Independent School District #146
Regular School Board Meeting
7:00 PM on October 18, 2021
Barnesville High School
302 3rd Street South
Barnesville, MN 56514

1. Call to Order
Meeting was called to order at 7:00 PM by Chair Bredman.
2. Roll Call
Members present: Dion Bredman, Marla Field, Ryan Lindbom, Greg Berg, Leslie Shirek, Jacob Thompson arrived at 7:31 PM
Members absent: Dave Herbranson
Guests present: Todd Henrickson, Bryan Strand, Erin Ellingson, Michael Stein, Courtney Richman, Jodi Samuelson and Brooke Fradet
3. Pledge of Allegiance
4. Approval of Agenda
5. Approval of Minutes 2

Regular School Board Meeting

Monday, September 20, 2021 7:00 PM
Barnesville High School, 302 3rd Street South, Barnesville, MN 56514

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

1. **Call to Order**
   Discussion: Chair Bredman called the meeting to order at 7:01 P.M.
2. **Roll Call**
   Discussion: Members present: Dion Bredman, Dave Herbranson, Leslie Shirek, Greg Berg, Ryan Lindbom, Marla Field and Superintendent Dr. Ellerbusch.
   Guests present: Bryan Strand, Todd Henrickson, Erin Ellingson, Crystal Henderson, Tammy Maesse, Michael Stein, Jodi Samuelson and Brooke Fradet.
3. **Pledge of Allegiance**
4. **Approval of Agenda**
   Action(s):
   Vote to approve the agenda as presented/amended to table items 11.A.2 - 11.A.9. This motion, made by Greg Berg and seconded by Leslie Shirek, Passed.
   Voting Detail:

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

   Voting Summary: Yea: 6, Nay: 0, Absent: 1

5. **Approval of Minutes**
   Action(s):
   Vote to approve the minutes of the regular school board meeting on August 16, 2021 as presented/amended. This motion, made by Marla Field and seconded by David Herbranson, Passed.
   Voting Detail:

Greg Berg:	Yea
Dion Bredman:	Yea
Marla Field:	Yea

David Herbranson:	Yea
Ryan Lindbom:	Yea
Leslie Shirek:	Yea
Jacob Thompson:	Absent

Voting Summary: Yea: 6, Nay: 0, Absent: 1

6. **Claims, Accounts and Financial**

Action(s):
Vote to approve claims, wires and all other financial reports as presented. This motion, made by Leslie Shirek and seconded by David Herbranson, Passed.

Voting Detail:

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

Voting Summary: Yea: 6, Nay: 0, Absent: 1

7. **Appreciation, Recognition and Presentations**

A. New York City Student Trip

Presenter: Mrs. Gylland

Discussion: Mrs. Gylland and Mr. Knudson presented to the Board the results of a survey they sent out to parents in regards to the New York student trip. They discussed options and what they wanted the Board to do as the next step. The Board would like them to send out another survey to narrow down information.

8. **Recognition of Citizens for Input Purposes**

9. **Reports/News**

A. High School Principal's Report

B. Elementary Principal/Activities Director's Report

C. Superintendent's Report

D. Board Committee Reports

10. **Removal of Consent Items for Discussion**

11. **Approval of Consent Items**

A. Personnel

1) Tammy Maesse as Elementary Administrative Assistant

Action(s):
Vote to approve hiring Tammy Maesse as the elementary administrative assistant. This motion,

made by Marla Field and seconded by Greg Berg, Passed.

Voting Detail:

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

Voting Summary: Yea: 6, Nay: 0, Absent: 1

2) Lori Henrickson as Elementary Office Aide

Action(s):

Vote to approve hiring Lori Henrickson as the elementary office aide. This motion, made by Greg Berg and seconded by Leslie Shirek, Tabled.

Voting Detail:

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

Voting Summary: Yea: 6, Nay: 0, Absent: 1

3) Julia Bekkerus as Special Education Paraprofessional

Action(s):

Vote to approve hiring Julia Bekkerus as a special education paraprofessional. This motion, made by Greg Berg and seconded by Leslie Shirek, Tabled.

Voting Detail:

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

Voting Summary: Yea: 6, Nay: 0, Absent: 1

4) Haley Pander as Special Education Paraprofessional

Action(s):

Vote to approve hiring Haley Pender as a special education paraprofessional. This motion, made by Greg Berg and seconded by Leslie Shirek, Tabled.

Voting Detail:

Greg Berg:	Yea
Dion Bredman:	Yea

Marla Field: Yea

David Herbranson: Yea

Ryan Lindbom: Yea

Leslie Shirek: Yea

Jacob Thompson: Absent

Voting Summary: Yea: 6, Nay: 0, Absent: 1

5) Leah Wirth as Special Education Paraprofessional

Action(s):

Vote to approve hiring Leah Wirth as a special education paraprofessional. This motion, made by Greg Berg and seconded by Leslie Shirek, Tabled.

Voting Detail:

Greg Berg: Yea

Dion Bredman: Yea

Marla Field: Yea

David Herbranson: Yea

Ryan Lindbom: Yea

Leslie Shirek: Yea

Jacob Thompson: Absent

Voting Summary: Yea: 6, Nay: 0, Absent: 1

6) Jennifer Johnson as a Special Education Paraprofessional

Action(s):

Vote to approve hiring Jenifer Johnson as a special education paraprofessional for the 2021-22 school year. This motion, made by Greg Berg and seconded by Leslie Shirek, Tabled.

Voting Detail:

Greg Berg: Yea

Dion Bredman: Yea

Marla Field: Yea

David Herbranson: Yea

Ryan Lindbom: Yea

Leslie Shirek: Yea

Jacob Thompson: Absent

Voting Summary: Yea: 6, Nay: 0, Absent: 1

7) Jessi Haus as Title Paraprofessional

Action(s):

Vote to approve hiring Jessi Haus as a title paraprofessional. This motion, made by Greg Berg and seconded by Leslie Shirek, Tabled.

Voting Detail:

Greg Berg: Yea

Dion Bredman: Yea

Marla Field: Yea

David Herbranson: Yea

Ryan Lindbom: Yea

Leslie Shirek: Yea

Jacob Thompson: Absent

Voting Summary: Yea: 6, Nay: 0, Absent: 1

8) Betsy Ronsberg as Title Paraprofessional

Action(s):

Vote to approve hiring Betsy Ronsberg as a title paraprofessional. This motion, made by Greg Berg and seconded by Leslie Shirek, Tabled.

Voting Detail:

Greg Berg: Yea

Dion Bredman: Yea

Marla Field: Yea

David Herbranson: Yea

Ryan Lindbom: Yea

Leslie Shirek: Yea

Jacob Thompson: Absent

Voting Summary: Yea: 6, Nay: 0, Absent: 1

9) Stacy Rotz as Preschool Paraprofessional

Action(s):

Vote to approve hiring Stacy Rotz as a preschool paraprofessional. This motion, made by Greg Berg and seconded by Leslie Shirek, Tabled.

Voting Detail:

Greg Berg: Yea

Dion Bredman: Yea

Marla Field: Yea

David Herbranson: Yea

Ryan Lindbom: Yea

Leslie Shirek: Yea

Jacob Thompson: Absent

Voting Summary: Yea: 6, Nay: 0, Absent: 1

10) Katherine Krotzer as Kids Club Program Assistant Leader

Action(s):

Vote to approve hiring Katherine Krotzer as a Kids Club program assistant leader. This motion, made by Marla Field and seconded by Greg Berg, Passed.

Voting Detail:

Greg Berg: Yea

Dion Bredman: Yea

Marla Field: Yea

David Herbranson: Yea

Ryan Lindbom: Yea

Leslie Shirek: Yea

Jacob Thompson: Absent

Voting Summary: Yea: 6, Nay: 0, Absent: 1

11) Brooke Sossa as Kids Club Program Student Assistant

Action(s):

Vote to approve hiring Brooke Sossa as a Kids Club program student assistant. This motion, made by Marla Field and seconded by Greg Berg, Passed.

Voting Detail:

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

Voting Summary: Yea: 6, Nay: 0, Absent: 1

12) Mathea Jablonsky as Kids Club Program Student Assistant

Action(s):

Vote to approve hiring Mathea Jablonsky as a Kids Club program student assistant. This motion, made by Marla Field and seconded by Greg Berg, Passed.

Voting Detail:

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

Voting Summary: Yea: 6, Nay: 0, Absent: 1

13) Joanne Herbranson as Co-Concession Manager

Action(s):

Vote to approve hiring Joanne Herbranson as a co-concession manager. This motion, made by Marla Field and seconded by Greg Berg, Passed.

Voting Detail:

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

Voting Summary: Yea: 6, Nay: 0, Absent: 1

14) Lowell Jordahl as Co-Concession Manager

Action(s):

Vote to approve hiring Lowell Jordahl as a co-concession manager. This motion, made by Marla Field and seconded by Greg Berg, Passed.

Voting Detail:

Greg Berg:	Yea
Dion Bredman:	Yea
Marla Field:	Yea

David Herbranson:	Yea
Ryan Lindbom:	Yea
Leslie Shirek:	Yea
Jacob Thompson:	Absent

Voting Summary: Yea: 6, Nay: 0, Absent: 1

15) Wanda Julsrud as Cook Helper

Action(s):

Vote to approve hiring Wanda Julsrud as a cook helper. This motion, made by Marla Field and seconded by Greg Berg, Passed.

Voting Detail:

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

Voting Summary: Yea: 6, Nay: 0, Absent: 1

16) Tim Getz as Cook Helper

Action(s):

Vote to approve hiring Tim Getz as a cook helper. This motion, made by Marla Field and seconded by Greg Berg, Passed.

Voting Detail:

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

Voting Summary: Yea: 6, Nay: 0, Absent: 1

17) Missie Goheen as Co-Coach for 7th Grade Volleyball

Action(s):

Vote to approve hiring Missie Goheen as a co-coach for 7th grade volleyball. This motion, made by Marla Field and seconded by Greg Berg, Passed.

Voting Detail:

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

Voting Summary: Yea: 6, Nay: 0, Absent: 1

18) Alyssa Bergman as Co-Coach for 7th Grade Volleyball

Action(s):
Vote to approve hiring Alyssa Bergman as co-coach for 7th grade volleyball. This motion, made by Marla Field and seconded by Greg Berg, Passed.
Voting Detail:

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

Voting Summary: Yea: 6, Nay: 0, Absent: 1

19) Steve Barsness as Custodian
Action(s):
Vote to approve hiring Steve Barsness as a custodian. This motion, made by Marla Field and seconded by Greg Berg, Passed.
Voting Detail:

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

Voting Summary: Yea: 6, Nay: 0, Absent: 1

20) Steve Barsness's Resignation as Custodian
Action(s):
Vote to approve Steve Barsness's resignation as a custodian effective September 16, 2021 with appreciation for services rendered. This motion, made by Marla Field and seconded by Greg Berg, Passed.
Voting Detail:

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

Voting Summary: Yea: 6, Nay: 0, Absent: 1

B. Superintendent Contract for 2022-25
Action(s):
Vote to approve the superintendent contract for 2022-2025. This motion, made by Marla Field and seconded by Greg Berg, Passed.
Voting Detail:

Greg Berg:	Yea

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

Voting Summary: Yea: 6, Nay: 0, Absent: 1

C. Project Application and Project Certification for Payment (Draw 17)

Action(s):

Vote to approve Project Application and Project Certification for Payment (Draw 17). This motion, made by Marla Field and seconded by Greg Berg, Passed.

Voting Detail:

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

Voting Summary: Yea: 6, Nay: 0, Absent: 1

D. Donations

1) $1,000 Donation from Joanne and Dave Herbranson in Memory of Jaynie Halverson for Weight Lifting

Action(s):

Vote to approve $1,000 donation from Joanne and Dave Herbranson in Memory of Jaynie Halverson for weight lifting. This motion, made by Marla Field and seconded by Greg Berg, Passed.

Voting Detail:

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

Voting Summary: Yea: 6, Nay: 0, Absent: 1

2) $577.08 from Microsoft-Benevity Fund for Softball Auxiliary Account

Action(s):

Vote to approve $577.08 donation from Microsoft-Benevity Fund for softball auxiliary account. This motion, made by Marla Field and seconded by Greg Berg, Passed.

Voting Detail:

Greg Berg:	Yea

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

Voting Summary: Yea: 6, Nay: 0, Absent: 1

3) $100 Donation from Brent Berg Agency, Inc. for Summer Recreation T-Shirts

Action(s):

Vote to approve $100 donation from Brent Berg Agency, Inc. for summer recreation t-shirts. This motion, made by Marla Field and seconded by Greg Berg, Passed.

Voting Detail:

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

Voting Summary: Yea: 6, Nay: 0, Absent: 1

4) $100 Donation from Barnesville Dairy Queen for Summer Recreation T-Shirts

Action(s):

Vote to approve $100 donation from Barnesville Dairy Queen for summer recreation t-shirts. This motion, made by Marla Field and seconded by Greg Berg, Passed.

Voting Detail:

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

Voting Summary: Yea: 6, Nay: 0, Absent: 1

5) $100 Donation from Farmers Co-Operative Oil Co. for Summer Recreation T-Shirts

Action(s):

Vote to approve $100 donation from Farmers Co-Operative Oil Co. for summer recreation t-shirts. This motion, made by Marla Field and seconded by Greg Berg, Passed.

Voting Detail:

Greg Berg: Yea
Dion Bredman: Yea
Marla Field: Yea

David Herbranson: Yea
Ryan Lindbom: Yea
Leslie Shirek: Yea
Jacob Thompson: Absent

Voting Summary: Yea: 6, Nay: 0, Absent: 1

12. **New Business**

A. Ala Carte Charge

Action(s):

Vote to increase extra sandwich to $1.35 (Ala Carte Charge). This motion, made by Leslie Shirek and seconded by Ryan Lindbom, Passed.

Voting Detail:

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

Voting Summary: Yea: 6, Nay: 0, Absent: 1

B. Additional Work Time for Title 1 Paraprofessionals

Action(s):

Vote to approve 15 minutes additional daily work time for Title 1 paraprofessionals during the 2021-22 school year using excess federal funds. This motion, made by Greg Berg and seconded by Marla Field, Passed.

Voting Detail:

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

Voting Summary: Yea: 6, Nay: 0, Absent: 1

C. Foster Care Transportation Agreement

Action(s):

Vote to approve the Foster Care Transportation Agreement between Independent School District No. 146 and Clay County, Minnesota. This motion, made by Ryan Lindbom and seconded by Leslie Shirek, Passed.

Voting Detail:

Greg Berg: Yea
Dion Bredman: Yea
Marla Field: Yea
David Herbranson: Yea

Ryan Lindbom: Yea
Leslie Shirek: Yea
Jacob Thompson: Absent

Voting Summary: Yea: 6, Nay: 0, Absent: 1

D. Preliminary Levy Certification

Action(s):

Vote to approve the 2021 payable 2022 levy at the maximum amount. This motion, made by Ryan Lindbom and seconded by Greg Berg, Passed.

Voting Detail:

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

Voting Summary: Yea: 6, Nay: 0, Absent: 1

E. Fund Transfer from Staff Development

Action(s):

Vote to approve the resolution regarding fund balance transfer in the amount of $250,000. This motion, made by David Herbranson and seconded by Greg Berg, Passed.

Voting Detail:

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

Voting Summary: Yea: 6, Nay: 0, Absent: 1

Discussion: Those in favor: Marla Field, Ryan Lindbom, Greg Berg, Dion Bredman, Leslie Shirek, Dave Herbranson
Those opposed: None
Resolution passed

13. **Addendum**

A. Cassondra Thomasson as a Long-term Substitute Teacher

Action(s):

Vote to approve hiring Cassondra Thomasson as a long-term substitute teacher for Spanish. This motion, made by Leslie Shirek and seconded by Ryan Lindbom, Passed.

Voting Detail:

Greg Berg: Yea
Dion Bredman: Yea
Marla Field: Yea

David Herbranson: Yea
Ryan Lindbom: Yea
Leslie Shirek: Yea
Jacob Thompson: Absent

Voting Summary: Yea: 6, Nay: 0, Absent: 1

B. Unpaid Leave of Absence for Heidi Ackerson

Action(s):
Vote to approve unpaid leave of absence for Heidi Ackerson. This motion, made by Dion Bredman and seconded by Greg Berg, Passed.

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

Voting Summary: Yea: 6, Nay: 0, Absent: 1

C. Kathy Askegaard as Volunteer Reading Teacher

Action(s):
Vote to approve Kathy Askegaard as a volunteer reading teacher at the Elementary School. This motion, made by Dion Bredman and seconded by Greg Berg, Passed.

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

Voting Summary: Yea: 6, Nay: 0, Absent: 1

14. **Discussion/Information**

A. Construction

B. COVID-19

C. Truth in Taxation Hearing

1) Monday, December 20, 2021, 7:00 PM, Barnesville High School

15. **Enrollment Update**

Discussion: Grades K-6: 504, Grades: 7-12: 400, Total enrollment: 904

16. **Dates to Remember**

A. Teacher Negotiations

1) Wednesday, September 22, 2021, 7:30 PM, Barnesville Elementary School

B. Regular School Board Meeting

1) Monday, October 18, 2021, 7:00 PM, Barnesville High School

17. **Adjournment**

Action(s):

Vote to adjourn the meeting at 8:54 PM. This motion, made by Leslie Shirek and seconded by Marla Field, Passed.

Voting Detail:

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

Voting Summary: Yea: 6, Nay: 0, Absent: 1

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Board Secretary

Special School Board Meeting
Monday, October 11, 2021 7:00 PM Central

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

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

Present: 7.

