thompson: Absent, Greg Berg: Yea, Dion Bredman: Yea, Marla Field: Yea, David Herbranson: Yea, Ryan Lindbom: Yea, Leslie Shirek: Yea  
Yea: 6, Nay: 0, Absent: 1

12.C. Approve Contracts for Proposal Request No. 22 - HS Acoustic Treatment

Vote to approve contracts for proposal request No. 22 - HS acoustic treatment. This motion, made by Greg Berg and seconded by Marla Field, Passed.  
Jacob Thompson: Absent, Greg Berg: Yea, Dion Bredman: Yea, Marla Field: Yea, David Herbranson: Yea, Ryan Lindbom: Yea, Leslie Shirek: Yea  
Yea: 6, Nay: 0, Absent: 1

12.D. Project Application and Project Certification for Payment (Draw 6)

Vote to approve Project Application and Project Certification for Payment (Draw 6). This motion, made by Greg Berg and seconded by Leslie Shirek, Passed.

Jacob Thompson: Absent, Greg Berg: Yea, Dion Bredman: Yea, Marla Field: Yea, David Herbranson: Yea, Ryan Lindbom: Yea, Leslie Shirek: Yea  
Yea: 6, Nay: 0, Absent: 1

12.E. LCSC Election of Board Members

Vote to approve nominating Marla Field for board of directors at Lakes Country Service Cooperative. This motion, made by Dion Bredman and seconded by Ryan Lindbom, Passed.

Jacob Thompson: Absent, Marla Field: Abstain (With Conflict), Greg Berg: Yea, Dion Bredman: Yea, David Herbranson: Yea, Ryan Lindbom: Yea, Leslie Shirek: Yea  
Yea: 5, Nay: 0, Absent: 1, Abstain (With Conflict): 1

12.F. MSBAIT Election of Trustees

13. Addendum

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

Vote to approve Aaron Schindler's resignation as JV girls basketball coach. This motion, made by Dion Bredman and seconded by Ryan Lindbom, Passed.

Jacob Thompson: Absent, Greg Berg: Yea, Dion Bredman: Yea, Marla Field: Yea, David Herbranson: Yea, Ryan Lindbom: Yea, Leslie Shirek: Yea  
Yea: 6, Nay: 0, Absent: 1

13.B. Approve Jackie Marquardt's Resignation as 8th Grade Volleyball Coach

Vote to approve Jackie Marquardt's resignation as 7th grade volleyball coach. This motion, made by Leslie Shirek and seconded by David Herbranson, Passed.

Jacob Thompson: Absent, Greg Berg: Yea, Dion Bredman: Yea, Marla Field: Yea, David Herbranson: Yea, Ryan Lindbom: Yea, Leslie Shirek: Yea  
Yea: 6, Nay: 0, Absent: 1

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

Vote to table the Resolution extending two (2) year property tax rebate from January 1, 2020 to December 31, 2022. This motion, made by Ryan Lindbom and seconded by Greg Berg, Tabled.

Jacob Thompson: Absent, Greg Berg: Yea, Dion Bredman: Yea, Marla Field: Yea, David Herbranson: Yea, Ryan Lindbom: Yea, Leslie Shirek: Yea  
Yea: 6, Nay: 0, Absent: 1

13.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

14.A. Construction Project

14.B. COVID-19

15. Enrollment Update

16. Dates to Remember

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

16.A. Regular School Board Meeting

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

17. Adjournment

Vote to adjourn the meeting at 9:06 PM. This motion, made by Leslie Shirek and seconded by Ryan Lindbom, Passed.

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

Yea: 6, Nay: 0, Absent: 1

Greg Berg: Absent  
Dion Bredman: Present  
Marla Field: Present  
David Herbranson: Present  
Ryan Lindbom: Present  
Leslie Shirek: Present  
Jacob Thompson: Present  
Present: 6, Absent: 1.

### 1. Call to Order

The meeting was called to order by Chair Bredman at 7:00 PM

### 2. Roll Call

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

Members absent: Greg Berg

Guests present: Chris Messer, Michael Stein and Brooke Fradet

### 3. Approval of Agenda

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

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

Yea: 6, Nay: 0, Absent: 1

Those in favor: Dion Bredman, Marla Field, Ryan Lindbom, Jacob Thompson, Leslie Shirek and Dave Herbranson

Those against: None

### 4. Recognition of Citizens for Input Purposes

### 5. New Business

Resolution Canvassing Returns of Votes of the School District Special School Board Election

Vote to approve the Resolution Canvassing Returns of Votes of the School District Special School Board Election. This motion, made by Jacob Thompson and seconded by David Herbranson, Passed.

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

Yea: 5, Nay: 0, Absent: 1, Abstain (With Conflict): 1

Those in favor: Dion Bredman, Marla Field, Ryan Lindbom, Jacob Thompson, and Dave Herbranson

Those agains: None

Leslie Shirek Abstained

#### 6. Adjournment

Vote to adjourn the meeting at 7:10 PM. This motion, made by Jacob Thompson and seconded by Leslie Shirek, Passed.

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

Yea: 6, Nay: 0, Absent: 1

Those in favor: Dion Bredman, Marla Field, Ryan Lindbom, Jacob Thompson, Leslie Shirek and Dave Herbranson

Those agains: None



TREASURER'S REPORT

		<u>2020-21</u>	<u>2019-20</u>
Book Balance 10/1/20		\$1,300,967.50	\$1,672,528.50
Receipts			
10/1/2020	44.40		
10/2/2020	610.15		
10/5/2020	5,333.31		
10/6/2020	501,186.56		
10/8/2020	19.30		
10/9/2020	2,182.80		
10/13/2020	236.44		
10/14/2020	3,960.45		
10/15/2020	115.80		
10/16/2020	735,674.99		
10/19/2020	448.33		
10/20/2020	1,141.32		
10/21/2020	1,850,542.66		
10/23/2020	1,528.51		
10/26/2020	1,788.04		
10/27/2020	1,401.43		
10/28/2020	208,131.05		
10/30/2020	68,784.44		
10/31/2020	637.13		
Net In Transit	(3,767.35)	<u>\$3,379,999.76</u>	<u>\$919,622.89</u>
		\$4,680,967.26	\$2,592,151.39
Disbursements		<u>\$2,746,401.13</u>	<u>\$997,712.09</u>
Book Balance	10/31/2020	\$1,934,566.13	\$1,594,439.30
Student Activities		\$155,956.46	\$145,991.41
MSDLAF Investment		\$1,871,417.85	\$1,607,941.44
TD Ameritrade Investment		\$20,020,896.53	\$27,431,969.78
Midwest Money Market		<u>\$626,076.57</u>	<u>\$620,673.75</u>
Actual Balance		<u><u>\$24,608,913.54</u></u>	<u><u>\$31,401,015.68</u></u>

FUND	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	BALANCE	BALANCE
General	\$3,861,251.90	\$995,171.57	\$1,166,945.23	\$3,689,478.24 *	\$3,637,324.08 ^
Student Activities	\$154,573.37	\$9,919.89	\$8,536.80	\$155,956.46	\$145,991.41
Food Service	\$124,014.52	\$18,937.06	\$43,177.92	\$99,773.66	\$89,713.99
Community Service	(\$21,121.90)	\$26,858.00	\$12,563.21	(\$6,827.11)	(\$6,786.77)
Building Construction	\$21,863,673.22	\$7,165.63	\$1,849,957.32	\$20,020,881.53	\$27,428,479.96
Debt Service	\$406,512.95	\$243,137.81	\$0.00	\$649,650.76	\$106,293.01
Total	<u>\$26,388,904.06</u>	<u>\$1,301,189.96</u>	<u>\$3,081,180.48</u>	<u>\$24,608,913.54</u>	<u>\$31,401,015.68</u>

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

\* Balance includes \$26,980,698 of restricted/committed fund, including \$24,641,643 for the current building project.

Minnesota School District Liquid Asset Fund Plus  
October 2020

Max Account	\$1,445,597.43
Liquid Account	\$25,820.42
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	\$1,871,417.85
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# Bond Proceeds Investment Summary

10/01/2020 - 10/31/2020

# Barnesville ISD 146 2019A (190506)

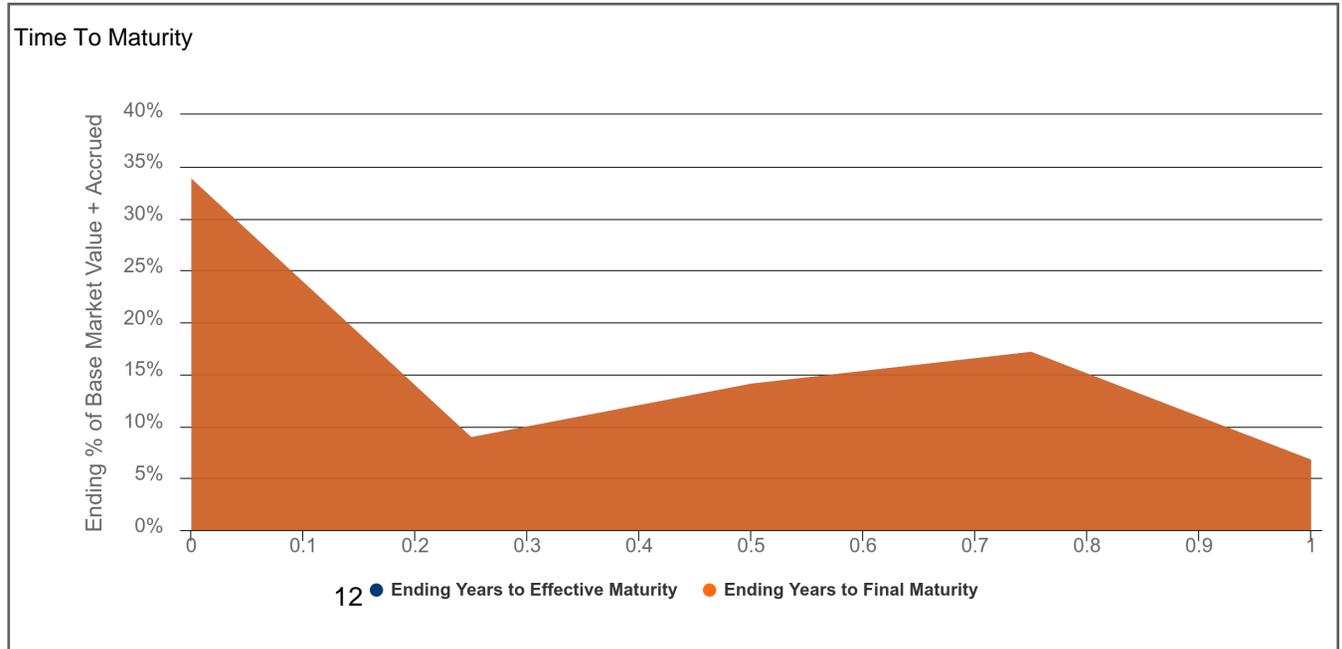
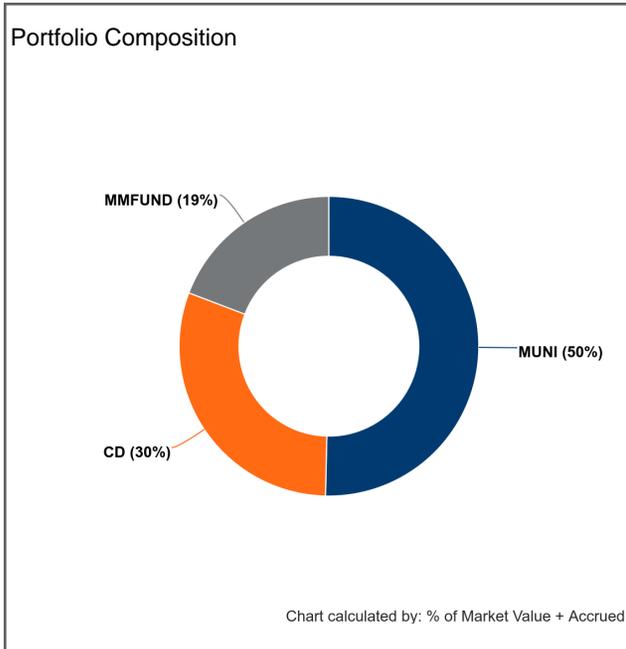
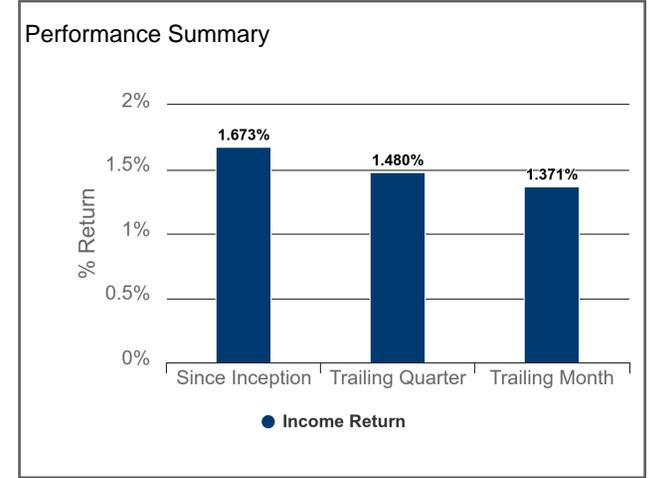
Dated: 11/10/2020

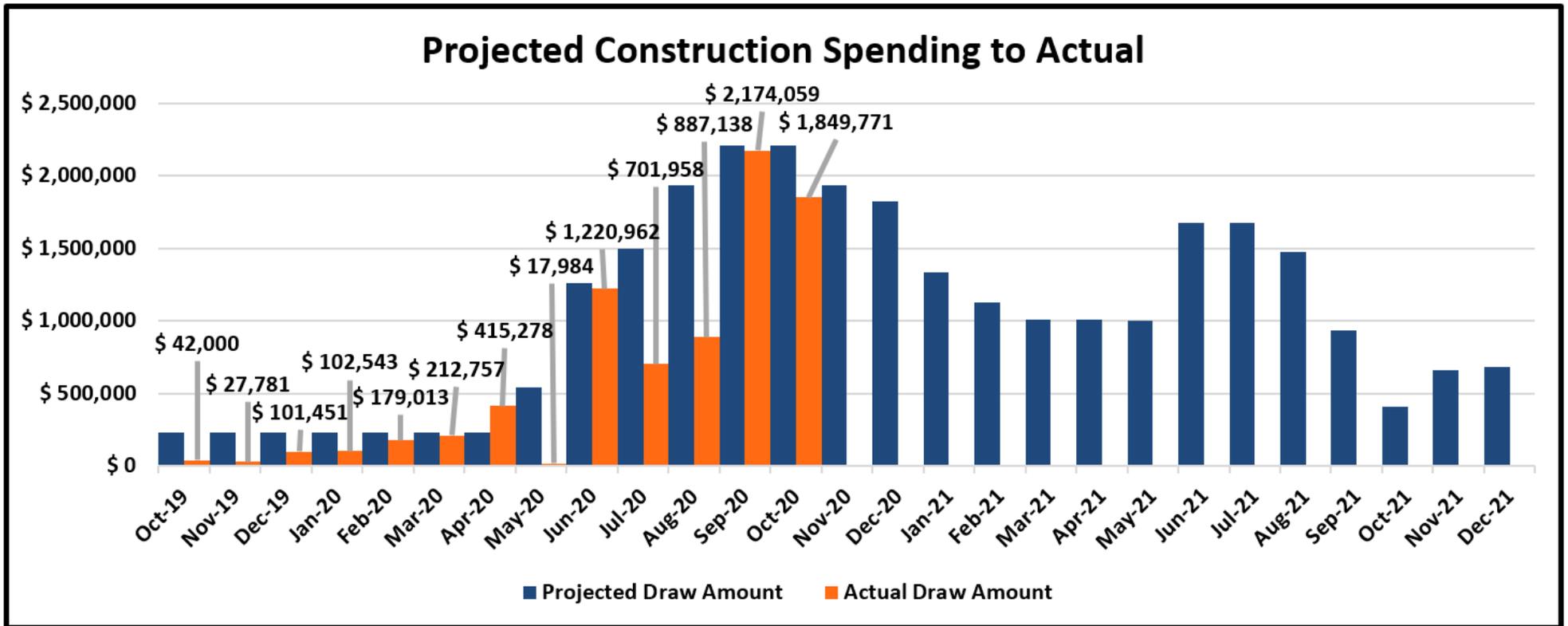
Portfolio Summary	
	<i>Portfolio</i>
Client	Barnesville ISD 146
Custodian	TD Ameritrade
Source Account	943320252
Book Value + Accrued	19,947,454.99
Net Unrealized Gain/Loss	73,441.54
Market Value + Accrued	20,020,896.53
Book Yield	1.48
Duration	0.30
S&P Rating	AA
Moody's Rating	Aa2

Footnote: 1

GAAP Income Detail	
	<i>Portfolio</i>
Account	Barnesville ISD 146 2019A
MMF Payment Received Income	470.74
Coupon Received Income	47,914.38
Realized Gain	0.00
Other Income	0.00
<b>Total Income</b>	<b>48,385.12</b>

Footnotes: 2,3





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**FOOD SERVICE REPORT  
2020-21**

<b>2019-20</b>	September	October	November	December	January	February	March	April	May	2019-20 Average
Beginning Balance	119,581.32	124,014.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	90,233
Receipts	27,276.95	18,937.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43,346
Disbursements	22,843.68	43,177.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,382
Subtotal	124,014.59	99,773.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	96,197
Est. Federal/State Funding Due	27,500.00	62,339.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,174
Ending Balance	151,514.59	162,112.73	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	340								425
Lunch	563	555								429
Total	752	895	0	0	0	0	0	0	0	854

**Barnesville Public Schools #146  
Revenue Guideline by Source  
Period Ending October 31, 2020**

Sequence: Fd, O/S

Description		B21 Annual Budget	Period 202104	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
01	General Fund							
001	Levies	(1,047,910.00)	(130,994.50)	(130,994.50)	13%	0.00	13%	(916,915.50)
010	County Apport	(19,310.00)	(1,209.13)	(1,228.56)	6%	0.00	6%	(18,081.44)
019	Misc Local	(5,810.00)	(1.09)	(1.09)	0%	0.00	0%	(5,808.91)
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)	(5,841.00)	(14,331.00)	32%	0.00	32%	(30,749.00)
060	Student Activity	(108,300.00)	(3,298.00)	(3,758.00)	3%	0.00	3%	(104,542.00)
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)	(10,344.45)	(10,344.45)	17%	0.00	17%	(49,805.55)
092	Interest	(20,000.00)	(926.34)	(5,315.24)	27%	0.00	27%	(14,684.76)
093	Rent Facilities	(5,000.00)	0.00	0.00	0%	0.00	0%	(5,000.00)
096	Gifts/Bequests	(29,500.00)	(500.00)	(8,165.74)	28%	0.00	28%	(21,334.26)
099	Misc Revene	(27,520.00)	(625.00)	(2,968.96)	11%	0.00	11%	(24,551.04)
201	Endowment Fund Appr	(39,490.00)	0.00	(18,867.24)	48%	0.00	48%	(20,622.76)
211	Foundation Aid	(7,109,480.00)	(194,716.20)	(1,645,987.13)	23%	0.00	23%	(5,463,492.87)
212	Literacy Incentive Aid	(57,090.00)	0.00	0.00	0%	0.00	0%	(57,090.00)
227	Abatement	0.00	(1,002.74)	(1,002.74)	0%	0.00	0%	1,002.74
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)	(8,744.03)	(213,633.04)	31%	0.00	31%	(470,826.96)
400	Title IV B	(94,270.00)	(77,143.81)	(88,590.05)	94%	0.00	94%	(5,679.95)
401	Title I Esea-A	(81,700.00)	(7,376.37)	(40,663.58)	50%	0.00	50%	(41,036.42)
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)	(572.24)	(526.16)	6%	0.00	6%	(7,873.84)
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)	(443,294.90)	(2,186,377.48)	23%	0.00	23%	(7,475,842.52)

**Barnesville Public Schools #146**  
**Revenue Guideline by Source**  
**Period Ending October 31, 2020**

Sequence: Fd, O/S

Description		B21 Annual Budget	Period 202104	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
02	Food Service							
092	Interest	(250.00)	0.00	0.00	0%	0.00	0%	(250.00)
099	Misc Revene	(4,200.00)	0.00	(47.43)	1%	0.00	1%	(4,152.57)
300	State & Grants	(24,100.00)	(1,004.94)	(11,927.01)	49%	0.00	49%	(12,172.99)
471	School Lunch Fed	(35,000.00)	(1,268.80)	(1,268.80)	4%	0.00	4%	(33,731.20)
472	Free & Reduced Meals	(56,500.00)	(2,335.70)	(2,335.70)	4%	0.00	4%	(54,164.30)
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)	(533.70)	(533.70)	4%	0.00	4%	(14,466.30)
479	Summer Food Service	0.00	(11,362.27)	(11,362.27)	0%	0.00	0%	11,362.27
601	Type A Pupil	(255,300.00)	(1,883.00)	(46,211.30)	18%	0.00	18%	(209,088.70)
606	Type A Adult	(6,780.00)	0.00	(367.15)	5%	0.00	5%	(6,412.85)
02	Food Service	(433,560.00)	(18,388.41)	(74,053.36)	17%	0.00	17%	(359,506.64)
04	Community Service							
001	Levies	(56,130.00)	(6,621.97)	(6,621.97)	12%	0.00	12%	(49,508.03)
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)	(3,831.75)	(13,323.55)	8%	0.00	8%	(158,826.45)
092	Interest	(180.00)	0.00	0.00	0%	0.00	0%	(180.00)
096	Gifts/Bequests	(24,000.00)	0.00	(1,000.00)	4%	0.00	4%	(23,000.00)
227	Abatement	(10.00)	(58.53)	(58.53)	585%	0.00	585%	48.53
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)	(15,374.70)	(15,374.70)	34%	0.00	34%	(29,495.30)
301	Non-Public Aid	(370.00)	0.00	0.00	0%	0.00	0%	(370.00)
04	Community Service	(324,480.00)	(25,886.95)	(36,378.75)	11%	0.00	11%	(288,101.25)
06	Building Construction							
092	Interest	(275,000.00)	(6,993.89)	(298,112.24)	108%	0.00	108%	23,112.24
06	Building Construction	(275,000.00)	(6,993.89)	(298,112.24)	108%	0.00	108%	23,112.24

**Barnesville Public Schools #146  
Revenue Guideline by Source  
Period Ending October 31, 2020**

Sequence: Fd, O/S

Description		B21 Annual Budget	Period 202104	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
07	Debt Redemption							
001	Levies	(2,109,620.00)	(137,022.01)	(137,022.01)	6%	0.00	6%	(1,972,597.99)
229	Disparity Reduction	(300.00)	(27.69)	(110.74)	37%	0.00	37%	(189.26)
234	Hmstd/Ag Market Value Credit	(3,300.00)	(5,174.90)	(20,699.60)	627%	0.00	627%	17,399.60
258	Wetland & Native	(29,700.00)	(89,544.10)	(358,176.41)	1206%	0.00	1206%	328,476.41
317	LTFM State Aid	(58,800.00)	(10,781.42)	(43,125.71)	73%	0.00	73%	(15,674.29)
07	Debt Redemption	(2,201,720.00)	(242,550.12)	(559,134.47)	25%	0.00	25%	(1,642,585.53)
	<b>Report Totals:</b>	<b>(12,896,980.00)</b>	<b>(737,114.27)</b>	<b>(3,154,056.30)</b>	<b>24%</b>	<b>0.00</b>	<b>24%</b>	<b>(9,742,923.70)</b>

**Barnesville Public Schools #146**  
**Exp Summary - Fd, Pro**  
**Period Ending October 31, 2020**

Sequence: Fd, Pro

Description		B21 Annual Budget	Period 202104	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
01	General Fund							
010	Board-Education	47,530.00	6,426.19	27,798.97	58%	0.00	58%	19,731.03
020	Office/Supt	248,990.00	19,238.72	84,083.50	34%	0.00	34%	164,906.50
050	School Admin	439,630.00	37,877.43	136,500.88	31%	0.00	31%	303,129.12
105	General Adm. Support	6,560.00	38.50	606.50	9%	0.00	9%	5,953.50
108	Administrative Tech Services	15,000.00	5,049.54	5,049.54	34%	0.00	34%	9,950.46
110	Business Services	221,400.00	19,122.95	94,098.83	43%	1,288.80	43%	126,012.37
200	Class Size Reduction	19,770.00	2,344.48	5,208.04	26%	0.00	26%	14,561.96
201	Kindergarten	342,540.00	26,790.12	54,932.30	16%	123.50	16%	287,484.20
203	Elem Ed	392,610.00	34,548.50	144,655.43	37%	6,165.29	38%	241,789.28
204	First Grade	331,420.00	28,684.73	60,072.81	18%	4.44	18%	271,342.75
205	Second Grade	367,880.00	29,591.45	65,822.45	18%	0.00	18%	302,057.55
206	Third Grade	251,320.00	20,537.49	43,253.85	17%	38.69	17%	208,027.46
207	Fourth Grade	290,910.00	25,058.38	52,961.34	18%	0.00	18%	237,948.66
208	Fifth Grade	270,960.00	24,027.79	49,683.74	18%	940.39	19%	220,335.87
209	Sixth Grade	210,820.00	18,677.04	37,942.58	18%	177.54	18%	172,699.88
211	Secondary Ed-Gen	278,440.00	15,502.80	95,002.51	34%	4,976.41	36%	178,461.08
212	Art	72,460.00	6,547.40	12,608.20	17%	401.74	18%	59,450.06
213	Agriculture - Non Vocational	17,530.00	1,251.82	2,775.67	16%	0.00	16%	14,754.33
215	Business	800.00	0.00	0.00	0%	0.00	0%	800.00
216	Educ. Disadvantaged	90,650.00	5,955.66	13,332.03	15%	0.00	15%	77,317.97
218	Gifted And Talented	16,340.00	1,175.42	2,350.84	14%	0.00	14%	13,989.16
220	English	286,850.00	23,481.03	47,719.64	17%	0.00	17%	239,130.36
230	Foreign Language	44,660.00	4,730.76	9,461.53	21%	200.00	22%	34,998.47
240	Health/Phys Ed	221,470.00	18,162.45	37,802.02	17%	591.94	17%	183,076.04
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	4,214.15	8,338.26	17%	0.00	17%	39,811.74
254	Barnesville Branderz	3,000.00	0.00	0.00	0%	0.00	0%	3,000.00
255	Industrial Educ	104,670.00	13,033.23	22,508.13	22%	0.00	22%	82,161.87
256	Mathematics	261,340.00	22,949.90	45,774.47	18%	0.00	18%	215,565.53

**Barnesville Public Schools #146**  
**Exp Summary - Fd, Pro**  
**Period Ending October 31, 2020**

Sequence: Fd, Pro

Description		B21 Annual Budget	Period 202104	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
01	General Fund							
258	Inst Music	66,780.00	5,148.49	10,189.83	15%	176.00	16%	56,414.17
259	Vocal Music	141,840.00	12,235.47	25,407.21	18%	0.00	18%	116,432.79
260	Science	274,850.00	23,051.32	47,910.61	17%	0.00	17%	226,939.39
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	22,036.18	44,072.01	17%	99.00	17%	222,138.99
271	Remedial Reading/Lang Arts	0.00	2,787.72	3,846.05	0%	0.00	0%	(3,846.05)
277	Secondary Individualized Instr	0.00	2,664.28	3,998.11	0%	0.00	0%	(3,998.11)
288	Flow Thru/Sales	23,700.00	145.15	253.09	1%	0.00	1%	23,446.91
289	Flo Thru/Sales	27,200.00	1,310.00	8,880.00	33%	716.46	35%	17,603.54
292	Boys/Girls Athletic	35,700.00	3,599.30	4,278.45	12%	711.75	14%	30,709.80
294	Boys Athletics	184,410.00	6,564.95	30,304.56	16%	2,610.01	18%	151,495.43
295	Speech/Debate	10,340.00	0.00	0.00	0%	0.00	0%	10,340.00
296	Girls Athletics	116,990.00	821.64	2,210.49	2%	2,558.33	4%	112,221.18
298	Extra-Curricular	67,280.00	1,475.70	8,586.63	13%	2,577.25	17%	56,116.12
299	Concessions	31,710.00	0.00	0.00	0%	0.00	0%	31,710.00
301	Agriculture	91,700.00	7,093.91	14,462.83	16%	0.00	16%	77,237.17
331	Consumer Homemaking	47,340.00	4,196.60	8,320.65	18%	0.00	18%	39,019.35
341	Business and Office Education	160,490.00	11,378.06	22,755.63	14%	0.00	14%	137,734.37
400	General Special Education	300.00	0.00	0.00	0%	0.00	0%	300.00
401	Speech/Lang.impaired	129,860.00	15,185.06	23,948.83	18%	0.00	18%	105,911.17
402	M.I.-Mild-Moderate	149,550.00	8,718.87	16,487.46	11%	64.95	11%	132,997.59
403	M.I.-Moderate-Severe	30,880.00	10,692.99	21,386.57	69%	95.90	70%	9,397.53
404	Physically Impaired	4,500.00	2,313.63	4,347.93	97%	0.00	97%	152.07
406	Visually Impaired	5,400.00	2,465.88	4,931.77	91%	0.00	91%	468.23
407	Spec Learning Disabl	190,810.00	9,892.65	20,202.41	11%	247.07	11%	170,360.52
408	Emot/Behavior Disord	204,060.00	12,595.02	25,340.33	12%	77.47	12%	178,642.20
410	Other Health Impair	208,590.00	14,965.99	29,912.16	14%	0.00	14%	178,677.84
411	Autistic	134,450.00	16,124.52	32,236.93	24%	325.00	24%	101,888.07
412	Develop Delayed	0.00	2,198.10	4,396.31	0%	0.00	0%	(4,396.31)

**Barnesville Public Schools #146**  
**Exp Summary - Fd, Pro**  
**Period Ending October 31, 2020**

Sequence: Fd, Pro

Description		B21 Annual Budget	Period 202104	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
01	General Fund							
416	Multiple Handicap	50,080.00	25.96	107.93	0%	0.00	0%	49,972.07
420	Special Ed General	91,690.00	22,044.26	54,973.34	60%	0.00	60%	36,716.66
422	Early Intervening Services	0.00	4,563.55	9,127.09	0%	0.00	0%	(9,127.09)
430	Homebound	1,260.00	0.00	0.00	0%	0.00	0%	1,260.00
612	Technology	146,610.00	14,196.13	76,542.63	52%	0.00	52%	70,067.37
620	Educ.media/Library	72,930.00	5,161.51	12,108.43	17%	1,137.67	18%	59,683.90
625	Audio/Visual Dept.	300.00	0.00	34.70	12%	0.00	12%	265.30
630	Instruc-Related Technology	57,990.00	13,013.03	36,206.51	62%	18,249.76	94%	3,533.73
640	Staff Development	103,330.00	2,542.40	9,424.98	9%	279.00	9%	93,626.02
690	Other Inst Support	28,320.00	4,934.73	11,034.73	39%	0.00	39%	17,285.27
710	Counseling/Guidance	97,880.00	7,668.57	15,337.14	16%	0.00	16%	82,542.86
712	Elem Couseling & Guidance	18,460.00	1,477.69	2,913.05	16%	390.79	18%	15,156.16
720	Health Services	87,980.00	6,095.44	14,574.65	17%	0.00	17%	73,405.35
760	Pupil Transport	623,500.00	62,787.13	126,472.22	20%	0.00	20%	497,027.78
790	Other Pupil Services	86,260.00	445.00	945.00	1%	0.00	1%	85,315.00
810	Oper/Maintenance	680,980.00	68,463.39	278,076.31	41%	421.98	41%	402,481.71
811	Grounds Maint	12,560.00	1,255.40	3,552.81	28%	0.00	28%	9,007.19
812	Buildings Maint	65,450.00	1,122.09	13,826.02	21%	0.00	21%	51,623.98
813	Equip Maint	5,400.00	0.00	3,140.54	58%	0.00	58%	2,259.46
850	Facilities	93,010.00	1,800.00	81,834.49	88%	0.00	88%	11,175.51
865	LTFM Exclcd Costs -Pro 866,867	78,260.00	650.00	1,632.39	2%	0.00	2%	76,627.61
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	832,925.69	2,389,841.17	24%	45,647.13	24%	7,549,911.70
02	Food Service							
770	Food Service	432,530.00	42,729.25	68,704.62	16%	0.00	16%	363,825.38
02	Food Service	432,530.00	42,729.25	68,704.62	16%	0.00	16%	363,825.38
04	Community Service	21						
505	Community Ed	65,370.00	3,797.02	13,720.72	21%	0.00	21%	51,649.28

**Barnesville Public Schools #146  
Exp Summary - Fd, Pro  
Period Ending October 31, 2020**

Sequence: Fd, Pro

Description		B21 Annual Budget	Period 202104	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
04	Community Service							
506	Summer Recreation	74,190.00	1,276.91	30,293.34	41%	0.00	41%	43,896.66
509	Kids Club	30,390.00	0.00	0.00	0%	0.00	0%	30,390.00
580	Early Childhood	47,470.00	518.52	20,402.69	43%	0.00	43%	27,067.31
582	School Readiness	78,330.00	5,528.40	27,754.03	35%	101.34	36%	50,474.63
583	Preschool Screening	3,790.00	500.00	500.00	13%	0.00	13%	3,290.00
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	342.36	342.36	57%	0.00	57%	257.64
04	Community Service	305,750.00	11,963.21	93,013.14	30%	101.34	30%	212,635.52
06	Building Construction							
870	Bldg/Capital Improv.	20,672,210.00	1,849,957.32	4,919,045.82	24%	0.00	24%	15,753,164.18
06	Building Construction	20,672,210.00	1,849,957.32	4,919,045.82	24%	0.00	24%	15,753,164.18
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
	<b>Report Totals:</b>	<b>33,505,190.00</b>	<b>2,737,575.47</b>	<b>8,275,019.75</b>	<b>25%</b>	<b>45,748.47</b>	<b>25%</b>	<b>25,184,421.78</b>

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

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	15011			FURTHER		Wire		
			B 01	215 024	FSA			\$1,687.17	
	PO#:	Voucher #:	92241	Invoice	Invoice No: 39588217	10/21/2020		Paid Amt:	\$1,687.17
								Check Amount:	\$1,687.17
0146	MB	15011			FURTHER		Wire		
			B 01	215 024	FSA			\$1,076.97	
	PO#:	Voucher #:	92250	Invoice	Invoice No: 39594310	10/27/2020		Paid Amt:	\$1,076.97
								Check Amount:	\$1,076.97
0146	MB	11760			LAKES COUNTRY SERVICE COOP.		Wire		
			B 01	215 026	Bc/Bs Premium			\$79,876.00	
	PO#:	Voucher #:	92273	Invoice	Invoice No: 201002088629	10/30/2020		Paid Amt:	\$79,876.00
								Check Amount:	\$79,876.00
0146	MB	12851			REMIT EDUCATORS BENEFIT CONSULTANTS		Wire		
			B 01	215 005	Tax Sheltered Annuities			\$3,628.04	
	PO#:	Voucher #:	92285	Invoice	Invoice No: S2021080	10/30/2020		Paid Amt:	\$3,628.04
								Check Amount:	\$3,628.04
0146	MB	12860			MINNESOTA TEACHERS RETIREMENT		Wire		
			B 01	215 018	TRA			\$29,709.72	
	PO#:	Voucher #:	92284	Invoice	Invoice No: S2021080	10/30/2020		Paid Amt:	\$29,709.72
								Check Amount:	\$29,709.72
0146	MB	12861			PUBLIC EMPLOYEES RETIREMENT		Wire		
			B 01	215 017	PERA			\$8,300.84	
	PO#:	Voucher #:	92283	Invoice	Invoice No: S2021080	10/30/2020		Paid Amt:	\$8,300.84
								Check Amount:	\$8,300.84
0146	MB	12862			REMIT EDUCATORS BENEFIT CONSULTANTS		Wire		
			B 01	215 005	Tax Sheltered Annuities			\$680.45	
	PO#:	Voucher #:	92278	Invoice	Invoice No: S2021080	10/30/2020		Paid Amt:	\$680.45
								Check Amount:	\$680.45
0146	MB	14128			INTERNAL REVENUE SERVICE		Wire		
			B 01	215 010	FICA Payable			\$35,881.38	
			B 01	215 011	Federal Tax			\$16,496.27	
	PO#:	Voucher #:	92276	Invoice	Invoice No: S2021080	10/30/2020		Paid Amt:	\$52,377.65
								Check Amount:	\$52,377.65
0146	MB	14129			MINN DEPT OF REVENUE		Wire		
			B 01	215 013	State Tax			\$7,853.05	
	PO#:	Voucher #:	92279	Invoice	Invoice No: S2021080	23 10/30/2020		Paid Amt:	\$7,853.05
								Check Amount:	\$7,853.05

## 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 #:	92282	Invoice	Invoice No: S2021080	10/30/2020	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			\$637.52	
	PO#:	Voucher #:	92274	Invoice	Invoice No: S2021080	10/30/2020	Paid Amt:	\$637.52	
							Check Amount:	\$637.52	
0146	MB	16936	REMIT		EDUCATORS BENEFITS CONSULTANTS		Wire		
			B 01 215 005		Tax Sheltered Annuities			\$3,430.59	
	PO#:	Voucher #:	92277	Invoice	Invoice No: S2021080	10/30/2020	Paid Amt:	\$3,430.59	
							Check Amount:	\$3,430.59	
0146	MB	15011	FURTHER				Wire		
			B 01 215 033		Health Savings Account			\$1,087.29	
	PO#:	Voucher #:	92293	Invoice	Invoice No: 093020HSA	10/30/2020	Paid Amt:	\$1,087.29	
							Check Amount:	\$1,087.29	
0146	MB	15011	FURTHER				Wire		
			B 01 215 033		Health Savings Account			\$1,087.29	
	PO#:	Voucher #:	92294	Invoice	Invoice No: 101520HSA	10/30/2020	Paid Amt:	\$1,087.29	
							Check Amount:	\$1,087.29	
0146	MB	12942	MIDWEST BANK				Wire		
			E 01 005 110 000 305 000		RDC Monthly fee			\$75.00	
	PO#:	Voucher #:	92296	Invoice	Invoice No: 110220	11/3/2020	Paid Amt:	\$75.00	
							Check Amount:	\$75.00	
0146	MB	15011	FURTHER				Wire		
			B 01 215 024		FSA			\$4,792.27	
	PO#:	Voucher #:	92295	Invoice	Invoice No: 3962413	11/3/2020	Paid Amt:	\$4,792.27	
							Check Amount:	\$4,792.27	
0146	MB	15011	FURTHER				Wire		
			B 01 215 024		FSA			\$1,701.37	
	PO#:	Voucher #:	92483	Invoice	Invoice No: 39609769	11/11/2020	Paid Amt:	\$1,701.37	
							Check Amount:	\$1,701.37	
0146	MB	12942	MIDWEST BANK				Wire		
			E 01 005 110 000 305 000		Payroll ACH Fee			\$80.25	
	PO#:	Voucher #:	92501	Invoice	Invoice No: 110520	11/13/2020	Paid Amt:	\$80.25	
							Check Amount:	\$80.25	

## 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 #:	92514	Invoice	Invoice No: S2021090	11/13/2020	Paid Amt:	\$3,628.04	
							Check Amount:	\$3,628.04	
0146	MB	12860	REMIT		MINNESOTA TEACHERS RETIREMENT		Wire		
			B 01	215 018	TRA			\$29,590.18	
	PO#:	Voucher #:	92513	Invoice	Invoice No: S2021090	11/13/2020	Paid Amt:	\$29,590.18	
							Check Amount:	\$29,590.18	
0146	MB	12861	REMIT		PUBLIC EMPLOYEES RETIREMENT		Wire		
			B 01	215 017	PERA			\$8,396.91	
	PO#:	Voucher #:	92512	Invoice	Invoice No: S2021090	11/13/2020	Paid Amt:	\$8,396.91	
							Check Amount:	\$8,396.91	
0146	MB	12862	REMIT		EDUCATORS BENEFIT CONSULTANTS		Wire		
			B 01	215 005	Tax Sheltered Annuities			\$680.45	
	PO#:	Voucher #:	92507	Invoice	Invoice No: S2021090	11/13/2020	Paid Amt:	\$680.45	
							Check Amount:	\$680.45	
0146	MB	14128	REMIT		INTERNAL REVENUE SERVICE		Wire		
			B 01	215 010	FICA Payable			\$35,842.22	
			B 01	215 011	Federal Tax			\$16,490.22	
	PO#:	Voucher #:	92505	Invoice	Invoice No: S2021090	11/13/2020	Paid Amt:	\$52,332.44	
							Check Amount:	\$52,332.44	
0146	MB	14129	REMIT		MINN DEPT OF REVENUE		Wire		
			B 01	215 013	State Tax			\$7,866.75	
	PO#:	Voucher #:	92508	Invoice	Invoice No: S2021090	11/13/2020	Paid Amt:	\$7,866.75	
							Check Amount:	\$7,866.75	
0146	MB	14968	REMIT		EDUCATORS BENEFIT CONSULTANTS		Wire		
			B 01	215 005	Tax Sheltered Annuities			\$5,054.61	
	PO#:	Voucher #:	92511	Invoice	Invoice No: S2021090	11/13/2020	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			\$637.52	
	PO#:	Voucher #:	92503	Invoice	Invoice No: S2021090	11/13/2020	Paid Amt:	\$637.52	
							Check Amount:	\$637.52	
0146	MB	16936	REMIT		EDUCATORS BENEFITS CONSULTANTS		Wire		
			B 01	215 005	Tax Sheltered Annuities			\$3,430.59	
	PO#:	Voucher #:	92506	Invoice	Invoice No: S2021090	25 11/13/2020	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	12860			<b>MINNESOTA TEACHERS RETIREMENT</b>		Wire		
			B 01	215 018	TRA			\$5,615.66	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92518</b>	Invoice	<b>Invoice No:</b>	S202109C0	<b>11/13/2020</b>	<b>Paid Amt:</b>	<b>\$5,615.66</b>	
							<b>Check Amount:</b>	<b>\$5,615.66</b>	
0146	MB	12861			<b>PUBLIC EMPLOYEES RETIREMENT</b>		Wire		
			B 01	215 017	PERA			\$393.55	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92517</b>	Invoice	<b>Invoice No:</b>	S202109C0	<b>11/13/2020</b>	<b>Paid Amt:</b>	<b>\$393.55</b>	
							<b>Check Amount:</b>	<b>\$393.55</b>	
0146	MB	14128			<b>INTERNAL REVENUE SERVICE</b>		Wire		
			B 01	215 010	FICA Payable			\$7,053.96	
			B 01	215 011	Federal Tax			\$1,051.91	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92515</b>	Invoice	<b>Invoice No:</b>	S202109C0	<b>11/13/2020</b>	<b>Paid Amt:</b>	<b>\$8,105.87</b>	
							<b>Check Amount:</b>	<b>\$8,105.87</b>	
0146	MB	14129			<b>MINN DEPT OF REVENUE</b>		Wire		
			B 01	215 013	State Tax			\$562.51	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92516</b>	Invoice	<b>Invoice No:</b>	S202109C0	<b>11/13/2020</b>	<b>Paid Amt:</b>	<b>\$562.51</b>	
							<b>Check Amount:</b>	<b>\$562.51</b>	
0146	MB	80312	10013		<b>BARNESVILLE GROCERY</b>		Check		
			E 01	300 250 000 430 000	Instructional Sup			\$90.04	
			E 01	300 331 830 433 000	Indiv Instruct Mat'l			\$72.56	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92236</b>	Invoice	<b>Invoice No:</b>	Sept FACS	<b>10/21/2020</b>	<b>Paid Amt:</b>	<b>\$162.60</b>	
			E 01	300 416 740 433 000	Indiv Instruct Mat'l			\$25.96	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92237</b>	Invoice	<b>Invoice No:</b>	Sept 20 SPED	<b>10/21/2020</b>	<b>Paid Amt:</b>	<b>\$25.96</b>	
			E 01	100 288 000 401 000	Sparl Grant Snacks			\$94.82	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92238</b>	Invoice	<b>Invoice No:</b>	Sept 20 Elem	<b>10/21/2020</b>	<b>Paid Amt:</b>	<b>\$94.82</b>	
			E 01	100 720 000 401 000	Sparl Grant Snacks			\$5.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92239</b>	Invoice	<b>Invoice No:</b>	Sept 20 NHS	<b>10/21/2020</b>	<b>Paid Amt:</b>	<b>\$5.00</b>	
			E 02	005 770 701 490 000	Food			\$17.18	
			E 02	005 770 709 490 000	SFSP Food			\$9.55	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92240</b>	Invoice	<b>Invoice No:</b>	Sept 20 FS	<b>10/21/2020</b>	<b>Paid Amt:</b>	<b>\$26.73</b>	
							<b>Check Amount:</b>	<b>\$315.11</b>	
0146	MB	80313	16960		<b>ESGI</b>		Check		
			E 01	100 203 151 406 999	ESGI 12 Month Lease- Class of 15 or under			\$139.00	
<b>PO#:</b> 47110	<b>Voucher #:</b>	<b>92234</b>	Invoice	<b>Invoice No:</b>	32981	<b>10/21/2020</b>	<b>Paid Amt:</b>	<b>\$139.00</b>	
							<b>Check Amount:</b>	<b>\$139.00</b>	

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

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	80314	15413	remit	FIDELITY SECURITY LIFE		Check		
				B 01	215 031	Vision Premium		\$590.80	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92233</b>	Invoice	<b>Invoice No:</b> 2561960	<b>10/21/2020</b>	<b>Paid Amt:</b>	<b>\$590.80</b>	
							<b>Check Amount:</b>	<b>\$590.80</b>	
0146	MB	80315	17287		HEGGERTY PHONEMIC AWARENESS		Check		
				E 01	100 407 740 433 000	Phonemic Awareness Curriculum PRE-Kinder		\$79.99	
				E 01	100 407 740 433 000	S/H		\$8.00	
	<b>PO#:</b> 47100	<b>Voucher #:</b>	<b>92235</b>	Invoice	<b>Invoice No:</b> 67882	<b>10/21/2020</b>	<b>Paid Amt:</b>	<b>\$87.99</b>	
							<b>Check Amount:</b>	<b>\$87.99</b>	
0146	MB	80316	12265	remit	RENAISSANCE LEARNING INC.		Check		
				E 01	100 203 000 461 000	Renaissance Star Math Renewal Add On		\$495.00	
	<b>PO#:</b> 47064	<b>Voucher #:</b>	<b>92115</b>	Invoice	<b>Invoice No:</b> INV5186379-713327	<b>10/21/2020</b>	<b>Paid Amt:</b>	<b>\$495.00</b>	
							<b>Check Amount:</b>	<b>\$495.00</b>	
0146	MB	80318	10060		FUCHS SANITATION, INC		Check		
				E 01	005 810 000 410 000	invoice #52239 roll off dumpster		\$427.00	
	<b>PO#:</b> 47133	<b>Voucher #:</b>	<b>92246</b>	Invoice	<b>Invoice No:</b> 52239	<b>10/26/2020</b>	<b>Paid Amt:</b>	<b>\$427.00</b>	
							<b>Check Amount:</b>	<b>\$427.00</b>	
0146	MB	80319	11035		J & S FARMER'S MILL INC.		Check		
				E 01	005 810 000 410 000	invoice #387798 softener salt		\$182.50	
	<b>PO#:</b> 47134	<b>Voucher #:</b>	<b>92245</b>	Invoice	<b>Invoice No:</b> 387798	<b>10/26/2020</b>	<b>Paid Amt:</b>	<b>\$182.50</b>	
							<b>Check Amount:</b>	<b>\$182.50</b>	
0146	MB	80320	10904		JOHNSON CONTROLS, INC		Check		
				E 01	005 812 000 420 000	invoice # 1-98817079741 three way air valve		\$190.05	
	<b>PO#:</b> 47135	<b>Voucher #:</b>	<b>92242</b>	Invoice	<b>Invoice No:</b> 1-98817079741	<b>10/26/2020</b>	<b>Paid Amt:</b>	<b>\$190.05</b>	
				E 01	005 812 000 420 000	invoice # 1-99087307132 thermostat		\$105.04	
	<b>PO#:</b> 47135	<b>Voucher #:</b>	<b>92243</b>	Invoice	<b>Invoice No:</b> 1-99087307132	<b>10/26/2020</b>	<b>Paid Amt:</b>	<b>\$105.04</b>	
							<b>Check Amount:</b>	<b>\$295.09</b>	
0146	MB	80321	10140		STEIN'S INC		Check		
				E 01	005 810 000 410 000	invoice #865248 h2orange		\$186.44	
				E 01	005 810 000 410 000	lemon quat		\$74.05	
				E 01	005 810 000 410 000	symmetryfoaming hand sanitizer		\$287.06	
				E 01	005 810 154 401 999	symmetry frag. free foam hand sanitizer		\$394.36	
				E 01	005 810 000 410 000	vacum bags		\$39.80	
				E 01	005 810 154 401 999	face masks		\$142.75	
				E 01	005 810 000 410 000	freight		\$4.00	
	<b>PO#:</b> 47138	<b>Voucher #:</b>	<b>92248</b>	Invoice	<b>Invoice No:</b> 865248	<b>10/26/2020</b>	<b>Paid Amt:</b>	<b>\$1,128.46</b>	
				E 01	005 810 000 410 000	invoice # 865266 slip over floor savers		\$88.65	

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

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	80321	10140		STEIN'S INC		Check		
				E 01	005 810 000 410 000	Misc freight		\$4.00	
	PO#: 47138	Voucher #:	92249	Invoice	Invoice No: 865266	10/26/2020	Paid Amt:	\$92.65	
							Check Amount:	\$1,221.11	
0146	MB	80322	15651	remit	TEACHERS ON CALL		Check		
				E 01	100 203 000 305 000	Elem Substitutes		\$488.95	
	PO#:	Voucher #:	92244	Invoice	Invoice No: 118826	10/26/2020	Paid Amt:	\$488.95	
							Check Amount:	\$488.95	
0146	MB	80323	15139		ASKEGAARD, MATT		Check		
				E 01	005 811 000 350 000	invoice #2014 repair irrigation at football field		\$669.16	
	PO#: 47113	Voucher #:	92247	Invoice	Invoice No: 2014	10/26/2020	Paid Amt:	\$669.16	
							Check Amount:	\$669.16	
0146	MB	80324	12945		BARNESVILLE CHIROPRACTIC CLINIC		Check		
				E 01	005 760 733 305 000	DOT Physical		\$120.00	
	PO#:	Voucher #:	92257	Invoice	Invoice No: 101920	10/27/2020	Paid Amt:	\$120.00	
							Check Amount:	\$120.00	
0146	MB	80325	12430	remit	BUREAU OF EDUCATION & RESEARCH		Check		
				E 01	300 640 316 366 000	Webinar		\$279.00	
	PO#:	Voucher #:	92254	Invoice	Invoice No: WSC1F1	10/27/2020	Paid Amt:	\$279.00	
							Check Amount:	\$279.00	
0146	MB	80326	12816		CLAY COUNTY RECORDER		Check		
				E 06	005 870 000 305 899	Plat Recording Fee		\$56.00	
	PO#:	Voucher #:	92255	Invoice	Invoice No: 102720	10/27/2020	Paid Amt:	\$56.00	
							Check Amount:	\$56.00	
0146	MB	80327	10827		DEAN'S BULK SERVICE, INC.		Check		
				E 01	005 810 151 370 999	Trailer Rent		\$100.00	
	PO#:	Voucher #:	92256	Invoice	Invoice No: OCT 2020	10/27/2020	Paid Amt:	\$100.00	
							Check Amount:	\$100.00	
0146	MB	80328	15395		MADISON NATIONAL LIFE		Check		
				B 01	215 027	Life & LTD		\$1,291.43	
	PO#:	Voucher #:	92260	Invoice	Invoice No: November 2020	10/27/2020	Paid Amt:	\$1,291.43	
							Check Amount:	\$1,291.43	
0146	MB	80329	15916		MARTINSON, BROOKS		Check		
				E 01	300 294 000 305 502	Fees For Services		\$55.00	
	PO#:	Voucher #:	92253	Invoice	Invoice No: 100820	10/27/2020	Paid Amt:	\$55.00	
							Check Amount:	\$55.00	

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	80330	15415		<b>NCPERS GROUP LIFE INS.</b>		Check		
				B 01	215 028	PERA Life Insurance		\$144.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92259</b>	<b>Invoice</b>	<b>Invoice No:</b>	108802112020	<b>10/27/2020</b>	<b>Paid Amt:</b>	<b>\$144.00</b>	
							<b>Check Amount:</b>	<b>\$144.00</b>	
0146	MB	80331	16702		<b>OEHLKE, MICHAEL</b>		Check		
				E 01	300 294 000 305 502	Fees For Services		\$105.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92251</b>	<b>Invoice</b>	<b>Invoice No:</b>	102320	<b>10/27/2020</b>	<b>Paid Amt:</b>	<b>\$105.00</b>	
							<b>Check Amount:</b>	<b>\$105.00</b>	
0146	MB	80332	17316		<b>OLSON, RANDALL</b>		Check		
				E 01	300 294 000 305 502	Fees For Services		\$164.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92252</b>	<b>Invoice</b>	<b>Invoice No:</b>	102320	<b>10/27/2020</b>	<b>Paid Amt:</b>	<b>\$164.00</b>	
							<b>Check Amount:</b>	<b>\$164.00</b>	
0146	MB	80333	16522		<b>RIGELS</b>		Check		
				E 06	005 870 000 530 887	Appliances for Special Education kitchen		\$50.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92258</b>	<b>Invoice</b>	<b>Invoice No:</b>	0288962-1	<b>10/27/2020</b>	<b>Paid Amt:</b>	<b>\$50.00</b>	
							<b>Check Amount:</b>	<b>\$50.00</b>	
0146	MB	80334	15977		<b>CARDMEMBER SERVICES</b>		Check		
				E 01	005 640 316 366 000	Staff Development - JS		\$110.00	
				E 01	100 288 000 401 000	Elem Aux Acct Supplies		\$50.33	
				E 01	005 110 000 305 000	Shredding		\$361.05	
				E 01	100 408 740 401 000	Special Ed Supplies		\$77.47	
				E 01	100 402 740 401 000	Spcial Ed Supplies		\$64.95	
				E 01	100 402 740 401 000	Elem SAP Supplies		\$407.86	
				E 01	005 020 000 401 000	Zoom subscription		\$16.09	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92265</b>	<b>Invoice</b>	<b>Invoice No:</b>	October 2020	<b>10/30/2020</b>	<b>Paid Amt:</b>	<b>\$1,087.75</b>	
							<b>Check Amount:</b>	<b>\$1,087.75</b>	
0146	MB	80335	12853		<b>EA - BARNESVILLE</b>		Check		
				B 01	215 025	Nea-Mea-Bea Dues Payable		\$44.41	
<b>PO#:</b>	<b>Voucher #:</b>	<b>91104</b>	<b>Invoice</b>	<b>Invoice No:</b>	S2021010	<b>10/30/2020</b>	<b>Paid Amt:</b>	<b>\$44.41</b>	
				B 01	215 025	Nea-Mea-Bea Dues Payable		\$2,784.42	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92179</b>	<b>Invoice</b>	<b>Invoice No:</b>	S2021070	<b>10/30/2020</b>	<b>Paid Amt:</b>	<b>\$2,784.42</b>	
				B 01	215 025	Nea-Mea-Bea Dues Payable		\$2,784.42	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92275</b>	<b>Invoice</b>	<b>Invoice No:</b>	S2021080	<b>10/30/2020</b>	<b>Paid Amt:</b>	<b>\$2,784.42</b>	
							<b>Check Amount:</b>	<b>\$5,613.25</b>	
0146	MB	80336	17213		<b>GUIDED READERS</b>		Check		
				E 01	100 203 151 406 999	Bloom Plan		\$660.79	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92268</b>	<b>Invoice</b>	<b>Invoice No:</b>	500D3F9C-0003	<b>10/30/2020</b>	<b>Paid Amt:</b>	<b>\$660.79</b>	

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	80336	17213		<b>GUIDED READERS</b>		Check		
				E 01	100 203 151 406 999	1 teacher license teacher(bloom)		\$164.20	
	PO#: 46970	Voucher #:	92269	Invoice	Invoice No: 500D3F9C-0004	10/30/2020	Paid Amt:	\$164.20	
							Check Amount:	\$824.99	
0146	MB	80337	17122		<b>HEISLER, BRADY</b>		Check		
				E 01	300 294 000 305 502	Fees For Services		\$105.00	
	PO#:	Voucher #:	92266	Invoice	Invoice No: 102320	10/30/2020	Paid Amt:	\$105.00	
							Check Amount:	\$105.00	
0146	MB	80338	16818		<b>MN SCHOOL EMPLOYEES ASSOCIATION</b>		Check		
				B 01	215 025	Nea-Mea-Bea Dues Payable		\$355.67	
	PO#:	Voucher #:	92280	Invoice	Invoice No: S2021080	10/30/2020	Paid Amt:	\$355.67	
							Check Amount:	\$355.67	
0146	MB	80339	16980	remit	<b>MNJ TECHNOLOGIES DIRECT INC</b>		Check		
				E 01	100 630 154 456 999	981-000612 Logitech Stereo Headset H111		\$839.20	
	PO#: 46936	Voucher #:	92261	Invoice	Invoice No: 0003752126	10/30/2020	Paid Amt:	\$839.20	
							Check Amount:	\$839.20	
0146	MB	80340	16301	REMIT	<b>rSCHOOLTODAY (DWC)</b>		Check		
				E 01	300 298 000 401 000	Activity Scheduler		\$450.00	
	PO#:	Voucher #:	92270	Invoice	Invoice No: 55407	10/30/2020	Paid Amt:	\$450.00	
				E 01	005 630 154 405 999	Training		\$112.00	
	PO#:	Voucher #:	92271	Invoice	Invoice No: 55964	10/30/2020	Paid Amt:	\$112.00	
							Check Amount:	\$562.00	
0146	MB	80341	12381	remit	<b>S &amp; S WORLDWIDE</b>		Check		
				E 01	005 810 154 401 999	Numbered Sit spots-Spectrum Numbered Mar		\$159.96	
	PO#: 46921	Voucher #:	92264	Invoice	Invoice No: IN100629949	10/30/2020	Paid Amt:	\$159.96	
							Check Amount:	\$159.96	
0146	MB	80342	15651	remit	<b>TEACHERS ON CALL</b>		Check		
				E 01	100 203 000 305 000	Elem Substitutes		\$419.10	
	PO#:	Voucher #:	92272	Invoice	Invoice No: 119043	10/30/2020	Paid Amt:	\$419.10	
							Check Amount:	\$419.10	
0146	MB	80343	17317		<b>TERVOLA, MELINDA</b>		Check		
				E 01	300 294 000 305 502	Fees For Services		\$105.00	
	PO#:	Voucher #:	92267	Invoice	Invoice No: 102320	10/30/2020	Paid Amt:	\$105.00	
							Check Amount:	\$105.00	
0146	MB	80344	10389		<b>WEST CENTRAL AREA SCHOOLS</b>		Check		
				E 01	300 289 000 401 000	FB Tickets 30		\$500.00	
	PO#:	Voucher #:	92286	Invoice	Invoice No: 102920	10/30/2020	Paid Amt:	\$500.00	
							Check Amount:	\$500.00	