1. Call to Order
The meeting was called to order at 7:00 PM by Chair Bredman.

2. Roll Call
Members present: Ryan Lindbom, Jacob Thompson, Leslie Shirek, Dion Bredman, Marla Field, Dave Herbranson, Greg Berg and Superintendent Ellerbusch.
Guests present: Erin Ellingson, Bryan Strand, Todd Henrickson, Jennifer Gylland and Erick Knudson.

3. Pledge of Allegiance

4. Approval of Agenda
Vote to approve the agenda as presented/amended. This motion, made by Leslie Shirek and seconded by Ryan Lindbom, Passed.
Greg Berg: Yea, Dion Bredman: Yea, Marla Field: Yea, David Herbranson: Yea, Ryan Lindbom: Yea, Leslie Shirek: Yea, Jacob Thompson: Yea
Yea: 7, Nay: 0

5. Recognition of Citizens for Input Purposes

6. New Business

6.A. NYC Trip
Motion to approve the NYC Trip April 3rd-9th, 2022 as planned and requiring the Covid-19 vaccine to those participating. This motion, made by Jacob Thompson and seconded by Greg Berg, Passed.
Greg Berg: Yea, Dion Bredman: Yea, Marla Field: Yea, David Herbranson: Yea, Ryan Lindbom: Yea, Leslie Shirek: Yea, Jacob Thompson: Yea
Yea: 7, Nay: 0

7. Adjournment
Vote to adjourn the meeting at 7:32 PM. This motion, made by Leslie Shirek and seconded by Greg Berg, Passed.
Greg Berg: Yea, Dion Bredman: Yea, Marla Field: Yea, David Herbranson: Yea, Ryan Lindbom: Yea, Leslie Shirek: Yea, Jacob Thompson: Yea

Yea: 7, Nay: 0

6. Claims, Accounts and Financial 19
Presented by Jodi Samuelson

TREASURER'S REPORT

		2021-22	2020-21
Book Balance 9/1/21		$1,927,254.43	$1,791,061.58
Receipts			
9/1/2021	260.54		
9/2/2021	424.27		
9/3/2021	1,424.72		
9/7/2021	1,242.48		
9/8/2021	710,694.98		
9/9/2021	402.37		
9/10/2021	1,194.60		
9/13/2021	6,836.03		
9/14/2021	10,801.07		
9/15/2021	4,508.50		
9/16/2021	2,631.37		
9/17/2021	21,638.63		
9/20/2021	7,720.73		
9/21/2021	4,667.43		
9/22/2021	7,220.84		
9/23/2021	2,005,410.89		
9/24/2021	4,029.77		
9/27/2021	5,164.46		
9/28/2021	1,819.46		
9/29/2021	529.10		
9/30/2021	701,883.24		
Net in Transit	(8,211.30)	$3,492,294.18	$2,609,145.73
		$5,419,548.61	$4,400,207.31
Disbursements		$2,902,937.93	$3,099,239.81
Book Balance	9/30/2021	$2,516,610.68	$1,300,967.50
Student Activities		$207,597.32	$154,573.37
MSDLAF Investment		$1,286,961.86	$2,443,762.59
Bond 2019A Investments		$7,810,633.65	$21,863,763.22
Midwest Money Market		$928,425.46	$625,837.38
Actual Balance		$12,750,228.97	$26,388,904.06

FUND	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	BALANCE	BALANCE
General	$3,750,866.74	$1,151,914.66	$1,175,620.33	$3,727,161.07 *	$3,861,251.90 ^
Student Activities	$203,073.26	$18,879.13	$14,355.07	$207,597.32	$154,573.37
Food Service	$204,838.62	$13,745.26	$21,228.25	$197,355.63	$124,014.52
Community Service	($16,451.09)	$21,294.37	$21,710.01	($16,866.73)	($21,121.90)
Building Construction	$9,760,670.14	$54,681.00	$2,004,715.99	$7,810,635.15	$21,863,673.22
Debt Service	$707,607.44	$116,739.09	$0.00	$824,346.53	$406,512.95
Total	$14,610,605.11	$1,377,253.51	$3,237,629.65	$12,750,228.97	$26,388,904.06

* Balance includes $12,281,794 of restricted/committed funds, including $10,255,316 for the current building project. (Figure not final yet)

^ Balance includes $26,980,657 of restricted/committed fund, including $24,641,643 for the current building project.

Minnesota School District Liquid Asset Fund Plus
September 2021

Max Account	$1,281,192.46
Liquid Account	$5,769.40
Total Minnesota School District Liquid Asset Fund Plus	$1,286,961.86

Bond Proceeds Investment Summary - Barnesville ISD

09/01/2021 - 09/30/2021

Barnesville ISD 146 2019A (190506)

Dated: 10/11/2021

Portfolio Summary

	Portfolio
Client	Barnesville ISD 146
Custodian	TD Ameritrade
Source Account	943320252
Book Value + Accrued	7,808,538.20
Net Unrealized Gain/Loss	2,537.76
Market Value + Accrued	7,811,075.96
Book Yield	0.37
Duration	0.05
S&P Rating	AA
Moody's Rating	Aa1

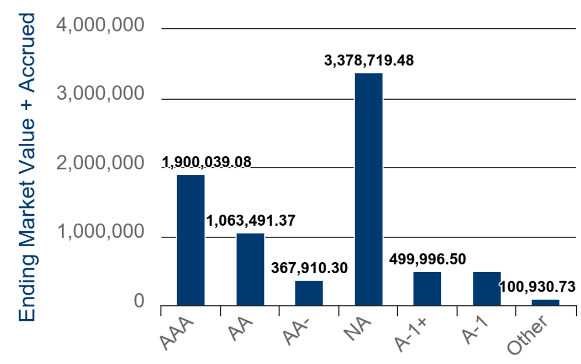
Footnote: 1

GAAP Income Detail

	Portfolio
Account	Barnesville ISD 146 2019A
MMF Payment Received Income	492.60
Coupon Received Income	9,200.00
Realized Gain	0.00
Other Income	0.00
Total Income	9,692.60

Footnotes: 2,3

Exposure - Credit Rating



Portfolio Composition

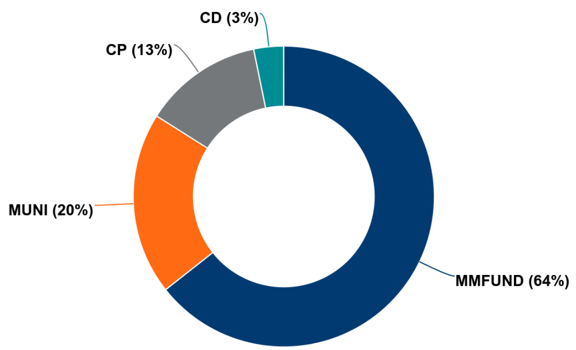
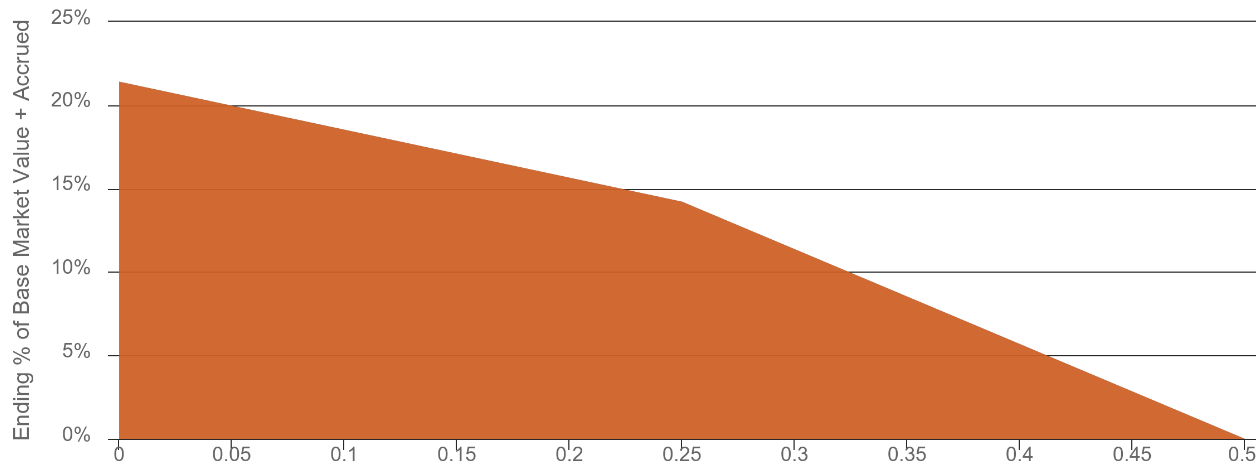


Chart calculated by: % of Market Value + Accrued

Time To Maturity



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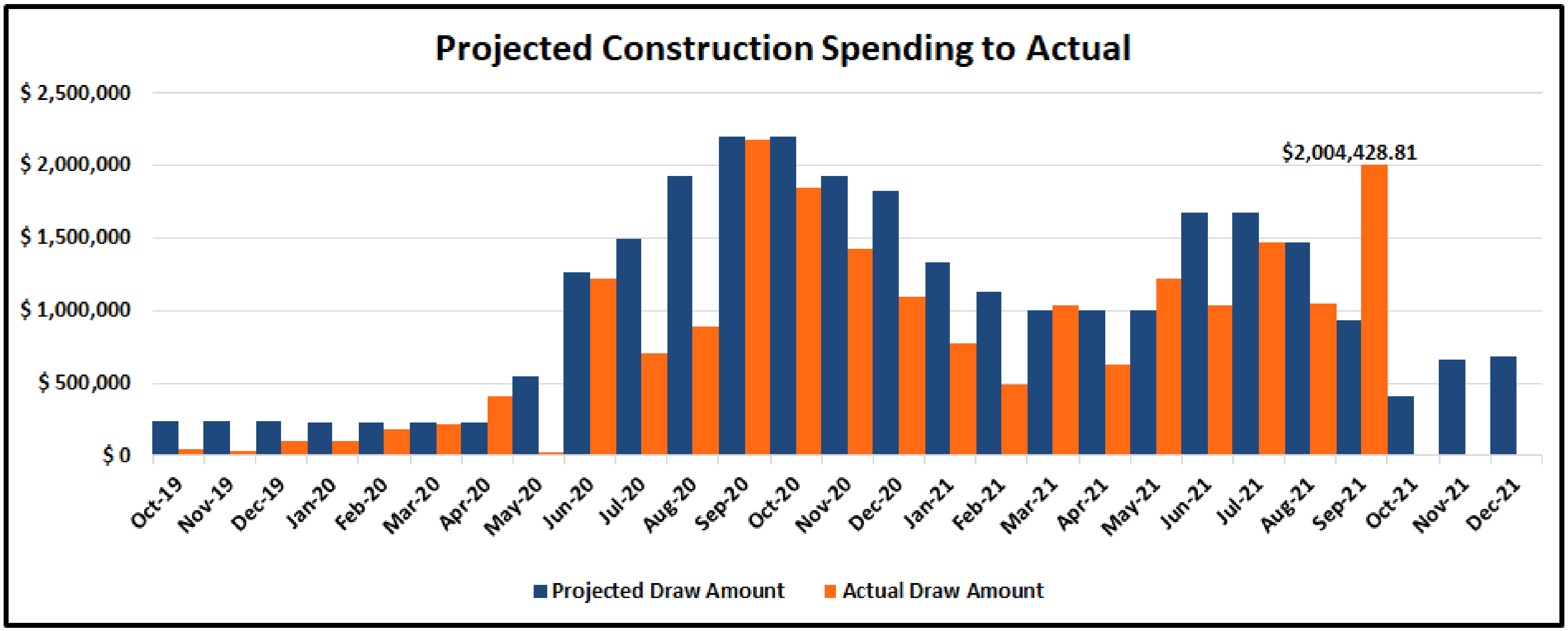
Bond Proceeds Investment Summary - Barnesville ISD

Barnesville ISD 146 2019A (190506)

09/01/2021 - 09/30/2021

Dated: 10/11/2021

1: * Weighted by: Market Value + Accrued, except Book Yield by Base Book Value + Accrued.   2: * Weighted by: Ending Market Value + Accrued.   3: * Formula Column: Total Income = [MMF Payment Received Income]+[Coupon Received Income]+[Realized Gain]+[Other Income].



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Barnesville Public Schools #146
Revenue Guideline by Source
Period Ending September 30, 2021

Sequence: Fd, O/S

	Description	B22 Annual Budget	Period 202203	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
01	General Fund							
001	Levies	(1,152,980.00)	0.00	(196,617.57)	17%	0.00	17%	(956,362.43)
004	Tax Increment Finance Revenue	0.00	0.00	(4,563.55)	0%	0.00	0%	4,563.55
010	County Apport	(23,790.00)	(0.19)	(6,807.61)	29%	0.00	29%	(16,982.39)
019	Misc Local	(5,810.00)	0.00	(279.00)	5%	0.00	5%	(5,531.00)
021	Revenue from MN Dist	(113,040.00)	0.00	0.00	0%	0.00	0%	(113,040.00)
050	Fees from Patrons	(86,940.00)	(28,892.49)	(45,514.49)	52%	0.00	52%	(41,425.51)
060	Student Activity	(108,300.00)	(19,397.08)	(24,055.30)	22%	0.00	22%	(84,244.70)
061	Entry Fee	(12,700.00)	(250.00)	(250.00)	2%	0.00	2%	(12,450.00)
071	Med Assist Fr Dept of HS	(65,000.00)	(305.10)	(9,155.58)	14%	0.00	14%	(55,844.42)
092	Interest	(17,500.00)	(772.98)	(2,449.90)	14%	0.00	14%	(15,050.10)
093	Rent Facilities	(5,000.00)	0.00	0.00	0%	0.00	0%	(5,000.00)
096	Gifts/Bequests	(35,000.00)	0.00	(25.00)	0%	0.00	0%	(34,975.00)
099	Misc Revene	(31,010.00)	(1,053.26)	(2,883.26)	9%	0.00	9%	(28,126.74)
201	Endowment Fund Appr	(39,490.00)	(19,022.13)	(19,022.13)	48%	0.00	48%	(20,467.87)
211	Foundation Aid	(7,216,150.00)	(355,337.27)	(1,443,777.48)	20%	0.00	20%	(5,772,372.52)
212	Literacy Incentive Aid	(54,550.00)	0.00	0.00	0%	0.00	0%	(54,550.00)
227	Abatement	(1,430.00)	0.00	0.00	0%	0.00	0%	(1,430.00)
229	Disparity Reduction	(670.00)	0.00	0.00	0%	0.00	0%	(670.00)
234	Hmstd/Ag Market Value Credit	(7,800.00)	0.00	0.00	0%	0.00	0%	(7,800.00)
317	LTFM State Aid	(63,350.00)	0.00	0.00	0%	0.00	0%	(63,350.00)
360	Spec Ed General	(819,980.00)	(73,878.01)	(237,462.05)	29%	0.00	29%	(582,517.95)
400	Title IV B	(689,530.00)	0.00	(174,885.74)	25%	0.00	25%	(514,644.26)
401	Title I Esea-A	(85,700.00)	0.00	(25,702.67)	30%	0.00	30%	(59,997.33)
619	COM Rev Producing Act (Contra)	35,000.00	395.03	395.03	1%	0.00	1%	34,604.97
620	Sale Mat-Rev Producing Act	(65,000.00)	(5,876.30)	(5,876.30)	9%	0.00	9%	(59,123.70)
621	Sale Mat-Resale Mat	(9,050.00)	(42.36)	(77.74)	1%	0.00	1%	(8,972.26)
624	Sale of Equipment	(5,000.00)	(350.00)	(350.00)	7%	0.00	7%	(4,650.00)
625	Insurance Recovery	(5,000.00)	0.00	0.00	0%	0.00	0%	(5,000.00)
01	General Fund	(10,684,770.00)	(504,782.14)	(2,199,360.34)	21%	0.00	21%	(8,485,409.66)

Barnesville Public Schools #146
Revenue Guideline by Source
Period Ending September 30, 2021

Sequence: Fd, O/S

	Description	B22 Annual Budget	Period 202203	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	(230.95)	5%	0.00	5%	(3,969.05)
300	**State & Grants**	(17,100.00)	(2,352.46)	(2,352.46)	14%	0.00	14%	(14,747.54)
471	**School Lunch Fed**	(250,000.00)	0.00	0.00	0%	0.00	0%	(250,000.00)
473	**Commodity Cash Program**	(50.00)	0.00	0.00	0%	0.00	0%	(50.00)
474	**Commodities**	(39,630.00)	0.00	0.00	0%	0.00	0%	(39,630.00)
476	**Breakfast Revenue**	(100,000.00)	0.00	0.00	0%	0.00	0%	(100,000.00)
479	**Summer Food Service**	0.00	0.00	(2,718.74)	0%	0.00	0%	2,718.74
601	**Type A Pupil**	(57,500.00)	(10,913.80)	(39,037.05)	68%	0.00	68%	(18,462.95)
606	**Type A Adult**	(7,030.00)	(298.65)	(298.65)	4%	0.00	4%	(6,731.35)
02	**Food Service**	(475,760.00)	(13,564.91)	(44,637.85)	9%	0.00	9%	(431,122.15)
04	Community Service							
001	**Levies**	(54,150.00)	0.00	(9,758.32)	18%	0.00	18%	(44,391.68)
019	**Misc Local**	(50.00)	0.00	(43.07)	86%	0.00	86%	(6.93)
021	**Revenue from MN Dist**	(25,000.00)	0.00	0.00	0%	0.00	0%	(25,000.00)
050	**Fees from Patrons**	(262,150.00)	(18,972.51)	(37,741.51)	14%	0.00	14%	(224,408.49)
092	**Interest**	(180.00)	0.00	0.00	0%	0.00	0%	(180.00)
096	**Gifts/Bequests**	(28,400.00)	0.00	(800.00)	3%	0.00	3%	(27,600.00)
227	**Abatement**	(10.00)	0.00	0.00	0%	0.00	0%	(10.00)
229	**Disparity Reduction**	(130.00)	0.00	0.00	0%	0.00	0%	(130.00)
234	**Hmstd/Ag Market Value Credit**	(1,570.00)	0.00	0.00	0%	0.00	0%	(1,570.00)
258	**Wetland & Native**	(20.00)	0.00	0.00	0%	0.00	0%	(20.00)
300	**State & Grants**	(41,380.00)	(105.69)	(14,179.05)	34%	0.00	34%	(27,200.95)
301	**Non-Public Aid**	(370.00)	0.00	0.00	0%	0.00	0%	(370.00)
400	**Title IV B**	(45,000.00)	0.00	0.00	0%	0.00	0%	(45,000.00)
04	**Community Service**	(458,410.00)	(19,078.20)	(62,521.95)	14%	0.00	14%	(395,888.05)
06	Building Construction							
092	**Interest**	(47,320.00)	(54,393.07)	(56,425.08)	119%	0.00	119%	9,105.08
06	**Building Construction**	(47,320.00)	(54,393.07)	(56,425.08)	119%	0.00	119%	9,105.08