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

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	80345	10007		<b>DACOTAH PAPER CO</b>		Check		
				E 01	005 810 000 410 000	invoice #20897 bar towel		\$34.00	
	<b>PO#:</b> 47132	<b>Voucher #:</b>	<b>92289</b>	Invoice	<b>Invoice No:</b> 20897	<b>10/30/2020</b>	<b>Paid Amt:</b>	<b>\$34.00</b>	
				E 01	005 810 154 401 999	invoice #21138 fresh cent clorox wipes		\$38.34	
	<b>PO#:</b> 47132	<b>Voucher #:</b>	<b>92290</b>	Invoice	<b>Invoice No:</b> 21138	<b>10/30/2020</b>	<b>Paid Amt:</b>	<b>\$38.34</b>	
				E 01	005 810 154 401 999	invoice #17267 exam gloves med		\$43.49	
				E 01	005 810 154 401 999	exam gloves lg		\$43.49	
				E 01	005 810 000 410 000	24x32 blk can liner		\$111.06	
				E 01	005 810 000 410 000	26x42 white can liner		\$107.94	
				E 01	005 810 000 410 000	33x40 silver can liners		\$71.66	
				E 01	005 810 000 410 000	38x58 black can liners		\$131.64	
	<b>PO#:</b> 47115	<b>Voucher #:</b>	<b>92291</b>	Invoice	<b>Invoice No:</b> 17267	<b>10/30/2020</b>	<b>Paid Amt:</b>	<b>\$509.28</b>	
							<b>Check Amount:</b>	<b>\$581.62</b>	
0146	MB	80346	13173		<b>MOORHEAD PUBLIC SCHOOL</b>		Check		
				E 01	300 294 000 401 502	Rent Football Field		\$380.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92292</b>	Invoice	<b>Invoice No:</b> BU1028201	<b>10/30/2020</b>	<b>Paid Amt:</b>	<b>\$380.00</b>	
							<b>Check Amount:</b>	<b>\$380.00</b>	
0146	MB	80347	10140		<b>STEIN'S INC</b>		Check		
				E 01	005 810 154 401 999	Disinfectant Wipes		\$124.33	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92287</b>	Invoice	<b>Invoice No:</b> 851938-1	<b>10/30/2020</b>	<b>Paid Amt:</b>	<b>\$124.33</b>	
							<b>Check Amount:</b>	<b>\$124.33</b>	
0146	MB	80348	15764		<b>WEST SIDE STEEL</b>		Check		
				E 01	005 810 154 401 999	4x4 sheet of 16 gauge metal		\$31.33	
	<b>PO#:</b> 47141	<b>Voucher #:</b>	<b>92288</b>	Invoice	<b>Invoice No:</b> 27081	<b>10/30/2020</b>	<b>Paid Amt:</b>	<b>\$31.33</b>	
							<b>Check Amount:</b>	<b>\$31.33</b>	
0146	MB	80349	10001		<b>CITY OF BARNESVILLE</b>		Check		
				E 01	005 810 000 332 000	Electricity		\$6,630.41	
				E 01	005 810 000 331 000	Water-Sewage		\$1,747.26	
				E 01	005 810 000 330 000	Garbage		\$18.54	
				E 04	005 505 321 320 000	Communication		\$32.63	
				E 01	005 810 000 320 000	Communication		\$675.11	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92299</b>	Invoice	<b>Invoice No:</b> 10056824	<b>11/4/2020</b>	<b>Paid Amt:</b>	<b>\$9,103.95</b>	
							<b>Check Amount:</b>	<b>\$9,103.95</b>	
0146	MB	80350	17029		<b>HEISLER, DARREN</b>		Check		
				E 01	300 294 000 305 502	Fees For Services		\$105.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92297</b>	Invoice	<b>Invoice No:</b> 102320	<b>11/4/2020</b>	<b>Paid Amt:</b>	<b>\$105.00</b>	
							<b>Check Amount:</b>	<b>\$105.00</b>	

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

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	80351	17275		<b>PEERLESS PLASTICS, INC</b>		Check		
				E 01	100 203 151 401 999	Basic KinderMat 1" thick		\$599.60	
				E 01	100 203 151 401 999	Freight		\$75.61	
	PO#: 46994	Voucher #:	92300	Invoice	Invoice No: inv41220	11/4/2020	Paid Amt:	\$675.21	
							Check Amount:	\$675.21	
0146	MB	80352	16972		<b>XCEL ENERGY</b>		Check		
				E 01	005 810 000 333 000	Natural Gas		\$1,758.38	
	PO#:	Voucher #:	92298	Invoice	Invoice No: 706220924	11/4/2020	Paid Amt:	\$1,758.38	
							Check Amount:	\$1,758.38	
0146	MB	80353	14911	REMIT	<b>AMAZON CAPITAL SERVICES</b>		Check		
				E 01	300 402 740 433 000	Riverridge wall shelf: dark weathered woodgra		\$51.01	
				E 01	300 402 740 433 000	16X30X35 laundry sorter cart: white, gray, blac		\$43.99	
	PO#: 47109	Voucher #:	92301	Invoice	Invoice No: 1THK-X1F3-VKCM	11/5/2020	Paid Amt:	\$95.00	
				E 04	005 582 344 401 000	Credit		\$5.99	
	PO#:	Voucher #:	92302	Credit	Invoice No: 1GKX-WWP1-JD91	11/5/2020	Paid Amt:	(\$5.99)	
							Check Amount:	\$89.01	
0146	MB	80354	17288		<b>KBANDS TRAINING</b>		Check		
				E 01	300 294 000 401 506	KBands Victory Ropes (Strength and Condition		\$319.96	
				E 01	300 294 000 401 506	Shipping		\$0.00	
	PO#: 47106	Voucher #:	92303	Invoice	Invoice No: 1601	11/5/2020	Paid Amt:	\$319.96	
							Check Amount:	\$319.96	
0146	MB	80355	15412		<b>AFLAC</b>		Check		
				B 01	215 029	Supplemental Insurance-Voluntary		\$626.92	
	PO#:	Voucher #:	92480	Invoice	Invoice No: 282307	11/16/2020	Paid Amt:	\$626.92	
							Check Amount:	\$626.92	
0146	MB	80356	14911	REMIT	<b>AMAZON CAPITAL SERVICES</b>		Check		
				E 01	300 260 000 430 000	Palmolive Palmolive Dish soap Variety Pack -		\$17.82	
				E 01	300 260 000 430 000	Scotch-Brite Heavy Duty Scour Pads, Ideal Fo		\$6.61	
				E 01	300 260 000 430 000	HEYMOUS Brass Wire Bristles Brush Cleanin		\$23.96	
				E 01	300 260 000 430 000	Scotch Heavy Duty Shipping Packaging Tape,		\$23.36	
				E 01	300 260 000 430 000	Good Old Values Bamboo Toothpicks, Pack of		\$19.95	
				E 01	300 260 000 430 000	Gorilla Wood Glue, 1 gallon Bottle, Natural Wc		\$21.99	
				E 01	300 260 000 430 000	WD 5TB My Passport Portable External Hard I		\$114.99	
				E 01	300 260 000 430 000	Cut-Rite Wax Paper by Reynolds 75 Sq.Ft - P:		\$13.59	
	PO#: 47124	Voucher #:	92309	Invoice	Invoice No: 1P7R-H93L-9G1T	11/16/2020	Paid Amt:	\$242.27	
				E 01	005 810 000 410 000	Natural Light Lamps, Beige floor lamps		\$153.28	
	PO#: 47127	Voucher #:	92310	Invoice	Invoice No: IDNK-TJPH-YVM3	11/16/2020	Paid Amt:	\$153.28	
				E 01	100 209 000 460 000	The Secret of Zoom - paperback book		\$6.30	

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

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	80356	14911	REMIT	AMAZON CAPITAL SERVICES		Check		
				E 01	100 209 000 460 000	World Without Fish - paperback book		\$8.99	
				E 01	100 209 000 460 000	Among the Imposters - paperback book		\$4.99	
				E 01	100 209 000 460 000	Baseball Great		\$7.99	
	PO#: 47150	Voucher #:	92311	Invoice	Invoice No: 1H9W-XQQP-DJ1L	11/16/2020	Paid Amt:	\$28.27	
							Check Amount:	\$423.82	
0146	MB	80357	10002	remit	AMERIPRIDE SERVICES, INC		Check		
				E 02	005 770 701 382 000	Laundry/Dry Cleaning		\$76.16	
	PO#:	Voucher #:	92320	Invoice	Invoice No: 1602085903	11/16/2020	Paid Amt:	\$76.16	
				E 02	005 770 701 382 000	Laundry/Dry Cleaning		\$74.16	
	PO#:	Voucher #:	92321	Invoice	Invoice No: 1602085902	11/16/2020	Paid Amt:	\$74.16	
				E 02	005 770 701 382 000	Laundry/Dry Cleaning		\$74.16	
	PO#:	Voucher #:	92322	Invoice	Invoice No: 1602092869	11/16/2020	Paid Amt:	\$74.16	
				E 02	005 770 701 382 000	Laundry/Dry Cleaning		\$74.16	
	PO#:	Voucher #:	92323	Invoice	Invoice No: 1602092871	11/16/2020	Paid Amt:	\$74.16	
							Check Amount:	\$298.64	
0146	MB	80358	15900		ANDERSON ELECTRIC LLC		Check		
				E 01	005 811 000 350 000	invoice # 6425 replace LED light at athletic cor		\$157.50	
	PO#: 47131	Voucher #:	92305	Invoice	Invoice No: 6425	11/16/2020	Paid Amt:	\$157.50	
				E 01	005 812 000 350 000	invoice # 6424 ballast in hall and broken outlet		\$80.00	
	PO#: 47131	Voucher #:	92306	Invoice	Invoice No: 6424	11/16/2020	Paid Amt:	\$80.00	
				E 01	005 810 000 350 000	invoice # 6423 locate breakers for emergency		\$187.50	
	PO#: 47131	Voucher #:	92307	Invoice	Invoice No: 6423	11/16/2020	Paid Amt:	\$187.50	
				E 01	005 810 000 350 000	invoice #6441 trouble shoot outside wall packs		\$300.00	
				E 01	005 810 000 350 000	materials		\$170.00	
	PO#: 47145	Voucher #:	92308	Invoice	Invoice No: 6441	11/16/2020	Paid Amt:	\$470.00	
							Check Amount:	\$895.00	
0146	MB	80359	13553		ASKEGAARD, MASON		Check		
				E 01	005 811 000 350 000	invoice # 2020-68 winterize football fields		\$325.00	
	PO#: 47151	Voucher #:	92304	Invoice	Invoice No: 2020-68	11/16/2020	Paid Amt:	\$325.00	
							Check Amount:	\$325.00	
0146	MB	80360	10685		BARNESVILLE BUS COMPANY, INC.		Check		
				E 01	005 760 713 360 000	Open Enrollment Transportation		\$7,344.00	
	PO#:	Voucher #:	92519	Invoice	Invoice No: October 2020 OE	11/16/2020	Paid Amt:	\$7,344.00	
				E 01	300 294 733 360 502	FB		\$1,114.50	
				E 01	300 296 733 360 512	VB		\$670.00	
	PO#:	Voucher #:	92520	Invoice	Invoice No: October 20 Extra	33 11/16/2020	Paid Amt:	\$1,784.50	
				E 01	005 760 720 442 000	Gasoline		\$1,404.00	

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

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	80360	10685		<b>BARNESVILLE BUS COMPANY, INC.</b>		Check		
				E 01	005 760 720 442 000 Gasoline			\$1,299.43	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92521</b>	Invoice	<b>Invoice No:</b>	Oct 20 Fuel	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$2,703.43</b>	
							<b>Check Amount:</b>	<b>\$11,831.93</b>	
0146	MB	80361	10685		<b>BARNESVILLE BUS COMPANY, INC.</b>		Check		
				E 01	005 760 720 360 000 Monthly Fee			\$50,000.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92312</b>	Invoice	<b>Invoice No:</b>	November 2020	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$50,000.00</b>	
							<b>Check Amount:</b>	<b>\$50,000.00</b>	
0146	MB	80362	12156		<b>BARNESVILLE C-STORE</b>		Check		
				E 01	005 811 000 442 000 Gasoline			\$11.70	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92456</b>	Invoice	<b>Invoice No:</b>	7233-1	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$11.70</b>	
				E 01	005 760 733 401 000 Car Wash			\$9.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92457</b>	Invoice	<b>Invoice No:</b>	674-1	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$9.00</b>	
							<b>Check Amount:</b>	<b>\$20.70</b>	
0146	MB	80363	16618		<b>BARNESVILLE DRUG &amp; HARDWARE</b>		Check		
				E 01	005 810 000 410 000 Custodial Supplies			\$6.74	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92313</b>	Invoice	<b>Invoice No:</b>	35115	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$6.74</b>	
				E 01	005 810 000 410 000 Custodial Supplies			\$36.96	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92314</b>	Invoice	<b>Invoice No:</b>	35147	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$36.96</b>	
				E 01	005 811 000 420 000 Repair Supplies			\$76.31	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92315</b>	Invoice	<b>Invoice No:</b>	35184	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$76.31</b>	
				E 01	005 810 000 410 000 Custodial Supplies			\$10.01	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92316</b>	Invoice	<b>Invoice No:</b>	35222	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$10.01</b>	
				E 01	005 812 000 420 000 Custodial Supplies			\$49.43	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92317</b>	Invoice	<b>Invoice No:</b>	35226	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$49.43</b>	
							<b>Check Amount:</b>	<b>\$179.45</b>	
0146	MB	80364	10013		<b>BARNESVILLE GROCERY</b>		Check		
				E 01	300 250 000 430 000 Instructional Sup			\$195.28	
				E 01	300 331 830 433 000 Indiv Instruct Mat'l			\$229.20	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92484</b>	Invoice	<b>Invoice No:</b>	Oct FACS	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$424.48</b>	
				E 01	100 203 000 401 000 General Supplies			\$7.49	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92485</b>	Invoice	<b>Invoice No:</b>	Oct 2020 Elem	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$7.49</b>	
				E 01	300 416 740 433 000 Indiv Instruct Mat'l			\$12.26	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92486</b>	Invoice	<b>Invoice No:</b>	October 2020 SPED	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$12.26</b>	
				E 01	100 288 000 401 000 Sparl Grant Snacks			\$154.48	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92525</b>	Invoice	<b>Invoice No:</b>	Oct 20 SRec	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$154.48</b>	
							<b>Check Amount:</b>	<b>\$598.71</b>	

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

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	80365	10025		<b>BARNESVILLE RECORD-REVIEW</b>		Check		
				E 01	005 105 000 380 000 Advertising			\$400.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92455</b>	Invoice	<b>Invoice No:</b> 103120	<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$400.00</b>
							<b>Check Amount:</b>		<b>\$400.00</b>
0146	MB	80366	13220	remit	<b>BIMBO BAKERIES USA</b>		Check		
				E 02	005 770 709 490 000 Food			\$45.04	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92398</b>	Invoice	<b>Invoice No:</b> 52155617211	<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$45.04</b>
				E 02	005 770 709 490 000 Food			\$38.64	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92399</b>	Invoice	<b>Invoice No:</b> 52155617212	<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$38.64</b>
				E 02	005 770 709 490 000 Food			\$38.40	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92400</b>	Invoice	<b>Invoice No:</b> 52155617257	<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$38.40</b>
				E 02	005 770 709 490 000 Food			\$32.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92401</b>	Invoice	<b>Invoice No:</b> 52155617297	<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$32.00</b>
				E 02	005 770 709 490 000 Food			\$69.40	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92402</b>	Invoice	<b>Invoice No:</b> 52155617343	<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$69.40</b>
				E 02	005 770 709 490 000 Food			\$50.40	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92403</b>	Invoice	<b>Invoice No:</b> 52155617344	<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$50.40</b>
							<b>Check Amount:</b>		<b>\$273.88</b>
0146	MB	80367	17229		<b>BRAUN INTERTEC CORPORATION</b>		Check		
				E 06	005 870 000 305 889 Construction Testing			\$2,982.50	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92443</b>	Invoice	<b>Invoice No:</b> B229241	<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$2,982.50</b>
							<b>Check Amount:</b>		<b>\$2,982.50</b>
0146	MB	80368	15055	remit	<b>BSN SPORTS LLC</b>		Check		
				E 01	300 294 302 530 503 Throwback Jersey			\$1,862.00	
				E 01	300 294 302 530 503 Throwback Shorts			\$1,976.00	
				E 01	300 294 302 530 503 Shipping			\$88.34	
	<b>PO#:</b> 46745	<b>Voucher #:</b>	<b>92460</b>	Invoice	<b>Invoice No:</b> 910501328	<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$3,926.34</b>
							<b>Check Amount:</b>		<b>\$3,926.34</b>
0146	MB	80369	17139		<b>CASH-WA DISTRIBUTING CO OF FARGO LLC</b>		Check		
				E 02	005 770 709 490 000 SFSP Food			\$64.68	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92404</b>	Invoice	<b>Invoice No:</b> 3675533	<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$64.68</b>
				E 02	005 770 709 490 000 SFSP Food			\$76.44	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92405</b>	Invoice	<b>Invoice No:</b> 3684433	<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$76.44</b>
				E 02	005 770 709 490 000 SFSP Food			\$49.98	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92406</b>	Invoice	<b>Invoice No:</b> 3678650	<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$49.98</b>
				E 02	005 770 709 490 000 SFSP Food			\$1,804.25	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92407</b>	Invoice	<b>Invoice No:</b> 3684432	<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$1,804.25</b>
				E 02	005 770 709 490 000 SFSP Food			\$2,309.64	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92408</b>	Invoice	<b>Invoice No:</b> 3684431	<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$2,309.64</b>



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

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	80369	17139		<b>CASH-WA DISTRIBUTING CO OF FARGO LLC</b>		Check		
				E 02 005 770	709 490 000 SFSP Food			\$1,995.72	
				E 02 005 770	709 401 000 General SFSP Supplies			\$106.15	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92409</b>	Invoice	<b>Invoice No:</b>	3681512	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$2,101.87</b>	
				E 02 005 770	709 490 000 SFSP Food			\$1,346.53	
				E 02 005 770	709 401 000 General SFSP Supplies			\$13.78	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92410</b>	Invoice	<b>Invoice No:</b>	3678648	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$1,360.31</b>	
				E 02 005 770	709 490 000 SFSP Food			\$1,437.24	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92411</b>	Invoice	<b>Invoice No:</b>	3681511	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$1,437.24</b>	
				E 02 005 770	709 490 000 SFSP Food			\$1,184.95	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92412</b>	Invoice	<b>Invoice No:</b>	3678645	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$1,184.95</b>	
				E 02 005 770	709 490 000 SFSP Food			\$2,608.51	
				E 02 005 770	709 401 000 General SFSP Supplies			\$157.75	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92413</b>	Invoice	<b>Invoice No:</b>	3675532	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$2,766.26</b>	
				E 02 005 770	709 490 000 SFSP Food			\$1,537.26	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92414</b>	Invoice	<b>Invoice No:</b>	3675531	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$1,537.26</b>	
				E 02 005 770	707 490 000 Ala Carte Food			\$254.57	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92415</b>	Invoice	<b>Invoice No:</b>	3678643	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$254.57</b>	
				E 02 005 770	707 490 000 Ala Carte Food			\$43.20	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92416</b>	Invoice	<b>Invoice No:</b>	3675530	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$43.20</b>	
				E 02 005 770	707 490 000 Ala Carte Food			\$99.98	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92417</b>	Invoice	<b>Invoice No:</b>	3672453	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$99.98</b>	
				E 02 005 770	709 401 000 Credit			\$63.42	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92418</b>	Credit	<b>Invoice No:</b>	3679369	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>(\$63.42)</b>	
				E 02 005 770	709 490 000 Credit			\$27.41	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92419</b>	Credit	<b>Invoice No:</b>	3679935	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>(\$27.41)</b>	
								<b>Check Amount:</b>	<b>\$14,999.80</b>
0146	MB	80370	16344		<b>CHUINARD, JORDAN R.</b>		Check		
				E 01 300 294	000 305 502 Fees For Services			\$120.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92522</b>	Invoice	<b>Invoice No:</b>	110520	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$120.00</b>	
								<b>Check Amount:</b>	<b>\$120.00</b>
0146	MB	80371	10001		<b>CITY OF BARNESVILLE</b>		Check		
				E 06 005 870	000 305 889 Temp Electric			\$259.08	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92442</b>	Invoice	<b>Invoice No:</b>	Draw #7	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$259.08</b>	
								<b>Check Amount:</b>	<b>\$259.08</b>



# Barnesville Public Schools #146

## Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	80372	13428	REMIT	CLAY COUNTY PUBLIC HEALTH		Check		
				E 02 005 770 701 820 000	Dues and Membership			\$735.00	
	PO#:	Voucher #:	92330	Invoice	Invoice No: License 486	11/16/2020	Paid Amt:	\$735.00	
							Check Amount:	\$735.00	
0146	MB	80373	13428	REMIT	CLAY COUNTY PUBLIC HEALTH		Check		
				E 02 005 770 701 820 000	Dues and Membership			\$795.00	
	PO#:	Voucher #:	92329	Invoice	Invoice No: License 221	11/16/2020	Paid Amt:	\$795.00	
							Check Amount:	\$795.00	
0146	MB	80374	16568		COCA-COLA BOTTLING COMPANY HIGH COUNTRY		Check		
				E 02 005 770 707 490 000	Food			\$266.50	
	PO#:	Voucher #:	92318	Invoice	Invoice No: 2969139	11/16/2020	Paid Amt:	\$266.50	
				E 02 005 770 707 490 000	Food			\$17.00	
	PO#:	Voucher #:	92319	Invoice	Invoice No: 3440909	11/16/2020	Paid Amt:	\$17.00	
							Check Amount:	\$283.50	
0146	MB	80375	17314		COMPLETE BOOK & MEDIA SUPPLY LLC		Check		
				E 01 100 620 000 470 000	9781338535631 Dog Man: Grime and Punishr			\$82.45	
				E 01 100 620 000 470 000	9781338120950 I Survived the Shark Attacks			\$16.49	
				E 01 100 620 000 470 000	9781338317466 I Survived the California Wild			\$17.41	
				E 01 100 620 000 470 000	9781338307573 The Lego Movie 2: Emmet Gr			\$3.34	
				E 01 100 620 000 470 000	9781338304541 Logan Likes Mary Anne!			\$34.28	
				E 01 100 620 000 470 000	9781338732399 The Winglets Quartet (the Fir			\$9.22	
				E 01 100 620 000 470 000	9780545909839 Escape from the Great Earth			\$3.95	
				E 01 100 620 000 470 000	9781338133905 D-Day: Battle on the Beach (f			\$3.95	
				E 01 100 620 000 470 000	9781338537949 Escape from the Twin Towers			\$3.95	
				E 01 100 620 000 470 000	9781338356144 Karen's Roller Skates			\$14.50	
				E 01 100 620 000 470 000	9781338572193 Fluffy & Freckles			\$4.61	
				E 01 100 620 000 470 000	9781338305845 The Bad Guys in the Baddest			\$7.90	
				E 01 100 620 000 470 000	9781338305814 The Bad Guys in the Big Bad			\$7.90	
				E 01 100 620 000 470 000	9781338143683 The Impossible Crime (Mac E			\$8.70	
				E 01 100 620 000 470 000	9781338143713 Top Secret Smackdown (Mac			\$8.70	
				E 01 100 620 000 470 000	9781338594232 Mac Cracks the Code (Mac B			\$8.70	
				E 01 100 620 000 470 000	9781338594263 The Sound of Danger			\$8.70	
				E 01 100 620 000 470 000	9781338320268 Falcon vs. Hawk (Who Woul			\$6.68	
				E 01 100 620 000 470 000	9780545946094 Ultimate Jungle Rumble (Wh			\$6.68	
				E 01 100 620 000 470 000	9780545681216 Lobster vs. Crab (Who Woul			\$6.68	
				E 01 100 620 000 470 000	9780545451925 Alligator vs. Python (Who Wo			\$6.68	
				E 01 100 620 000 470 000	9781338568974 Super Rabbit Boy's Time Jurr			\$0.00	
				E 01 100 620 000 470 000	9781338239850 Super Rabbit All-Stars!: A Bra			\$16.74	
				E 01 100 620 000 470 000	9781338540260 Future of the Time Dragon: A			\$16.74	

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

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0146	MB	80375	17314		<b>COMPLETE BOOK &amp; MEDIA SUPPLY LLC</b>		<b>Check</b>
				E 01	100 620 000 470 000	9781338263756 The Land of the Spring Dragc	\$16.74
				E 01	100 620 000 470 000	9781338263688 Treasure of the Gold Dragon:	\$3.29
				E 01	100 620 000 470 000	9781338263664 Shine of the Silver Dragon	\$10.71
				E 01	100 620 000 470 000	9781338314731 Speedah-Cheetah: A Branche	\$16.74
				E 01	100 620 000 470 000	9781338317442 I Survived the California Wild!	\$16.04
				E 01	100 620 000 470 000	9781338655018 The Battle for Crystal Castle	\$19.78
				E 01	100 620 000 470 000	9781338116694 Stormspeaker (Spirit Animals	\$8.70
				E 01	100 620 000 470 000	9781338116670 The Wildcat's Claw (Spirit Ani	\$8.70
				E 01	100 620 000 470 000	9780545854429 Broken Ground (Spirit Animal	\$8.70
				E 01	100 620 000 470 000	9780545842075 The Return	\$8.70
				E 01	100 620 000 470 000	9780545830003 Immortal Guardians	\$8.70
<b>PO#:</b>	<b>47128</b>	<b>Voucher #:</b>	<b>92324</b>	Invoice	<b>Invoice No:</b> 1504256	<b>11/16/2020</b>	<b>Paid Amt: \$431.75</b>
				E 01	100 620 000 470 000	9781538419731 Stick Dog Craves Candy	\$16.99
<b>PO#:</b>	<b>47128</b>	<b>Voucher #:</b>	<b>92325</b>	Invoice	<b>Invoice No:</b> 1503759	<b>11/16/2020</b>	<b>Paid Amt: \$16.99</b>
				E 01	100 620 000 470 000	9780358206354 Act	\$8.57
<b>PO#:</b>	<b>47128</b>	<b>Voucher #:</b>	<b>92326</b>	Invoice	<b>Invoice No:</b> 1502857	<b>11/16/2020</b>	<b>Paid Amt: \$8.57</b>
				E 01	100 620 000 470 000	9780606406703 Monster Notebook	\$11.21
				E 01	100 620 000 470 000	9780606388085 Song of the Poison Dragon	\$9.95
<b>PO#:</b>	<b>47128</b>	<b>Voucher #:</b>	<b>92327</b>	Invoice	<b>Invoice No:</b> 1502128	<b>11/16/2020</b>	<b>Paid Amt: \$21.16</b>
				E 01	100 620 000 470 000	9780545947664 Dino Safari (Lego Nonfiction):	\$3.34
<b>PO#:</b>	<b>47128</b>	<b>Voucher #:</b>	<b>92328</b>	Invoice	<b>Invoice No:</b> 1502295	<b>11/16/2020</b>	<b>Paid Amt: \$3.34</b>
<b>Check Amount:</b>							<b>\$481.81</b>
0146	MB	80376	15619		<b>CULINEX</b>		<b>Check</b>
				E 02	005 770 709 401 000	Bus Tubs	\$117.54
				E 02	005 770 709 401 000	Bus Tub Covers	\$83.28
				E 02	005 770 709 401 000	Utility Cart	\$947.04
				E 02	005 770 709 401 000	Utility Carts	\$416.26
<b>PO#:</b>		<b>Voucher #:</b>	<b>92454</b>	Invoice	<b>Invoice No:</b> inv832513	<b>11/16/2020</b>	<b>Paid Amt: \$1,564.12</b>
				E 02	005 770 709 401 000	Utility Cart	\$313.17
<b>PO#:</b>		<b>Voucher #:</b>	<b>92494</b>	Invoice	<b>Invoice No:</b> INV832747	<b>11/16/2020</b>	<b>Paid Amt: \$313.17</b>
<b>Check Amount:</b>							<b>\$1,877.29</b>
0146	MB	80377	10007		<b>DACOTAH PAPER CO</b>		<b>Check</b>
				E 01	005 810 154 401 999	invoice# 24728 exam gloves med	\$156.09
				E 01	005 810 154 401 999	exam gloves lg	\$156.09
				E 01	005 810 000 410 000	24x32 blk can liner	\$170.37
				E 01	005 810 154 401 999	exam gloves xlg 38	\$151.57
				E 01	005 810 000 410 000	38x58 black can liners	\$67.46

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

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	80377	10007		<b>DACOTAH PAPER CO</b>		Check		
				E 01	005 810 000 410 000	dial foaming hand soap		\$45.90	
		<b>PO#:</b> 47146	<b>Voucher #:</b>	<b>92331</b>	Invoice	<b>Invoice No:</b> 24728	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$747.48</b>
								<b>Check Amount:</b>	<b>\$747.48</b>
0146	MB	80378	14803		<b>DAKOTA REFRIGERATION</b>		Check		
				E 02	005 770 709 350 000	invoice # f161378 walk in freezer contractor		\$81.25	
				E 02	005 770 709 350 000	labor		\$236.25	
				E 02	005 770 709 350 000	mileage		\$34.00	
				E 02	005 770 709 350 000	supplies		\$10.00	
		<b>PO#:</b> 47147	<b>Voucher #:</b>	<b>92332</b>	Invoice	<b>Invoice No:</b> F161378	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$361.50</b>
				E 01	005 810 000 350 000	Clean Training Room Ice Machine/Change Filt		\$489.00	
		<b>PO#:</b> 47160	<b>Voucher #:</b>	<b>92490</b>	Invoice	<b>Invoice No:</b> F161478	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$489.00</b>
								<b>Check Amount:</b>	<b>\$850.50</b>
0146	MB	80379	17239		<b>DAKOTA ROLLOFF SERVICES LLC</b>		Check		
				E 06	005 870 000 305 889	Dumpsters		\$673.00	
		<b>PO#:</b>	<b>Voucher #:</b>	<b>92444</b>	Invoice	<b>Invoice No:</b> Draw #7	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$673.00</b>
								<b>Check Amount:</b>	<b>\$673.00</b>
0146	MB	80380	17239		<b>DAKOTA ROLLOFF SERVICES LLC</b>		Check		
				E 06	005 870 000 305 889	Temp Storage		\$350.00	
		<b>PO#:</b>	<b>Voucher #:</b>	<b>92440</b>	Invoice	<b>Invoice No:</b> Draw #7	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$350.00</b>
								<b>Check Amount:</b>	<b>\$350.00</b>
0146	MB	80381	10804		<b>REMIT ECKROTH MUSIC</b>		Check		
				E 01	300 258 000 430 000	FN225 Trophy Sand Blocks		\$6.00	
		<b>PO#:</b> 47140	<b>Voucher #:</b>	<b>92334</b>	Invoice	<b>Invoice No:</b> 3855851	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$6.00</b>
				E 01	300 258 000 450 000	VTSF3 Vandoren Tenor Saxophone Reeds 3		\$23.09	
				E 01	300 258 000 450 000	V3 Vandoren Clarinet Reeds 3		\$25.29	
		<b>PO#:</b> 47140	<b>Voucher #:</b>	<b>92335</b>	Invoice	<b>Invoice No:</b> 3869178	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$48.38</b>
				E 01	300 258 000 450 000	EMVO Valve Oil		\$15.00	
		<b>PO#:</b> 47140	<b>Voucher #:</b>	<b>92336</b>	Invoice	<b>Invoice No:</b> 3870738	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$15.00</b>
				E 01	300 258 000 430 000	W61FLKJ Tradition of Excellence Bk 1 Flute		\$21.90	
				E 01	300 258 000 430 000	W61HFKJ Tradition Of Excellence Bk 1 Frencl		\$23.00	
				E 01	300 258 000 430 000	@61PRKJ Tradition of Excellence Bk 1 Percus		\$13.50	
		<b>PO#:</b> 47140	<b>Voucher #:</b>	<b>92337</b>	Invoice	<b>Invoice No:</b> 3873273	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$58.40</b>
				E 01	300 258 000 430 000	W61BSKJ (3) Tradition Of Excellence Bk 1 Tu		\$10.95	
				E 01	300 258 000 430 000	W61XEKJ (3) Tradition of Excellence Bk 1 Alt		\$21.90	
		<b>PO#:</b> 47140	<b>Voucher #:</b>	<b>92338</b>	Invoice	<b>Invoice No:</b> 3874036	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$32.85</b>
								<b>Check Amount:</b>	<b>\$160.63</b>



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

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	80382	15344		<b>EDUCATORS BENEFIT CONSULTANTS</b>		Check		
				E 01	005 110 000 305 000	Fees For Services		\$57.69	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92339</b>	Invoice		<b>Invoice No:</b> 16364	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$57.69</b>	
							<b>Check Amount:</b>	<b>\$57.69</b>	
0146	MB	80383	17177		<b>EICHOLTZ MASONRY INC</b>		Check		
				E 06	005 870 000 520 804	Masonry		\$247,000.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92445</b>	Invoice		<b>Invoice No:</b> Draw #7	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$247,000.00</b>	
							<b>Check Amount:</b>	<b>\$247,000.00</b>	✓
0146	MB	80384	12394		<b>EIDE BAILLY</b>		Check		
				E 01	005 110 000 305 000	Audit		\$3,200.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92333</b>	Invoice		<b>Invoice No:</b> E10055718	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$3,200.00</b>	
							<b>Check Amount:</b>	<b>\$3,200.00</b>	✓
0146	MB	80385	15760		<b>ENGEL, ROD</b>		Check		
				E 01	300 294 000 305 502	Fees For Services		\$130.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92523</b>	Invoice		<b>Invoice No:</b> 110520	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$130.00</b>	
							<b>Check Amount:</b>	<b>\$130.00</b>	
0146	MB	80386	15730		<b>ESSENTIA HEALTH</b>		Check		
				E 01	300 790 000 305 000	Monthly Sports Medicine agreement		\$125.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92340</b>	Invoice		<b>Invoice No:</b> 0521.3010.1707.01	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$125.00</b>	
				E 01	300 790 000 305 000	Monthly Sports Medicine agreement		\$125.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92341</b>	Invoice		<b>Invoice No:</b> 1120.3010.1707.01	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$125.00</b>	
							<b>Check Amount:</b>	<b>\$250.00</b>	
0146	MB	80387	10052		<b>FARMERS COOPERATIVE OIL CO</b>		Check		
				E 01	005 760 733 442 000	Gasoline		\$27.50	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92345</b>	Invoice		<b>Invoice No:</b> 6389-1	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$27.50</b>	
				E 01	005 760 733 442 000	Gasoline		\$36.95	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92346</b>	Invoice		<b>Invoice No:</b> 555-2	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$36.95</b>	
				E 01	005 760 733 442 000	Gasoline		\$27.66	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92347</b>	Invoice		<b>Invoice No:</b> 8318-1	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$27.66</b>	
				E 01	005 760 733 442 000	Gasoline		\$31.83	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92348</b>	Invoice		<b>Invoice No:</b> 1726-2	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$31.83</b>	
				E 01	005 760 733 442 000	Gasoline		\$69.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92349</b>	Invoice		<b>Invoice No:</b> 2017-2	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$69.00</b>	
				E 01	005 760 733 442 000	Gasoline		\$26.73	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92350</b>	Invoice		<b>Invoice No:</b> 36-1	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$26.73</b>	
				E 01	005 760 733 442 000	Gasoline		\$30.14	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92351</b>	Invoice		<b>Invoice No:</b> 3098-2	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$30.14</b>	

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

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	80387	10052		<b>FARMERS COOPERATIVE OIL CO</b>		Check		
				E 01 005 760 733 442 000	Gasoline			\$25.12	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92352</b>	Invoice	<b>Invoice No:</b> 1569-1	<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$25.12</b>
				E 01 005 760 733 442 000	Gasoline			\$21.40	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92353</b>	Invoice	<b>Invoice No:</b> 3394-2	<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$21.40</b>
				E 01 005 760 733 442 000	Gasoline			\$32.61	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92354</b>	Invoice	<b>Invoice No:</b> 3153-1	<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$32.61</b>
				E 01 005 811 000 442 000	Gasoline			\$30.50	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92355</b>	Invoice	<b>Invoice No:</b> 4296-2	<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$30.50</b>
				E 01 005 760 733 442 000	Gasoline			\$25.48	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92356</b>	Invoice	<b>Invoice No:</b> 3479-1	<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$25.48</b>
				E 01 005 760 733 442 000	Gasoline			\$31.69	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92357</b>	Invoice	<b>Invoice No:</b> 4767-2	<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$31.69</b>
				E 01 005 760 733 442 000	Gasoline			\$11.82	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92358</b>	Invoice	<b>Invoice No:</b> 4700-1	<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$11.82</b>
								<b>Check Amount:</b>	<b>\$428.43</b>
0146	MB	80388	10452		<b>FARNAM'S GENUINE PARTS</b>		Check		
				E 01 005 813 000 420 000	Belts			\$85.16	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92342</b>	Invoice	<b>Invoice No:</b> 373514	<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$85.16</b>
				E 01 005 813 000 420 000	Belts returned			\$47.40	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92343</b>	Credit	<b>Invoice No:</b> 373539	<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>(\$47.40)</b>
				E 01 005 813 000 420 000	Belts			\$37.76	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92344</b>	Invoice	<b>Invoice No:</b> 373559	<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$37.76</b>
								<b>Check Amount:</b>	<b>\$75.52</b>
0146	MB	80389	17322		<b>FM ASPHALT LLC</b>		Check		
				E 06 005 870 000 520 831	Bituminous Paving			\$55,385.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92482</b>	Invoice	<b>Invoice No:</b> Draw #7	<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$55,385.00</b>
								<b>Check Amount:</b>	<b>\$55,385.00</b>
0146	MB	80390	16846		<b>FM WATER SYSTEMS</b>		Check		
				E 06 005 870 000 305 885	move water softener			\$2,595.00	
	<b>PO#:</b> 47015	<b>Voucher #:</b>	<b>92359</b>	Invoice	<b>Invoice No:</b> 322	<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$2,595.00</b>
								<b>Check Amount:</b>	<b>\$2,595.00</b>
0146	MB	80391	10060		<b>FUCHS SANITATION, INC</b>		Check		
				E 01 005 810 000 330 000	Garbage			\$947.81	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92438</b>	Invoice	<b>Invoice No:</b> 53188	<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$947.81</b>
								<b>Check Amount:</b>	<b>\$947.81</b>

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

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0146	MB	80392	15011		<b>FURTHER</b>		<b>Check</b>
				E 01 005 110 000 305 000	Fees For Services	\$120.85	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92497</b>	Invoice	<b>Invoice No:</b>	15547957	<b>11/16/2020</b>	<b>Paid Amt: \$120.85</b>
							<b>Check Amount: \$120.85</b>
0146	MB	80393	17096		<b>ICARE ELECTRONIC REPAIR</b>		<b>Check</b>
				E 01 005 612 000 315 000	Rprs&Maint for Comp&Tech	\$89.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92461</b>	Invoice	<b>Invoice No:</b>	24662	<b>11/16/2020</b>	<b>Paid Amt: \$89.00</b>
				E 01 005 612 000 315 000	Rprs&Maint for Comp&Tech	\$89.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92462</b>	Invoice	<b>Invoice No:</b>	24473	<b>11/16/2020</b>	<b>Paid Amt: \$89.00</b>
				E 01 005 612 000 315 000	Rprs&Maint for Comp&Tech	\$89.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92463</b>	Invoice	<b>Invoice No:</b>	24478	<b>11/16/2020</b>	<b>Paid Amt: \$89.00</b>
				E 01 005 612 000 315 000	Rprs&Maint for Comp&Tech	\$114.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92464</b>	Invoice	<b>Invoice No:</b>	24475	<b>11/16/2020</b>	<b>Paid Amt: \$114.00</b>
				E 01 005 612 000 315 000	Rprs&Maint for Comp&Tech	\$89.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92465</b>	Invoice	<b>Invoice No:</b>	24474	<b>11/16/2020</b>	<b>Paid Amt: \$89.00</b>
				E 01 005 612 000 315 000	Rprs&Maint for Comp&Tech	\$89.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92466</b>	Invoice	<b>Invoice No:</b>	24479	<b>11/16/2020</b>	<b>Paid Amt: \$89.00</b>
				E 01 005 612 000 315 000	Rprs&Maint for Comp&Tech	\$89.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92467</b>	Invoice	<b>Invoice No:</b>	24477	<b>11/16/2020</b>	<b>Paid Amt: \$89.00</b>
				E 01 005 612 000 315 000	Rprs&Maint for Comp&Tech	\$89.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92468</b>	Invoice	<b>Invoice No:</b>	24480	<b>11/16/2020</b>	<b>Paid Amt: \$89.00</b>
				E 01 005 612 000 315 000	Rprs&Maint for Comp&Tech	\$150.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92470</b>	Invoice	<b>Invoice No:</b>	24540	<b>11/16/2020</b>	<b>Paid Amt: \$150.00</b>
				E 01 005 612 000 315 000	Rprs&Maint for Comp&Tech	\$89.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92471</b>	Invoice	<b>Invoice No:</b>	24559	<b>11/16/2020</b>	<b>Paid Amt: \$89.00</b>
				E 01 005 612 000 315 000	Rprs&Maint for Comp&Tech	\$150.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92472</b>	Invoice	<b>Invoice No:</b>	24610	<b>11/16/2020</b>	<b>Paid Amt: \$150.00</b>
				E 01 005 612 000 315 000	Rprs&Maint for Comp&Tech	\$89.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92473</b>	Invoice	<b>Invoice No:</b>	245578	<b>11/16/2020</b>	<b>Paid Amt: \$89.00</b>
				E 01 005 612 000 315 000	Rprs&Maint for Comp&Tech	\$150.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92474</b>	Invoice	<b>Invoice No:</b>	24616	<b>11/16/2020</b>	<b>Paid Amt: \$150.00</b>
				E 01 005 612 000 315 000	Rprs&Maint for Comp&Tech	\$89.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92475</b>	Invoice	<b>Invoice No:</b>	24615	<b>11/16/2020</b>	<b>Paid Amt: \$89.00</b>
				E 01 005 612 000 315 000	Rprs&Maint for Comp&Tech	\$89.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92476</b>	Invoice	<b>Invoice No:</b>	24617	<b>11/16/2020</b>	<b>Paid Amt: \$89.00</b>
				E 01 005 612 000 315 000	Rprs&Maint for Comp&Tech	\$89.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92477</b>	Invoice	<b>Invoice No:</b>	24562	<b>42 11/16/2020</b>	<b>Paid Amt: \$89.00</b>
				E 01 005 612 000 315 000	Rprs&Maint for Comp&Tech	\$89.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92478</b>	Invoice	<b>Invoice No:</b>	24618	<b>11/16/2020</b>	<b>Paid Amt: \$89.00</b>

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	80393	17096		<b>ICARE ELECTRONIC REPAIR</b>		Check		
				E 01	005 612 000 315 000	Rprs&Maint for Comp&Tech		\$125.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92479</b>	Invoice	<b>Invoice No:</b> 24631	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$125.00</b>	
							<b>Check Amount:</b>	<b>\$1,846.00</b>	
0146	MB	80394	12772		<b>INDEPENDENT SCHOOL DISTRCT 318</b>		Check		
				E 01	200 690 000 390 000	Payment Ed MN Dist		\$276.36	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92451</b>	Invoice	<b>Invoice No:</b> 09920	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$276.36</b>	
							<b>Check Amount:</b>	<b>\$276.36</b>	
0146	MB	80395	17323		<b>INNOVATIVE ERECTORS INC</b>		Check		
				E 06	005 870 000 520 805	Steel Erection		\$144,034.78	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92481</b>	Invoice	<b>Invoice No:</b> Draw #7	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$144,034.78</b>	
							<b>Check Amount:</b>	<b>\$144,034.78</b>	✓
0146	MB	80396	15388	remit	<b>INNOVATIVE OFFICE SOLUTIONS LLC</b>		Check		
				E 01	300 211 000 401 000	DUC284371 TAPE,CLN RELEASE,24/CT,BE		\$109.20	
				E 01	300 211 000 401 000	UNV35210 ENVELOPE,#10,WE,WOVE,24#		\$10.68	
				E 01	300 211 000 401 000	UNV08100 TRAY,DESKTP,LETTER2/PK,BK		\$8.26	
	<b>PO#:</b> 47139	<b>Voucher #:</b>	<b>92361</b>	Invoice	<b>Invoice No:</b> IN3147254	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$128.14</b>	
				E 01	005 110 000 401 000	HEWCE255X TONER,F/ HP P3015, HY,BK		\$190.90	
	<b>PO#:</b> 47104	<b>Voucher #:</b>	<b>92502</b>	Invoice	<b>Invoice No:</b> IN3129270	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$190.90</b>	
							<b>Check Amount:</b>	<b>\$319.04</b>	
0146	MB	80397	10057		<b>INSECT LORE PRODUCTS</b>		Check		
				E 01	100 201 000 430 000	2 cups live caterpillars SKU# L202		\$55.98	
				E 01	100 201 000 430 000	Shipping		\$7.95	
	<b>PO#:</b> 47084	<b>Voucher #:</b>	<b>92360</b>	Invoice	<b>Invoice No:</b> INV996820	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$63.93</b>	
							<b>Check Amount:</b>	<b>\$63.93</b>	
0146	MB	80398	17266		<b>INTEGRITY STEEL SUPPLY LLC</b>		Check		
				E 06	005 870 000 520 805	Steel Supply		\$124,887.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92446</b>	Invoice	<b>Invoice No:</b> Draw #7	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$124,887.00</b>	✓
							<b>Check Amount:</b>	<b>\$124,887.00</b>	
0146	MB	80399	17243		<b>ITD FOOD SAFETY</b>		Check		
				E 01	005 810 154 530 999	Auto Hand Scan Thermometer		\$9,580.00	
				E 01	005 810 154 401 999	Shipping		\$180.00	
	<b>PO#:</b> 46804	<b>Voucher #:</b>	<b>92362</b>	Invoice	<b>Invoice No:</b> 18026	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$9,760.00</b>	✓
							<b>Check Amount:</b>	<b>\$9,760.00</b>	
0146	MB	80400	16615		<b>JIFFY JONS INC</b>		Check		
				E 01	005 811 000 350 000	Jiffy Jon Rent (football)		\$470.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92458</b>	Invoice	<b>Invoice No:</b> 65637	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$470.00</b>	
							<b>Check Amount:</b>	<b>\$470.00</b>	

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

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0146	MB	80401	16615		JIFFY JONS INC		Check
				E 06	005 870 000 401 889 Temp Toilet		\$390.00
PO#:	Voucher #:	92441	Invoice	Invoice No:	Draw #7	11/16/2020	Paid Amt: \$390.00
							<b>Check Amount: \$390.00</b>
0146	MB	80402	16348	remit	KEMPS LLC dba CASS CLAY CREAMERY		Check
				E 02	005 770 709 495 000 Milk		\$296.17
PO#:	Voucher #:	92420	Invoice	Invoice No:	2960890	11/16/2020	Paid Amt: \$296.17
				E 02	005 770 709 495 000 Milk		\$247.49
PO#:	Voucher #:	92421	Invoice	Invoice No:	2967952	11/16/2020	Paid Amt: \$247.49
				E 02	005 770 709 495 000 Milk		\$170.13
				E 02	005 770 709 490 000 SFSP Food		\$14.72
PO#:	Voucher #:	92422	Invoice	Invoice No:	2960891	11/16/2020	Paid Amt: \$184.85
				E 02	005 770 709 495 000 Milk		\$257.57
PO#:	Voucher #:	92423	Invoice	Invoice No:	2967964	11/16/2020	Paid Amt: \$257.57
				E 02	005 770 709 495 000 Milk		\$312.67
PO#:	Voucher #:	92424	Invoice	Invoice No:	2972396	11/16/2020	Paid Amt: \$312.67
				E 02	005 770 709 495 000 Milk		\$215.75
				E 02	005 770 709 490 000 SFSP Food		\$38.08
PO#:	Voucher #:	92425	Invoice	Invoice No:	2972425	11/16/2020	Paid Amt: \$253.83
				E 02	005 770 709 495 000 Milk		\$342.06
				E 02	005 770 709 490 000 SFSP Food		\$14.72
PO#:	Voucher #:	92426	Invoice	Invoice No:	2978957	11/16/2020	Paid Amt: \$356.78
				E 02	005 770 709 495 000 Milk		\$292.35
PO#:	Voucher #:	92427	Invoice	Invoice No:	2978907	11/16/2020	Paid Amt: \$292.35
				E 02	005 770 709 495 000 Milk		\$282.28
PO#:	Voucher #:	92428	Invoice	Invoice No:	2984399	11/16/2020	Paid Amt: \$282.28
				E 02	005 770 709 495 000 Milk		\$88.52
				E 02	005 770 709 490 000 SFSP Food		\$152.31
PO#:	Voucher #:	92429	Invoice	Invoice No:	2984394	11/16/2020	Paid Amt: \$240.83
				E 02	005 770 709 495 000 Milk		\$68.82
PO#:	Voucher #:	92430	Invoice	Invoice No:	2991787	11/16/2020	Paid Amt: \$68.82
				E 02	005 770 709 495 000 Milk		\$191.04
PO#:	Voucher #:	92431	Invoice	Invoice No:	2991803	11/16/2020	Paid Amt: \$191.04
				E 02	005 770 709 495 000 Milk		\$176.57
PO#:	Voucher #:	92432	Invoice	Invoice No:	2996848	11/16/2020	Paid Amt: \$176.57
				E 02	005 770 709 490 000 SFSP Food		\$38.08
PO#:	Voucher #:	92433	Invoice	Invoice No:	2996849	44 11/16/2020	Paid Amt: \$38.08
				E 02	005 770 709 495 000 Milk		\$218.32
PO#:	Voucher #:	92434	Invoice	Invoice No:	3003492	11/16/2020	Paid Amt: \$218.32

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	80402	16348	remit	<b>KEMPS LLC dba CASS CLAY CREAMERY</b>		Check		
				E 02 005 770 709 495 000	Milk			\$448.60	
<b>PO#:</b>		<b>Voucher #:</b>	<b>92435</b>	Invoice	<b>Invoice No:</b> 3004225	<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$448.60</b>
				E 02 005 770 709 495 000	Milk			\$336.46	
				E 02 005 770 709 490 000	SFSP Food			\$38.08	
<b>PO#:</b>		<b>Voucher #:</b>	<b>92436</b>	Invoice	<b>Invoice No:</b> 3008538	<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$374.54</b>
				E 02 005 770 709 495 000	Milk			\$167.85	
				E 02 005 770 709 490 000	SFSP Food			\$9.21	
<b>PO#:</b>		<b>Voucher #:</b>	<b>92437</b>	Invoice	<b>Invoice No:</b> 3008539	<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$177.06</b>
							<b>Check Amount:</b>		<b>\$4,417.85</b>
0146	MB	80403	14269		<b>LAKES COUNTRY SERVICE COOP</b>		Check		
				E 01 005 865 352 305 000	H&S Contract			\$8,162.00	
<b>PO#:</b>		<b>Voucher #:</b>	<b>92366</b>	Invoice	<b>Invoice No:</b> 92768	<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$8,162.00</b>
							<b>Check Amount:</b>		<b>\$8,162.00</b>
0146	MB	80404	17218		<b>LANDWEHR CONSTRUCTION INC</b>		Check		
				E 06 005 870 000 520 831	Earthwork & Site Utilities			\$20,042.79	
<b>PO#:</b>		<b>Voucher #:</b>	<b>92450</b>	Invoice	<b>Invoice No:</b> Draw #7	<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$20,042.79</b>
							<b>Check Amount:</b>		<b>\$20,042.79</b>
0146	MB	80405	17320		<b>LEMPE, LAURA</b>		Check		
				E 04 005 582 344 430 000	Instructional Sup			\$79.66	
<b>PO#:</b>		<b>Voucher #:</b>	<b>92365</b>	Invoice	<b>Invoice No:</b> 029700805476	<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$79.66</b>
							<b>Check Amount:</b>		<b>\$79.66</b>
0146	MB	80406	17233		<b>MANNING MECHANICAL INC</b>		Check		
				E 06 005 870 000 520 822	Plumbing & HVAC			\$350,312.00	
<b>PO#:</b>		<b>Voucher #:</b>	<b>92448</b>	Invoice	<b>Invoice No:</b> Draw #7	<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$350,312.00</b>
							<b>Check Amount:</b>		<b>\$350,312.00</b>
0146	MB	80407	15976		<b>MARTINSON, RICK S.</b>		Check		
				E 01 300 294 000 305 502	Fees For Services			\$120.00	
<b>PO#:</b>		<b>Voucher #:</b>	<b>92524</b>	Invoice	<b>Invoice No:</b> 110520	<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$120.00</b>
							<b>Check Amount:</b>		<b>\$120.00</b>
0146	MB	80408	15250		<b>MIDSTATES WIRELESS</b>		Check		
				E 01 005 812 000 350 000	Radio remotes repair			\$750.00	
<b>PO#:</b>		<b>Voucher #:</b>	<b>92371</b>	Invoice	<b>Invoice No:</b> 205012389-1	<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$750.00</b>
							<b>Check Amount:</b>		<b>\$750.00</b>
0146	MB	80409	14057		<b>MIDWEST COMMUNICATIONS</b>		Check		
				E 06 005 870 000 530 887	Connected cable room for page speaker. Ro			\$602.40	
<b>PO#:</b> 47161		<b>Voucher #:</b>	<b>92489</b>	Invoice	<b>Invoice No:</b> 23985	<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$602.40</b>

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	80409	14057		<b>MIDWEST COMMUNICATIONS</b>		Check		
				E 01	005 812 000 350 000	Cables and Technical Service		\$643.50	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92369</b>	Invoice	<b>Invoice No:</b>	24017	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$643.50</b>	
				E 01	005 812 000 350 000	Technical Service		\$115.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92370</b>	Invoice	<b>Invoice No:</b>	24012	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$115.00</b>	
							<b>Check Amount:</b>	<b>\$1,360.90</b>	
0146	MB	80410	17010		<b>MIDWEST RADIO OF FARGO-MOORHEAD</b>		Check		
				E 01	005 010 000 380 000	Advertising		\$120.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92363</b>	Invoice	<b>Invoice No:</b>	445609-1	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$120.00</b>	
				E 01	005 010 000 380 000	Advertising		\$102.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92364</b>	Invoice	<b>Invoice No:</b>	444047-1	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$102.00</b>	
				E 01	005 010 000 380 000	Advertising		\$138.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92495</b>	Invoice	<b>Invoice No:</b>	447291-1	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$138.00</b>	
							<b>Check Amount:</b>	<b>\$360.00</b>	
0146	MB	80411	10217		<b>MINN. STATE HIGH SCHOOL LEAGUE</b>		Check		
				E 01	300 211 151 401 999	General Supplies-COVID19		\$3,500.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92526</b>	Invoice	<b>Invoice No:</b>	COVID-19 Installment	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$3,500.00</b>	✓
							<b>Check Amount:</b>	<b>\$3,500.00</b>	
0146	MB	80412	16818		<b>MN SCHOOL EMPLOYEES ASSOCIATION</b>		Check		
				B 01	215 025	Nea-Mea-Bea Dues Payable		\$364.07	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92509</b>	Invoice	<b>Invoice No:</b>	S2021090	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$364.07</b>	
							<b>Check Amount:</b>	<b>\$364.07</b>	
0146	MB	80413	11039		<b>MN ST COMMUNITY/TECH COLLEGE</b>		Check		
				E 01	998 790 000 390 000	e campus college		\$16,500.00	
				E 01	998 790 000 390 000	Inclusive Access Fee		\$209.50	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92368</b>	Invoice	<b>Invoice No:</b>	00848101	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$16,709.50</b>	
				E 01	998 790 000 390 000	Fall Concurrent College Writing		\$2,600.00	
				E 01	998 790 000 390 000	Fall Concurrent Chemistry		\$2,600.00	
				E 01	998 790 000 390 000	Fall Concurrent Algebra		\$2,600.00	
				E 01	998 790 000 390 000	Fall Concurrent Pre-Calculus		\$2,600.00	✓
<b>PO#:</b>	<b>Voucher #:</b>	<b>92459</b>	Invoice	<b>Invoice No:</b>	00848251	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$10,400.00</b>	
							<b>Check Amount:</b>	<b>\$27,109.50</b>	
0146	MB	80414	17133		<b>MOORE ENGINEERING INC</b>		Check		
				E 06	005 870 000 305 889	Senior Land Surveyor		\$170.00	
				E 06	005 870 000 305 889	Survey Crew Chief II		\$270.00	
				E 06	005 870 000 305 889	Survey Technician II		\$180.00	

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

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	80414	17133		<b>MOORE ENGINEERING INC</b>		Check		
				E 06	005 870 000 305 889 Miles			\$45.50	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92367</b>	Invoice	<b>Invoice No:</b> 25151	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$665.50</b>	✓
							<b>Check Amount:</b>	<b>\$665.50</b>	
0146	MB	80415	10218		<b>NORTHWEST IRON FIREMAN, INC</b>		Check		
				E 01	005 812 000 350 000 gaskets			\$26.10	
				E 01	005 812 000 350 000 spee dee charge			\$6.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92372</b>	Invoice	<b>Invoice No:</b> 000037994	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$32.10</b>	
							<b>Check Amount:</b>	<b>\$32.10</b>	
0146	MB	80416	17315		<b>ONTRACK OVERHEAD DOOR LLC</b>		Check		
				E 01	005 811 000 350 000 invoice1047 fix cable at athletic complex			\$75.00	
	<b>PO#:</b> 47148	<b>Voucher #:</b>	<b>92373</b>	Invoice	<b>Invoice No:</b> 1047	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$75.00</b>	
							<b>Check Amount:</b>	<b>\$75.00</b>	
0146	MB	80417	17252		<b>PIERCE LEE ROOFING, LLC</b>		Check		
				E 06	005 870 000 520 807 Roofing			\$394,367.50	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92447</b>	Invoice	<b>Invoice No:</b> Draw #7	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$394,367.50</b>	✓
							<b>Check Amount:</b>	<b>\$394,367.50</b>	
0146	MB	80418	12076	remit	<b>PREMIUM WATERS, INC.</b>		Check		
				E 01	005 720 000 401 000 General Supplies			\$163.48	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92453</b>	Invoice	<b>Invoice No:</b> 502958-10-20	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$163.48</b>	
							<b>Check Amount:</b>	<b>\$163.48</b>	
0146	MB	80419	14824		<b>PROTECTION SYSTEMS, INC.</b>		Check		
				E 01	005 865 363 350 000 Fire Alarm Service			\$1,036.00	
	<b>PO#:</b> 47162	<b>Voucher #:</b>	<b>92488</b>	Invoice	<b>Invoice No:</b> 49943	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$1,036.00</b>	
							<b>Check Amount:</b>	<b>\$1,036.00</b>	
0146	MB	80420	16905		<b>RA MORTON &amp; ASSOCIATES INC</b>		Check		
				E 06	005 870 000 305 889 CM Fees			\$27,690.00	
				E 06	005 870 000 305 889 Job Overhead			\$43.43	
				E 06	005 870 000 305 889 Phone/Technology			\$23.91	
				E 06	005 870 000 305 889 Plan Printing/Bid Expenses			\$324.68	
				E 06	005 870 000 305 883 CM Reimburseables			\$4,000.00	✓
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92439</b>	Invoice	<b>Invoice No:</b> Draw #7	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$32,082.02</b>	
							<b>Check Amount:</b>	<b>\$32,082.02</b>	
0146	MB	80421	12663	remit	<b>REALLY GOOD STUFF LLC</b>		Check		
				E 01	100 203 151 401 999 167099BK On The Go Caddies With Primary			\$417.96	
	<b>PO#:</b> 46917	<b>Voucher #:</b>	<b>92374</b>	Invoice	<b>Invoice No:</b> 7451118	<b>47 11/16/2020</b>	<b>Paid Amt:</b>	<b>\$417.96</b>	
				E 01	100 205 000 401 000 Credit			\$5.69	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92375</b>	Credit	<b>Invoice No:</b> 7440880	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>(\$5.69)</b>	

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

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	80421	12663	remit	REALLY GOOD STUFF LLC		Check		
				E 01	100 205 000 430 000	Credit		\$5.69	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92376</b>	Credit	<b>Invoice No:</b> 7429698	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>(\$5.69)</b>	
							<b>Check Amount:</b>	<b>\$406.58</b>	
0146	MB	80422	11531		RENNEBERG HARDWOODS		Check		
				E 01	300 255 000 450 000	3/4" Knotty Pine Plywood		\$220.70	
	<b>PO#:</b> 47125	<b>Voucher #:</b>	<b>92377</b>	Invoice	<b>Invoice No:</b> SINV-045808	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$220.70</b>	
							<b>Check Amount:</b>	<b>\$220.70</b>	
0146	MB	80423	14553	REMIT	ROCHESTER TELECOM SYSTEMS		Check		
				E 01	005 810 000 320 000	Communication		\$120.92	
				E 04	005 505 321 320 000	Communication		\$0.11	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92378</b>	Invoice	<b>Invoice No:</b> 1961	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$121.03</b>	
							<b>Check Amount:</b>	<b>\$121.03</b>	
0146	MB	80424	17234		SATELLITE SHELTERS INC		Check		
				E 06	005 870 000 401 885	Mobile Office rental		\$567.00	
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92379</b>	Invoice	<b>Invoice No:</b> INV437766	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$567.00</b>	
							<b>Check Amount:</b>	<b>\$567.00</b>	✓
0146	MB	80425	11245	REMIT	SCHOOL SPECIALTY		Check		
				E 01	100 050 000 401 000	1467944 Dowling Magnets Dry Erase Magnet		\$13.90	
	<b>PO#:</b> 46878	<b>Voucher #:</b>	<b>92381</b>	Invoice	<b>Invoice No:</b> 208126397260	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$13.90</b>	
				E 01	100 408 740 401 000	2021160 Paper Mate Handwriting Mechanical		\$9.34	
	<b>PO#:</b> 47029	<b>Voucher #:</b>	<b>92382</b>	Invoice	<b>Invoice No:</b> 208126405499	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$9.34</b>	
				E 01	100 206 000 430 000	1440699 Sax Versatemp Heavy-Bodyed Temp		\$6.56	
	<b>PO#:</b> 46872	<b>Voucher #:</b>	<b>92383</b>	Invoice	<b>Invoice No:</b> 208126447313	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$6.56</b>	
				E 01	100 209 000 401 000	026494 FOLDER FILE LGL STRAIGHT CUT F		\$25.98	
	<b>PO#:</b> 47052	<b>Voucher #:</b>	<b>92384</b>	Invoice	<b>Invoice No:</b> 208126181298	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$32.16</b>	
				E 01	300 212 000 430 000	9-351392-705 cleartransparent Gallon		\$100.60	
	<b>PO#:</b> 46940	<b>Voucher #:</b>	<b>92385</b>	Invoice	<b>Invoice No:</b> 208126365576	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$100.60</b>	
				E 01	100 204 000 430 000	1572469 Sax True Flow Heavy Body Acrylic P		\$4.80	
	<b>PO#:</b> 46879	<b>Voucher #:</b>	<b>92452</b>	Invoice	<b>Invoice No:</b> 208126500370	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$4.80</b>	
							<b>Check Amount:</b>	<b>\$167.36</b>	
0146	MB	80426	11442	remit	SHERWIN-WILLIAMS COMPANY		Check		
				E 01	005 811 000 420 000	invoice # 0588-1 field paint		\$629.12	
	<b>PO#:</b> 47137	<b>Voucher #:</b>	<b>92380</b>	Invoice	<b>Invoice No:</b> 0588-1	<b>11/16/2020</b>	<b>Paid Amt:</b>	<b>\$629.12</b>	
							<b>Check Amount:</b>	<b>\$629.12</b>	
0146	MB	80427	17321		SMITH, HEIDI		Check		
				R 01	300 249 000 050 000	Refund		\$200.00	