Barnesville Public Schools #146
Revenue Guideline by Source
Period Ending September 30, 2021

Sequence: Fd, O/S

		Description	B22 Annual Budget	Period 202203	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
07	Debt Redemption								
001	Levies		(2,134,210.00)	0.00	(114,474.24)	5%	0.00	5%	(2,019,735.76)
019	Misc Local		(1,500.00)	0.00	(1,662.21)	111%	0.00	111%	162.21
092	Interest		(500.00)	0.00	0.00	0%	0.00	0%	(500.00)
229	Disparity Reduction		(200.00)	(29.53)	(88.59)	44%	0.00	44%	(111.41)
234	Hmstd/Ag Market Value Credit		(34,500.00)	(4,474.68)	(13,424.05)	39%	0.00	39%	(21,075.95)
258	Wetland & Native		(596,960.00)	(97,469.56)	(292,408.68)	49%	0.00	49%	(304,551.32)
317	LTFM State Aid		(71,900.00)	(11,890.28)	(35,670.85)	50%	0.00	50%	(36,229.15)
07	Debt Redemption		(2,839,770.00)	(113,864.05)	(457,728.62)	16%	0.00	16%	(2,382,041.38)
21	Student Activities Fund								
099	Misc Revene		200,000.00	0.00	0.00	0%	0.00	0%	200,000.00
21	Student Activities Fund		200,000.00	0.00	0.00	0%	0.00	0%	200,000.00
		Report Totals:	(14,306,030.00)	(705,682.37)	(2,820,673.84)	20%	0.00	20%	(11,485,356.16)

Barnesville Public Schools #146
Exp Summary - Fd, Pro
Period Ending September 30, 2021

Sequence: Fd, Pro

	Description	B22 Annual Budget	Period 202203	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
01	General Fund							
010	Board-Education	48,260.00	7,737.22	18,361.81	38%	0.00	38%	29,898.19
020	Office/Supt	259,220.00	20,198.98	60,723.16	23%	488.93	24%	198,007.91
050	School Admin	460,990.00	39,095.73	103,479.98	22%	0.00	22%	357,510.02
105	General Adm. Support	6,560.00	1,460.98	2,374.48	36%	0.00	36%	4,185.52
108	Administrative Tech Services	15,000.00	0.00	0.00	0%	0.00	0%	15,000.00
110	Business Services	223,550.00	28,725.74	75,878.23	34%	6,932.10	37%	140,739.67
200	Class Size Reduction	29,040.00	2,447.13	2,447.13	8%	0.00	8%	26,592.87
201	Kindergarten	326,600.00	24,756.55	25,937.73	8%	223.33	8%	300,438.94
203	Elem Ed	290,290.00	21,283.20	58,793.23	20%	29,111.69	30%	202,385.08
204	First Grade	369,580.00	33,152.39	35,125.80	10%	54.71	10%	334,399.49
205	Second Grade	376,820.00	29,487.39	30,447.27	8%	8.99	8%	346,363.74
206	Third Grade	262,650.00	20,870.80	21,960.47	8%	0.00	8%	240,689.53
207	Fourth Grade	304,760.00	26,419.06	27,176.44	9%	215.49	9%	277,368.07
208	Fifth Grade	279,930.00	24,433.95	24,544.20	9%	842.23	9%	254,543.57
209	Sixth Grade	226,480.00	19,894.53	20,543.32	9%	61.56	9%	205,875.12
211	Secondary Ed-Gen	214,570.00	11,439.01	34,857.21	16%	40,497.69	35%	139,215.10
212	Art	76,140.00	6,276.09	6,276.09	8%	1,522.54	10%	68,341.37
213	Agriculture - Non Vocational	17,910.00	1,228.51	1,228.51	7%	1,625.62	16%	15,055.87
215	Business	800.00	0.00	0.00	0%	0.00	0%	800.00
216	Educ. Disadvantaged	82,790.00	6,980.17	6,980.17	8%	0.00	8%	75,809.83
218	Gifted And Talented	16,730.00	1,220.90	1,220.90	7%	0.00	7%	15,509.10
220	English	297,390.00	20,034.72	21,696.32	7%	0.00	7%	275,693.68
230	Foreign Language	48,820.00	4,865.24	4,865.24	10%	270.00	11%	43,684.76
240	Health/Phys Ed	232,430.00	18,541.04	19,111.21	8%	680.85	9%	212,637.94
249	Dr Trg/behind Wheel	19,840.00	0.00	3,644.91	18%	0.00	18%	16,195.09
250	FACS	48,530.00	4,130.56	4,130.56	9%	0.00	9%	44,399.44
254	Barnezville Branderz	3,000.00	0.00	0.00	0%	0.00	0%	3,000.00
255	Industrial Educ	105,560.00	9,983.26	9,983.26	9%	123.32	10%	95,453.42
256	Mathematics	271,560.00	21,826.69	21,826.69	8%	0.00	8%	249,733.31

Barnesville Public Schools #146
Exp Summary - Fd, Pro
Period Ending September 30, 2021

Sequence: Fd, Pro

	Description	B22 Annual Budget	Period 202203	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
01	General Fund							
258	Inst Music	69,660.00	5,227.91	5,227.91	8%	0.00	8%	64,432.09
259	Vocal Music	148,250.00	13,186.16	13,186.16	9%	97.75	9%	134,966.09
260	Science	284,140.00	23,196.32	23,196.32	8%	389.50	8%	260,554.18
261	Science - River Watch	3,800.00	0.00	0.00	0%	0.00	0%	3,800.00
270	Social-Scienc/Study	275,490.00	22,349.98	22,410.10	8%	120.00	8%	252,959.90
271	Remedial Reading/Lang Arts	16,800.00	0.00	0.00	0%	0.00	0%	16,800.00
272	Remedial Math	17,780.00	1,314.91	1,314.91	7%	0.00	7%	16,465.09
275	Kndrgrtn Indiv Instruction	9,080.00	0.00	0.00	0%	0.00	0%	9,080.00
277	Secondary Individualized Instr	29,210.00	2,901.78	2,901.78	10%	0.00	10%	26,308.22
288	Flow Thru/Sales	23,700.00	0.00	0.00	0%	0.00	0%	23,700.00
289	Flo Thru/Sales	27,200.00	0.00	2,758.22	10%	29.00	10%	24,412.78
292	Boys/Girls Athletic	42,790.00	748.80	748.80	2%	1,792.70	6%	40,248.50
294	Boys Athletics	171,990.00	8,015.92	15,066.40	9%	3,234.59	11%	153,689.01
295	Speech/Debate	3,680.00	0.00	0.00	0%	0.00	0%	3,680.00
296	Girls Athletics	116,350.00	2,293.58	2,559.73	2%	2,339.21	4%	111,451.06
298	Extra-Curricular	81,680.00	4,689.11	7,876.81	10%	0.00	10%	73,803.19
299	Concessions	31,710.00	187.31	187.31	1%	0.00	1%	31,522.69
301	Agriculture	93,430.00	13,496.66	13,771.66	15%	0.00	15%	79,658.34
331	Consumer Homemaking	48,390.00	4,130.48	4,130.48	9%	0.00	9%	44,259.52
341	Business and Office Education	98,220.00	7,883.11	7,883.11	8%	0.00	8%	90,336.89
400	General Special Education	300.00	0.00	0.00	0%	0.00	0%	300.00
401	Speech/Lang.impaired	134,420.00	8,517.05	8,517.05	6%	249.00	7%	125,653.95
402	M.I.-Mild-Moderate	136,990.00	8,167.23	8,167.23	6%	0.00	6%	128,822.77
403	M.I.-Moderate-Severe	131,200.00	8,596.04	8,596.04	7%	530.54	7%	122,073.42
404	Physically Impaired	29,990.00	1,985.70	1,985.70	7%	0.00	7%	28,004.30
406	Visually Impaired	5,400.00	2,751.30	2,751.30	51%	9.99	51%	2,638.71
407	Spec Learning Disabl	99,220.00	14,310.99	14,477.99	15%	199.68	15%	84,542.33
408	Emot/Behavior Disord	186,320.00	15,762.02	17,783.15	10%	0.00	10%	168,536.85
410	Other Health Impair	181,650.00	14,246.90	14,246.90	8%	0.00	8%	167,403.10

Barnesville Public Schools #146
Exp Summary - Fd, Pro
Period Ending September 30, 2021

Sequence: Fd, Pro

	Description	B22 Annual Budget	Period 202203	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
01	General Fund							
411	Autistic	237,800.00	23,017.38	23,516.84	10%	28.49	10%	214,254.67
412	Develop Delayed	28,950.00	2,375.19	2,375.19	8%	0.00	8%	26,574.81
416	Multiple Handicap	1,140.00	227.90	227.90	20%	10.99	21%	901.11
420	Special Ed General	142,040.00	28.00	28.00	0%	0.00	0%	142,012.00
422	Early Intervening Services	57,830.00	22,119.10	22,119.10	38%	0.00	38%	35,710.90
430	Homebound	1,260.00	0.00	0.00	0%	0.00	0%	1,260.00
612	Technology	449,900.00	26,964.41	49,919.18	11%	13,144.00	14%	386,836.82
620	Educ.media/Library	75,480.00	5,732.34	7,817.89	10%	1,866.16	13%	65,795.95
625	Audio/Visual Dept.	280.00	0.00	0.00	0%	0.00	0%	280.00
630	Instruc-Related Technology	68,010.00	11,394.00	388,627.00	571%	29,736.13	615%	(350,353.13)
640	Staff Development	105,430.00	723.62	3,681.34	3%	0.00	3%	101,748.66
690	Other Inst Support	28,320.00	0.00	0.00	0%	0.00	0%	28,320.00
710	Counseling/Guidance	80,880.00	6,299.53	6,299.53	8%	52.95	8%	74,527.52
715	School Security	15,050.00	3,550.00	3,550.00	24%	0.00	24%	11,500.00
718	Other School Safety	0.00	783.72	783.72	0%	0.00	0%	(783.72)
720	Health Services	86,610.00	14,249.55	14,292.55	17%	0.00	17%	72,317.45
760	Pupil Transport	639,590.00	56,345.51	66,956.07	10%	0.00	10%	572,633.93
790	Other Pupil Services	98,700.00	0.00	295.27	0%	0.00	0%	98,404.73
810	Oper/Maintenance	829,970.00	54,521.39	149,977.92	18%	46,527.11	24%	633,464.97
811	Grounds Maint	15,040.00	605.05	4,026.30	27%	0.00	27%	11,013.70
812	Buildings Maint	74,130.00	1,540.90	12,953.29	17%	10,995.00	32%	50,181.71
813	Equip Maint	8,990.00	2,661.89	3,535.07	39%	425.00	44%	5,029.93
850	Facilities	115,450.00	313.00	26,836.45	23%	0.00	23%	88,613.55
865	LTFM Excld Costs -Pro 866,867	39,760.00	29,647.39	48,292.24	121%	3,407.85	130%	(11,940.09)
866	LTFM $100,000-$1,999,999	500,000.00	0.00	0.00	0%	0.00	0%	500,000.00
940	Prop/Other Ins	56,500.00	0.00	56,006.32	99%	0.00	99%	493.68
960	Other Non-Recurring Items	13,020.00	0.00	0.00	0%	0.00	0%	13,020.00
01	General Fund	11,184,770.00	853,548.97	1,735,476.55	16%	197,844.69	17%	9,251,448.76
02	Food Service							

Barnesville Public Schools #146
Exp Summary - Fd, Pro
Period Ending September 30, 2021

Sequence: Fd, Pro

		Description	B22 Annual Budget	Period 202203	Year To Date	% YTD	Encumbrances	% YTD + Enc	Remaining Balance
02	Food Service								
770	**Food Service**		469,040.00	21,047.90	24,262.20	5%	679.68	5%	444,098.12
02	**Food Service**		469,040.00	21,047.90	24,262.20	5%	679.68	5%	444,098.12
04	Community Service								
505	**Community Ed**		67,860.00	3,988.18	13,209.04	19%	0.00	19%	54,650.96
506	**Summer Recreation**		75,560.00	1,416.01	33,484.75	44%	0.00	44%	42,075.25
509	**Kids Club**		139,590.00	6,313.24	24,311.54	17%	0.00	17%	115,278.46
580	**Early Childhood**		46,900.00	676.08	1,736.05	4%	35.72	4%	45,128.23
582	**School Readiness**		117,240.00	8,987.31	10,889.32	9%	2,401.93	11%	103,948.75
583	**Preschool Screening**		3,790.00	0.00	0.00	0%	0.00	0%	3,790.00
585	**Youth Dev/Youth Serv**		5,610.00	0.00	0.00	0%	0.00	0%	5,610.00
590	**Other Community Programs**		600.00	0.00	0.00	0%	0.00	0%	600.00
04	**Community Service**		457,150.00	21,380.82	83,630.70	18%	2,437.65	19%	371,081.65
06	Building Construction								
870	**Bldg/Capital Improv.**		11,290,070.00	(415,026.94)	2,501,106.42	22%	151,643.81	23%	8,637,319.77
06	**Building Construction**		11,290,070.00	(415,026.94)	2,501,106.42	22%	151,643.81	23%	8,637,319.77
07	Debt Redemption								
910	**Debt Redemption**		2,107,700.00	0.00	486,350.00	23%	0.00	23%	1,621,350.00
07	**Debt Redemption**		2,107,700.00	0.00	486,350.00	23%	0.00	23%	1,621,350.00
21	Student Activities Fund								
298	**Extra-Curricular**		200,000.00	0.00	0.00	0%	0.00	0%	200,000.00
21	**Student Activities Fund**		200,000.00	0.00	0.00	0%	0.00	0%	200,000.00
		Report Totals:	25,708,730.00	480,950.75	4,830,825.87	19%	352,605.83	20%	20,525,298.30

FOOD SERVICE REPORT
2021-22

2021-22	September	October	November	December	January	February	March	April	May	SFSP 2020-21 Average
Beginning Balance	204,838.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	141,698
Receipts	13,745.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,929
Disbursements	21,228.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,890
Subtotal	197,355.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	153,738
Est. Federal/State Funding Due	60,114.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48,354
Ending Balance	257,469.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	202,092
Average Daily Participation	SSO									
Breakfast										
Elementary	169									
High School	55									
Total	224	0	0	0	0	0	0	0	0	273
Lunch										
Elementary	411									
High School	232									
Total	644	0	0	0	0	0	0	0	0	541

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		$622.93			
	PO#:	Voucher #:	95227	Invoice	Invoice No: 39958614		9/22/2021		Paid Amt:	$622.93	
										Check Amount:	$622.93
0146	MB		15011		**FURTHER**				Wire		
				B 01 215 024		FSA		$402.31			
	PO#:	Voucher #:	95226	Invoice	Invoice No: 39949439		9/22/2021		Paid Amt:	$402.31	
										Check Amount:	$402.31
0146	MB		15011		**FURTHER**				Wire		
				B 01 215 024		FSA		$81.21			
	PO#:	Voucher #:	95489	Invoice	Invoice No: 39962097		9/22/2021		Paid Amt:	$81.21	
										Check Amount:	$81.21
0146	MB		15035		**MIDWEST BANK DEBIT CARD**				Wire		
				E 01 005 760 733 442 000		Gas		$53.79			
	PO#:	Voucher #:	95490	Invoice	Invoice No: 020127		9/27/2021		Paid Amt:	$53.79	
										Check Amount:	$53.79
0146	MB		15035		**MIDWEST BANK DEBIT CARD**				Wire		
				E 01 005 760 733 442 000		Gas		$48.72			
	PO#:	Voucher #:	95491	Invoice	Invoice No: 114694		9/27/2021		Paid Amt:	$48.72	
										Check Amount:	$48.72
0146	MB		12851	REMIT	**EDUCATORS BENEFIT CONSULTANTS**				Wire		
				B 01 215 005		Tax Sheltered Annuities		$2,931.40			
	PO#:	Voucher #:	95529	Invoice	Invoice No: S2022060		9/30/2021		Paid Amt:	$2,931.40	
										Check Amount:	$2,931.40
0146	MB		12860		**MINNESOTA TEACHERS RETIREMENT**				Wire		
				B 01 215 018		TRA		$29,442.50			
	PO#:	Voucher #:	95528	Invoice	Invoice No: S2022060		9/30/2021		Paid Amt:	$29,442.50	
										Check Amount:	$29,442.50
0146	MB		12861		**PUBLIC EMPLOYEES RETIREMENT**				Wire		
				B 01 215 017		PERA		$10,114.14			
	PO#:	Voucher #:	95527	Invoice	Invoice No: S2022060		9/30/2021		Paid Amt:	$10,114.14	
										Check Amount:	$10,114.14
0146	MB		12862	REMIT	**EDUCATORS BENEFIT CONSULTANTS**				Wire		
				B 01 215 005		Tax Sheltered Annuities		$722.13			
	PO#:	Voucher #:	95522	Invoice	Invoice No: S2022060		9/30/2021		Paid Amt:	$722.13	
										Check Amount:	$722.13
0146	MB		14128		**INTERNAL REVENUE SERVICE**				Wire		
				B 01 215 010		FICA Payable		$37,942.32			

Co	Bank	Check No	Code	Rcd	Vendor		Pmt/Void Date		Pmt Type		
0146	MB		14128		INTERNAL REVENUE SERVICE				Wire		
				B 01 215 011		Federal Tax		$17,524.50			
	PO#:	Voucher #:	95520	Invoice	Invoice No: S2022060		9/30/2021		Paid Amt:	$55,466.82	
										Check Amount:	$55,466.82
0146	MB		14129		MINN DEPT OF REVENUE				Wire		
				B 01 215 013		State Tax		$8,327.79			
	PO#:	Voucher #:	95523	Invoice	Invoice No: S2022060		9/30/2021		Paid Amt:	$8,327.79	
										Check Amount:	$8,327.79
0146	MB		14968	REMIT	EDUCATORS BENEFIT CONSULTANTS				Wire		
				B 01 215 005		Tax Sheltered Annuities		$4,293.39			
	PO#:	Voucher #:	95526	Invoice	Invoice No: S2022060		9/30/2021		Paid Amt:	$4,293.39	
										Check Amount:	$4,293.39
0146	MB		16537	REMIT	EDUCATORS BENEFIT CONSULTANTS				Wire		
				B 01 215 005		Tax Sheltered Annuities		$830.03			
	PO#:	Voucher #:	95518	Invoice	Invoice No: S2022060		9/30/2021		Paid Amt:	$830.03	
										Check Amount:	$830.03
0146	MB		16936	REMIT	EDUCATORS BENEFITS CONSULTANTS				Wire		
				B 01 215 005		Tax Sheltered Annuities		$3,870.97			
	PO#:	Voucher #:	95521	Invoice	Invoice No: S2022060		9/30/2021		Paid Amt:	$3,870.97	
										Check Amount:	$3,870.97
0146	MB		11760		LAKES COUNTRY SERVICE COOP.				Wire		
				B 01 215 026		Bc/Bs Premium		$74,157.00			
	PO#:	Voucher #:	95530	Invoice	Invoice No: 210902433834		10/1/2021		Paid Amt:	$74,157.00	
										Check Amount:	$74,157.00
0146	MB		15011		FURTHER				Wire		
				B 01 215 024		FSA		$1,238.47			
	PO#:	Voucher #:	95538	Invoice	Invoice No: 39970889		9/30/2021		Paid Amt:	$1,238.47	
										Check Amount:	$1,238.47
0146	MB		15011		FURTHER				Wire		
				B 01 215 033		Health Savings Account		$609.67			
	PO#:	Voucher #:	95539	Invoice	Invoice No: 083121		9/30/2021		Paid Amt:	$609.67	
										Check Amount:	$609.67
0146	MB		15011		FURTHER				Wire		
				B 01 215 033		Health Savings Account		$1,251.34			
	PO#:	Voucher #:	95540	Invoice	Invoice No: 091521		9/30/2021		Paid Amt:	$1,251.34	
										Check Amount:	$1,251.34

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		$2,769.27			
PO#:		**Voucher #:**	**95543**	Invoice	**Invoice No:** 39978450		**10/6/2021**		**Paid Amt:**	**$2,769.27**	
									Check Amount:		**$2,769.27**
0146	**MB**		**15035**		**MIDWEST BANK DEBIT CARD**				**Wire**		
				E	01 005 760 733 442 000	Gas		$44.92			
PO#:		**Voucher #:**	**95542**	Invoice	**Invoice No:** 5902		**10/6/2021**		**Paid Amt:**	**$44.92**	
									Check Amount:		**$44.92**
0146	**MB**		**15011**		**FURTHER**				**Wire**		
				B	01 215 024	FSA		$149.06			
PO#:		**Voucher #:**	**95544**	Invoice	**Invoice No:** 39941711		**9/30/2021**		**Paid Amt:**	**$149.06**	
									Check Amount:		**$149.06**
0146	**MB**		**15011**		**FURTHER**				**Wire**		
				B	01 215 024	FSA		$337.67			
PO#:		**Voucher #:**	**95584**	Invoice	**Invoice No:** 39985154		**10/13/2021**		**Paid Amt:**	**$337.67**	
									Check Amount:		**$337.67**
0146	**MB**	**81964**	**16344**		**CHUINARD, JORDAN R.**				**Check**		
				E	01 300 294 000 305 502	Fees For Services		$140.00			
PO#:		**Voucher #:**	**95479**	Invoice	**Invoice No:** 092121		**9/22/2021**		**Paid Amt:**	**$140.00**	
				E	01 300 294 000 305 502	Fees For Services		$70.00			
PO#:		**Voucher #:**	**95485**	Invoice	**Invoice No:** 092021		**9/22/2021**		**Paid Amt:**	**$70.00**	
									Check Amount:		**$210.00**
0146	**MB**	**81965**	**17424**		**DGF SCHOOLS**				**Check**		
				E	01 300 296 000 369 513	Entry Fees/Student Travel		$75.00			
PO#:		**Voucher #:**	**95486**	Invoice	**Invoice No:** 092020		**9/22/2021**		**Paid Amt:**	**$75.00**	
									Check Amount:		**$75.00**
0146	**MB**	**81966**	**15760**		**ENGEL, ROD**				**Check**		
				E	01 300 294 000 305 502	Fees For Services		$140.00			
PO#:		**Voucher #:**	**95481**	Invoice	**Invoice No:** 092121		**9/22/2021**		**Paid Amt:**	**$140.00**	
									Check Amount:		**$140.00**
0146	**MB**	**81967**	**15413**	**remit**	**FIDELITY SECURITY LIFE**				**Check**		
				B	01 215 031	Vision Premium		$538.64			
PO#:		**Voucher #:**	**95476**	Invoice	**Invoice No:** 2781852		**9/22/2021**		**Paid Amt:**	**$538.64**	
									Check Amount:		**$538.64**
0146	**MB**	**81968**	**15912**		**HINSZ, KELLEN**				**Check**		
				E	01 300 294 000 305 502	Fees For Services		$70.00			
PO#:		**Voucher #:**	**95482**	Invoice	**Invoice No:** 092021		**9/22/2021**		**Paid Amt:**	**$70.00**	

Co	Bank	Check No	Code	Rcd	Vendor		Pmt/Void Date		Pmt Type		
0146	MB	81968	15912		HINSZ, KELLEN				Check		
				E	01 300 294 000 305 502	Fees For Services		$140.00			
PO#:		Voucher #:	95480	Invoice	Invoice No: 092121		9/22/2021		Paid Amt:	$140.00	
									Check Amount:		$210.00
0146	MB	81969	15388	remit	INNOVATIVE OFFICE SOLUTIONS LLC				Check		
				E	01 005 110 000 401 000	MMMR330144B NOTE,3X3,POPUP,18PK,VAI		$18.18			
				E	01 005 110 000 401 000	SMD73380 POCKET,LTR3.5"EXP,TUFF		$24.43			
PO#: 47811		Voucher #:	95488	Invoice	Invoice No: IN3492992		9/22/2021		Paid Amt:	$42.61	
									Check Amount:		$42.61
0146	MB	81970	11345		LAKESHORE				Check		
				E	01 100 205 000 430 000	TA50LB Construction Paper - 9" x 12" Pack of		$1.13			
				E	01 100 205 000 430 000	TA50BR Construction Paper - 9" x 12" Pack of		$1.13			
				E	01 100 205 000 430 000	LA318BU Washable Glitter Tempera Paint - Pi		$3.79			
				E	01 100 205 000 430 000	LA318VT Washable Glitter Tempera Paint - Pi		$3.79			
				E	01 100 205 000 430 000	LA318GR Washable Glitter Tempera Paint - Pi		$3.79			
				E	01 100 205 000 430 000	GT539 Hands-On Teaching Globe		$37.99			
				E	01 100 205 000 430 000	TA50BR Construction Paper - 9" x 12" Pack of		$1.13			
				E	01 100 205 000 430 000	VR359 Peel & Stick Wiggly Eyes - Set of 300		$7.59			
PO#: 47656		Voucher #:	95473	Invoice	Invoice No: 4260180821		9/22/2021		Paid Amt:	$60.34	
									Check Amount:		$60.34
0146	MB	81971	15916		MARTINSON, BROOKS				Check		
				E	01 300 294 000 305 502	Fees For Services		$70.00			
PO#:		Voucher #:	95484	Invoice	Invoice No: 092121		9/22/2021		Paid Amt:	$70.00	
									Check Amount:		$70.00
0146	MB	81972	15976		MARTINSON, RICK S.				Check		
				E	01 300 294 000 305 502	Fees For Services		$70.00			
PO#:		Voucher #:	95483	Invoice	Invoice No: 092021		9/22/2021		Paid Amt:	$70.00	
				E	01 300 294 000 305 502	Fees For Services		$140.00			
PO#:		Voucher #:	95478	Invoice	Invoice No: 092121		9/22/2021		Paid Amt:	$140.00	
									Check Amount:		$210.00
0146	MB	81973	13087		MBCA CLINIC				Check		
				E	01 300 640 316 366 000	Gen.trv,Meals, Rooms		$110.00			
PO#:		Voucher #:	95474	Invoice	Invoice No: 092221		9/22/2021		Paid Amt:	$110.00	
									Check Amount:		$110.00
0146	MB	81974	14821		OLE & LENA'S PIZZERIA				Check		
				R	01 300 299 000 619 000	Concessions Cost of Sales		$225.00			
PO#:		Voucher #:	95487	Invoice	Invoice No: 3464		9/22/2021		Paid Amt:	$225.00	
									Check Amount:		$225.00

Co	Bank	Check No	Code	Rcd	Vendor			Pmt/Void Date		Pmt Type		
0146	**MB**	**81975**	**16804**		**PASCHKE, JESSICA**					**Check**		
				R	01 300 292 000 060 000	Refund			$35.00			
	PO#:	**Voucher #:**	**95477**	Invoice	**Invoice No:** 092021			**9/22/2021**		**Paid Amt:**	**$35.00**	
										Check Amount:		**$35.00**
0146	**MB**	**81976**	**16215**	**remit**	**TEACHER SYNERGY LLC**					**Check**		
				E	01 100 209 000 460 000	Middle School Reading Anchor Charts Bundle			$10.00			
	PO#: 47783	**Voucher #:**	**95475**	Invoice	**Invoice No:** 164680947			**9/22/2021**		**Paid Amt:**	**$10.00**	
										Check Amount:		**$10.00**
0146	**MB**	**81977**	**17435**		**ABARR, MADISON**					**Check**		
				E	01 300 296 000 305 512	Fees For Services			$56.00			
	PO#:	**Voucher #:**	**95503**	Invoice	**Invoice No:** 092321			**9/28/2021**		**Paid Amt:**	**$56.00**	
										Check Amount:		**$56.00**
0146	**MB**	**81978**	**12945**		**BARNESVILLE CHIROPRACTIC CLINIC**					**Check**		
				E	01 005 760 733 305 000	DOT Physical			$120.00			
	PO#:	**Voucher #:**	**95516**	Invoice	**Invoice No:** 092021			**9/28/2021**		**Paid Amt:**	**$120.00**	
				E	01 005 760 733 305 000	DOT Physical			$120.00			
	PO#:	**Voucher #:**	**95517**	Invoice	**Invoice No:** 092021			**9/28/2021**		**Paid Amt:**	**$120.00**	
										Check Amount:		**$240.00**
0146	**MB**	**81979**	**15977**		**CARDMEMBER SERVICES**					**Check**		
				E	01 300 270 000 430 000	HS Social Studies Curriculum			$219.00			
				E	01 300 406 740 433 000	HS Spec Ed instr supplies			$9.99			
				E	01 100 203 000 401 000	New Teacher Lunch			$121.20			
				E	01 005 110 000 329 000	Postage			$241.08			
				E	01 100 203 000 406 000	Elem Instr Software Licenses			$624.00			
	PO#:	**Voucher #:**	**95494**	Invoice	**Invoice No:** September 2021			**9/28/2021**		**Paid Amt:**	**$1,215.27**	
										Check Amount:		**$1,215.27**
0146	**MB**	**81980**	**15818**	**remit**	**CDW GOVERNMENT**					**Check**		
				E	01 300 710 000 401 000	5884685 Microsoft Ergonomic Keyboard - for E			$49.53			
	PO#: 47777	**Voucher #:**	**95515**	Invoice	**Invoice No:** K640996			**9/28/2021**		**Paid Amt:**	**$49.53**	
										Check Amount:		**$49.53**
0146	**MB**	**81981**	**17099**		**CHRISTIAENS-WILSON, BEVERLY**					**Check**		
				E	01 300 296 000 305 512	Fees For Services			$100.00			
	PO#:	**Voucher #:**	**95505**	Invoice	**Invoice No:** 092321			**9/28/2021**		**Paid Amt:**	**$100.00**	
										Check Amount:		**$100.00**
0146	**MB**	**81982**	**16344**		**CHUINARD, JORDAN R.**					**Check**		
				E	01 300 294 000 305 502	Fees For Services			$70.00			
	PO#:	**Voucher #:**	**95509**	Invoice	**Invoice No:** 092721			**9/28/2021**		**Paid Amt:**	**$70.00**	

Co	Bank	Check No	Code	Rcd	Vendor		Pmt/Void Date		Pmt Type		
0146	MB	81982	16344		CHUINARD, JORDAN R.				Check		
				E	01 300 294 000 305 502	Fees For Services		$70.00			
PO#:		Voucher #:	95499	Invoice	Invoice No: 092321		9/28/2021		Paid Amt:	$70.00	
									Check Amount:		$140.00
0146	MB	81983	15411		DELTA DENTAL OF MINNESOTA				Check		
				B	01 215 032	premiums		$2,985.52			
PO#:		Voucher #:	95495	Invoice	Invoice No: CNS0000787644		9/28/2021		Paid Amt:	$2,985.52	
									Check Amount:		$2,985.52
0146	MB	81984	15760		ENGEL, ROD				Check		
				E	01 300 294 000 305 502	Fees For Services		$70.00			
PO#:		Voucher #:	95500	Invoice	Invoice No: 092321		9/28/2021		Paid Amt:	$70.00	
									Check Amount:		$70.00
0146	MB	81985	15696	REMIT	HERBRANSON, NICOLE				Check		
				E	01 300 296 000 305 512	Fees For Services		$56.00			
PO#:		Voucher #:	95502	Invoice	Invoice No: 092321		9/28/2021		Paid Amt:	$56.00	
									Check Amount:		$56.00
0146	MB	81986	15912		HINSZ, KELLEN				Check		
				E	01 300 294 000 305 502	Fees For Services		$70.00			
PO#:		Voucher #:	95511	Invoice	Invoice No: 92721		9/28/2021		Paid Amt:	$70.00	
									Check Amount:		$70.00
0146	MB	81987	14364		KENNEDY & GRAVEN, CHARTERED				Check		
				E	01 005 105 000 305 000	Fees For Services		$70.50			
PO#:		Voucher #:	95514	Invoice	Invoice No: 163310		9/28/2021		Paid Amt:	$70.50	
									Check Amount:		$70.50
0146	MB	81988	17436		LUTTIO, JEREMY				Check		
				E	01 300 296 000 305 512	Fees For Services		$132.00			
PO#:		Voucher #:	95506	Invoice	Invoice No: 092321		9/28/2021		Paid Amt:	$132.00	
									Check Amount:		$132.00
0146	MB	81989	15395		MADISON NATIONAL LIFE				Check		
				B	01 215 027	Life & LTD		$1,336.29			
PO#:		Voucher #:	95497	Invoice	Invoice No: Oct 2021		9/28/2021		Paid Amt:	$1,336.29	
									Check Amount:		$1,336.29
0146	MB	81990	17219	REMIT	MAKEMUSIC INC				Check		
				E	01 300 211 302 406 000	Teacher subscription		$39.99			
PO#: 47753		Voucher #:	95507	Invoice	Invoice No: INV-MM6863723		9/28/2021		Paid Amt:	$39.99	
									Check Amount:		$39.99