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

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0146	MB	80427	17321		SMITH, HEIDI		Check
				R 04	005 505 321 050 000	Refund	\$50.00
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92393</b>	Invoice	<b>Invoice No:</b> 110420	<b>11/16/2020</b>	<b>Paid Amt: \$250.00</b>
							<b>Check Amount: \$250.00</b>
0146	MB	80428	10140		STEIN'S INC		Check
				E 01	005 810 000 410 000	foamcserlean skin clean	\$616.00
	<b>PO#:</b> 47090	<b>Voucher #:</b>	<b>92386</b>	Invoice	<b>Invoice No:</b> 866374-2	<b>11/16/2020</b>	<b>Paid Amt: \$616.00</b>
				E 01	005 810 000 410 000	foam clean skin cleanser	\$616.00
	<b>PO#:</b> 47122	<b>Voucher #:</b>	<b>92387</b>	Invoice	<b>Invoice No:</b> 867159-1	<b>11/16/2020</b>	<b>Paid Amt: \$616.00</b>
				E 01	005 810 154 401 999	order # 868078 facility wipes	\$286.40
				E 01	005 810 000 410 000	lemon quat	\$148.10
				E 01	005 810 000 410 000	os-192	\$287.98
				E 01	005 810 000 410 000	Misc freight	\$4.00
	<b>PO#:</b> 47149	<b>Voucher #:</b>	<b>92487</b>	Invoice	<b>Invoice No:</b> 868078	<b>11/16/2020</b>	<b>Paid Amt: \$726.48</b>
							<b>Check Amount: \$1,958.48</b>
0146	MB	80429	16215	remit	TEACHER SYNERGY LLC		Check
				E 01	100 401 740 433 000	Oral Mechanism Exam - TPT	\$20.00
	<b>PO#:</b> 47126	<b>Voucher #:</b>	<b>92390</b>	Invoice	<b>Invoice No:</b> 131130154	<b>11/16/2020</b>	<b>Paid Amt: \$20.00</b>
							<b>Check Amount: \$20.00</b>
0146	MB	80430	15651	remit	TEACHERS ON CALL		Check
				E 01	100 203 000 305 000	Elem Substitutes	\$279.40
				E 01	300 211 000 305 000	HS Substitutes	\$419.10
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92496</b>	Invoice	<b>Invoice No:</b> 119516	<b>11/16/2020</b>	<b>Paid Amt: \$698.50</b>
				E 01	100 203 000 305 000	Elem Substitutes	\$698.50
	<b>PO#:</b>	<b>Voucher #:</b>	<b>92392</b>	Invoice	<b>Invoice No:</b> 119285	<b>11/16/2020</b>	<b>Paid Amt: \$698.50</b>
							<b>Check Amount: \$1,397.00</b>
0146	MB	80431	16930	REMIT	THE TEE HIVE LLC		Check
				E 04	005 505 321 401 000	Fishing Jersey	\$2,613.00
	<b>PO#:</b> 46737	<b>Voucher #:</b>	<b>92389</b>	Invoice	<b>Invoice No:</b> 131395	<b>11/16/2020</b>	<b>Paid Amt: \$2,613.00</b>
							<b>Check Amount: \$2,613.00</b>
0146	MB	80432	16469	remit	TURNITIN, LLC		Check
				E 01	300 211 000 555 000	Subscription	\$2,695.00
	<b>PO#:</b> 46942	<b>Voucher #:</b>	<b>92388</b>	Invoice	<b>Invoice No:</b> IN11202952	<b>11/16/2020</b>	<b>Paid Amt: \$2,695.00</b>
							<b>Check Amount: \$2,695.00</b>
0146	MB	80433	10295		US FOODS		Check
				E 02	005 770 707 490 000	Food	\$69.08
				E 02	005 770 709 401 000	General SFSP Supplies	\$313.16

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

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	80433	10295		<b>US FOODS</b>		Check		
				E 02 005 770 709 490 000	SFSP Food			\$133.49	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92391</b>	Invoice	<b>Invoice No:</b> 3966459		<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$515.73</b>
				E 02 005 770 709 490 000	SFSP Food			\$374.58	
				E 02 005 770 709 401 000	General SFSP Supplies			\$462.88	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92394</b>	Invoice	<b>Invoice No:</b> 4088652		<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$837.46</b>
				E 02 005 770 709 490 000	SFSP Food			\$168.28	
				E 02 005 770 709 401 000	General SFSP Supplies			\$535.91	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92395</b>	Invoice	<b>Invoice No:</b> 4206639		<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$704.19</b>
				E 02 005 770 709 490 000	SFSP Food			\$48.28	
				E 02 005 770 709 401 000	General SFSP Supplies			\$476.97	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92396</b>	Invoice	<b>Invoice No:</b> 4445372		<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$525.25</b>
				E 02 005 770 709 490 000	SFSP Food			\$117.15	
				E 02 005 770 709 401 000	General SFSP Supplies			\$1,808.75	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92397</b>	Invoice	<b>Invoice No:</b> 4378960		<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$1,925.90</b>
				E 02 005 770 709 490 000	SFSP Food			\$96.99	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92498</b>	Invoice	<b>Invoice No:</b> 4453589		<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$96.99</b>
				E 02 005 770 709 401 000	General SFSP Supplies			\$41.39	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92499</b>	Invoice	<b>Invoice No:</b> 4005179		<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$41.39</b>
				E 02 005 770 709 401 000	General SFSP Supplies			\$360.96	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92500</b>	Invoice	<b>Invoice No:</b> 4001410		<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$360.96</b>
							<b>Check Amount:</b>		<b>\$5,007.87</b>
0146	MB	80434	17254		<b>VINCO INC</b>		Check		
				E 06 005 870 000 520 826	Electrical			\$46,345.72	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92449</b>	Invoice	<b>Invoice No:</b> Draw #7		<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$46,345.72</b>
							<b>Check Amount:</b>		<b>\$46,345.72</b>
0146	MB	80435	13590		<b>WE TRAVEL PC LLC</b>		Check		
				E 01 005 630 302 305 000	Technology Coordinator Services			\$6,266.00	
<b>PO#:</b>	<b>Voucher #:</b>	<b>92491</b>	Invoice	<b>Invoice No:</b> 1044		<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$6,266.00</b>
				E 01 005 612 000 319 000	Webroot Endpoint			\$472.50	
<b>PO#:</b> 47163	<b>Voucher #:</b>	<b>92492</b>	Invoice	<b>Invoice No:</b> 11602		<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$472.50</b>
				E 01 005 612 000 455 000	Unifi 5 Port Switch			\$39.00	
				E 01 005 612 000 455 000	Ultra Slim HDMI Cable			\$59.94	
				E 01 100 630 154 456 999	Apple Pencil			\$594.00	
				E 01 100 630 154 456 999	Portable Mini Voice Amplifier (Social Distancin			\$199.95	
<b>PO#:</b> 47163	<b>Voucher #:</b>	<b>92493</b>	Invoice	<b>Invoice No:</b> 11604		<b>11/16/2020</b>	<b>Paid Amt:</b>		<b>\$892.89</b>
							<b>Check Amount:</b>		<b>\$7,631.39</b>

CLAIMS PRESENTED TO THE BOARD OF EDUCATION

Monday, November 16, 2020

Afrasiab, Janelle					\$	18.34
		Teacher Substitute	\$	18.34		
Askegaard, Matthew					\$	18.34
		Teacher Substitute	\$	18.34		
Berg, Gregory					\$	1,300.00
		School Board Expense	\$	1,300.00		
Biewer, Joyce					\$	196.31
		Paraprofessional Substitute	\$	196.31		
Blilie, Amber					\$	51.35
		Temp Checks	\$	18.29		
		Transportation	\$	33.06		
Bowen, Susan					\$	16.45
		Food Service	\$	16.45		
Braton, Sharon					\$	298.72
		Food Service	\$	298.72		
Bredman, Angela					\$	1,027.60
		Covid - Contact Tracing	\$	1,027.60		
Butenhoff, Mary					\$	30.93
		Food Service	\$	30.93		
Carr, Jane					\$	11.50
		Food Service Expense	\$	11.50		
Cox, Linda					\$	1,646.05
		Transportation	\$	1,646.05		
Cox, Patricia					\$	17.25
		Food Service Expense	\$	17.25		
Davis, Bruce					\$	98.58
		Custodial Expense	\$	98.58		
Detloff, Krista					\$	36.68
		Teacher Subsitute	\$	36.68		
Dodge, Carol					\$	710.82
		Food Service Expense	\$	710.82		
Duval, Duane					\$	97.99
		Custodial Expense	\$	97.99		
Duval, Susan					\$	22.04
		Covid-Lunch	\$	22.04		
Ernst, Laurie					\$	95.77
		Custodial Expense	\$	95.77		
Field, Marla					\$	1,365.00
		School Board Expense	\$	1,365.00		
Fradet, Brooke					\$	65.00
		School Board Expense	\$	65.00		
Goering, John					\$	36.68
		Teacher Substitute	\$	36.68		

Goheen, Melissa					\$	140.00
		Activity Official	\$	140.00		
Haapala, Laurie					\$	257.32
		Custodial	\$	257.32		
Halverson-Wolters, Chrissa					\$	25.00
		Activity Official	\$	25.00		
Henrickson, Lori					\$	88.16
		Temp Checks	\$	88.16		
Henrickson, Todd					\$	50.60
		Staff Development	\$	50.60		
Herbranson, Joanne					\$	58.85
		Temp Checks	\$	58.85		
Hovde, Kristin					\$	59.27
		Temp Checks	\$	59.27		
Johnson, Heather					\$	88.78
		Custodial Expense	\$	88.78		
Johnson, Jedidiah					\$	18.34
		Teacher Substitute	\$	18.34		
Jordahl, Lowell					\$	178.25
		Custodial Expense	\$	178.25		
Kluck, Melissa					\$	1,400.56
		Transportation	\$	1,400.56		
Kramp, Ashley					\$	954.41
		Food Service Expense	\$	395.25		
		Preschool	\$	454.32		
		Staff Development	\$	104.84		
Lee, Gloria					\$	1,830.86
		Preschool	\$	1,830.86		
Lempe, Laura					\$	411.51
		Preschool Screening	\$	411.51		
Lind Westerberg, Marissa					\$	18.34
		Teacher Substitute	\$	18.34		
Loeks, Connor					\$	22.50
		Moving Furniture	\$	22.50		
Maesse, Tammy					\$	1,997.20
		Clerical/Food Service	\$	1,997.20		
Meyer, Sandra					\$	25.00
		Activity Official	\$	25.00		
Odden, Scott					\$	231.63
		Custodial Expense	\$	231.63		
O'Leary, Trisha					\$	1,727.67
		Covid - Contact Tracing	\$	1,727.67		
Pender, Haley					\$	920.00
		Para Substitute	\$	920.00		
Peterson, Monica					\$	55.02
		Teacher Substitute	\$	55.02		



		Zoom subscription	\$	16.09		\$	16.09
Todd Henrickson						\$	50.33
		Elem Counseling Supplies	\$	50.33			
Bryan Strand							
Jodi Samuelson						\$	1,021.33
		Shredding Services	\$	361.05			
		Special Ed Supplies	\$	142.42			
		Elem Counseling Supplies		407.86			
		Staff Development Expense	\$	110.00			
Total Credit Card Expense						\$	1,087.75

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

<b>Fund</b>	<b>Description</b>	<b>Total</b>
01	General Fund	\$507,338.26
02	Food Service	\$29,077.06
04	Community Service	\$2,769.41
06	Building Construction	\$1,423,647.29
<b>Report Total</b>		<b>\$1,962,832.02</b>

## Student Activity Account Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
1146	MN	17453	1266		<b>INNIGER, HOLLY</b>		<b>Check</b>
				E 01	300 298 000 401 360	Masks	\$390.73
	<b>PO#:</b>	<b>Voucher #:</b>	<b>4202</b>	Invoice	<b>Invoice No:</b> 10272020	<b>10/27/2020</b>	<b>Paid Amt: \$390.73</b>
							<b>Check Amount: \$390.73</b>
1146	MN	17454	1276		<b>SAM'S CLUB</b>		<b>Check</b>
				E 01	300 298 000 401 410	FFA Vending	\$199.04
	<b>PO#:</b>	<b>Voucher #:</b>	<b>4201</b>	Invoice	<b>Invoice No:</b> 8172	<b>10/27/2020</b>	<b>Paid Amt: \$199.04</b>
							<b>Check Amount: \$199.04</b>
							<b>Report Total: \$589.77</b>

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



## **Barnesville High School - Board Report November 16, 2020**

### **Past Months Events**

1. Congratulations to the homecoming King/Queen Adam Tonsfeldt and Abby Wells, court. Members were Eric Ackerson, Brady Kroll, Joey Mark, Cam Nibbe, Kim Maesse, Sam Passa, Tessa Baker, Ali Aadland
2. End of quarter went fine - gave extended time for incompletes, even going into this week for kids to get their stuff turned in
3. Hybrid model went fine, much easier to social distance kids
  1. Staff may need to adjust expectations and whether or not they want to zoom in the students at home. May use that time to be work days and figure a way to check them in each hour. All of this is uncharted waters but being in Hybrid gives us the best chance to have physical contact with our students
  2. Hybrid if continued needs to be 7-12

### **Future High School Events**

4. Conferences December 7 - 4:00-7:30, will be doing via zoom again
- 5.



**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	4						
Grade 1:	4	4	2 – 2 moved to home schooling						
Grade 2:	6	6	6						
Grade 3:	3	3	4 – 1 moved to distance learning						
Grade 4:	7	6	6						
Grade 5:	4	5	4 – 1 returned to in-person						
Grade 6:	<u>6</u>	<u>7</u>	<u>6</u> – 1 returned to in-person						
<b>Total:</b>	<b>36</b>	<b>35</b>	<b>32</b>						

**ELEMENTARY INFORMATION:**

• **October Students of the Month:**

- Kindergarten – Cole Kritzberger
- Grade 1 – Bryce Ramacher
- Grade 2 – Kinnley Schwartz
- Grade 3 – August Wright
- Grade 4 – Osmund Syverson
- Grade 5 – Jayden Berg

• **October 26<sup>th</sup> – Red Ribbon Week**

- Students and Staff were encouraged to wear red.
- Short videos were sent to the teachers to share with students on the History of Red Ribbon week and the dangers of drugs and alcohol.
- The students received a book mark with a pledge on the back.
  - They were asked to sign the pledge and sign a sticker that was placed on a mural in the cafeteria. →
- Thank you to Mrs. Henrickson for organizing this.
- 



• **November 5<sup>th</sup> – School Material Pick-up**

- Teachers did a great job getting materials organized in a very short amount of time.
- Thank you to our Parents for picking up the materials and adjusting so quickly.
- Thank you to Mr. Haj, Mrs. Willers and Mrs. Ullrich for delivering the remaining packets that did not get picked up.
- 

• **November 9<sup>th</sup> & 10<sup>th</sup> - Parent/Teacher Conferences**

- The process went very smoothly
- Thank you to Mrs. Inniger for getting teachers setup on Sign-up Genius
- All Conferences were held through Zoom
- Many positive comments from both parents and teachers
- The one negative – amount of screen time for staff
- 

• **November 11<sup>th</sup> – Veteran’s Day**

- Thank you to Miss Jirik and our elementary students for putting together a video in honor of Veteran’s Day.

## **Upcoming Events:**

Nov	17	3:40 – Winter Head Coaches Meeting – H.S. Library
Nov	18	7:30 – Wellness Meeting – H.S. 7:00 – Booster Club Meeting
Nov	20	Distance Learning Day 7:30 – Staff Meeting – Gym
Nov	23	Door Duty Change
Nov	25	1:00pm – Early Out
Nov	26	Happy Thanksgiving!
Nov	27	No School
Nov	30	SOM Nominations – Due
Dec	4	Distance learning Day 7:30 – Site Council
Dec	11	Distance Learning Day 7:30 – Grade Level Meetings

## **ACTIVITY INFORMATION:**

- **MSHSL Update**
  - **Spectators – No changes for winter activities as of today**
    1. 25% of capacity or 250 max
    2. Spectator Lists must be provided by both the home and visiting teams
    3. 2 spectators / participant
  
- **Band & Choir Concerts have been put on hold until further notice.**
  
- **The Revised Winter Schedules are done – Online today**
  
- **Changes to the Activity Schedules:**
  - **Volleyball**
    1. JH matches
      - Perham & DGF were cancelled (weather)
    2. 9<sup>th</sup> Grade matches
      - Breck & DGF – went from home to away (school closure)
    3. Varsity, JV, & B
      - All matches due to COVID were rescheduled
      - School Closure Changes
        - Both matches were played in Perham
          - Lost a home match
        - Frazee & DGF
          - Flipped our home and away matches
        - Practices were held in Glyndon on Monday, Wednesday, and Friday.
          - Thank you to Joe O’Keefe (AD) and the DGF Public Schools
      - Nov 24<sup>th</sup> – Underwood cancelled on Thursday due to COVID
        - Was able to schedule Pequot Lakes on the same date
    4. Changes as of Today
      - DGF match tonight – B-Team & JV Matches were cancelled
      - Frazee on Friday night – Waiting to hear if they can play

## 5. Section Tournament Dates

- Dec 1<sup>st</sup> – Pigtail Match – High Seed
- Dec 3<sup>rd</sup> – Play-in Match – High Seed
- Dec 5<sup>th</sup> – Quarter-Final Match – High Seed
- Dec 8<sup>th</sup> – Semi-Final Match – High Seed
- Dec 11<sup>th</sup> – Section Final - TBD

### ○ Football

1. Moved Roseau game to Moorhead High (Field Conditions)
  - Thank you to Dean Haugo (AD) and the MHD Public Schools
2. Moved home game with Crookston - to Crookston (School Closure)
  - Game was then moved to Morris
    - Agreement between 4 schools: Crookston, Mahnomen/Waubun, Morris, & Barnesville
    - Change was made to create more competitive games for all 4 schools

### 3. Section Tournament Dates

- Nov 17<sup>th</sup> - Quarter Final – Bye
- Nov 21<sup>st</sup> - Semi-Final – 2:00 pm in Barnesville
  - Will play the winner of #4 Frazee and #5 Warroad
  - 125 tickets available - \$8.00
- Nov 27<sup>th</sup> - Section Final – 8:00 pm at the Fargo Dome
  - 125 tickets available (as of today) - \$8.00

### ○ JH Girls Basketball

1. Nov 17<sup>th</sup> – New Start Date
2. Games with LPA & Pelican have been rescheduled to accommodate more practice time





## Optimize and target your district outreach

Blackboard Mass Notifications allows you to reach your stakeholders across all your communication channels simultaneously. This kind of simplified messaging is critical for emergencies and necessary for everyday updates.



### Create one message, publish it everywhere

Use our intuitive interface to get your message out across all communication channels, including text, voice, email, mobile app, website, and social media, with the push of a button.



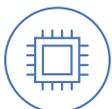
### Integrate with your other tools

Mass Notifications integrates with other Blackboard Community Engagement products, as well as your SIS, HR, cafeteria, transportation, library and other systems.



### Target and personalize messages

Improve your delivery rates by allowing parents to set their own delivery preferences. Target your messages to the right audience by using data-based queries, geofencing, language translation, and other filters.



### Rely on proven technology

Mass Notifications gives you 99.999% uptime and is backed by the industry leader in hosting, Amazon Web Services.



### Expand your communications strategy

Your notification system can be used for more than just crisis response. Get more from your communications by also sending daily attendance updates, surveys, grades, balances, and more.



### Make more informed decisions

Advanced reporting gives you the ability to see how schools are interacting with their audiences. You'll have access to delivery and usage data, opt-out preference reports, and message history.

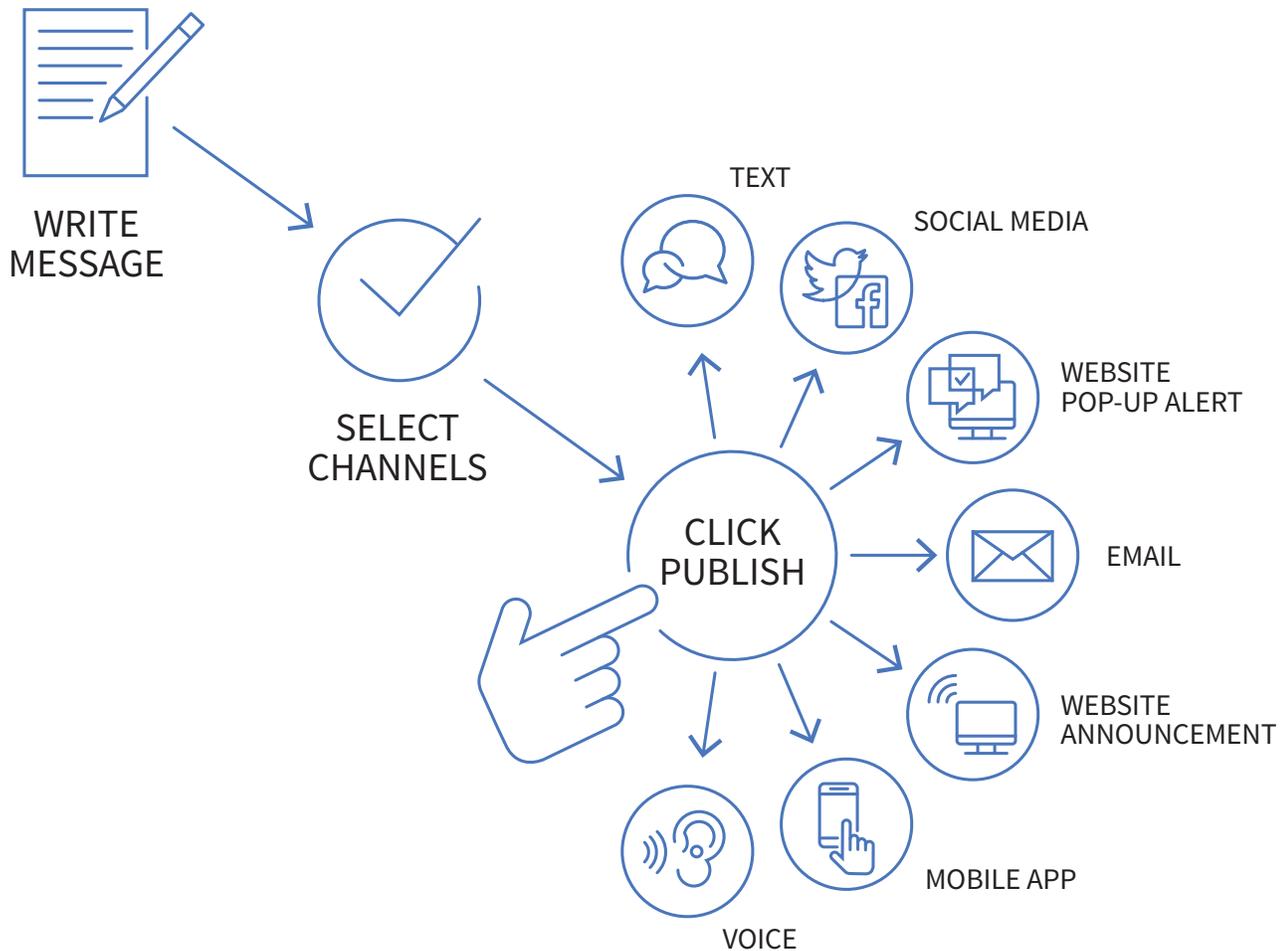


### Send custom newsletters

Our partnership and integration with Smore allows you to design and send beautiful newsletters from inside your notification system.

# Create one message, publish it everywhere

The create once, publish everywhere (COPE) interface found in Blackboard Mass Notifications gives you fast communication and streamlined messaging at the push of a button.



D. Board Committee Reports

9. Removal of Consent Items for Discussion

10. 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 Nichole Nelson from BA+10 to BA +20

2) Approve Dion Bredman as a Volunteer Boys Basketball Coach for the 2020-21 Season

3) Approve Jeff Titus as a Volunteer Wrestling Coach for the 2020-21 Season

4) Approve Maggie Stickney's Resignation as a B Team Volleyball Coach for the 2020-21 Season

B. Donations

67

### Donations November 2020 School Board

10/1	Lakes Country Service Coop	Fishing Team	\$ 640.00	Fishing Team- Com. Ed
10/26	Minnesota Vikings Foundation	PaY- on behalf H. Zenzen	\$ 1,000.00	PaY Auxiliary Account
10/30	Aarness, Eric & Brenda	Football Team	\$ 50.00	Football Auxiliary Account
10/30	Barnesville Bus Company	Football Team	\$ 250.00	Football Auxiliary Account
10/30	Bernier, Jean	Football Team	\$ 50.00	Football Auxiliary Account
10/30	Cayler, Roger & Jana	Football Team	\$ 30.00	Football Auxiliary Account
10/30	Dollison, Jay & Melanie	Football Team	\$ 100.00	Football Auxiliary Account
10/30	Duval, Susan & Duane	Football Team	\$ 100.00	Football Auxiliary Account
10/30	Fraedrich, Gary & Randy	Football Team	\$ 50.00	Football Auxiliary Account
10/30	Goodman, Curtis & Gwen	Football Team	\$ 100.00	Football Auxiliary Account
10/30	Hines, Heidi	Football Team	\$ 25.00	Football Auxiliary Account
10/30	Inniger, Brett & Holly	Football Team	\$ 50.00	Football Auxiliary Account
10/30	Jerger, Debbie	Football Team	\$ 50.00	Football Auxiliary Account
10/30	Larson, Nicole & Bryan	Football Team	\$ 250.00	Football Auxiliary Account
10/30	Maneval, Melanie & Jason	Football Team	\$ 50.00	Football Auxiliary Account
10/30	Midwest Bank	Football Team	\$ 100.00	Football Auxiliary Account
10/30	Moen, Jill & Trevor	Football Team	\$ 100.00	Football Auxiliary Account
10/30	Paul, Patricia & Jason	Football Team	\$ 150.00	Football Auxiliary Account
10/30	Paur, Mobile Technician	Football Team	\$ 50.00	Football Auxiliary Account
10/30	Reep, Amy	Football Team	\$ 300.00	Football Auxiliary Account
10/30	Rick, Jason	Football Team	\$ 500.00	Football Auxiliary Account
10/30	Schumacher, Mandy & Donovan	Football Team	\$ 100.00	Football Auxiliary Account
10/30	Sherman, Carol & Kenneth	Football Team	\$ 25.00	Football Auxiliary Account
10/30	Simonson, Brenda	Football Team	\$ 100.00	Football Auxiliary Account
10/30	Strand, Curtis & Connie	Football Team	\$ 200.00	Football Auxiliary Account
10/30	Yeske, Susan	Football Team	\$ 100.00	Football Auxiliary Account
10/30	Yeske, Susan & Johnathan	Football Team	\$ 100.00	Football Auxiliary Account
10/30	Zenzen, Jean	Football Team	\$ 100.00	Football Auxiliary Account
10/30	Zollar, Dick & Dee	Football Team	\$ 50.00	Football Auxiliary Account

11. New Business

A. Approve Audit for FY20



October 27, 2020

To the Board of  
Independent School District No. 146  
Barnesville, Minnesota

We have audited the financial statements of Barnesville Public Schools as of and for the year ended June 30, 2020, and have issued our report thereon dated October 27, 2020. Professional standards require that we advise you of the following matters relating to our audit.

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

As communicated in our letter dated June 11, 2020, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

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

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

We have provided our comments regarding significant control deficiencies during our audit in our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated October 27, 2020.

**Planned Scope and Timing of the Audit**

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

**Compliance with All Ethics Requirements Regarding Independence**

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

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

## **Qualitative Aspects of the Entity's Significant Accounting Practices**

### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. The significant accounting policies used by Barnesville Public Schools are described in Note 1 to the financial statements. As described in Note 1, Barnesville Public Schools changed accounting policies related to accounting for fiduciary activities to adopt the provisions of GASB Statement No. 84, *Fiduciary Activities*. Accordingly, the accounting change has been retrospectively applied to the financial statements beginning July 1, 2019. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Significant Accounting Estimates*

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

The most sensitive accounting estimates affecting the financial statements are as follows:

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

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

### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The financial statement disclosures are neutral, consistent, and clear.

### **Significant Difficulties Encountered during the Audit**

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

## Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. The misstatements in the attached schedule that we identified as a result of our audit procedures were brought to the attention of, and corrected by management.

The following summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

### Prior Year Reversing Entry – General Fund and Governmental Activities

Overstatement of Expenses	\$53,326
Overstatement of Beginning Fund Balance/Net Position	\$53,326

The effect of the reversal of prior year uncorrected misstatements as of and for the year ended June 30, 2020, is an overstatement of beginning fund balance and net position of approximately \$53,326.

## Disagreements with Management

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

## Representations Requested from Management

We have requested certain written representations from management that are included in the management representation letter dated October 27, 2020.

## Management's Consultations with Other Accountants

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

## Other Significant Matters, Findings, or Issues

In the normal course of our professional association with Barnesville Public Schools, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the entity, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Barnesville Public Schools's auditors.

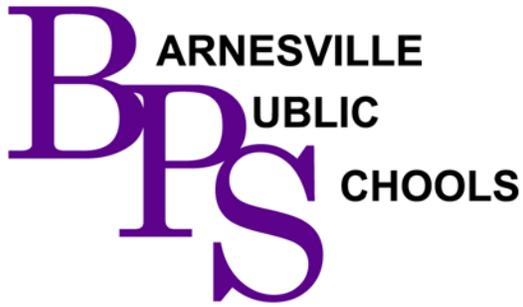
## Modification of the Auditor's Report

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.