Co	Bank	Check No	Code	Rcd	Vendor		Pmt/Void Date		Pmt Type		
0146	MB	81991	15976		MARTINSON, RICK S.				Check		
				E 01 300 294 000 305 502		Fees For Services		$70.00			
PO#:		Voucher #:	95510	Invoice	Invoice No: 092721		9/28/2021		Paid Amt:	$70.00	
				E 01 300 294 000 305 502		Fees For Services		$70.00			
PO#:		Voucher #:	95501	Invoice	Invoice No: 092321		9/28/2021		Paid Amt:	$70.00	
									Check Amount:		$140.00
0146	MB	81992	16100		MINNESOTA REGION 1 NATIONAL CONVENTION				Check		
				E 01 300 301 830 366 000		National Convention		$515.00			
PO#:		Voucher #:	95508	Invoice	Invoice No: 2021 FFA Convention		9/28/2021		Paid Amt:	$515.00	
									Check Amount:		$515.00
0146	MB	81993	15415		NCPERS GROUP LIFE INS.				Check		
				B 01 215 028		PERA Life Insurance		$128.00			
				B 01 215 028		PERA Life Insurance		$128.00			
PO#:		Voucher #:	95498	Invoice	Invoice No: 108802102021		9/28/2021		Paid Amt:	$256.00	
									Check Amount:		$256.00
0146	MB	81994	17430		NEW DOMINION SCHOOL				Check		
				E 01 998 408 740 391 000		Payment Ed MN Dist		$387.38			
PO#:		Voucher #:	95492	Invoice	Invoice No: 9763-2		9/28/2021		Paid Amt:	$387.38	
									Check Amount:		$387.38
0146	MB	81995	12663	remit	REALLY GOOD STUFF LLC				Check		
				E 01 005 110 000 401 000		165561 Desktop Supplies Station 1 tiered orç		$160.71			
PO#: 47770		Voucher #:	95512	Invoice	Invoice No: 7758480		9/28/2021		Paid Amt:	$160.71	
									Check Amount:		$160.71
0146	MB	81996	12141	DUES	REGION 6A, MSHSL				Check		
				E 01 300 292 000 401 000		Dues		$40.00			
PO#:		Voucher #:	95504	Invoice	Invoice No: 21-22		9/28/2021		Paid Amt:	$40.00	
									Check Amount:		$40.00
0146	MB	81997	12665	REMIT	SCHOLASTIC INC				Check		
				E 01 100 209 000 460 000		Scholastic News magazines		$458.15			
PO#: 47821		Voucher #:	95496	Invoice	Invoice No: M7080664		9/28/2021		Paid Amt:	$458.15	
									Check Amount:		$458.15
0146	MB	81998	15651	remit	TEACHERS ON CALL				Check		
				E 01 100 203 000 305 000		Elem Substitutes		$355.60			
				E 01 300 211 000 305 000		HS Substitutes		$2,975.28			
PO#:		Voucher #:	95493	Invoice	Invoice No: 127694		9/28/2021		Paid Amt:	$3,330.88	
									Check Amount:		$3,330.88

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date		Pmt Type		
0146	**MB**	**81999**	**12853**		**EA - BARNESVILLE**			**Check**		
				B 01 215 025	Nea-Mea-Bea Dues Payable		$2,647.70			
	PO#:	**Voucher #:**		**95210** Invoice	**Invoice No:** S2022050	**10/1/2021**		**Paid Amt:**	**$2,647.70**	
				B 01 215 025	Nea-Mea-Bea Dues Payable		$2,741.41			
	PO#:	**Voucher #:**		**95519** Invoice	**Invoice No:** S2022060	**10/1/2021**		**Paid Amt:**	**$2,741.41**	
									Check Amount:	**$5,389.11**
0146	**MB**	**82000**	**10689**		**HEART OF LAKES CONFERENCE**			**Check**		
				E 01 300 294 000 401 502	HOL Fee		$160.00			
				E 01 300 294 000 401 503	HOL Fee		$85.00			
				E 01 300 294 000 401 504	HOL Fee		$60.00			
				E 01 300 294 000 401 506	HOL Fee		$85.00			
				E 01 300 294 000 401 507	HOL Fee		$60.00			
				E 01 300 296 000 401 512	HOL Fee		$85.00			
				E 01 300 296 000 401 513	HOL Fee		$85.00			
				E 01 300 296 000 401 514	HOL Fee		$60.00			
				E 01 300 296 000 401 517	HOL Fee		$60.00			
				E 01 300 292 000 401 505	HOL Fee		$110.00			
	PO#:	**Voucher #:**		**95531** Invoice	**Invoice No:** 2021-22	**10/1/2021**		**Paid Amt:**	**$850.00**	
									Check Amount:	**$850.00**
0146	**MB**	**82001**	**17437**		**JORDAHL, LOWELL**			**Check**		
				R 01 300 299 000 619 000	Concessions Cost of Sales		$53.38			
	PO#:	**Voucher #:**		**95532** Invoice	**Invoice No:** 091621	**10/1/2021**		**Paid Amt:**	**$53.38**	
									Check Amount:	**$53.38**
0146	**MB**	**82002**	**16818**		**MN SCHOOL EMPLOYEES ASSOCIATION**			**Check**		
				B 01 215 025	Nea-Mea-Bea Dues Payable		$356.75			
	PO#:	**Voucher #:**		**95524** Invoice	**Invoice No:** S2022060	**10/1/2021**		**Paid Amt:**	**$356.75**	
									Check Amount:	**$356.75**
0146	**MB**	**82003**	**12517**		**NDSU CHALLEY SCHOOL OF MUSIC**			**Check**		
				E 01 300 259 000 369 000	Entry Fees/Student Travel		$45.00			
	PO#:	**Voucher #:**		**95533** Invoice	**Invoice No:** 092921	**10/1/2021**		**Paid Amt:**	**$45.00**	
									Check Amount:	**$45.00**
0146	**MB**	**82004**	**14821**		**OLE & LENA'S PIZZERIA**			**Check**		
				R 01 300 299 000 619 000	Concessions Cost of Sales		$468.00			
	PO#:	**Voucher #:**		**95534** Invoice	**Invoice No:** 3322	**10/1/2021**		**Paid Amt:**	**$468.00**	
									Check Amount:	**$468.00**
0146	**MB**	**82005**	**11670**	**REMIT**	**SAM'S CLUB DIRECT**			**Check**		
				R 01 300 299 000 619 000	Concessions Cost of Sales		$521.84			
	PO#:	**Voucher #:**		**95535** Invoice	**Invoice No:** 9552	**10/1/2021**		**Paid Amt:**	**$521.84**	

Barnesville Public Schools #146
Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor		Pmt/Void Date		Pmt Type		
0146	MB	82005	11670	REMIT	SAM'S CLUB DIRECT				Check		
				R 01	300 299 000 619 000	Concessions Cost of Sales		$117.92			
PO#:		Voucher #:		95536 Invoice	Invoice No: 1368		10/1/2021		Paid Amt:	$117.92	
									Check Amount:		$639.76
0146	MB	82006	15651	remit	TEACHERS ON CALL				Check		
				E 01	100 203 000 305 000	Elem Substitutes		$800.10			
				E 01	300 211 000 305 000	HS Substitutes		$2,084.25			
PO#:		Voucher #:		95537 Invoice	Invoice No: 128056		10/1/2021		Paid Amt:	$2,884.35	
									Check Amount:		$2,884.35
0146	MB	82007	17441		AAKRE, BRITTANY				Check		
				E 04	799 590 351 460 000	Textbooks		$118.70			
PO#:		Voucher #:		95545 Invoice	Invoice No: 081821		10/8/2021		Paid Amt:	$118.70	
									Check Amount:		$118.70
0146	MB	82008	14911	REMIT	AMAZON CAPITAL SERVICES				Check		
				E 01	100 203 000 430 000	Assorted Tempera Paint		$136.84			
PO#: 47827		Voucher #:		95546 Invoice	Invoice No: 1P7P-DGNT-YHDF		10/8/2021		Paid Amt:	$136.84	
				E 01	100 620 000 470 000	Books		$256.41			
PO#: 47819		Voucher #:		95547 Invoice	Invoice No: 1PLF-6TQY-T6PD		10/8/2021		Paid Amt:	$256.41	
				E 01	100 620 000 470 000	Books		$92.57			
PO#: 47819		Voucher #:		95548 Invoice	Invoice No: 1PWV-3QPL-49WV		10/8/2021		Paid Amt:	$92.57	
				E 01	100 407 740 433 000	Freight		$2.99			
PO#:		Voucher #:		95541 Invoice	Invoice No: 1G64-Q3RR-1PF7		10/8/2021		Paid Amt:	$2.99	
									Check Amount:		$488.81
0146	MB	82009	17442		BILDEN, ASHLEY				Check		
				R 01	005 000 000 050 000	Refund		$30.00			
PO#:		Voucher #:		95549 Invoice	Invoice No: 100621		10/8/2021		Paid Amt:	$30.00	
									Check Amount:		$30.00
0146	MB	82010	17443		BURRER, MORGAN				Check		
				E 01	300 296 000 305 512	Fees For Services		$280.00			
PO#:		Voucher #:		95550 Invoice	Invoice No: 100221		10/8/2021		Paid Amt:	$280.00	
									Check Amount:		$280.00
0146	MB	82011	16344		CHUINARD, JORDAN R.				Check		
				E 01	300 294 000 305 502	Fees For Services		$70.00			
PO#:		Voucher #:		95551 Invoice	Invoice No: 093021		10/8/2021		Paid Amt:	$70.00	
				E 01	300 294 000 305 502	Fees For Services		$140.00			
PO#:		Voucher #:		95552 Invoice	Invoice No: 100721		10/8/2021		Paid Amt:	$140.00	

Co	Bank	Check No	Code	Rcd	Vendor		Pmt/Void Date		Pmt Type		
0146	MB	82011	16344		CHUINARD, JORDAN R.				Check		
				E	01 300 294 000 305 502	Fees For Services		$70.00			
PO#:		Voucher #:	95553	Invoice	Invoice No: 100421		10/8/2021		Paid Amt:	$70.00	
									Check Amount:		$280.00
0146	MB	82012	10001		CITY OF BARNESVILLE				Check		
				E	01 005 810 000 332 000	Electricity		$7,721.77			
				E	01 005 810 000 331 000	Water-Sewage		$741.92			
				E	01 005 810 000 330 000	Garbage		$19.00			
				E	04 005 505 321 320 000	Communication		$33.16			
				E	01 005 810 000 320 000	Communication		$685.70			
PO#:		Voucher #:	95554	Invoice	Invoice No: 10071854		10/8/2021		Paid Amt:	$9,201.55	
									Check Amount:		$9,201.55
0146	MB	82013	16819		COLEMAN, CHRIS				Check		
				E	01 300 296 000 305 512	Fees For Services		$137.34			
PO#:		Voucher #:	95555	Invoice	Invoice No: 100721		10/8/2021		Paid Amt:	$137.34	
									Check Amount:		$137.34
0146	MB	82014	15760		ENGEL, ROD				Check		
				E	01 300 294 000 305 502	Fees For Services		$70.00			
PO#:		Voucher #:	95556	Invoice	Invoice No: 093021		10/8/2021		Paid Amt:	$70.00	
									Check Amount:		$70.00
0146	MB	82015	15508		GULSETH, MARK				Check		
				E	01 300 296 000 305 512	Fees For Services		$137.35			
PO#:		Voucher #:	95557	Invoice	Invoice No: 100521		10/8/2021		Paid Amt:	$137.35	
									Check Amount:		$137.35
0146	MB	82016	16985		HENDRICKSON, PAMELA				Check		
				E	01 300 296 000 305 512	Fees For Services		$320.00			
PO#:		Voucher #:	95558	Invoice	Invoice No: 100221		10/8/2021		Paid Amt:	$320.00	
									Check Amount:		$320.00
0146	MB	82017	15696	REMIT	HERBRANSON, NICOLE				Check		
				E	01 300 296 000 305 512	Fees For Services		$56.00			
PO#:		Voucher #:	95559	Invoice	Invoice No: 100721		10/8/2021		Paid Amt:	$56.00	
				E	01 300 296 000 305 512	Fees For Services		$56.00			
PO#:		Voucher #:	95560	Invoice	Invoice No: 100521		10/8/2021		Paid Amt:	$56.00	
									Check Amount:		$112.00
0146	MB	82018	16345		HERDING, MORIAH				Check		
				E	01 300 296 000 305 512	Fees For Services		$352.00			
PO#:		Voucher #:	95561	Invoice	Invoice No: 100221		10/8/2021		Paid Amt:	$352.00	
									Check Amount:		$352.00

Co	Bank	Check No	Code	Rcd	Vendor		Pmt/Void Date		Pmt Type		
0146	MB	82019	15912		HINSZ, KELLEN				Check		
				E	01 300 294 000 305 502	Fees For Services		$70.00			
PO#:		Voucher #:	95562	Invoice	Invoice No: 100421		10/8/2021		Paid Amt:	$70.00	
									Check Amount:		$70.00
0146	MB	82020	17307		HOVLAND, HAILI				Check		
				E	04 799 590 351 460 000	Nonpublic Textbook Entitlement		$79.13			
PO#:		Voucher #:	95563	Invoice	Invoice No: 081721		10/8/2021		Paid Amt:	$79.13	
									Check Amount:		$79.13
0146	MB	82021	11254		INDEPENDENT SCHOOL DIST 2889				Check		
				E	01 300 259 000 369 000	Registration		$50.00			
PO#:		Voucher #:	95564	Invoice	Invoice No: 092921		10/8/2021		Paid Amt:	$50.00	
									Check Amount:		$50.00
0146	MB	82022	17444		JEPSEN, WELSEY				Check		
				E	01 300 296 000 305 512	Fees For Services		$280.00			
PO#:		Voucher #:	95565	Invoice	Invoice No: 100221		10/8/2021		Paid Amt:	$280.00	
									Check Amount:		$280.00
0146	MB	82023	16364		LEWIS, BOBBI				Check		
				E	01 300 296 000 305 512	Fees For Services		$56.00			
PO#:		Voucher #:	95566	Invoice	Invoice No: 100521		10/8/2021		Paid Amt:	$56.00	
				E	01 300 296 000 305 512	Fees For Services		$56.00			
PO#:		Voucher #:	95567	Invoice	Invoice No: 100721		10/8/2021		Paid Amt:	$56.00	
									Check Amount:		$112.00
0146	MB	82024	15916		MARTINSON, BROOKS				Check		
				E	01 300 294 000 305 502	Fees For Services		$70.00			
PO#:		Voucher #:	95568	Invoice	Invoice No: 093021		10/8/2021		Paid Amt:	$70.00	
				E	01 300 294 000 305 502	Fees For Services		$140.00			
PO#:		Voucher #:	95569	Invoice	Invoice No: 100721		10/8/2021		Paid Amt:	$140.00	
									Check Amount:		$210.00
0146	MB	82025	15976		MARTINSON, RICK S.				Check		
				E	01 300 294 000 305 502	Fees For Services		$70.00			
PO#:		Voucher #:	95570	Invoice	Invoice No: 100421		10/8/2021		Paid Amt:	$70.00	
				E	01 300 294 000 305 502	Fees For Services		$70.00			
PO#:		Voucher #:	95571	Invoice	Invoice No: 093021		10/8/2021		Paid Amt:	$70.00	
				E	01 300 294 000 305 502	Fees For Services		$140.00			
PO#:		Voucher #:	95583	Invoice	Invoice No: 100721		10/8/2021		Paid Amt:	$140.00	
									Check Amount:		$280.00

Co	Bank	Check No	Code	Rcd	Vendor		Pmt/Void Date		Pmt Type		
0146	MB	82026	11242		MASBO				Check		
				E	01 005 640 316 366 000	MASBO Fall Conference Nov. 11-12		$225.00			
	PO#: 47848	Voucher #:	95572	Invoice	Invoice No: 3968054		10/8/2021		Paid Amt:	$225.00	
									Check Amount:		$225.00
0146	MB	82027	10799	CONST	MN DEPT OF LABOR & INDUSTRY				Check		
				E	01 005 612 000 305 000	Fees For Services		$100.00			
	PO#:	Voucher #:	95573	Invoice	Invoice No: 100821		10/8/2021		Paid Amt:	$100.00	
									Check Amount:		$100.00
0146	MB	82028	17438		NORTH STAR SIGNS & ENGRAVING INC				Check		
				E	06 005 870 000 401 885	Plaque for new building		$1,916.00			
	PO#: 47841	Voucher #:	95574	Invoice	Invoice No: 23646		10/8/2021		Paid Amt:	$1,916.00	
									Check Amount:		$1,916.00
0146	MB	82029	17445		RADIO ACCOUNTING SERVICE INC				Check		
				E	01 005 010 000 380 000	Radio Ads		$188.00			
	PO#:	Voucher #:	95575	Invoice	Invoice No: KQWBF0074		10/8/2021		Paid Amt:	$188.00	
									Check Amount:		$188.00
0146	MB	82030	16301	remit	rSCHOOLTODAY (DWC)				Check		
				E	01 005 850 000 405 000	rSchool Today Membership		$1,900.00			
	PO#: 47750	Voucher #:	95576	Invoice	Invoice No: 62391		10/8/2021		Paid Amt:	$1,900.00	
									Check Amount:		$1,900.00
0146	MB	82031	13113		STORRUSTEN, DANIEL				Check		
				E	01 300 296 000 305 512	Fees For Services		$137.35			
	PO#:	Voucher #:	95577	Invoice	Invoice No: 100521		10/8/2021		Paid Amt:	$137.35	
				E	01 300 296 000 305 512	Fees For Services		$137.35			
	PO#:	Voucher #:	95578	Invoice	Invoice No: 100721		10/8/2021		Paid Amt:	$137.35	
									Check Amount:		$274.70
0146	MB	82032	15651	remit	TEACHERS ON CALL				Check		
				E	01 100 203 000 305 000	Elem Substitutes		$88.90			
				E	01 300 211 000 305 000	HS Substitutes		$2,769.76			
	PO#:	Voucher #:	95579	Invoice	Invoice No: 128307		10/8/2021		Paid Amt:	$2,858.66	
									Check Amount:		$2,858.66
0146	MB	82033	15435		VANDAL, HEIDI				Check		
				E	04 799 590 351 460 000	Textbooks		$237.39			
	PO#:	Voucher #:	95580	Invoice	Invoice No: FY22		10/8/2021		Paid Amt:	$237.39	
									Check Amount:		$237.39