This report is intended solely for the information and use of the School Board, and management of Independent School District No. 146 and is not intended to be and should not be used by anyone other than these specified parties.

*Eide Sallee LLP*

Fargo, North Dakota



## INDEPENDENT SCHOOL DISTRICT #146

District Office 302-324 3rd Street South  
PO Box 189 - Barnesville, MN 56514  
Phone 218 354-2217 - Fax 218 354-7260  
[www.barnesville.k12.mn.us](http://www.barnesville.k12.mn.us)

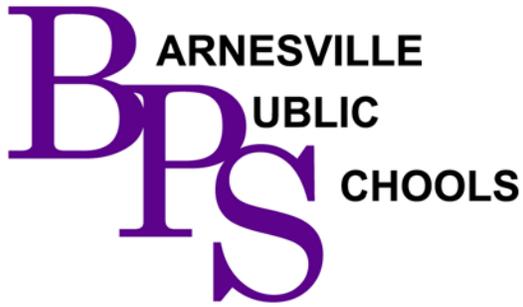
“Commitment  
To  
Excellence”

### Management’s Response to Auditor’s Findings: Summary Schedule of Prior Audit Findings and Corrective Action Plan June 30, 2020

Prepared by Management of

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

\*Jon Ellerbusch, Ed. D., Superintendent \*218 354-2217 \*jellerbusch@barnesville.k12.mn.us \*  
\*Brooke Fradet, Administrative Assistant \* bfradet@barnesville.k12.mn.us \*  
\*Chris Ellefson, Community Education Secretary \* cellefson@barnesville.k12.mn.us \*  
\*Bryan Strand, High School Principal \* 218 354-2228 \* bstrand@barnesville.k12.mn.us \*  
\*Todd Henrickson, Elementary Principal/Activities Director \* 218 354-2300 \* thenrickson@barnesville.k12.mn.us \*  
\*Jodi Samuelson, Finance Officer \* jsamuelson@barnesville.k12.mn.us \*  
\*Sara Lien, Payroll/HR Assistant \* slien@barnesville.k12.mn.us \*



# INDEPENDENT SCHOOL DISTRICT #146

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“Commitment  
To  
Excellence”

## Summary Schedule of Prior Audit Findings

---

### **Finding 2019-001      Segregation of Duties**

*Finding Summary:* Eide Bailly LLP notes there are a limited number of positions within the District, which prevents a proper segregation of duties.

*Status:* Ongoing. The District does not find it to be cost effective to hire additional staff.

### **Finding 2019-002      Material Adjustments**

*Finding Summary:* During the course of the engagement numerous material audit adjustments were proposed by Eide Bailly LLP.

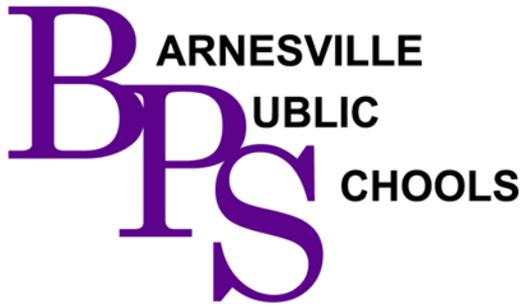
*Status:* Ongoing. Material journal entries were proposed by Eide Bailly LLP.

### **Finding 2019-003      Preparation of Financial Statements**

*Finding Summary:* Eide Bailly LLP prepared our draft financial statements and accompanying notes to the financial statements.

*Status:* Ongoing. Due to cost considerations, we will continue to have Eide Bailly LLP prepare our draft financial statements and accompanying notes to the financial statements.

\*Jon Ellerbusch, Ed. D., Superintendent \*218 354-2217 \*jellerbusch@barnesville.k12.mn.us \*  
\*Brooke Fradet, Administrative Assistant \* bfradet@barnesville.k12.mn.us \*  
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\*Bryan Strand, High School Principal \* 218 354-2228 \* bstrand@barnesville.k12.mn.us \*  
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“Commitment  
To  
Excellence”

## Corrective Action Plans

---

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

*Finding Summary:*                      The District has a limited number of personnel preventing adequate segregation of duties.

*Responsible Individuals:*              Jon Ellerbusch, Superintendent

*Corrective Action Plan:*                The District feels that the costs for hiring additional staff would not be significantly beneficial. The District does currently mitigate this situation by the approval of all checks by action of the School Board and direct deposit of State funds. The District has also implemented a review of journal entries and bank reconciliations for unidentified variances and unusual reconciling items by the Superintendent to further mitigate this situation. The District will continue to look for further opportunities to segregate duties.

*Anticipated Completion Date:*      Ongoing

### **Finding 2020-002      Material Adjustments Material Weakness**

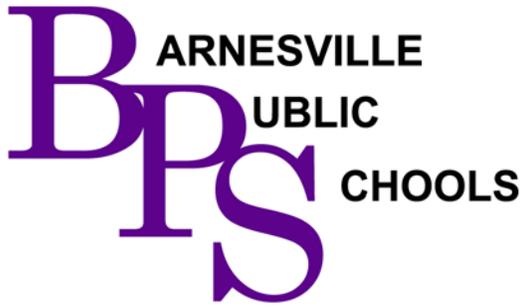
*Finding Summary:*                      During the course of the engagement numerous material audit adjustments were proposed by Eide Bailly LLP. These would not have been identified as a result of our existing controls and, therefore, could have resulted in a material misstatement of our financial statements.

*Responsible Individuals:*              Jon Ellerbusch, Superintendent

*Corrective Action Plan:*                A thorough review and reconciliation of accounts in each fund will take place prior to the beginning of the audit. This review will be done at both the accounting staff and accounting supervisory levels.

*Anticipated Completion Date:*      Ongoing

- \*Jon Ellerbusch, Ed. D., Superintendent \*218 354-2217 \*jellerbusch@barnesville.k12.mn.us \*
- \*Brooke Fradet, Administrative Assistant \* bfradet@barnesville.k12.mn.us \*
- \*Chris Ellefson, Community Education Secretary \* cellefson@barnesville.k12.mn.us \*
- \*Bryan Strand, High School Principal \* 218 354-2228 \* bstrand@barnesville.k12.mn.us \*
- \*Todd Henrickson, Elementary Principal/Activities Director \* 218 354-2300 \* thenrickson@barnesville.k12.mn.us \*
- \*Jodi Samuelson, Finance Officer \* jdsamuelson@barnesville.k12.mn.us \*
- \*Sara Lien, Payroll/HR Assistant \* slien@barnesville.k12.mn.us \*



# INDEPENDENT SCHOOL DISTRICT #146

District Office 302-324 3rd Street South  
PO Box 189 - Barnesville, MN 56514  
Phone 218 354-2217 - Fax 218 354-7260  
www.barnesville.k12.mn.us

“Commitment  
To  
Excellence”

## Corrective Action Plans (continued)

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

*Finding Summary:*                      Eide Bailly LLP prepared our draft financial statements and accompanying notes to the financial statements.

*Responsible Individuals:*              Jon Ellerbusch, Superintendent

*Corrective Action Plan:*                It is not cost effective to have an internal control system designed to provide for the preparation of the financial statements and accompanying notes. We requested that our auditors, Eide Bailly LLP, prepared the financial statements and the accompanying notes to the financial statements as a part of their annual audit. We have designated a member of management to review the drafted financial statements and accompanying notes.

*Anticipated Completion Date:*      Ongoing

\*Jon Ellerbusch, Ed. D., Superintendent \*218 354-2217 \*jellerbusch@barnesville.k12.mn.us \*  
\*Brooke Fradet, Administrative Assistant \* bfradet@barnesville.k12.mn.us \*  
\*Chris Ellefson, Community Education Secretary \* cellefson@barnesville.k12.mn.us \*  
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\*Jodi Samuelson, Finance Officer \* jsamuelson@barnesville.k12.mn.us \*  
\*Sara Lien, Payroll/HR Assistant \* slien@barnesville.k12.mn.us \*



Financial Statements  
June 30, 2020

Independent School District No. 146  
Barnesville Public Schools

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

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<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	



## 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 (the District), 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 October 27, 2020 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 October 27, 2020 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  
October 27, 2020

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 \$189,148 while the expenditures were \$182,600 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
<b>Assets</b>		
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
<b>Liabilities</b>		
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
<b>Net Position (Deficit)</b>		
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

Independent School District No. 146

Barnesville Public Schools

Management's Discussion and Analysis

June 30, 2020

*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 position by \$1,254,526, which resulted in net deficit at year-end.

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

	<u>2020</u>	<u>2019</u>
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
	<u>10,593,344</u>	<u>10,533,826</u>
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
	<u>11,847,870</u>	<u>8,640,858</u>
Change in Net Position	(1,254,526)	1,892,968
Net Position (Deficit) - Beginning, As Adjusted (Note 10)	<u>1,146,226</u>	<u>(883,041)</u>
Net Position (Deficit) - End	<u>\$ (108,300)</u>	<u>\$ 1,009,927</u>

**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, as adjusted, 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>		<u>Amount of Increase (Decrease)</u>	<u>Percent Increase (Decrease)</u>
	<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	9,547	11,012	(1,465)	-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.

	Year Ended June 30,		Amount of Increase (Decrease)	Percent Increase (Decrease)
	2020	2019		
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%
<b>Total General Fund expenditures</b>	<b>\$ 9,689,078</b>	<b>\$ 10,169,928</b>	<b>\$ (480,850)</b>	<b>-4.7%</b>

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 \$6,548. The increase was due to more state aid, levy and interest received than bond interest and principal payments.

### Capital Projects Fund

The Capital Projects Fund incurred an increase of \$24,641,643. The increase was due to bonds issued in order to finance a large construction project that began in the year-ended June 30, 2020.

**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 \$5,637,227 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.

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

<b>Assets</b>		
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>
<b>Capital assets</b>		
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>
<b>Deferred Outflows of Resources</b>		
Other post-employment benefits		10,908
Pension plans		4,410,931
Total deferred outflows of resources		<u>4,421,839</u>
<b>Liabilities</b>		
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 - bonds payable, premiums, capital lease payable, vacation payable		1,022,351
Due in more than one year - bonds payable, premiums, capital lease payable, vacation payable		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>
<b>Deferred Inflows of Resources</b>		
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>
<b>Net Position</b>		
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 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)
<b>Total governmental activities</b>	<b>\$ 11,847,870</b>	<b>\$ 648,565</b>	<b>\$ 347,620</b>	<b>(10,851,685)</b>
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
<b>Total general revenues</b>				<b>9,597,159</b>
Change in net position				(1,254,526)
Net position - beginning, as adjusted (Note 10)				1,146,226
Net deficit - ending				<b>\$ (108,300)</b>

Independent School District No. 146  
 Barnesville 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>
<b>Assets</b>					
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
<b>Total assets</b>	<u>\$ 5,317,966</u>	<u>\$ 25,274,273</u>	<u>\$ 2,157,653</u>	<u>\$ 237,056</u>	<u>\$ 32,986,948</u>
<b>Liabilities</b>					
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
<b>Total liabilities</b>	<u>621,832</u>	<u>632,630</u>	<u>-</u>	<u>59,916</u>	<u>1,314,378</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue-property taxes	955,608	-	2,145,577	59,017	3,160,202
<b>Fund Balances</b>					
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
<b>Total fund balances</b>	<u>3,740,526</u>	<u>24,641,643</u>	<u>12,076</u>	<u>118,123</u>	<u>28,512,368</u>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<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 Public Schools  
 Governmental Funds  
 Reconciliation of the Governmental Funds  
 Balance Sheet to the Statement of Net Position  
 June 30, 2020

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Total Fund Balances - Governmental Funds	\$ 28,512,368
<p>Amounts reported for governmental activities          in the statement of net position are different because:</p>	
<p>Capital assets used in governmental activities are not financial resources          and, therefore, are not reported as assets in governmental funds.</p>	
Cost of capital assets	16,290,741
Less accumulated depreciation	(7,001,016)
OPEB obligation liabilities are not recognized in the funds	(260,885)
<p>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.</p>	(670,346)
<p>Delinquent property taxes are not considered available to pay          for current period expenditures and, therefore, are reported          as unavailable revenue in the funds.</p>	24,577
<p>Deferred outflows and inflows of resources related to pensions and OPEB          are applicable to future periods and, therefore, are not reported in the funds.</p>	(2,443,744)
<p>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.</p>	(34,559,995)
Total Net Deficit - Governmental Activities	<u><u>\$ (108,300)</u></u>

Independent School District No. 146  
Barnesville 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
<b>Revenues</b>					
Local property tax levies	\$ 1,011,702	\$ -	\$ 92,367	\$ 57,788	\$ 1,161,857
Other local and county sources	441,803	209,480	4,785	127,891	783,959
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
<b>Total revenues</b>	<b>9,506,243</b>	<b>209,480</b>	<b>189,148</b>	<b>696,468</b>	<b>10,601,339</b>
<b>Expenditures</b>					
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
<b>Total expenditures</b>	<b>9,689,078</b>	<b>3,189,530</b>	<b>182,600</b>	<b>660,982</b>	<b>13,722,190</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(182,835)	(2,980,050)	6,548	35,486	(3,120,851)
<b>Other Financing Sources</b>					
Sale of equipment	2,732	-	-	-	2,732
Proceeds from bond issuance	-	25,281,510	-	-	25,281,510
Bond premium	-	2,340,183	-	-	2,340,183
<b>Total other financing sources</b>	<b>2,732</b>	<b>27,621,693</b>	<b>-</b>	<b>-</b>	<b>27,624,425</b>
<b>Net Change in Fund Balance</b>	<b>(180,103)</b>	<b>24,641,643</b>	<b>6,548</b>	<b>35,486</b>	<b>24,503,574</b>
Fund Balance, Beginning of Year, as Adjusted (Note 10)	3,920,629	-	5,528	82,637	4,008,794
<b>Fund Balance, End of Year</b>	<b>\$ 3,740,526</b>	<b>\$ 24,641,643</b>	<b>\$ 12,076</b>	<b>\$ 118,123</b>	<b>\$ 28,512,368</b>

Independent School District No. 146  
 Barnesville 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

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Net Change in Fund Balances - Total Governmental Funds	\$ 24,503,574
<p>Amounts reported for governmental activities          in the statement of activities are different because:</p>	
<p>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. In the current period, those amounts are:</p>	
Capital outlay	3,072,801
Depreciation expense	(380,377)
<p>Revenues in the statement of activities that do not provide          current financial resources are not reported as          revenues in the funds.</p>	
	2,513
<p>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.</p>	
	(8,522)
<p>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.</p>	
	(23,457)
<p>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.</p>	
	(444,809)
<p>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.</p>	
	<u>(27,976,249)</u>
Change In Net Deficit of Governmental Activities	<u><u>\$ (1,254,526)</u></u>

Independent School District No. 146  
Barnesville 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>
<b>Revenues</b>				
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	12,350	12,950	9,547	(3,403)
<b>Total revenues</b>	<u>9,099,560</u>	<u>9,346,570</u>	<u>9,506,243</u>	<u>159,673</u>
<b>Expenditures</b>				
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	49,940	55,490	55,302	188
<b>Total expenditures</b>	<u>9,507,130</u>	<u>9,785,480</u>	<u>9,689,078</u>	<u>96,402</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(407,570)	(438,910)	(182,835)	256,075
<b>Other Financing Sources</b>				
Sale of equipment	1,500	3,550	2,732	(818)
<b>Net Change in Fund Balance</b>	<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 7.

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

*Custodial Credit Risk* – The investments in the MSDLAF is not subject to the credit risk classifications as noted in paragraph 9 of GASB Statement No. 40. The District does not have an investment policy for custodial credit risk.

*Concentration of Credit Risk* – The District places no limit on the amount the District may invest in any one issuer. More than 5% of the District's cash equivalents are in the MSDLAF.

*Interest Rate Risk* - The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

*Credit Risk*- The District may invest funds as authorized by Minnesota Statutes Section 118A.04. All funds in the MSDLAF are invested in accordance with Minnesota Statutes Section 475.66. Each Minnesota School District owns a pro-rata share of each investment which is held in the name of the funds. The District has no investment policy that would further limit its investment choices. As of June 30, 2020, the District's MSDLAF were rated AAA by S&P.

*Concentration of Credit Risk*- The District places no limit on the amount the District may invest in any one issuer. More than 5% of the District's investments are invested in the MSDLAF (100%). 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>&lt;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:

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

**Note 4 - Capital Assets**

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

	Balance July 1, 2019	Additions	Deletions	Balance June 30, 2020
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	\$ 719,663	\$ 2,964,337	\$ -	\$ 3,684,000
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	12,498,277	108,464	-	12,606,741
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	6,620,639	380,377	-	7,001,016
Net capital assets, being depreciated	5,877,638	(271,913)	-	5,605,725
Total capital assets, net	\$ 6,597,301	\$ 2,692,424	\$ -	\$ 9,289,725

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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	-	-
	<u>\$ 26,565,000</u>	<u>\$ 10,496,115</u>	<u>\$ 74,791</u>	<u>\$ 1,489</u>

*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 year:
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**  
*Net Pension Liability (Asset) at Different Discount Rates*

	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](http://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](http://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

Independent School District No. 146  
 Barnesville Public Schools  
 Notes to Financial Statements  
 June 30, 2020

**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
<b>Fund balances</b>					
<b>Nonspendable</b>					
Inventory	\$ -	\$ -	\$ -	\$ 17,055	\$ 17,055
Prepays	84,484	-	-	-	84,484
<b>Total nonspendable</b>	<b>84,484</b>	<b>-</b>	<b>-</b>	<b>17,055</b>	<b>101,539</b>
<b>Restricted</b>					
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
Capital projects	-	24,641,643	-	-	24,641,643
Debt service	-	-	12,076	-	12,076
Food service	-	-	-	88,703	88,703
<b>Total restricted</b>	<b>1,225,911</b>	<b>24,641,643</b>	<b>12,076</b>	<b>101,068</b>	<b>25,980,698</b>
<b>Committed</b>					
Severance	250,000	-	-	-	250,000
Capital	750,000	-	-	-	750,000
<b>Total committed</b>	<b>1,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>
<b>Unassigned</b>	1,430,131	-	-	-	1,430,131
<b>Total fund balance</b>	<b>\$ 3,740,526</b>	<b>\$ 24,641,643</b>	<b>\$ 12,076</b>	<b>\$ 118,123</b>	<b>\$ 28,512,368</b>

Independent School District No. 146  
 Barnesville Public Schools  
 Notes to Financial Statements  
 June 30, 2020

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:

	<u>GASB Balance</u>	<u>Reconciling Items</u>	<u>UFARS Balance (Deficit)</u>
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>25,980,698</u>	<u>-</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>1,000,000</u>
Unassigned	<u>1,430,131</u>	<u>-</u>	<u>1,430,131</u>
Total fund balance	<u>\$ 28,512,368</u>	<u>\$ -</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.



Required Supplementary Information  
June 30, 2020

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

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

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

	2020	2019	2018
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	(3,017)	(4,701)	(36,634)
Net change in total OPEB liability	21,321	23,753	(9,028)
Total OPEB liability - beginning	239,564	215,811	224,839
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.

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%.

**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](http://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 Public Schools**

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

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	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 Public Schools  
 Nonmajor Governmental Funds  
 Combining Balance Sheet  
 June 30, 2020

	Food Service	Community Service	Totals
<b>Assets</b>			
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	17,055	-	17,055
Total assets	\$ 158,885	\$ 78,171	\$ 237,056
<b>Liabilities</b>			
Accounts payable	\$ -	\$ 5,829	\$ 5,829
Salaries and benefits payable	26,790	-	26,790
Unearned revenue	26,337	960	27,297
Total liabilities	53,127	6,789	59,916
<b>Deferred Inflows of Resources</b>			
Unavailable revenue-property taxes	-	59,017	59,017
<b>Fund Balance</b>			
Nonspendable	17,055	-	17,055
Restricted	88,703	12,365	101,068
Total fund balance	105,758	12,365	118,123
Total liabilities, deferred inflows of resources and fund balance	\$ 158,885	\$ 78,171	\$ 237,056

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

	<u>Food Service</u>	<u>Community Service</u>	<u>Totals</u>
<b>Revenues</b>			
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>
<b>Expenditures</b>			
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	<u>70,469</u>	<u>12,168</u>	<u>82,637</u>
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 Public Schools**

Independent School District No. 146  
Barnesville Public Schools  
Uniform Accounting and Reporting Standards Compliance Table (Unaudited)  
Year Ended June 30, 2020

**Fiscal Compliance Report - 6/30/2020**

Help Logoff

District: BARNESVILLE (146-1) [Back](#) [Print](#)

	Audit	UFARS	Audit - UFARS		Audit	UFARS	Audit - UFARS
<b>01 GENERAL FUND</b>				<b>06 BUILDING CONSTRUCTION</b>			
Total Revenue	\$9,506,243	<u>\$9,506,242</u>	\$1	Total Revenue	\$209,480	<u>\$209,480</u>	\$0
Total Expenditures	\$9,689,078	<u>\$9,689,073</u>	\$5	Total Expenditures	\$3,189,530	<u>\$3,189,530</u>	\$0
<i>Non Spendable:</i>				<i>Non Spendable:</i>			
4.60 Non Spendable Fund Balance	\$84,484	<u>\$84,484</u>	\$0	4.60 Non Spendable Fund Balance	\$0	\$0	\$0
<i>Restricted / Reserved:</i>				<i>Restricted / Reserved:</i>			
4.01 Student Activities	\$152,826	<u>\$152,826</u>	\$0	4.07 Capital Projects Levy	\$0	\$0	\$0
4.02 Scholarships	\$0	\$0	\$0	4.13 Project Funded by COP	\$0	\$0	\$0
4.03 Staff Development	\$337,804	<u>\$337,804</u>	\$0	4.67 LTFM	\$0	\$0	\$0
4.07 Capital Projects Levy	\$0	\$0	\$0	<i>Restricted:</i>			
4.08 Cooperative Revenue	\$0	\$0	\$0	4.64 Restricted Fund Balance	\$24,641,643	<u>\$24,641,643</u>	\$0
4.13 Project Funded by COP	\$0	\$0	\$0	<i>Unassigned:</i>			
4.14 Operating Debt	\$0	\$0	\$0	4.63 Unassigned Fund Balance	\$0	\$0	\$0
4.16 Levy Reduction	\$0	\$0	\$0	<b>07 DEBT SERVICE</b>			
4.17 Taconite Building Maint	\$0	\$0	\$0	Total Revenue	\$189,148	<u>\$189,150</u>	(\$2)
4.24 Operating Capital	\$155,945	<u>\$155,945</u>	\$0	Total Expenditures	\$182,600	<u>\$182,800</u>	\$0
4.26 \$25 Taconite	\$0	\$0	\$0	<i>Non Spendable:</i>			
4.27 Disabled Accessibility	\$0	\$0	\$0	4.60 Non Spendable Fund Balance	\$0	\$0	\$0
4.28 Learning & Development	\$0	\$0	\$0	<i>Restricted / Reserved:</i>			
4.34 Area Learning Center	\$0	\$0	\$0	4.25 Bond Refundings	\$0	\$0	\$0
4.35 Contracted Alt. Programs	\$0	\$0	\$0	4.33 Maximum Effort Loan Aid	\$0	\$0	\$0
4.36 State Approved Alt. Program	\$0	\$0	\$0	4.51 QZAB Payments	\$0	\$0	\$0
4.38 Gifted & Talented	\$23,432	<u>\$23,432</u>	\$0	4.67 LTFM	\$0	\$0	\$0
4.40 Teacher Development and Evaluation	\$0	\$0	\$0	<i>Restricted:</i>			
4.41 Basic Skills Programs	\$0	\$0	\$0	4.64 Restricted Fund Balance	\$12,076	<u>\$12,077</u>	(\$1)
4.48 Achievement and Integration	\$0	\$0	\$0	<i>Unassigned:</i>			
4.49 Safe School Crime - Crime Levy	\$15,752	<u>\$15,752</u>	\$0	4.63 Unassigned Fund Balance	\$0	\$0	\$0
4.51 QZAB Payments	\$0	\$0	\$0	<b>08 TRUST</b>			
4.52 OPEB Liab Not In Trust	\$0	\$0	\$0	Total Revenue	\$0	\$0	\$0
4.53 Unfunded Sev & Retirement Levy	\$0	\$0	\$0	Total Expenditures	\$0	\$0	\$0
4.59 Basic Skills Extended Time	\$912	<u>\$912</u>	\$0	<i>Restricted / Reserved:</i>			
4.67 LTFM	\$370,800	<u>\$370,800</u>	\$0	4.01 Student Activities	\$0	\$0	\$0
4.72 Medical Assistance	\$168,640	<u>\$168,640</u>	\$0	4.02 Scholarships	\$0	\$0	\$0
4.73 PPP Loan	\$0	\$0	\$0	4.22 Unassigned Fund Balance (Net Assets)	\$0	\$0	\$0
4.74 EIDL Loan	\$0	\$0	\$0	<b>18 CUSTODIAL</b>			
<i>Restricted:</i>				Total Revenue	\$0	\$0	\$0
4.64 Restricted Fund Balance	\$0	\$0	\$0	Total Expenditures	\$0	\$0	\$0
4.75 Title VII Impact Aid	\$0	\$0	\$0	<i>Restricted / Reserved:</i>			
4.76 Payments in Lieu of Taxes	\$0	\$0	\$0	4.01 Student Activities	\$0	\$0	\$0
<i>Committed:</i>				4.02 Scholarships	\$0	\$0	\$0
4.18 Committed for Separation	\$250,000	<u>\$250,000</u>	\$0	4.48 Achievement and Integration	\$0	\$0	\$0
4.61 Committed Fund Balance	\$750,000	<u>\$750,000</u>	\$0	4.64 Restricted Fund Balance	\$0	\$0	\$0
<i>Assigned:</i>				<b>20 INTERNAL SERVICE</b>			
4.62 Assigned Fund Balance	\$0	\$0	\$0	Total Revenue	\$0	\$0	\$0
<i>Unassigned:</i>				Total Expenditures	\$0	\$0	\$0
4.22 Unassigned Fund Balance	\$1,430,131	<u>\$1,430,135</u>	(\$4)	4.22 Unassigned Fund Balance (Net Assets)	\$0	\$0	\$0
<b>02 FOOD SERVICES</b>				<b>25 OPEB REVOCABLE TRUST</b>			
Total Revenue	\$473,964	<u>\$473,964</u>	\$0	Total Revenue	\$0	\$0	\$0
Total Expenditures	\$438,875	<u>\$438,875</u>	\$0	Total Expenditures	\$0	\$0	\$0
<i>Non Spendable:</i>				<i>Restricted / Reserved:</i>			
4.60 Non Spendable Fund Balance	\$17,055	<u>\$17,055</u>	\$0	<i>Unassigned:</i>			
<i>Restricted / Reserved:</i>				<i>Unassigned:</i>			
4.52 OPEB Liab Not In Trust	\$0	\$0	\$0	<i>Unassigned:</i>			

Independent School District No. 146  
 Barnesville Public Schools  
 Uniform Accounting and Reporting Standards Compliance Table (Unaudited)  
 Year Ended June 30, 2020

4.74 EIDL Loan	\$0	<u>\$0</u>	<u>\$0</u>
<i>Restricted:</i>			
4.64 Restricted Fund Balance	\$88,703	<u>\$88,702</u>	<u>\$1</u>
<i>Unassigned:</i>			
4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>
<b>04 COMMUNITY SERVICE</b>			
Total Revenue	\$222,504	<u>\$222,503</u>	<u>\$1</u>
Total Expenditures	\$222,307	<u>\$222,306</u>	<u>\$1</u>
<i>Non Spendable:</i>			
4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>
<i>Restricted / Reserved:</i>			
4.26 \$25 Taconite	\$0	<u>\$0</u>	<u>\$0</u>
4.31 Community Education	(\$39,969)	<u>(\$39,969)</u>	<u>\$0</u>
4.32 E.C.F.E	(\$11,343)	<u>(\$11,343)</u>	<u>\$0</u>
4.40 Teacher Development and Evaluation	\$0	<u>\$0</u>	<u>\$0</u>
4.44 School Readiness	(\$54,173)	<u>(\$54,173)</u>	<u>\$0</u>
4.47 Adult Basic Education	\$0	<u>\$0</u>	<u>\$0</u>
4.52 OPEB Liab Not In Trust	\$0	<u>\$0</u>	<u>\$0</u>
4.73 PPP Loan	\$0	<u>\$0</u>	<u>\$0</u>
4.74 EIDL Loan	\$0	<u>\$0</u>	<u>\$0</u>
<i>Restricted:</i>			
4.64 Restricted Fund Balance	\$117,850	<u>\$117,850</u>	<u>\$0</u>
<i>Unassigned:</i>			
4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>

4.22 Unassigned Fund Balance (Net Assets)	\$0	<u>\$0</u>	<u>\$0</u>
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**45 OPEB IRREVOCABLE TRUST**

Total Revenue	\$0	<u>\$0</u>	<u>\$0</u>
Total Expenditures	\$0	<u>\$0</u>	<u>\$0</u>
4.22 Unassigned Fund Balance (Net Assets)	\$0	<u>\$0</u>	<u>\$0</u>

**47 OPEB DEBT SERVICE**

Total Revenue	\$0	<u>\$0</u>	<u>\$0</u>
Total Expenditures	\$0	<u>\$0</u>	<u>\$0</u>
<i>Non Spendable:</i>			
4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>
<i>Restricted:</i>			
4.25 Bond Refundings	\$0	<u>\$0</u>	<u>\$0</u>
4.64 Restricted Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>
<i>Unassigned:</i>			
4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>



Additional Reports  
June 30, 2020

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



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

The School Board of  
Independent School District No. 146  
Barnesville 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 (the District), 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 October 27, 2020.

**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  
October 27, 2020



## 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 October 27, 2020.

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.

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Fargo, North Dakota  
October 27, 2020

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**Section I – Financial Statement Findings**

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**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.

**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.

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**Section II –Minnesota Legal Compliance Findings**

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**None**



# INDEPENDENT SCHOOL DISTRICT NO. 146

Executive Summary - June 30, 2020



CPAs & BUSINESS ADVISORS



# AUDIT RESULTS

# AUDIT OPINION

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- 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 and Scholarship Funds now being reported within the General Fund.





# AUDIT FINDINGS

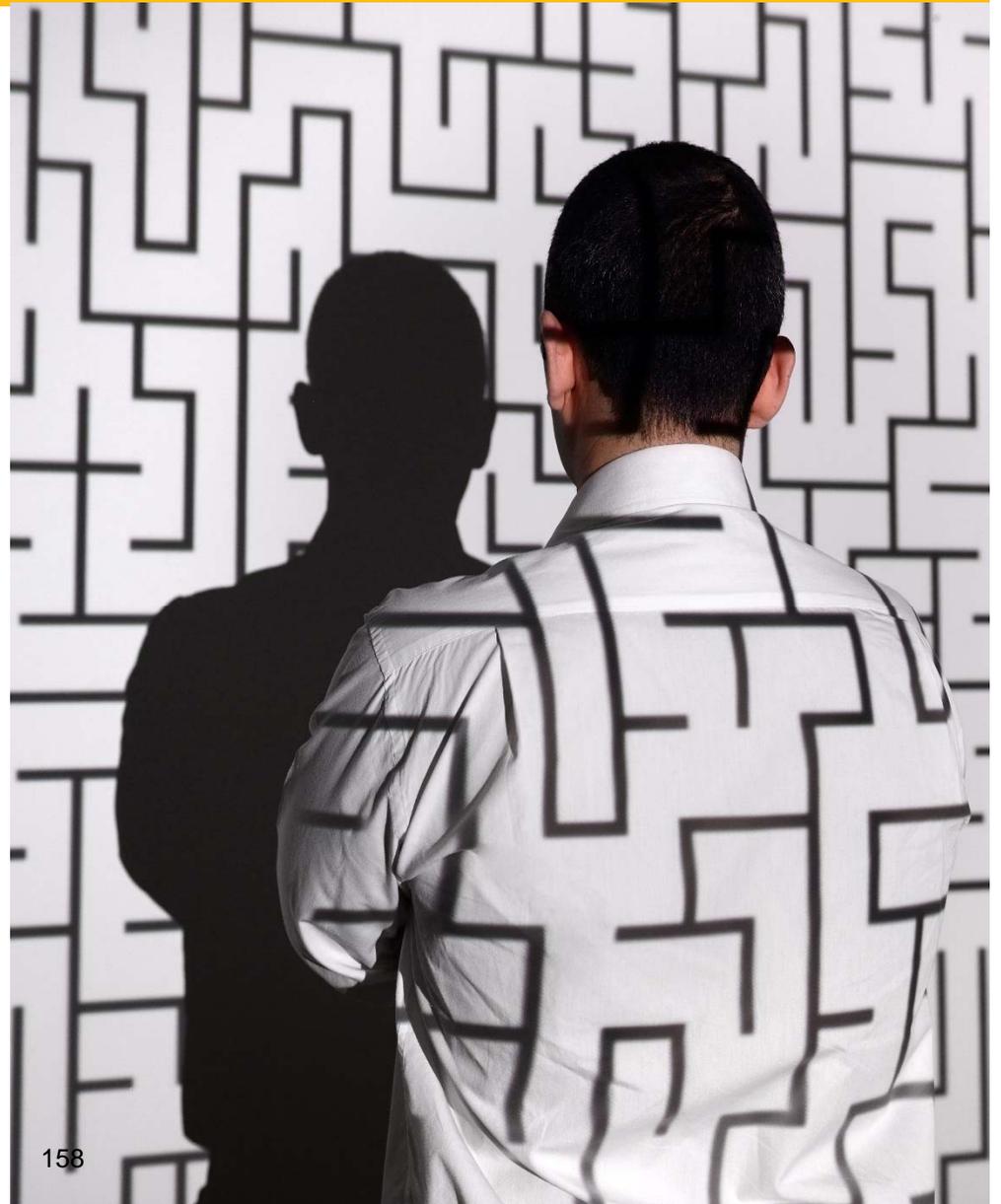
# FINDINGS

## Financial Statements:

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

## Minnesota Legal Compliance:

1. None



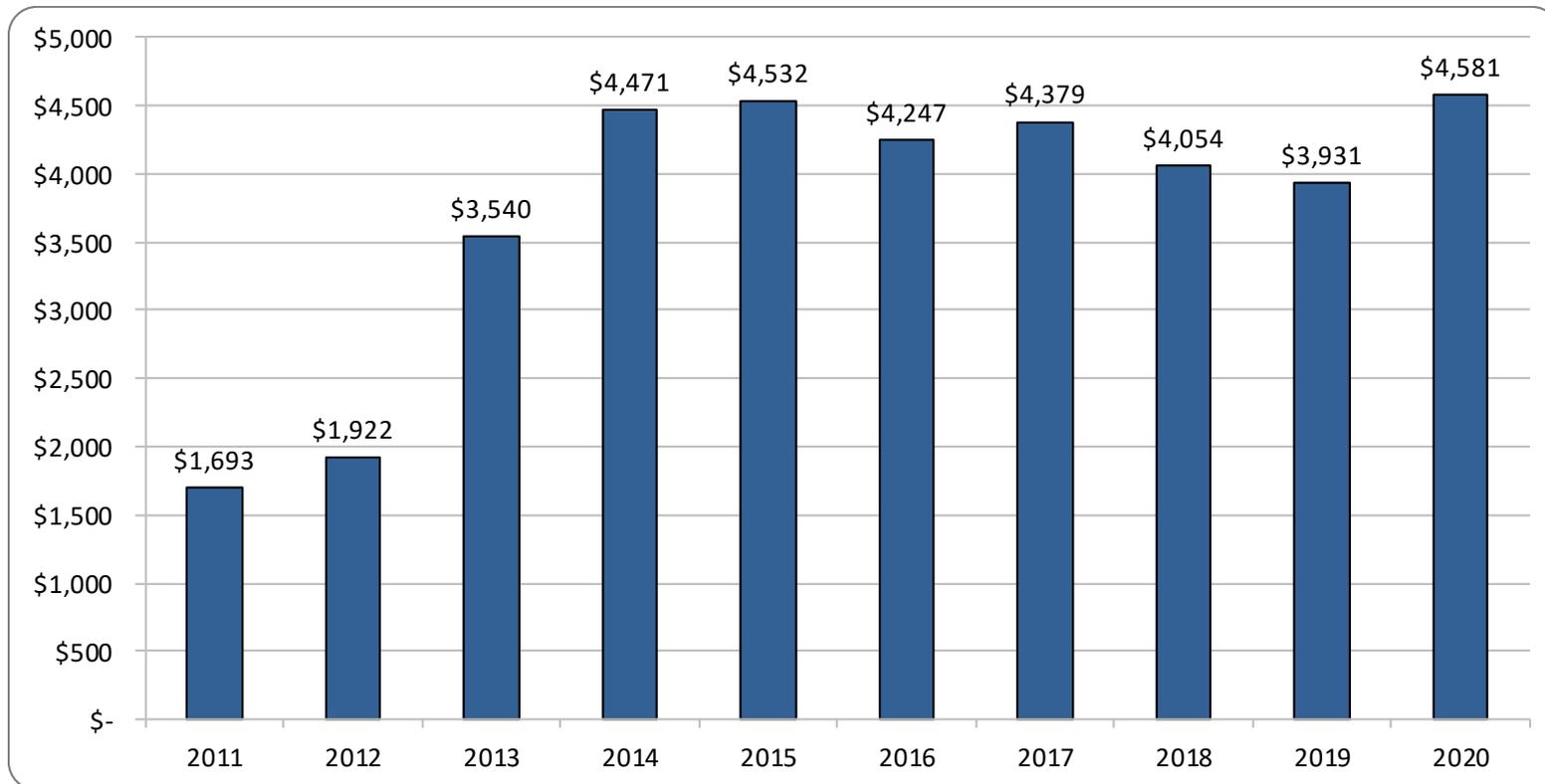


# CASH AND INVESTMENTS

# CASH/INVESTMENTS

Most significantly affected by the state aid payments structure.

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

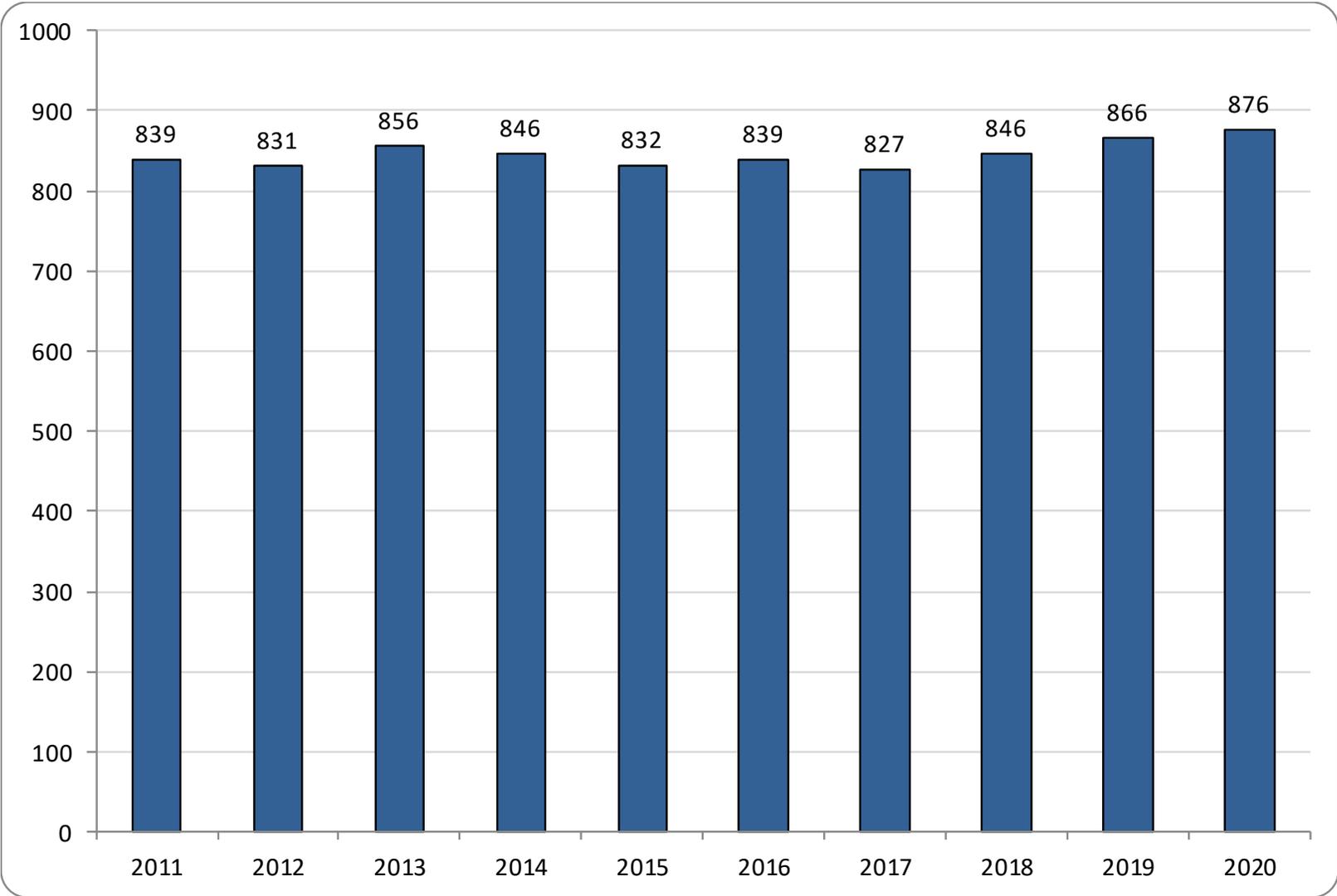


Graph above excludes cash recorded within the capital projects fund.



# 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>
				<b>1.7%</b>
				<b>Positive</b>
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>
				<b>1.0%</b>
				<b>Positive</b>
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

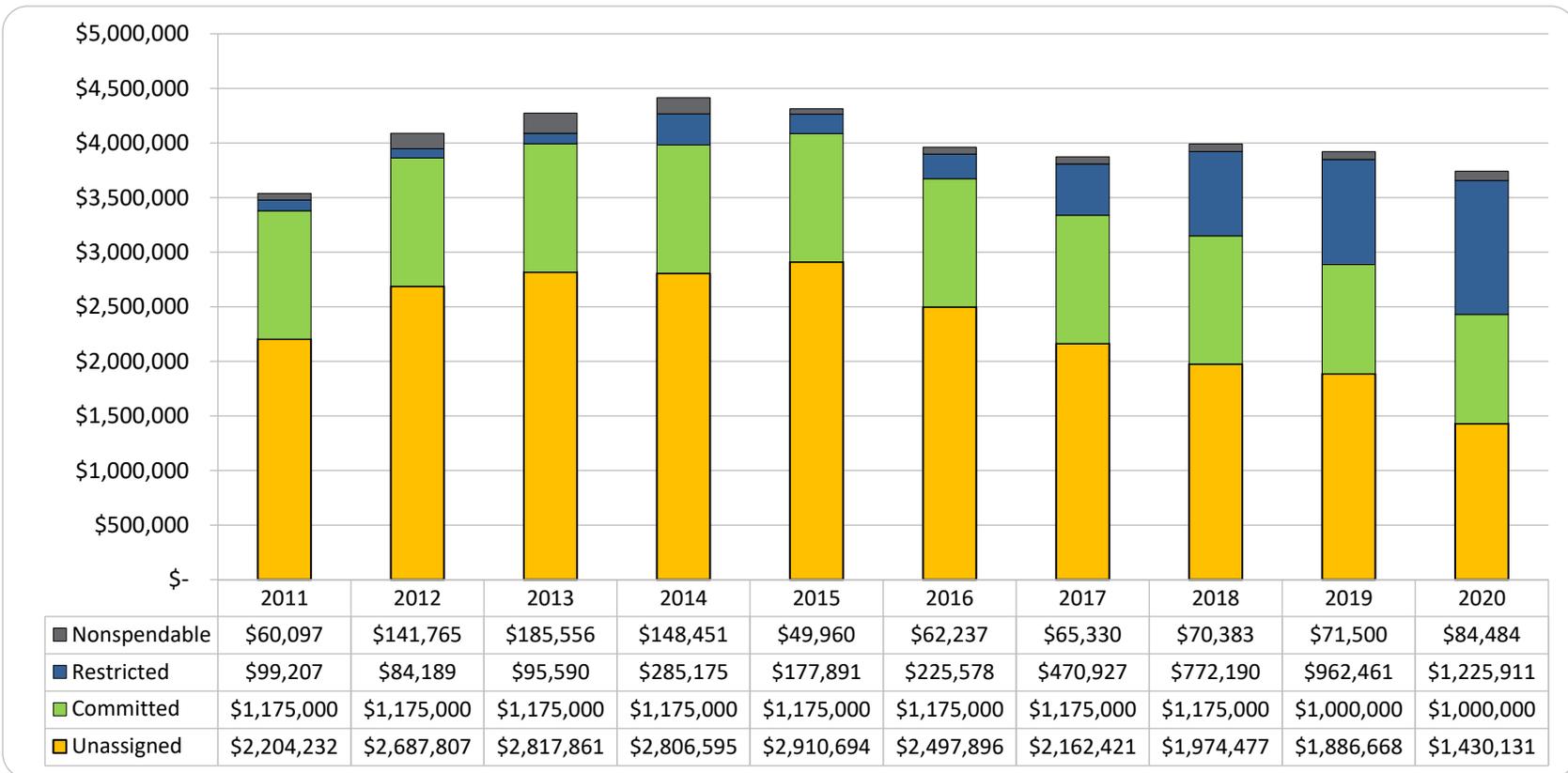
## Unassigned

Reserves

“Rainy day” fund

# TOTAL FUND BALANCES

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



# RECOMMENDATIONS REGARDING FUND BALANCES

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

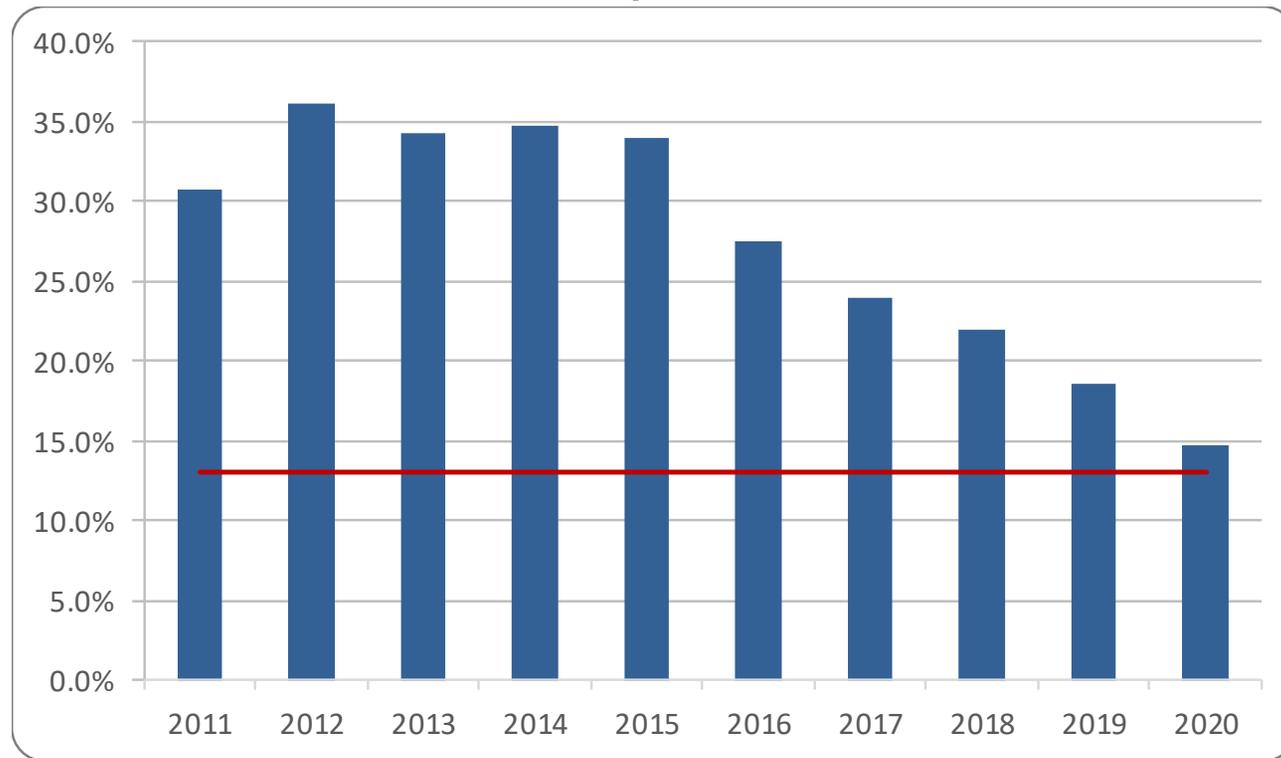
- Special Revenue Funds: approximately 35-50% of fund operating funds
- No less than 5 months of operating expenditures

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



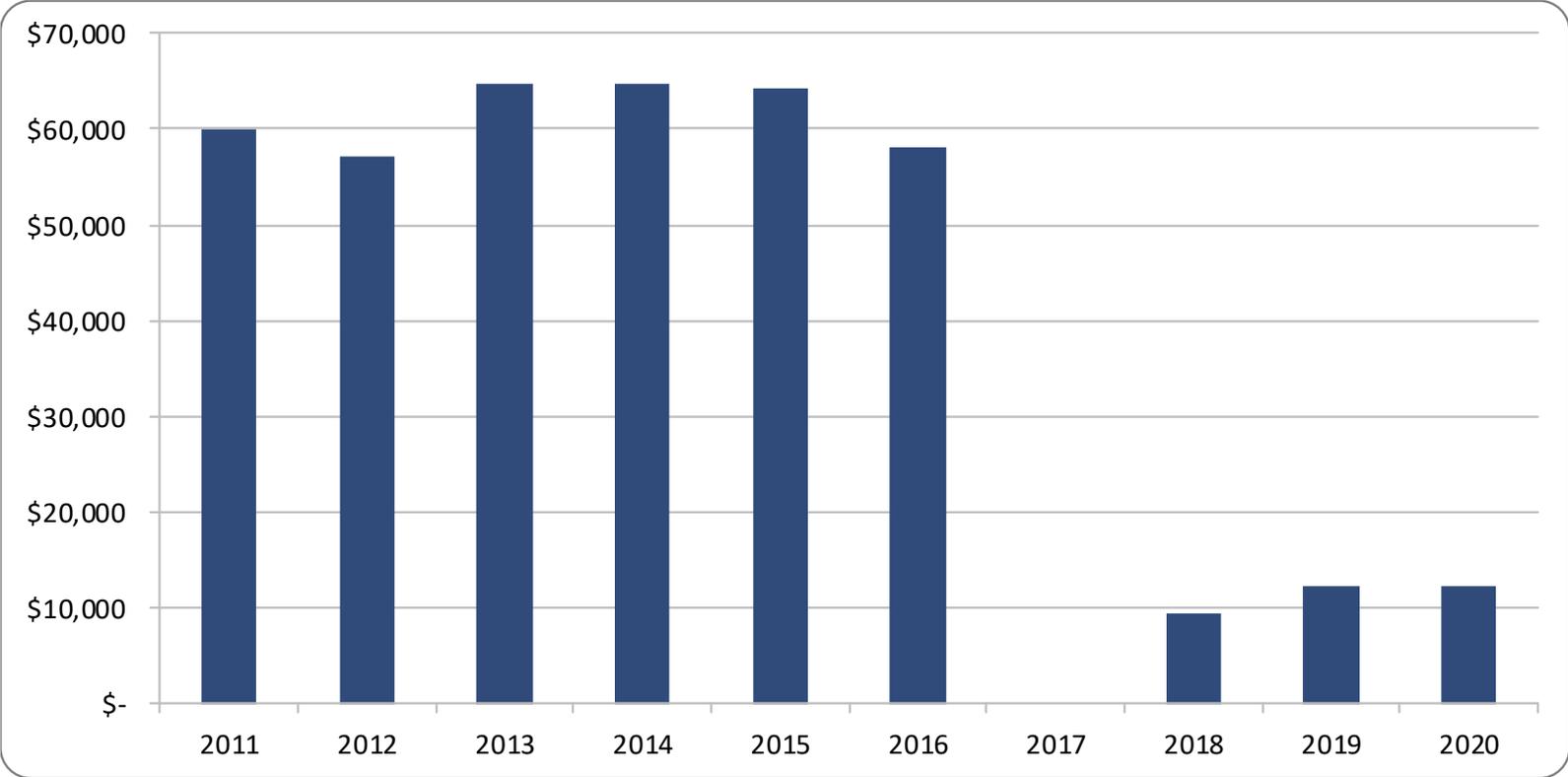
The solid red line indicate the District's fund balance policy of maintaining a minimum unassigned fund balance of 13% of expenditures



# OTHER FUNDS

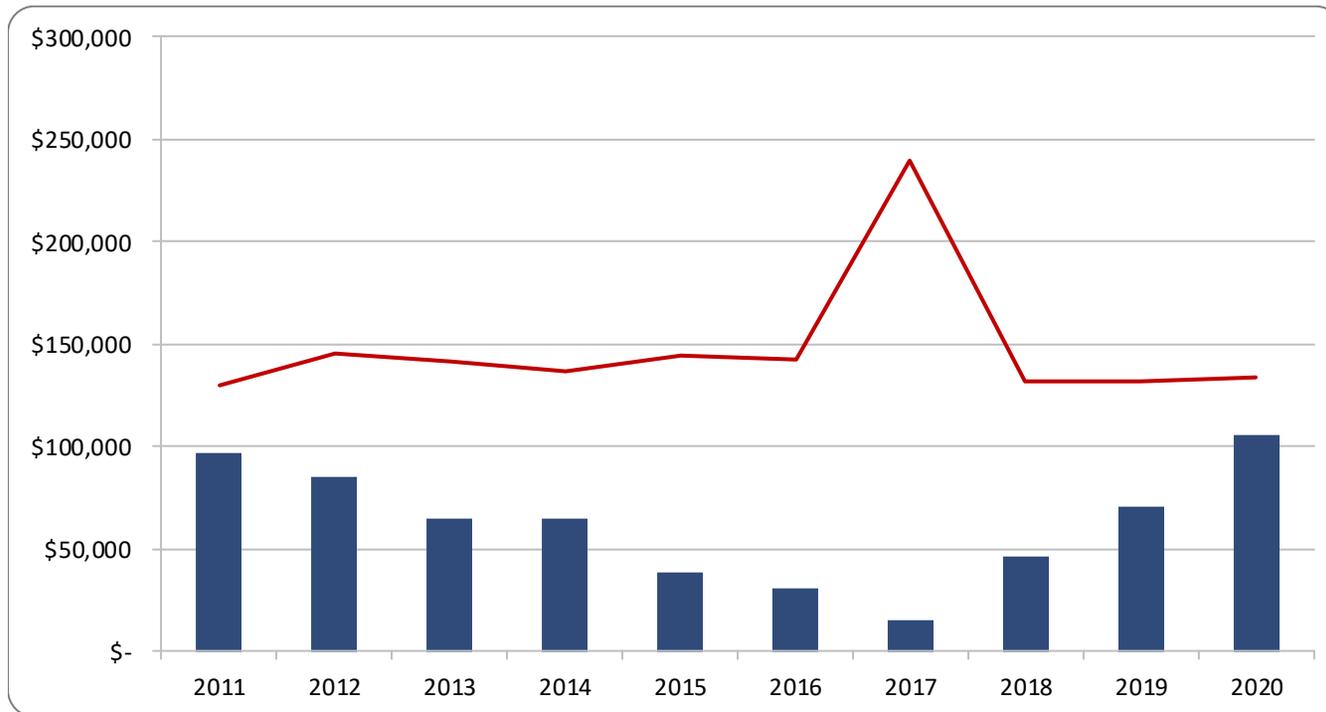
# YEAR-END FUND BALANCE – COMMUNITY SERVICE FUND

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

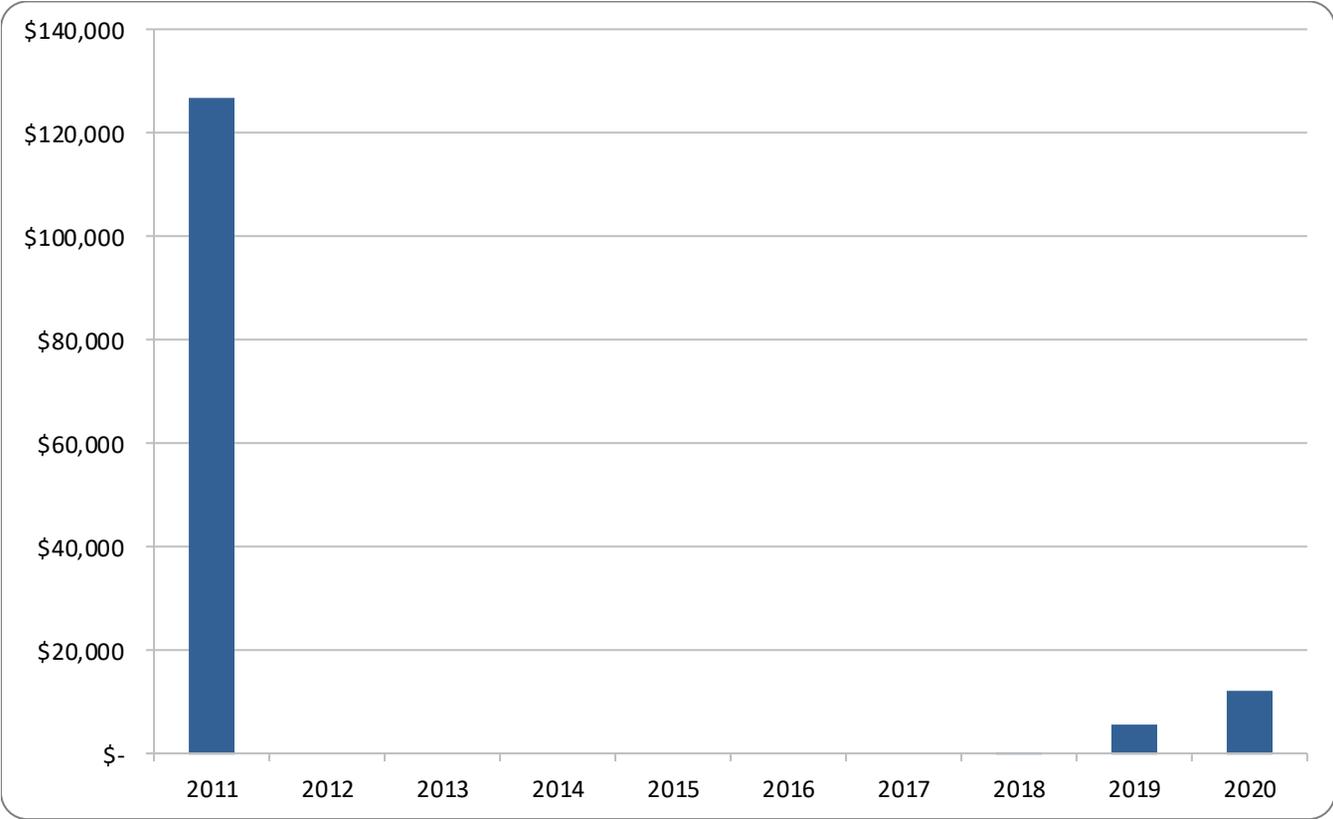
Positive fund balance indicates that revenues of the food service program are sufficient to cover the expenditures of the program.