Barnesville Public Schools #146
Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor		Pmt/Void Date		Pmt Type		
0146	MB	82034	16972		XCEL ENERGY				Check		
				E 01 005 810 000 333 000		Natural Gas		$767.58			
PO#:	Voucher #:	95581	Invoice		Invoice No: 749504831		10/8/2021		Paid Amt:	$767.58	
									Check Amount:		$767.58
0146	MB	82035	16972		XCEL ENERGY				Check		
				E 06 005 870 000 305 889		Temporary Heat for Construction		$215.05			
PO#:	Voucher #:	95582	Invoice		Invoice No: 749518268		10/8/2021		Paid Amt:	$215.05	
									Check Amount:		$215.05
0146	MB	82036	11239	REMIT	ACME TOOLS				Check		
				E 01 300 255 000 430 000		DWMT75049 192PC Tool Kit		$179.99			
PO#: 47425	Voucher #:	95585	Invoice		Invoice No: 9173995		10/15/2021		Paid Amt:	$179.99	
									Check Amount:		$179.99
0146	MB	82037	15412		AFLAC				Check		
				B 01 215 029		Supplemental Insurance-Voluntary		$566.08			
PO#:	Voucher #:	95701	Invoice		Invoice No: 701920		10/15/2021		Paid Amt:	$566.08	
									Check Amount:		$566.08
0146	MB	82038	15900		ANDERSON ELECTRIC LLC				Check		
				E 01 005 865 370 350 000		invoice # 6844 teachers lounge exterior lights ı		$2,816.00			
PO#: 47832	Voucher #:	95586	Invoice		Invoice No: 6844		10/15/2021		Paid Amt:	$2,816.00	
									Check Amount:		$2,816.00
0146	MB	82039	15810	REMIT	APPLE INC				Check		
				E 01 300 630 155 456 011		IPAD CASES		$1,747.50			
PO#: 47730	Voucher #:	95591	Invoice		Invoice No: AG00718483		10/15/2021		Paid Amt:	$1,747.50	
				E 01 300 630 155 456 011		iPads		$14,700.00			
PO#: 47730	Voucher #:	95592	Invoice		Invoice No: AF42186093		10/15/2021		Paid Amt:	$14,700.00	
				E 01 300 630 155 456 011		Apple iPads with Rugged Keyboard Cases anc		$13,288.50			
PO#: 47738	Voucher #:	95593	Invoice		Invoice No: AG05570135		10/15/2021		Paid Amt:	$13,288.50	
									Check Amount:		$29,736.00
0146	MB	82040	10002	remit	ARAMARK				Check		
				E 02 005 770 701 382 000		Laundry/Dry Cleaning		$70.76			
PO#:	Voucher #:	95587	Invoice		Invoice No: 252000026718		10/15/2021		Paid Amt:	$70.76	
				E 02 005 770 701 382 000		Laundry/Dry Cleaning		$70.76			
PO#:	Voucher #:	95588	Invoice		Invoice No: 252000026719		10/15/2021		Paid Amt:	$70.76	
				E 02 005 770 701 382 000		Laundry/Dry Cleaning		$70.76			
PO#:	Voucher #:	95589	Invoice		Invoice No: 252000034534		10/15/2021		Paid Amt:	$70.76	
				E 02 005 770 701 382 000		Laundry/Dry Cleaning		$86.67			
PO#:	Voucher #:	95590	Invoice		Invoice No: 252000034531		10/15/2021		Paid Amt:	$86.67	
									Check Amount:		$298.95

Co	Bank	Check No	Code	Rcd	Vendor		Pmt/Void Date		Pmt Type		
0146	**MB**	**82041**	**10685**		**BARNESVILLE BUS COMPANY, INC.**				**Check**		
				E	01 300 294 733 360 502	FB		$4,474.00			
				E	01 300 296 733 360 512	VB		$6,291.00			
				E	01 300 213 733 360 000	Ag		$528.75			
PO#:		**Voucher #:**		**95595** Invoice	**Invoice No:** Extra Trips Sept 21		**10/15/2021**		**Paid Amt:**	**$11,293.75**	
				E	01 005 760 713 360 000	Open Enrollment Transportation		$9,144.00			
PO#:		**Voucher #:**		**95596** Invoice	**Invoice No:** Sept 2021 OE		**10/15/2021**		**Paid Amt:**	**$9,144.00**	
				E	01 005 105 000 305 000	Drug/Alcohol Test		$195.25			
PO#:		**Voucher #:**		**95597** Invoice	**Invoice No:** 7089		**10/15/2021**		**Paid Amt:**	**$195.25**	
				E	01 005 760 720 442 000	Gasoline		$2,216.25			
				E	01 005 760 720 442 000	Gasoline		$2,671.32			
PO#:		**Voucher #:**		**95598** Invoice	**Invoice No:** Sept 21 Fuel		**10/15/2021**		**Paid Amt:**	**$4,887.57**	
										Check Amount:	**$25,520.57**
0146	**MB**	**82042**	**10685**		**BARNESVILLE BUS COMPANY, INC.**				**Check**		
				E	01 005 760 720 360 000	Monthly Fee		$50,800.00			
PO#:		**Voucher #:**		**95594** Invoice	**Invoice No:** October 2021		**10/15/2021**		**Paid Amt:**	**$50,800.00**	
										Check Amount:	**$50,800.00**
0146	**MB**	**82043**	**12156**		**BARNESVILLE C-STORE**				**Check**		
				E	01 005 760 733 442 000	Gasoline		$42.43			
PO#:		**Voucher #:**		**95599** Invoice	**Invoice No:** 5885		**10/15/2021**		**Paid Amt:**	**$42.43**	
				E	01 005 760 733 442 000	Gasoline		$64.68			
PO#:		**Voucher #:**		**95600** Invoice	**Invoice No:** 7640-1		**10/15/2021**		**Paid Amt:**	**$64.68**	
				E	01 005 760 733 442 000	Gasoline		$41.26			
PO#:		**Voucher #:**		**95601** Invoice	**Invoice No:** 7641-1		**10/15/2021**		**Paid Amt:**	**$41.26**	
				E	01 005 760 733 442 000	Gasoline		$40.47			
PO#:		**Voucher #:**		**95602** Invoice	**Invoice No:** 8855-1		**10/15/2021**		**Paid Amt:**	**$40.47**	
				E	01 005 760 733 442 000	Gasoline		$57.83			
PO#:		**Voucher #:**		**95603** Invoice	**Invoice No:** 9746-2		**10/15/2021**		**Paid Amt:**	**$57.83**	
				E	01 005 760 733 442 000	Gasoline		$39.71			
PO#:		**Voucher #:**		**95604** Invoice	**Invoice No:** 625-2		**10/15/2021**		**Paid Amt:**	**$39.71**	
				E	01 005 760 733 442 000	Gasoline		$67.59			
PO#:		**Voucher #:**		**95605** Invoice	**Invoice No:** 1624-2		**10/15/2021**		**Paid Amt:**	**$67.59**	
				E	01 005 760 733 442 000	Gasoline		$48.27			
PO#:		**Voucher #:**		**95606** Invoice	**Invoice No:** 889-1		**10/15/2021**		**Paid Amt:**	**$48.27**	
				E	01 005 760 733 442 000	Gasoline		$59.62			
PO#:		**Voucher #:**		**95607** Invoice	**Invoice No:** 2479-2		**10/15/2021**		**Paid Amt:**	**$59.62**	
				E	01 005 760 733 442 000	Gasoline		$20.25			
PO#:		**Voucher #:**		**95608** Invoice	**Invoice No:** 2568-2		**10/15/2021**		**Paid Amt:**	**$20.25**	

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Co	Bank	Check No	Code	Rcd	Vendor		Pmt/Void Date		Pmt Type		
0146	MB	82043	12156		**BARNESVILLE C-STORE**				Check		
				E	01 005 760 733 442 000	Gasoline		$31.62			
PO#:		Voucher #:	95609	Invoice	**Invoice No:** 1687-1		10/15/2021		Paid Amt:	$31.62	
				E	01 005 760 733 442 000	Gasoline		$46.99			
PO#:		Voucher #:	95610	Invoice	**Invoice No:** 3329-2		10/15/2021		Paid Amt:	$46.99	
				E	01 005 760 733 442 000	Gasoline		$61.05			
PO#:		Voucher #:	95611	Invoice	**Invoice No:** 2248-1		10/15/2021		Paid Amt:	$61.05	
				E	01 005 760 733 442 000	Gasoline		$35.83			
PO#:		Voucher #:	95612	Invoice	**Invoice No:** 2474-1		10/15/2021		Paid Amt:	$35.83	
				E	01 005 811 000 442 000	Gasoline		$35.02			
PO#:		Voucher #:	95613	Invoice	**Invoice No:** 3762-2		10/15/2021		Paid Amt:	$35.02	
				E	01 005 811 000 442 000	Gasoline		$15.00			
PO#:		Voucher #:	95614	Invoice	**Invoice No:** 9427-1		10/15/2021		Paid Amt:	$15.00	
				E	01 005 811 000 442 000	Gasoline		$36.50			
PO#:		Voucher #:	95615	Invoice	**Invoice No:** 9768-2		10/15/2021		Paid Amt:	$36.50	
									Check Amount:		$744.12
0146	MB	82044	16618		**BARNESVILLE DRUG & HARDWARE**				Check		
				E	01 005 810 000 410 000	Custodial Supplies		$53.97			
PO#:		Voucher #:	95616	Invoice	**Invoice No:** 38005		10/15/2021		Paid Amt:	$53.97	
				E	01 005 810 000 410 000	Custodial Supplies		$31.65			
PO#:		Voucher #:	95617	Invoice	**Invoice No:** 39199		10/15/2021		Paid Amt:	$31.65	
				E	01 005 810 000 410 000	Custodial Supplies		$11.99			
PO#:		Voucher #:	95618	Invoice	**Invoice No:** 39569		10/15/2021		Paid Amt:	$11.99	
				E	01 005 810 000 410 000	Custodial Supplies		$15.89			
PO#:		Voucher #:	95619	Invoice	**Invoice No:** 38787		10/15/2021		Paid Amt:	$15.89	
				E	01 005 810 000 410 000	Custodial Supplies		$35.99			
PO#:		Voucher #:	95620	Invoice	**Invoice No:** 39808		10/15/2021		Paid Amt:	$35.99	
				E	01 005 810 000 410 000	Custodial Supplies		$87.62			
PO#:		Voucher #:	95621	Invoice	**Invoice No:** 40423		10/15/2021		Paid Amt:	$87.62	
									Check Amount:		$237.11
0146	MB	82045	10013		**BARNESVILLE GROCERY**				Check		
				R	01 300 299 000 619 000	Concessions Cost of Sales		$138.61			
PO#:		Voucher #:	95630	Invoice	**Invoice No:** Sept 21 Conc		10/15/2021		Paid Amt:	$138.61	
				E	02 005 770 701 490 000	Food		$75.44			
PO#:		Voucher #:	95631	Invoice	**Invoice No:** Sept 21 FS		10/15/2021		Paid Amt:	$75.44	
				E	01 300 416 740 433 000	Indiv Instruct Mat'l		$42.99			
PO#:		Voucher #:	95632	Invoice	**Invoice No:** Sep 21 SPED		10/15/2021		Paid Amt:	$42.99	
				E	01 300 250 000 430 000	Instructional Sup		$394.34			

Co	Bank	Check No	Code	Rcd	Vendor			Pmt/Void Date		Pmt Type		
0146	**MB**	**82045**	**10013**		**BARNESVILLE GROCERY**					**Check**		
			E 01 300 331 830 433 000				Indiv Instruct Mat'l		$431.35			
PO#:		**Voucher #:**	**95633**	Invoice	**Invoice No:**	Sept 21 FACS		**10/15/2021**		**Paid Amt:**	**$825.69**	
			E 01 100 288 000 401 000				Spark Grant		$140.91			
PO#:		**Voucher #:**	**95634**	Invoice	**Invoice No:**	Sept 21 Bus		**10/15/2021**		**Paid Amt:**	**$140.91**	
			E 01 300 260 000 430 000				Instructional Sup		$3.00			
PO#:		**Voucher #:**	**95806**	Invoice	**Invoice No:**	Sept 21 Sci		**10/15/2021**		**Paid Amt:**	**$3.00**	
										Check Amount:		**$1,226.64**
0146	**MB**	**82046**	**10025**		**BARNESVILLE RECORD-REVIEW**					**Check**		
			E 01 005 010 000 380 000				Annual Notifications		$250.00			
			E 01 005 010 000 380 000				Ads		$40.00			
			E 01 005 105 000 380 000				Employment Ads		$110.00			
PO#:		**Voucher #:**	**95773**	Invoice	**Invoice No:**	093021		**10/15/2021**		**Paid Amt:**	**$400.00**	
										Check Amount:		**$400.00**
0146	**MB**	**82047**	**16535**		**BELLEFEUILLE, JEROME D.**					**Check**		
			E 01 300 296 000 305 512				Fees For Services		$137.35			
PO#:		**Voucher #:**	**95622**	Invoice	**Invoice No:**	101221		**10/15/2021**		**Paid Amt:**	**$137.35**	
										Check Amount:		**$137.35**
0146	**MB**	**82048**	**17448**		**BERTSCH, KATIE J**					**Check**		
			E 01 300 296 000 305 512				Fees For Services		$224.50			
PO#:		**Voucher #:**	**95623**	Invoice	**Invoice No:**	100921		**10/15/2021**		**Paid Amt:**	**$224.50**	
										Check Amount:		**$224.50**
0146	**MB**	**82049**	**17349**		**BG INNOVATIONS**					**Check**		
			E 01 005 612 302 466 000				65" Black BENQ RP6502 TV		$17,592.00			
PO#: 47733		**Voucher #:**	**95624**	Invoice	**Invoice No:**	INV-3506		**10/15/2021**		**Paid Amt:**	**$17,592.00**	
										Check Amount:		**$17,592.00**
0146	**MB**	**82050**	**13220**	**remit**	**BIMBO BAKERIES USA**					**Check**		
			E 02 005 770 701 490 000				Food		$0.42			
PO#:		**Voucher #:**	**95807**	Credit	**Invoice No:**	52155619224		**10/15/2021**		**Paid Amt:**	**($0.42)**	
			E 02 005 770 709 490 000				Food		$71.05			
PO#:		**Voucher #:**	**95679**	Invoice	**Invoice No:**	52155619135		**10/15/2021**		**Paid Amt:**	**$71.05**	
			E 02 005 770 709 490 000				Food		$69.70			
PO#:		**Voucher #:**	**95680**	Invoice	**Invoice No:**	52155619134		**10/15/2021**		**Paid Amt:**	**$69.70**	
			E 02 005 770 709 490 000				Food		$134.64			
PO#:		**Voucher #:**	**95681**	Invoice	**Invoice No:**	52155619177		**10/15/2021**		**Paid Amt:**	**$134.64**	
			E 02 005 770 709 490 000				Food		$93.99			
PO#:		**Voucher #:**	**95682**	Invoice	**Invoice No:**	52155619176		**10/15/2021**		**Paid Amt:**	**$93.99**	

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Co	Bank	Check No	Code	Rcd	Vendor		Pmt/Void Date		Pmt Type		
0146	MB	82050	13220	remit	BIMBO BAKERIES USA				Check		
				E 02 005 770 709 490 000		Food		$56.70			
	PO#:	Voucher #:		95683 Invoice	Invoice No: 52155619216		10/15/2021		Paid Amt:	$56.70	
				E 02 005 770 709 490 000		Food		$54.24			
	PO#:	Voucher #:		95684 Invoice	Invoice No: 52155619215		10/15/2021		Paid Amt:	$54.24	
				E 02 005 770 709 490 000		Food		$101.14			
	PO#:	Voucher #:		95685 Invoice	Invoice No: 52155619262		10/15/2021		Paid Amt:	$101.14	
				E 02 005 770 709 490 000		Food		$86.80			
	PO#:	Voucher #:		95686 Invoice	Invoice No: 52155619263		10/15/2021		Paid Amt:	$86.80	
										Check Amount:	$667.84
0146	MB	82051	17074		BLICK ART MATERIALS				Check		
				E 01 100 201 000 401 000		57085-1009 Fiskars Scissors Class Pack Carr		$50.81			
	PO#: 47759	Voucher #:		95625 Invoice	Invoice No: 7192828		10/15/2021		Paid Amt:	$50.81	
										Check Amount:	$50.81
0146	MB	82052	16418		BOOK CLUB				Check		
				E 01 300 299 000 305 000		Fees For Services		$306.89			
	PO#:	Voucher #:		95628 Invoice	Invoice No: 92321		10/15/2021		Paid Amt:	$306.89	
										Check Amount:	$306.89
0146	MB	82053	15055	remit	BSN SPORTS LLC				Check		
				E 01 300 294 000 401 507		Wilson A1010 High School SST baseballs SK		$557.94			
				E 01 300 294 000 401 507		Marucci Cat 9 BBCOR (-3) 32/29 SKU#14588		$349.99			
				E 01 300 294 000 401 507		MACGREGOR PREP catchers gear pack SKU		$182.99			
				E 01 300 294 000 401 507		MACGREGOR 33' Catchers Mitt. SKU#MCCM		$68.99			
				E 01 300 294 000 401 507		All Steel Drag Mat. SKU# DMAT3x4		$197.99			
				E 01 300 294 000 401 507		Misc		$0.00			
				E 01 300 294 000 401 507		Shipping and handling		$230.84			
	PO#: 47732	Voucher #:		95629 Invoice	Invoice No: 913829685		10/15/2021		Paid Amt:	$1,588.74	
				E 01 300 296 000 401 512		POWR-SELECT Volleyball Winch Item #1457		$340.00			
				E 01 300 296 000 401 512		Shipping		$20.00			
	PO#: 47824	Voucher #:		95766 Invoice	Invoice No: 914000017		10/15/2021		Paid Amt:	$360.00	
										Check Amount:	$1,948.74
0146	MB	82054	17139		CASH-WA DISTRIBUTING CO OF FARGO LLC				Check		
				E 02 005 770 707 490 000		Food		$112.64			
	PO#:	Voucher #:		95655 Invoice	Invoice No: 4010121		10/15/2021		Paid Amt:	$112.64	
				E 02 005 770 705 490 000		Food		$408.06			
	PO#:	Voucher #:		95656 Invoice	Invoice No: 4010122		10/15/2021		Paid Amt:	$408.06	
				E 02 005 770 701 401 000		General Supplies		$229.33			
				E 02 005 770 701 490 000		Food		$1,777.25			
	PO#:	Voucher #:		95657 Invoice	Invoice No: 4010123		10/15/2021		Paid Amt:	$2,006.58	