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**



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

<b>TO OWNER:</b> I.S.D. #146 - Barnesville Public Schools	<b>PROJECT:</b> Add'n./Upgrade-Atkinson Add'n./Renovation-High School Barnesville, MN	<b>APPLICATION NO:</b> 7 <b>PERIOD TO:</b> November 05, 2020	<b>Distribution to:</b> OWNER: <input type="checkbox"/> CONSTRUCTION MANAGER: <input type="checkbox"/> ARCHITECT: <input type="checkbox"/> : <input type="checkbox"/>
<b>ATTENTION:</b> Dr. Jon Ellerbusch, Superintendent	<b>VIA CONSTRUCTION MANAGER:</b> R. A. Morton & Associates, LLC	<b>PROJECT NOS:</b> 1907 /	

### 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>	\$9,866,067.16
5. RETAINAGE <i>(Item H Totals)</i>	\$356,670.00
6. LESS PREVIOUS TOTAL PAYMENTS <i>(Item I Totals)</i>	\$8,090,285.77
7. CURRENT PAYMENT DUE <i>(Item J Totals)</i>	\$1,419,111.39

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** ..... \$1,419,111.39

**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. 7  
 Period From: 10/05/20  
 To: 11/05/20

**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
<b>General Conditions Allow.</b>	415,205.00	(122,189.79)	293,015.21							293,015.21	29%
<b>Phone/Technology</b>	0.00	10,180.36	10,180.36	10,180.36		10,180.36		10,156.45	23.91		
<b>Temp Office</b>	0.00	6,105.00	6,105.00	6,105.00		6,105.00		6,105.00			
<b>Temp Storage</b>	0.00	350.00	350.00	350.00		350.00			350.00		
<b>Temp Toilet</b>	0.00	2,403.50	2,403.50	2,403.50		2,403.50		2,013.50	390.00		
<b>Temp Electric</b>	0.00	1,684.44	1,684.44	1,684.44		1,684.44		1,425.36	259.08		
<b>Temp Heat/Environ Control</b>	0.00		0.00								
<b>Barricades/Temp Fencing</b>	0.00	10,180.00	10,180.00	10,180.00		10,180.00		10,180.00			
<b>Construction Staking</b>	0.00	25,038.45	25,038.45	25,038.45		25,038.45		25,038.45			
<b>Construction Testing</b>	0.00	54,388.50	54,388.50	54,388.50		54,388.50		51,406.00	2,982.50		
<b>Safety</b>	0.00	133.03	133.03	133.03		133.03		133.03			
<b>Misc Mat'l/Constr Supplies</b>	0.00	214.06	214.06	214.06		214.06		214.06			
<b>Construction Signage</b>	0.00		0.00								
<b>Hourly Workers</b>	0.00	1,250.74	1,250.74	1,250.74		1,250.74		1,250.74			
<b>Equipment Rental</b>	0.00		0.00								
<b>Snow Removal/Road Maintenance</b>	0.00		0.00								
<b>Dumpsters</b>	0.00	7,785.26	7,785.26	7,785.26		7,785.26		7,112.26	673.00		
<b>Clean Up</b>	0.00	2,025.00	2,025.00	2,025.00		2,025.00		2,025.00			
<b>Project Closeout</b>	0.00		0.00								

<b>I.S.D. #146 - Barnesville Public Schools</b>	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
<b>Job Overhead</b>	0.00	451.45	451.45	451.45		451.45		408.02	43.43		
Sub-Total	\$415,205.00	(\$0.00)	\$415,205.00	\$122,189.79	\$0.00	\$122,189.79	\$0.00	\$117,467.87	\$4,721.92	\$293,015.21	29%
<b>3A Combination Building and Site Concrete</b>											
All Finish Concrete, Inc.	1,130,567.06	18,249.35	1,148,816.41	271,907.80		271,907.80	13,595.00	258,312.80		876,908.61	24%
<b>3B Precast Concrete</b>											
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%
<b>4A Masonry</b>											
Eicholtz Masonry, Inc.	1,684,400.00	11,141.00	1,695,541.00	927,000.00		927,000.00	46,350.00	633,650.00	247,000.00	768,541.00	55%
<b>4B Masonry Restoration</b>											
Bradco Restoration, Inc.	0.00	71,445.00	71,445.00							71,445.00	0%
<b>5A Steel Supply (MO)</b>											
Integrity Steel Supply, LLC	782,000.00	36,486.00	818,486.00	595,605.00		595,605.00	29,780.00	440,938.00	124,887.00	222,881.00	73%
<b>5B Steel Erection (LO)</b>											
Innovative Erectors, Inc.	348,900.00	14,470.78	363,370.78	151,615.78		151,615.78	7,581.00		144,034.78	211,755.00	42%
<b>6A Carpentry</b>											
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%
<b>6B Architectural Woodwork</b>											
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%
<b>7A Weather Barriers</b>											
Fresh Look Painting, LLC dba Herzog Coatings	35,600.00		35,600.00							35,600.00	0%
<b>7B Roofing</b>											
Pierce Lee Roofing, Inc.	1,336,166.00	13,997.76	1,350,163.76	461,253.50		461,253.50	23,063.00	43,823.00	394,367.50	888,910.26	34%
<b>7C Joint Sealants</b>											
WCS1, LLC	60,500.00		60,500.00							60,500.00	0%
<b>8A Doors, Frames, and Hardware (MO)</b>											
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	50,257.00		215,769.00	20%

<b>I.S.D. #146 - Barnesville Public Schools</b>	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
<b>8B Aluminum Doors and Windows</b>				*						*		*		
Rusco Window Company, Inc.	338,689.00	(300.00)	338,389.00	*						*		*	338,389.00	0%
<b>8C Sectional Doors Allowance</b>	15,000.00		15,000.00	*						*		*	15,000.00	0%
<b>9A Gypsum System</b>				*						*		*		
RTL Construction, Inc.	778,075.00	26,201.59	804,276.59	*	90,167.80		90,167.80	4,508.00	85,659.80	*		*	714,108.79	11%
<b>9B Tilework</b>				*						*		*		
McArthur Tile Corporation	130,000.00		130,000.00	*	3,900.00		3,900.00	195.00	3,705.00	*		*	126,100.00	3%
<b>9C Acoustical Ceilings</b>				*						*		*		
Far-Moor Acoustics & Floors, LLC	365,000.00	(67,100.00)	297,900.00	*						*		*	297,900.00	0%
<b>9D Wood Flooring</b>				*						*		*		
H2I Group, Inc.	194,300.00		194,300.00	*						*		*	194,300.00	0%
<b>9E Floor Covering</b>				*						*		*		
Bachman, Inc. dba Floor to Ceiling Carpet One	326,398.00	8,938.00	335,336.00	*	38,225.00		38,225.00	1,911.00	36,314.00	*		*	297,111.00	11%
<b>9F Painting</b>				*						*		*		
Trall Painting Co.	184,500.00	450.00	184,950.00	*	12,282.00		12,282.00	614.00	11,668.00	*		*	172,668.00	7%
<b>10A Lockers</b>				*						*		*		
Olympus Lockers & Storage Products, Inc.	77,219.00	1,995.00	79,214.00	*						*		*	79,214.00	0%
<b>11A Gymnasium Equipment</b>				*						*		*		
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%
<b>12A Furnishings</b>				*						*		*		
H2I Group, Inc.	158,992.00	11,853.00	170,845.00	*	158,992.00		158,992.00	7,950.00	151,042.00	*		*	11,853.00	93%
<b>12B Auditorium Seating</b>				*						*		*		
H2I Group, Inc.	133,500.00		133,500.00	*						*		*	133,500.00	0%
<b>12C Bleachers</b>				*						*		*		
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%
<b>14A Conveying Equipment</b>				*						*		*		
Otis Elevator Company	155,000.00		155,000.00	*						*		*	155,000.00	0%

<b>I.S.D. #146 - Barnesville Public Schools</b>	<b>Contract Sum</b>	<b>Change Order</b>	<b>Contract To Date</b>	<b>Work In Place</b>	<b>Materials Stored</b>	<b>Total Completed</b>	<b>Retainage Amount</b>	<b>Previous Payments</b>	<b>Current Payment</b>	<b>Balance to Finish</b>	<b>Percent Complete</b>
<b>21A Fire Protection</b>											
LVC Companies, Inc.	532,906.00	2,530.75	535,436.75	55,861.00		55,861.00	2,793.00	53,068.00		479,575.75	10%
<b>22A Plumbing &amp; HVAC</b>											
Manning Mechanical, Inc.	4,634,000.00	179,089.99	4,813,089.99	1,767,073.26		1,767,073.26	88,354.00	1,328,407.26	350,312.00	3,046,016.73	37%
<b>26A Electrical Communications, Electronic Safety, &amp; Security</b>											
Vinco, Inc.	1,607,800.00	23,880.17	1,631,680.17	279,010.20		279,010.20	13,951.00	218,713.48	46,345.72	1,352,669.97	17%
<b>31A Earthwork and Site Utilities</b>											
Landwehr Construction, Inc.	1,357,679.00	102,762.78	1,460,441.78	1,420,508.20		1,420,508.20	71,025.00	1,329,440.41	20,042.79	39,933.58	97%
<b>32A Bituminous Paving</b>											
FM Ashphalt, LLC	164,600.00	15,730.00	180,330.00	58,300.00		58,300.00	2,915.00		55,385.00	122,030.00	32%
<b>32B Landscaping</b>											
Allowance	25,000.00		25,000.00							25,000.00	0%
<b>Tuckpointing</b>											
Allowance	* \$ Trans. - 4B Masonry Restoration & 11B Equip.										
	331,614.00	(114,220.00)	217,394.00							217,394.00	0%
<b>Auditorium Sound Equip.</b>											
Allowance	* \$ Trans. To 27A Comm. & 11B Equipment										
	400,000.00	(400,000.00)	0.00							0.00	100%
<b>27A Communications</b>											
AVI Systems, Inc.	* \$ Trans. From Tuckpointing Allow. & 27A Allow.										
	0.00	356,875.00	356,875.00							356,875.00	0%
<b>11B Equipment</b>											
Norcostco, Inc.	* \$ Trans. From Tuckpointing Allow. & 27A Allow.										
	0.00	85,900.00	85,900.00							85,900.00	0%
<b>Sub-Total</b>	<b>\$19,504,943.06</b>	<b>\$405,799.10</b>	<b>\$19,910,742.16</b>	<b>\$7,112,888.98</b>	<b>\$20,512.00</b>	<b>\$7,133,400.98</b>	<b>\$356,670.00</b>	<b>\$5,394,356.19</b>	<b>\$1,382,374.79</b>	<b>\$12,777,341.18</b>	<b>36%</b>
<b>CM Fees</b>											
R. A. Morton & Associates, LLC	685,000.00		685,000.00	273,830.00		273,830.00		246,140.00	27,690.00	411,170.00	40%
<b>CM Reimbursables</b>											
R. A. Morton & Associates, LLC	88,000.00		88,000.00	28,000.00		28,000.00		24,000.00	4,000.00	60,000.00	32%
<b>Architect Fees</b>	1,886,326.00		1,886,326.00	1,314,002.25		1,314,002.25		1,314,002.25		572,323.75	70%
<b>Architect Reimbursables</b>			0.00							0.00	#DIV/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
Misc. Owner Expenses	273,625.98	(108,912.65)	164,713.33	7,743.58		7,743.58		7,743.58		156,969.75	5%
Permits, Plan Reviews	81,240.34	56,777.65	138,017.99	138,017.99		138,017.99		138,017.99		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%
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	4,124.93		4,124.93		3,800.25	324.68	1,915.20	68%
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	82,834.55		82,834.55		82,834.55		389,318.45	18%
Fitness Equipment	152,658.00		152,658.00							152,658.00	0%
Technology	300,000.00		300,000.00	120,991.23		120,991.23		120,991.23		179,008.77	40%
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%

<b>I.S.D. #146 - Barnesville Public Schools</b>	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
<b>Contingency</b>	1,649,999.94	(386,078.45)	1,263,921.49	*						*		*	1,263,921.49	23%
<b>Owner Contingency</b>	1,933,608.00	(20,177.00)	1,913,431.00	*						*		*	1,913,431.00	1%
Sub-Total	<u>\$8,129,851.94</u>	<u>(\$405,799.10)</u>	<u>\$7,724,052.84</u>	*	<u>\$2,610,476.39</u>	<u>\$0.00</u>	<u>\$2,610,476.39</u>	<u>\$0.00</u>	<u>\$2,578,461.71</u>	*	<u>\$32,014.68</u>	*	<u>\$5,113,576.45</u>	<u>34%</u>
Construction Total	<u>\$28,050,000.00</u>	<u>\$0.00</u>	<u>\$28,050,000.00</u>	*	<u>\$9,845,555.16</u>	<u>\$20,512.00</u>	<u>\$9,866,067.16</u>	<u>\$356,670.00</u>	<u>\$8,090,285.77</u>	*	<u>\$1,419,111.39</u>	*	<u>\$18,183,932.84</u>	<u>35%</u>

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

Listing of Checks to be Prepared

Draw #7

**Please Do NOT Combine Checks for the Same Contractor.**

R. A. Morton & Associates, LLC	\$	32,082.02
Dakota Rolloff Services, LLC	\$	350.00
Jiffy Jon's, Inc.	\$	390.00
City of Barnesville	\$	259.08
Braun Intertec Corporation	\$	2,982.50
Dakota Rolloff Services, LLC	\$	673.00
Eicholtz Masonry, Inc.	\$	247,000.00
Integrity Steel Supply, LLC	\$	124,887.00
Innovative Erectors, Inc.	\$	144,034.78
Pierce Lee Roofing, LLC	\$	394,367.50
Manning Mechanical, Inc.	\$	350,312.00
Vinco, Inc.	\$	46,345.72
Landwehr Construction, Inc.	\$	20,042.79
FM Asphalt, LLC	\$	<u>55,385.00</u>
Draw Total	\$	<u><u>1,419,111.39</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.**

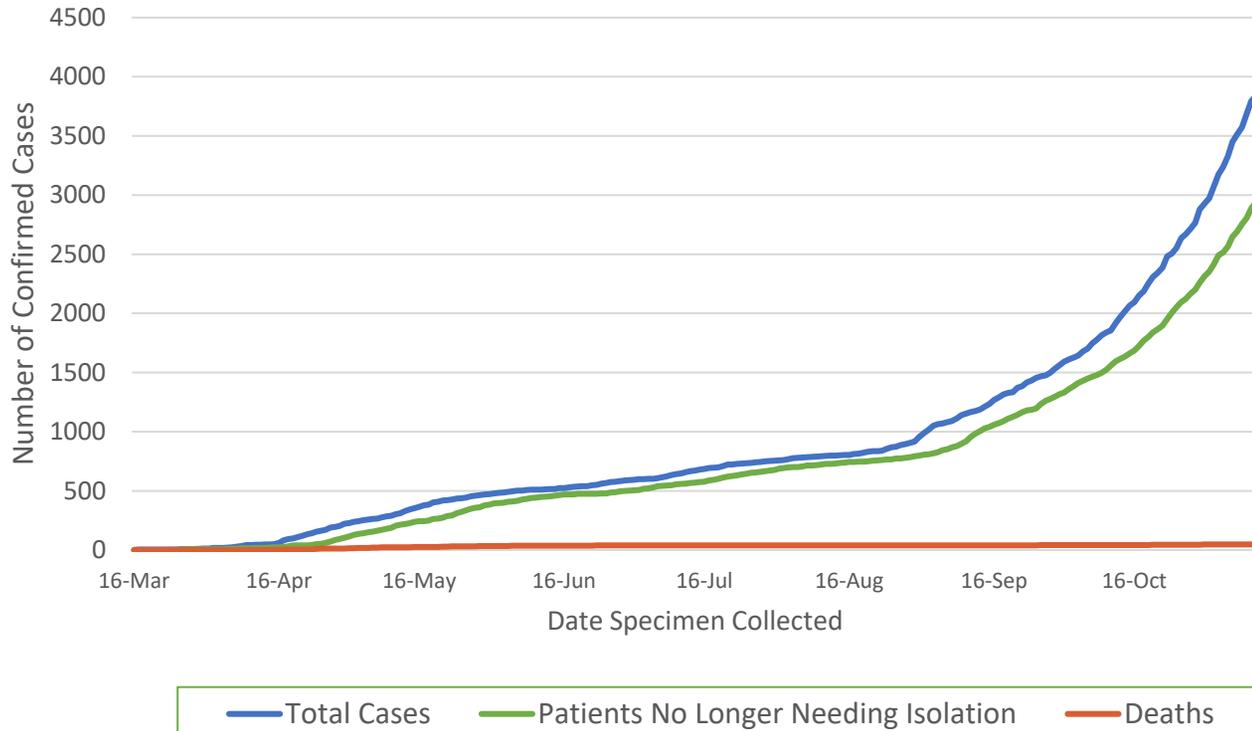
**THANK YOU!**

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



# 11/16/2020 COVID-19 in Minnesota and Clay County

## COVID-19 Cases in Clay County



### Clay County:

**Positive Cases: 3,841**

**Deaths: 50**

**14-Day Case Rate per 10,000 people** (by collection date 10/18-10/31): 123.41

### Minnesota:

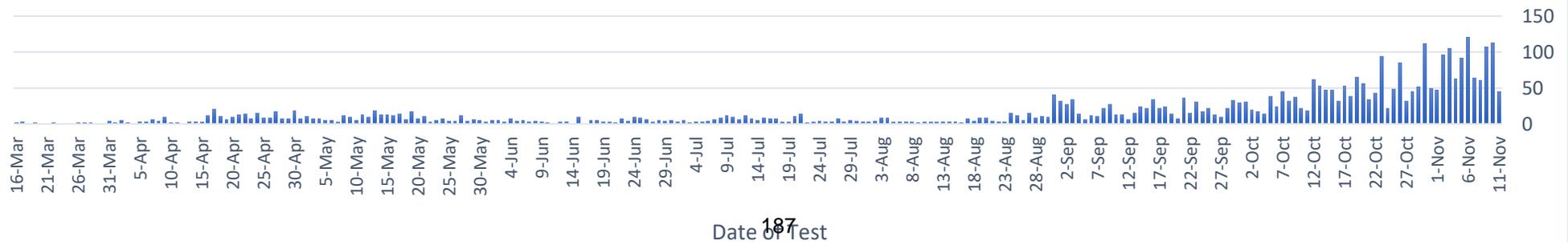
**Positive Cases: 231,018**

**Deaths: 2,917**

**No Longer Needing Isolation: 179,614**

**Cumulative Positivity Rate: 6.3%**

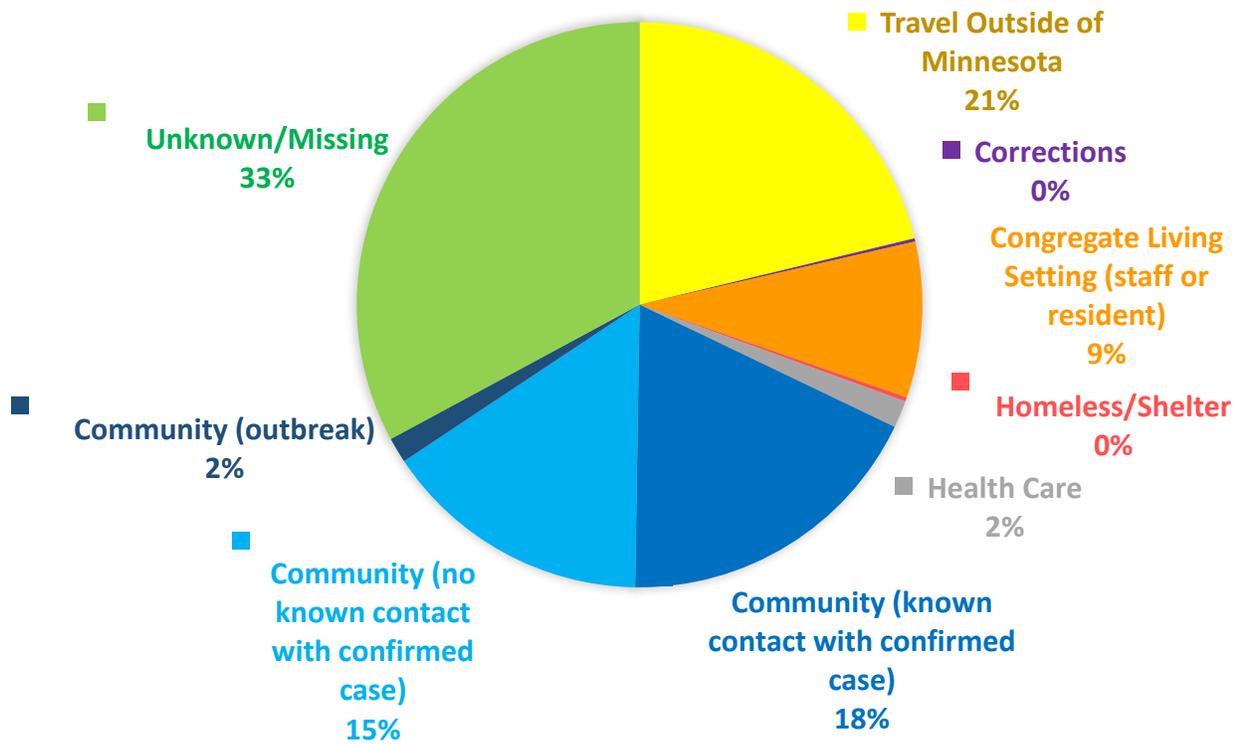
## Clay County Daily New Cases



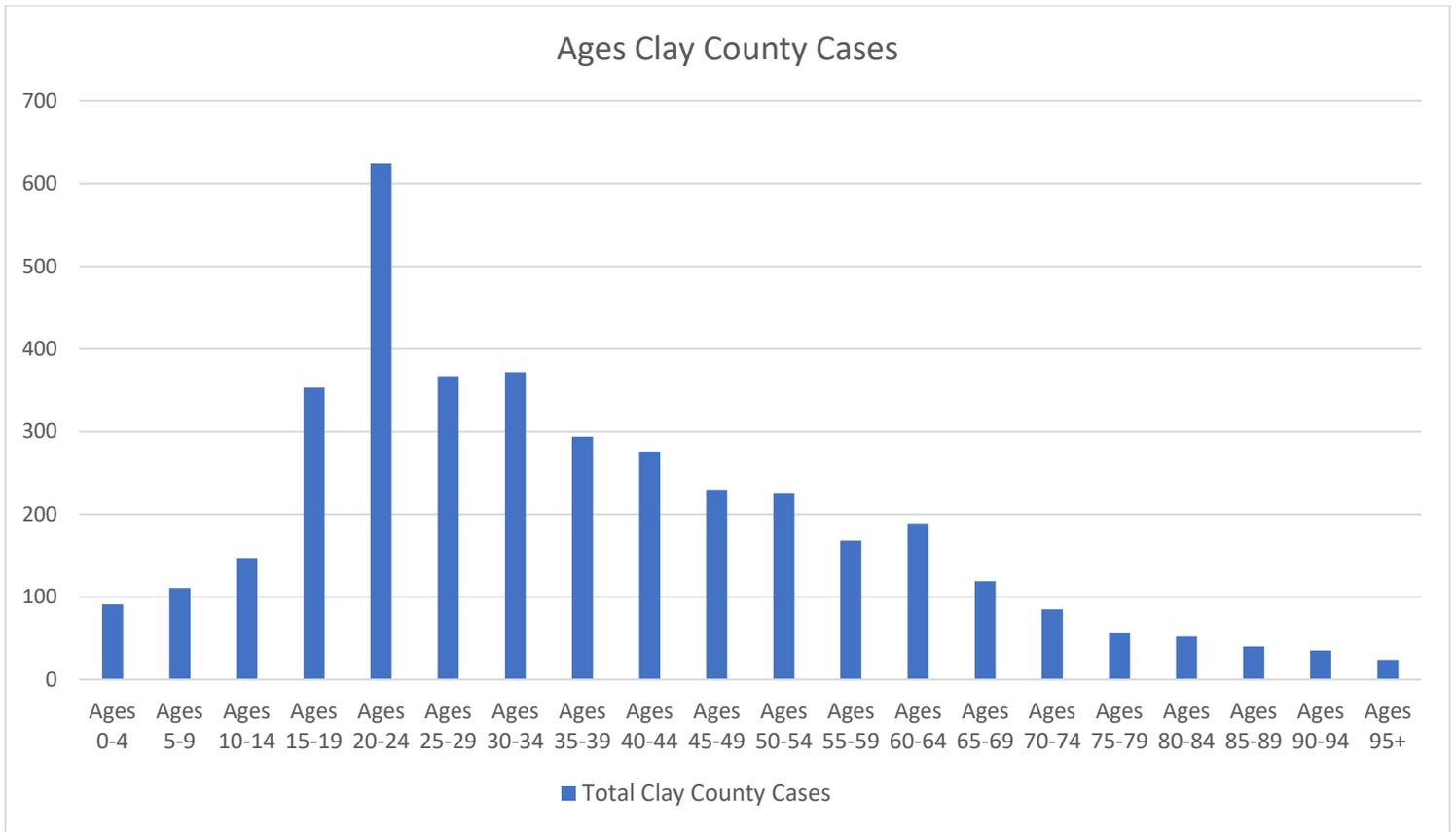
## Cases in Clay County<sup>2</sup>

	<b>Total Confirmed Cases by Date of Testing</b>	<b>No Longer Needing Isolation</b>	<b>Deaths</b>	<b>Active Cases</b>
<b>March 18</b>	1	0	0	1
<b>March 25</b>	5	2	0	3
<b>April 1</b>	13	6	0	7
<b>April 8</b>	33	14	0	19
<b>April 15</b>	51	23	1	27
<b>April 22</b>	134	40	5	89
<b>April 29</b>	203	93	12	98
<b>May 6</b>	262	156	20	86
<b>May 13</b>	329	220	24	85
<b>May 20</b>	409	265	27	117
<b>May 27</b>	454	349	31	74
<b>June 3</b>	485	401	35	49
<b>June 10</b>	510	447	37	26
<b>June 17</b>	529	471	37	21
<b>June 24</b>	560	479	38	43
<b>July 1</b>	594	505	38	51
<b>July 8</b>	622	544	38	40
<b>July 15</b>	679	574	38	67
<b>July 22</b>	724	625	39	60
<b>July 29</b>	749	666	40	43
<b>August 5</b>	780	702	40	38
<b>August 12</b>	797	729	40	28
<b>August 19</b>	823	747	40	36
<b>August 26</b>	873	773	40	60
<b>September 2</b>	1015	809	40	166
<b>September 9</b>	1141	897	40	204
<b>September 15</b>	1234	1041	40	153
<b>September 23</b>	1417	1181	40	196
<b>September 30</b>	1562	1317	41	204
<b>October 7</b>	1748	1465	42	241
<b>October 14</b>	2018	1634	43	341
<b>October 21</b>	2343	1866	44	433
<b>October 28</b>	2713	2165	45	503
<b>November 4</b>	3238	2515	46	677
<b>November 11</b> <sup>1</sup>	3839	2942	50	847

## LIKELY EXPOSURE



- Travel: Case traveled outside of Minnesota in the 2 weeks before illness.
- Congregate Care Setting: Case lived, worked, or visited a long-term care facility (LTCF), assisted living facility, group home, or residential behavioral health (RBH) facility.
- Corrections: Case lived, worked, or visited a jail/prison setting.
- Homeless/Shelter: Case was experiencing homelessness, or lived or worked at a shelter.
- Health Care: Case worked in an acute care facility (hospital, clinic, detox) or was a patient in an acute care facility.
- Community (outbreak): Case is part of an outbreak not associated with a congregate care, corrections, shelter, or health care setting.
- Community (known contact with confirmed case): Case had known contact with confirmed case.
- Community (no known contact with confirmed case): Case had no known contact with confirmed case.
- Unknown/missing: Interview pending.



<sup>1</sup> Due to the need to confirm reports and reporting delays, current week data may be incomplete.

<sup>2</sup> Data is preliminary and may change as cases are investigated. Not all suspected cases of COVID-19 are tested, so this data may not be representative of the total number of people in Clay County who have or had COVID-19.

For more information:

MDH Daily Situation Update for COVID-19:

<https://www.health.state.mn.us/diseases/coronavirus/situation.html>

MDH Weekly COVID-19 Report published 11/05/2020:

<https://www.health.state.mn.us/diseases/coronavirus/stats/covidweekly46.pdf>

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

<https://www.health.state.mn.us/diseases/coronavirus/stats/wschoool.pdf>

# Minnesota COVID-19 Case Information – November 16, 2020

## Clay County:

- **Total Confirmed Positive Cases: 3,841**
  - Newly Reported Cases: 79
- **Total Deaths: 50**
- Newly Reported Deaths: 0
- **14-Day Case Rate per 10,000 People** (by collection dates 10/18-10/31): **123.41**

## Minnesota:

- **Total Positive Cases (cumulative): 231,018**
  - Newly Reported Cases: 7,444
- **Total Cumulative Deaths: 2,917**
  - Newly Reported Deaths: 12
- **Cumulative Positivity Rate** (reported 11/12): **6.3%**
- Total approximate completed tests (cumulative): 3,472,833
- Total approximate number of people tested (cumulative): 2,173,424
- Total cases requiring hospitalization: 13,251
  - Total cases hospitalized in ICU: 3,203
- Total cases who no longer need to be isolated: 179,614

## United States:

- Total Confirmed Positive Cases: 11,116,640
- Total Deaths: 249,730
- Total cases who no longer need to be isolated: 5,946,496

## Global:

- Total Confirmed Positive Cases: 54,563,236
- Total Deaths: 1,319,882
- Total cases who no longer need to be isolated: 35,058,846

**MDH Weekly Report for 11/12/2020:** <https://www.health.state.mn.us/diseases/coronavirus/stats/covidweekly46.pdf>

**14-Day Case Rate per 10,000 People:** <https://www.health.state.mn.us/diseases/coronavirus/stats/wschooll.pdf>

Updated daily at 11 a.m., with data current as of 4 p.m. the previous day.

Data is for cases that were tested and returned positive. Numbers are cumulative since Jan. 20, 2020. All data are preliminary and may change as cases are investigated. Not all cases of COVID-19 are tested, so data is not representative of the total number of people in Minnesota who have or had COVID-19.

**Clay County cases by School District and Age from August 1 - November 2<sup>nd</sup>**

**Clay County**

Total Cases within County: 1,987

*1 case with no city listed Age 21*

<b>Clay County</b>			
Age Range	Total Cases	Total Hospitalizations	Including ICU Hospitalization
Ages 0-5	65	1	0
Ages 6-10	67	0	0
Ages 11-18	189	0	0
Ages 19+	1,664	58	18

**Barnesville District Superintendent - Jon Ellerbusch**

Total Cases within District Area: 97

- Baker: 2
- Barnesville: 93
- Comstock: 2

<b>Barnesville District</b>			
Age Range	Total Cases	Total Hospitalizations	Including ICU Hospitalization
Ages 0-5	0	0	0
Ages 6-10	2	0	0
Ages 11-18	20	0	0
Ages 19+	75	7	2

B. Construction Project

C. ISD 146 NOTICE OF PUBLIC HEARING Tax Abatement

The Tax Abatement Hearing will be held right before the regular December Board meeting on December 21, 2020 at 6:45 PM

13. Enrollment Update

194

Enrollment- Elementary K-5: 423, High School 6-12: 473. Total Enrollment: 896

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	69							
HK	4	6	7	8							
Grade 1	72	68	68	67							
Grade 2	69	73	73	74							
Grade 3	71	70	70	70							
Grade 4	60	64	64	66							
Grade 5	67	69	69	69							
	<b>406</b>	<b>423</b>	<b>421</b>	<b>423</b>	<b>0</b>						
Grade 6	66	69	70	70							
Grade 7	68	72	72	70							
Grade 8	65	68	68	68							
Grade 9	75	76	76	76							
Grade 10	68	68	68	68							
Grade 11	57	54	53	53							
Grade 12	68	68	68	68							
	<b>467</b>	<b>475</b>	<b>475</b>	<b>473</b>	<b>0</b>						
Grades K-12	<b>873</b>	<b>898</b>	<b>896</b>	<b>896</b>	<b>0</b>						

14. Dates to Remember

A. Regular School Board Meeting

1) Monday, December 21, 2020, 7:00 PM

B. Public Hearing Tax Abatement

1) Monday, December 21, 2020, 6:45 PM

15. Adjournment