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Amount	Pmt Type	Paid
0146	**MB**	**82054**	**17139**		**CASH-WA DISTRIBUTING CO OF FARGO LLC**			**Check**	
				E	02 005 770 701 401 000 General Supplies		$174.48		
				E	02 005 770 701 490 000 Food		$1,096.69		
				E	02 005 770 705 490 000 Breakfast Food		$89.94		
				E	02 005 770 707 490 000 Food		$758.91		
PO#:		**Voucher #:**	**95658**	Invoice	**Invoice No:** 4018447	**10/15/2021**		**Paid Amt:**	**$2,120.02**
				E	02 005 770 705 490 000 Breakfast Food		$200.67		
				E	02 005 770 701 490 000 Lunch Food		$339.55		
PO#:		**Voucher #:**	**95659**	Invoice	**Invoice No:** 4008990	**10/15/2021**		**Paid Amt:**	**$540.22**
				E	02 005 770 705 490 000 Food		$1,142.67		
PO#:		**Voucher #:**	**95660**	Invoice	**Invoice No:** 4011406	**10/15/2021**		**Paid Amt:**	**$1,142.67**
				E	02 005 770 701 490 000 Food		$261.81		
PO#:		**Voucher #:**	**95635**	Credit	**Invoice No:** 4014176	**10/15/2021**		**Paid Amt:**	**($261.81)**
				E	04 005 509 321 490 000 Food		$130.75		
				E	02 005 770 705 490 000 Breakfast Food		$557.21		
				E	02 005 770 707 490 000 Food		$78.01		
				E	02 005 770 701 490 000 Food		$2,045.24		
PO#:		**Voucher #:**	**95636**	Invoice	**Invoice No:** 4021390	**10/15/2021**		**Paid Amt:**	**$2,811.21**
				E	02 005 770 705 490 000 Breakfast Food		$233.37		
				E	02 005 770 707 490 000 Ala Carte		$27.10		
				E	02 005 770 701 490 000 Lunch Food		$3,116.00		
				E	02 005 770 701 401 000 General Supplies		$178.04		
PO#:		**Voucher #:**	**95637**	Invoice	**Invoice No:** 4015553	**10/15/2021**		**Paid Amt:**	**$3,554.51**
				E	02 005 770 707 490 000 Food		$97.80		
PO#:		**Voucher #:**	**95638**	Invoice	**Invoice No:** 4014179	**10/15/2021**		**Paid Amt:**	**$97.80**
				E	02 005 770 707 490 000 Food		$48.90		
PO#:		**Voucher #:**	**95639**	Invoice	**Invoice No:** 4014177	**10/15/2021**		**Paid Amt:**	**$48.90**
				E	02 005 770 705 490 000 Breakfast Food		$271.38		
				E	02 005 770 707 490 000 Ala Carte		$436.74		
				E	02 005 770 701 490 000 Lunch Food		$2,150.37		
				E	02 005 770 701 401 000 General Supplies		$11.50		
PO#:		**Voucher #:**	**95640**	Invoice	**Invoice No:** 4021389	**10/15/2021**		**Paid Amt:**	**$2,869.99**
				E	02 005 770 705 490 000 Breakfast Food		$206.76		
				E	02 005 770 707 490 000 Ala Carte		$25.04		
				E	02 005 770 701 490 000 Lunch Food		$2,224.79		
				E	02 005 770 701 401 000 General Supplies		$113.25		
PO#:		**Voucher #:**	**95641**	Invoice	**Invoice No:** 4015552 49	**10/15/2021**		**Paid Amt:**	**$2,569.84**
				E	02 005 770 705 490 000 Breakfast Food		$354.48		
				E	02 005 770 707 490 000 Ala Carte		$111.28		

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0146	MB	82054	17139		**CASH-WA DISTRIBUTING CO OF FARGO LLC**				Check		
				E	02 005 770 701 490 000	Lunch Food		$2,788.82			
PO#:		Voucher #:		95642	Invoice	Invoice No: 4012749	10/15/2021		Paid Amt:	$3,254.58	
				E	02 005 770 705 401 000	Supplies		$68.82			
				E	02 005 770 701 490 000	Food		$1,004.82			
				E	02 005 770 705 490 000	Breakfast Food		$189.65			
				E	02 005 770 707 490 000	Food		$573.02			
PO#:		Voucher #:		95805	Invoice	Invoice No: 4018446	10/15/2021		Paid Amt:	$1,836.31	
										Check Amount:	$23,111.52
0146	MB	82055	14082		**CHOIR TRIP**				Check		
				E	01 300 299 000 305 000	Concessions		$320.21			
PO#:		Voucher #:		95626	Invoice	Invoice No: 100521	10/15/2021		Paid Amt:	$320.21	
				E	01 300 299 000 305 000	Concessions		$263.41			
PO#:		Voucher #:		95627	Invoice	Invoice No: 090721	10/15/2021		Paid Amt:	$263.41	
				E	01 300 299 000 305 000	Concessions		$697.49			
PO#:		Voucher #:		95661	Invoice	Invoice No: 100721	10/15/2021		Paid Amt:	$697.49	
										Check Amount:	$1,281.11
0146	MB	82056	16344		**CHUINARD, JORDAN R.**				Check		
				E	01 300 294 000 305 502	Fees For Services		$140.00			
PO#:		Voucher #:		95662	Invoice	Invoice No: 101221	10/15/2021		Paid Amt:	$140.00	
										Check Amount:	$140.00
0146	MB	82057	13033		**CLAY COUNTY COLLABORATIVE**				Check		
				E	01 200 690 000 390 000	Partnership Fee		$100.00			
PO#:		Voucher #:		95663	Invoice	Invoice No: 01221	10/15/2021		Paid Amt:	$100.00	
										Check Amount:	$100.00
0146	MB	82058	16568		**COCA-COLA BOTTLING COMPANY HIGH COUNTRY**				Check		
				R	01 300 299 000 619 000	Concessions Cost of Sales		$27.00			
PO#:		Voucher #:		95702	Invoice	Invoice No: 3802488	10/15/2021		Paid Amt:	$27.00	
				R	01 300 299 000 619 000	Concessions Cost of Sales		$72.00			
PO#:		Voucher #:		95703	Invoice	Invoice No: 3802424	10/15/2021		Paid Amt:	$72.00	
				R	01 300 299 000 619 000	Concessions Cost of Sales		$353.55			
PO#:		Voucher #:		95664	Invoice	Invoice No: 3802422	10/15/2021		Paid Amt:	$353.55	
				R	01 300 299 000 619 000	Concessions Cost of Sales		$591.90			
PO#:		Voucher #:		95665	Invoice	Invoice No: 3802423	10/15/2021		Paid Amt:	$591.90	
				R	01 300 299 000 619 000	Concessions Cost of Sales		$580.60			
PO#:		Voucher #:		95666	Invoice	Invoice No: 3802486	10/15/2021		Paid Amt:	$580.60	
				R	01 300 299 000 619 000	Concessions Cost of Sales		$1,245.00			
PO#:		Voucher #:		95667	Invoice	Invoice No: 3802534	10/15/2021		Paid Amt:	$1,245.00	

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Co	Bank	Check No	Code	Rcd	Vendor		Pmt/Void Date		Pmt Type		
0146	MB	82058	16568		COCA-COLA BOTTLING COMPANY HIGH COUNTRY				Check		
				R	01 300 299 000 619 000	Concessions Cost of Sales		$81.00			
PO#:		Voucher #:	95668	Credit	Invoice No: 3802537		10/15/2021		Paid Amt:	($81.00)	
				R	01 300 299 000 619 000	Concessions Cost of Sales		$61.20			
PO#:		Voucher #:	95669	Credit	Invoice No: 3802536		10/15/2021		Paid Amt:	($61.20)	
									Check Amount:		$2,727.85
0146	MB	82059	17314		COMPLETE BOOK & MEDIA SUPPLY LLC				Check		
				E	01 100 620 000 470 000	9781696154758 The Friendly Creeper Diaries		$27.55			
PO#: 47825		Voucher #:	95670	Invoice	Invoice No: 1565896		10/15/2021		Paid Amt:	$27.55	
				E	01 100 620 000 470 000	9781947277090 How I Met My Monster		$11.85			
PO#: 47825		Voucher #:	95671	Invoice	Invoice No: 1566171		10/15/2021		Paid Amt:	$11.85	
									Check Amount:		$39.40
0146	MB	82060	10007		DACOTAH PAPER CO				Check		
				E	01 005 810 155 401 011	invoice # 55061 nitrile gloves med.		$154.08			
				E	01 005 810 155 401 011	nitrile gloves lrg.		$154.08			
				E	01 005 810 155 401 011	nitrile gloves exlrg		$154.08			
				E	01 005 810 000 410 000	gray waste basket		$197.52			
				E	01 005 810 000 410 000	24x32 blk can liner		$116.74			
				E	01 005 810 000 410 000	26x42 white can liner		$228.39			
				E	01 005 810 000 410 000	33x40 silver can liners		$195.56			
				E	01 005 810 000 410 000	38x58 black can liners		$154.20			
				E	01 005 810 000 410 000	dial foaming hand soap		$23.84			
PO#: 47829		Voucher #:	95674	Invoice	Invoice No: 55061		10/15/2021		Paid Amt:	$1,378.49	
				E	01 005 810 000 410 000	invoice # 55063 back order grey waste basket		$296.28			
PO#: 47829		Voucher #:	95675	Invoice	Invoice No: 55063		10/15/2021		Paid Amt:	$296.28	
				R	01 300 299 000 619 000	Concessions Cost of Sales		$215.20			
PO#:		Voucher #:	95676	Invoice	Invoice No: 55062		10/15/2021		Paid Amt:	$215.20	
				R	01 300 299 000 619 000	Concessions Cost of Sales		$38.37			
PO#:		Voucher #:	95677	Invoice	Invoice No: 50948		10/15/2021		Paid Amt:	$38.37	
									Check Amount:		$1,928.34
0146	MB	82061	16834	REMIT	DECKER EQUIPMENT				Check		
				E	01 005 810 000 410 000	invoice # 400280a flag bracket		$132.00			
				E	01 005 810 000 410 000	U.S. flags class room		$420.00			
				E	01 005 810 000 410 000	shipping		$20.81			
PO#: 47843		Voucher #:	95678	Invoice	Invoice No: 400280A		10/15/2021		Paid Amt:	$572.81	
									Check Amount:		$572.81

Co	Bank	Check No	Code	Rcd	Vendor		Pmt/Void Date		Pmt Type		
0146	MB	82062	10600	REMIT	DISCOUNT SCHOOL SUPPLY				Check		
				E 04 005 582 344 430 000		# YARNTIP - Lacing Yarn		$11.59			
	PO#: 47704	Voucher #:	95673	Invoice	Invoice No: P40692240103		10/15/2021		Paid Amt:	$11.59	
									Check Amount:		$11.59
0146	MB	82063	15325		DUMAS, ANDREW				Check		
				E 01 300 294 000 305 502		Fees For Services		$115.00			
	PO#:	Voucher #:	95672	Invoice	Invoice No: 100821		10/15/2021		Paid Amt:	$115.00	
									Check Amount:		$115.00
0146	MB	82064	14311		E. WEINBERG SUPPLY & EQUIPMENT				Check		
				E 02 005 770 709 401 000		General Supplies		$89.49			
	PO#:	Voucher #:	95690	Invoice	Invoice No: 30106600		10/15/2021		Paid Amt:	$89.49	
									Check Amount:		$89.49
0146	MB	82065	15344		EDUCATORS BENEFIT CONSULTANTS				Check		
				E 01 005 110 000 305 000		Fees For Services		$58.50			
	PO#:	Voucher #:	95688	Invoice	Invoice No: 20705		10/15/2021		Paid Amt:	$58.50	
									Check Amount:		$58.50
0146	MB	82066	15760		ENGEL, ROD				Check		
				E 01 300 294 000 305 502		Fees For Services		$140.00			
	PO#:	Voucher #:	95687	Invoice	Invoice No: 101221		10/15/2021		Paid Amt:	$140.00	
									Check Amount:		$140.00
0146	MB	82067	15730		ESSENTIA HEALTH				Check		
				E 01 300 790 000 305 000		monthly sports medicine agreement		$125.00			
	PO#:	Voucher #:	95689	Invoice	Invoice No: 0422.3010.1707.01		10/15/2021		Paid Amt:	$125.00	
									Check Amount:		$125.00
0146	MB	82068	10052		FARMERS COOPERATIVE OIL CO				Check		
				E 01 005 760 733 442 000		Gasoline		$33.37			
	PO#:	Voucher #:	95694	Invoice	Invoice No: 3740-1		10/15/2021		Paid Amt:	$33.37	
				E 01 005 760 733 442 000		Gasoline		$53.67			
	PO#:	Voucher #:	95695	Invoice	Invoice No: 3289-2		10/15/2021		Paid Amt:	$53.67	
				R 01 300 299 000 619 000		Concessions Cost of Sales		$1,369.12			
	PO#:	Voucher #:	95696	Invoice	Invoice No: 2494		10/15/2021		Paid Amt:	$1,369.12	
									Check Amount:		$1,456.16
0146	MB	82069	10060		FUCHS SANITATION, INC				Check		
				E 06 005 870 000 305 889		Dumpsters - Rolloff and Landfill - Deconstruct		$530.00			
	PO#:	Voucher #:	95691	Invoice	Invoice No: 67179		10/15/2021		Paid Amt:	$530.00	
				E 01 005 810 000 330 000		Garbage		$1,069.91			
	PO#:	Voucher #:	95693	Invoice	Invoice No: 66903		10/15/2021		Paid Amt:	$1,069.91	
									Check Amount:		$1,599.91

Co	Bank	Check No	Code	Rcd	Vendor			Pmt/Void Date		Pmt Type		
0146	MB	82070	15011		FURTHER					Check		
				E 01 005 110 000 305 000			Fees For Services		$27.50			
PO#:		Voucher #:	95692	Invoice		Invoice No: 15853928		10/15/2021		Paid Amt:	$27.50	
										Check Amount:		$27.50
0146	MB	82071	16539		GENERAL PARTS LLC					Check		
				E 02 005 770 701 350 000			invoice # 6285481 ajust and test gas valves in		$679.68			
PO#: 47835		Voucher #:	95699	Invoice		Invoice No: 6285481		10/15/2021		Paid Amt:	$679.68	
										Check Amount:		$679.68
0146	MB	82072	13666		GERRELLS SPORTS					Check		
				E 01 300 294 000 401 502			Spalding Game Ball - Alpha		$624.00			
				E 01 300 294 000 401 502			Shipping		$11.00			
PO#: 47523		Voucher #:	95700	Invoice		Invoice No: 8641		10/15/2021		Paid Amt:	$635.00	
										Check Amount:		$635.00
0146	MB	82073	13867		GRADE 7					Check		
				E 01 300 299 000 305 000			Fees For Services		$879.29			
PO#:		Voucher #:	95698	Invoice		Invoice No: 091721		10/15/2021		Paid Amt:	$879.29	
										Check Amount:		$879.29
0146	MB	82074	13894		GRADE 9					Check		
				E 01 300 299 000 305 000			Concessions		$487.40			
PO#:		Voucher #:	95697	Invoice		Invoice No: 091021		10/15/2021		Paid Amt:	$487.40	
										Check Amount:		$487.40
0146	MB	82075	16322		HENRY'S FOODS INC.					Check		
				R 01 300 299 000 619 000			Concessions Cost of Sales		$75.53			
PO#:		Voucher #:	95707	Invoice		Invoice No: 6091247		10/15/2021		Paid Amt:	$75.53	
				R 01 300 299 000 619 000			Concessions Cost of Sales		$317.23			
PO#:		Voucher #:	95708	Invoice		Invoice No: 6089989		10/15/2021		Paid Amt:	$317.23	
										Check Amount:		$392.76
0146	MB	82076	15696	REMIT	HERBRANSON, NICOLE					Check		
				E 01 300 296 000 305 512			Fees For Services		$56.00			
PO#:		Voucher #:	95705	Invoice		Invoice No: 101221		10/15/2021		Paid Amt:	$56.00	
										Check Amount:		$56.00
0146	MB	82077	17355		HILLYARD/HUTCHINSON					Check		
				E 01 005 810 155 410 011			invoice #604472809 hand sanitizer foam		$509.52			
PO#: 47836		Voucher #:	95706	Invoice		Invoice No: 604472809		10/15/2021		Paid Amt:	$509.52	
										Check Amount:		$509.52

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0146	MB	82078	15912		HINSZ, KELLEN				Check		
				E	01 300 294 000 305 502	Fees For Services		$140.00			
PO#:		Voucher #:	95704	Invoice	Invoice No: 101221		10/15/2021		Paid Amt:	$140.00	
										Check Amount:	$140.00
0146	MB	82079	15388	remit	INNOVATIVE OFFICE SOLUTIONS LLC				Check		
				E	01 005 020 000 401 000	Vertical Paper Manager - Sup Office		$291.28			
				E	01 005 020 000 401 000	Tasklight Sup Office		$101.20			
PO#:		Voucher #:	95710	Invoice	Invoice No: CIN103336		10/15/2021		Paid Amt:	$392.48	
				E	01 100 401 740 401 000	HON919492 HANGER,FLDR,SUP,2/PK,GY		$70.00			
				E	01 100 401 740 401 000	PFX81672 FOLDER,HNGNG,GLOW,1/5,AST		$83.88			
				E	01 100 401 740 401 000	SAN86603 MARKER,EXPO2,DE,FN,12/ST		$12.58			
				E	01 100 401 740 401 000	SAN1884309 MARKER,EXPO ULTRA FIN,AS		$8.00			
PO#: 47837		Voucher #:	95711	Invoice	Invoice No: IN3510379		10/15/2021		Paid Amt:	$174.46	
				E	01 100 050 000 401 000	OGFCPRLG COFFEEMAKER,3 BURNER LO		$236.67			
				E	01 005 020 000 401 000	OGFCPRLG COFFEEMAKER,3 BURNER LO		$236.67			
PO#: 47734		Voucher #:	95712	Invoice	Invoice No: IN3470539		10/15/2021		Paid Amt:	$473.34	
										Check Amount:	$1,040.28
0146	MB	82081	17076		JAMF SOFTWARE LLC				Check		
				E	01 100 203 000 405 000	JAMF School Subscription		$5,780.50			
				E	01 100 203 000 405 000	JAMF (7.14.2021 to 7.31.2021)		$283.77			
PO#: 47493		Voucher #:	95718	Invoice	Invoice No: INV204118		10/15/2021		Paid Amt:	$6,064.27	
										Check Amount:	$6,064.27
0146	MB	82082	16615		JIFFY JONS INC				Check		
				E	01 005 811 000 350 000	Jiffy Jon Rent (Athletic Complex)		$172.00			
PO#:		Voucher #:	95715	Invoice	Invoice No: 68207		10/15/2021		Paid Amt:	$172.00	
				E	01 005 811 000 350 000	Jiffy Jon Rent (FB Practice Field)		$172.00			
PO#:		Voucher #:	95716	Invoice	Invoice No: 68208		10/15/2021		Paid Amt:	$172.00	
										Check Amount:	$344.00
0146	MB	82083	10405		JK SPORTS				Check		
				E	01 300 296 000 401 513	Legacy Women's basketball		$660.00			
				E	01 300 296 000 401 513	Mark V Scorebooks		$40.00			
				E	01 300 296 000 401 513	Shipping		$18.00			
PO#: 47847		Voucher #:	95717	Invoice	Invoice No: 92866		10/15/2021		Paid Amt:	$718.00	
										Check Amount:	$718.00
0146	MB	82084	15955		JOBSHQ				Check		
				E	01 005 105 000 380 000	Employment Ads		$451.50			
PO#:		Voucher #:	95714	Invoice	Invoice No: 2274655		10/15/2021		Paid Amt:	$451.50	
										Check Amount:	$451.50

Co	Bank	Check No	Code	Rcd	Vendor		Pmt/Void Date		Pmt Type		
0146	MB	82085	11312	REMIT	JOHN DEERE FINANCIAL				Check		
				E 01 005 813 000 350 000		invoice # w0814854 labor		$425.00			
	PO#: 47842	Voucher #:	95774	Invoice	Invoice No: W0814854		10/15/2021		Paid Amt:	$425.00	
									Check Amount:		$425.00
0146	MB	82086	16339	REMIT	JOHNSON PLASTICS PLUS				Check		
				E 01 300 255 000 450 000		#UN1001-EA Unisub MDF Plaque (6x8 Bla		$85.31			
	PO#: 47775	Voucher #:	95719	Invoice	Invoice No: 3064085		10/15/2021		Paid Amt:	$85.31	
									Check Amount:		$85.31
0146	MB	82087	17449		JOHNSON, JASON AND TAMI				Check		
				R 02 005 000 707 601 000		Refund		$96.00			
	PO#:	Voucher #:	95713	Invoice	Invoice No: 100521		10/15/2021		Paid Amt:	$96.00	
									Check Amount:		$96.00
0146	MB	82088	16348	remit	KEMPS LLC dba CASS CLAY CREAMERY				Check		
				E 02 005 770 701 495 000		Milk		$373.32			
	PO#:	Voucher #:	95720	Invoice	Invoice No: 3510950		10/15/2021		Paid Amt:	$373.32	
				E 02 005 770 701 495 000		Milk		$627.24			
	PO#:	Voucher #:	95721	Invoice	Invoice No: 3510965		10/15/2021		Paid Amt:	$627.24	
				E 02 005 770 701 495 000		Milk		$281.22			
				E 02 005 770 701 490 000		Food		$15.98			
	PO#:	Voucher #:	95722	Invoice	Invoice No: 3523399		10/15/2021		Paid Amt:	$297.20	
				E 02 005 770 701 495 000		Milk		$175.38			
				E 02 005 770 701 490 000		Food		$15.98			
	PO#:	Voucher #:	95723	Invoice	Invoice No: 3523402		10/15/2021		Paid Amt:	$191.36	
				E 02 005 770 701 495 000		Milk		$115.91			
				E 02 005 770 701 490 000		Food		$15.98			
	PO#:	Voucher #:	95724	Invoice	Invoice No: 3530420		10/15/2021		Paid Amt:	$131.89	
				E 02 005 770 701 495 000		Milk		$115.91			
	PO#:	Voucher #:	95725	Invoice	Invoice No: 3530421		10/15/2021		Paid Amt:	$115.91	
				E 02 005 770 701 495 000		Milk		$620.07			
	PO#:	Voucher #:	95726	Invoice	Invoice No: 3536152		10/15/2021		Paid Amt:	$620.07	
				E 02 005 770 701 495 000		Milk		$175.38			
				E 02 005 770 701 490 000		Food		$15.98			
	PO#:	Voucher #:	95727	Invoice	Invoice No: 3536153		10/15/2021		Paid Amt:	$191.36	
				E 02 005 770 701 495 000		Milk		$190.33			
				E 02 005 770 701 490 000		Food		$37.64			
	PO#:	Voucher #:	95728	Invoice	Invoice No: 3543067		10/15/2021		Paid Amt:	$227.97	
				E 02 005 770 701 495 000		Milk		$172.33			
				E 02 005 770 701 490 000		Food		$53.62			
	PO#:	Voucher #:	95729	Invoice	Invoice No: 3542442		10/15/2021		Paid Amt:	$225.95	

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0146	**MB**	**82088**	**16348**	**remit**	**KEMPS LLC dba CASS CLAY CREAMERY**			**Check**		
				E 02 005 770 701 495 000	Milk		$175.38			
PO#:		**Voucher #:**	**95730**	Invoice	**Invoice No:** 3548790	**10/15/2021**		**Paid Amt:**	**$175.38**	
				E 02 005 770 701 495 000	Milk		$407.79			
PO#:		**Voucher #:**	**95731**	Invoice	**Invoice No:** 3548788	**10/15/2021**		**Paid Amt:**	**$407.79**	
				E 02 005 770 701 495 000	Milk		$175.38			
				E 02 005 770 701 490 000	Food		$15.98			
PO#:		**Voucher #:**	**95732**	Invoice	**Invoice No:** 3555338	**10/15/2021**		**Paid Amt:**	**$191.36**	
				E 02 005 770 701 495 000	Milk		$460.87			
				E 02 005 770 701 490 000	Food		$15.98			
PO#:		**Voucher #:**	**95733**	Invoice	**Invoice No:** 3555363	**10/15/2021**		**Paid Amt:**	**$476.85**	
				E 02 005 770 701 495 000	Milk		$175.38			
PO#:		**Voucher #:**	**95734**	Invoice	**Invoice No:** 3561301	**10/15/2021**		**Paid Amt:**	**$175.38**	
				E 02 005 770 701 495 000	Milk		$486.17			
PO#:		**Voucher #:**	**95735**	Invoice	**Invoice No:** 3561299	**10/15/2021**		**Paid Amt:**	**$486.17**	
									Check Amount:	**$4,915.20**
0146	**MB**	**82089**	**10190**	**remit**	**LAKE AGASSIZ EDUCATION COOPERATIVE**			**Check**		
				E 01 200 420 740 396 000	Sp Ed Sal Pur F Other D		$8,025.19			
				E 01 200 401 740 396 000	Sp Ed Sal Pur F Other D		$2,385.50			
				E 01 200 404 740 396 000	Sp Ed Sal Pur F Other D		$95.10			
				E 01 200 420 740 396 000	Sp Ed Sal Pur F Other D		$797.38			
				E 01 100 203 160 377 011	Licensed Social Worker		$3,189.51			
PO#:		**Voucher #:**	**95742**	Invoice	**Invoice No:** October 2021	**10/15/2021**		**Paid Amt:**	**$14,492.68**	
				E 01 200 420 740 396 000	Sp Ed Sal Pur F Other D		$8,025.19			
				E 01 200 401 740 396 000	Sp Ed Sal Pur F Other D		$2,385.50			
				E 01 200 404 740 396 000	Sp Ed Sal Pur F Other D		$95.10			
				E 01 200 420 740 396 000	Sp Ed Sal Pur F Other D		$797.38			
				E 01 100 203 160 377 011	Licensed Social Worker		$3,189.51			
PO#:		**Voucher #:**	**95743**	Invoice	**Invoice No:** September 2021	**10/15/2021**		**Paid Amt:**	**$14,492.68**	
									Check Amount:	**$28,985.36**
0146	**MB**	**82090**	**14269**		**LAKES COUNTRY SERVICE COOP**			**Check**		
				E 01 005 110 000 820 000	FY22 Membership Fee		$3,971.50			
PO#:		**Voucher #:**	**95737**	Invoice	**Invoice No:** 94584	**10/15/2021**		**Paid Amt:**	**$3,971.50**	
				E 01 300 690 000 390 000	Vocational Coord. Services		$1,116.00			
PO#:		**Voucher #:**	**95738**	Invoice	**Invoice No:** 94563	**10/15/2021**		**Paid Amt:**	**$1,116.00**	
									Check Amount:	**$5,087.50**

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Co	Bank	Check No	Code	Rcd	Vendor		Pmt/Void Date	Amount	Pmt Type		
0146	MB	82091	11345		LAKESHORE				Check		
				E	01 100 208 000 460 000	DD819 DD819 - Reading Comprehension Dail		$357.12			
	PO#: 47634	Voucher #:	95745	Invoice	Invoice No: 136843092121		10/15/2021		Paid Amt:	$357.12	
										Check Amount:	$357.12
0146	MB	82092	16080	remit	LEARNING A_Z				Check		
				E	01 100 203 000 406 000	Reading A-Z 15 Classrooms		$1,425.00			
				E	01 100 203 000 406 000	Raz-Kids 15 Classrooms		$1,425.00			
	PO#: 47840	Voucher #:	95767	Invoice	Invoice No: 4396536		10/15/2021		Paid Amt:	$2,850.00	
										Check Amount:	$2,850.00
0146	MB	82093	14012	REMIT	LEARNING WITHOUT TEARS				Check		
				E	04 005 582 344 430 000	A to Z Mat Man and Me Classroom Set		$299.00			
				E	04 005 582 344 430 000	Additional Teacher guide		$19.99			
				E	04 005 582 344 430 000	Additional digital license		$30.00			
				E	04 005 582 344 430 000	Mat Man and the Great Alphabet Parade		$15.98			
				E	04 005 582 344 430 000	Get Set for School Teacher's Guide		$450.00			
				E	04 005 582 344 430 000	My First Book Set		$27.90			
				E	04 005 582 344 430 000	Flip Crayons		$20.95			
				E	04 005 582 344 430 000	Capital Letter Cards		$21.95			
				E	04 005 582 344 430 000	Freight		$85.58			
	PO#: 47595	Voucher #:	95741	Invoice	Invoice No: INV128944		10/15/2021		Paid Amt:	$971.35	
										Check Amount:	$971.35
0146	MB	82094	16364		LEWIS, BOBBI				Check		
				E	01 300 296 000 305 512	Fees For Services		$107.00			
	PO#:	Voucher #:	95736	Invoice	Invoice No: 101421		10/15/2021		Paid Amt:	$107.00	
				E	01 300 296 000 305 512	Fees For Services		$56.00			
	PO#:	Voucher #:	95739	Invoice	Invoice No: 101221		10/15/2021		Paid Amt:	$56.00	
										Check Amount:	$163.00
0146	MB	82095	13701		LIBRARY STORE, INC.				Check		
				E	01 100 203 000 401 000	30-1706 Thermal Lock Laminating file3 mil27":		$325.40			
				E	01 100 203 000 401 000	Freight		$33.65			
	PO#: 47736	Voucher #:	95744	Invoice	Invoice No: 532039		10/15/2021		Paid Amt:	$359.05	
										Check Amount:	$359.05
0146	MB	82096	17332	remit	LIFE FITNESS				Check		
				E	06 005 870 000 530 000	QUOTE 3411469-3R		$238.43			
				E	06 005 870 000 530 000	rounding		($3.99)			
	PO#: 47243	Voucher #:	95740	Invoice	Invoice No: 6869039		10/15/2021		Paid Amt:	$234.44	
										Check Amount:	$234.44

Co	Bank	Check No	Code	Rcd	Vendor		Pmt/Void Date		Pmt Type		
0146	MB	82097	17230		MAPLE RIVER GRAIN AND AGRONOMY LLC				Check		
				E 01	005 811 000 420 000	chemicals for grounds		$414.82			
	PO#: 47868	Voucher #:	95748	Invoice	Invoice No: 215038		10/15/2021		Paid Amt:	$414.82	
									Check Amount:		$414.82
0146	MB	82098	13597		MARCO TECHNOLOGIES LLC				Check		
				E 01	005 810 000 350 000	Move copier system		$267.00			
	PO#:	Voucher #:	95754	Invoice	Invoice No: INV9186942		10/15/2021		Paid Amt:	$267.00	
									Check Amount:		$267.00
0146	MB	82099	15976		MARTINSON, RICK S.				Check		
				E 01	300 294 000 305 502	Fees For Services		$140.00			
	PO#:	Voucher #:	95747	Invoice	Invoice No: 101221		10/15/2021		Paid Amt:	$140.00	
									Check Amount:		$140.00
0146	MB	82100	10439		MASSP				Check		
				E 01	300 640 316 366 000	School Law Seminar		$160.00			
	PO#:	Voucher #:	95752	Invoice	Invoice No: 101521		10/15/2021		Paid Amt:	$160.00	
									Check Amount:		$160.00
0146	MB	82101	13570	remit	MCGRAW-HILL SCHOOL EDUCATION HOLDINGS				Check		
				E 01	100 203 000 460 000	9780021304691 - US Early Years		$80.65			
				E 01	100 203 000 460 000	Shipping		$20.05			
	PO#: 47769	Voucher #:	95746	Invoice	Invoice No: 119399387001		10/15/2021		Paid Amt:	$100.70	
									Check Amount:		$100.70
0146	MB	82102	14057		MIDWEST COMMUNICATIONS				Check		
				E 01	005 812 000 350 000	Remote Technical Service		$60.00			
				E 01	005 812 000 350 000	Productivity User License		$517.00			
	PO#:	Voucher #:	95751	Invoice	Invoice No: 24750		10/15/2021		Paid Amt:	$577.00	
									Check Amount:		$577.00
0146	MB	82103	15811		MINNESOTA CLAY USA				Check		
				E 01	300 212 000 430 000	White earthen ware CLWEW		$469.50			
				E 01	300 212 000 430 000	Freight		$112.50			
	PO#: 47757	Voucher #:	95757	Invoice	Invoice No: 122775		10/15/2021		Paid Amt:	$582.00	
									Check Amount:		$582.00
0146	MB	82104	16818		MN SCHOOL EMPLOYEES ASSOCIATION				Check		
				B 01	215 025	Nea-Mea-Bea Dues Payable		$379.25			
	PO#:	Voucher #:	95649	Invoice	Invoice No: S2022070		10/15/2021		Paid Amt:	$379.25	
									Check Amount:		$379.25
0146	MB	82105	11039		MN ST COMMUNITY/TECH COLLEGE				Check		
				E 01	300 690 000 390 000	FALL SEMESTER PSEO BILLING		$726.05			
	PO#:	Voucher #:	95755	Invoice	Invoice No: 859401		10/15/2021		Paid Amt:	$726.05	

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0146	MB	82105	11039		**MN ST COMMUNITY/TECH COLLEGE**				**Check**		
				E	01 998 790 000 390 000	e campus college		$19,440.00			
	PO#:	**Voucher #:**	**95756**	Invoice	**Invoice No:** 00859294		**10/15/2021**		**Paid Amt:**	**$19,440.00**	
										Check Amount:	**$20,166.05**
0146	MB	82106	17133		**MOORE ENGINEERING INC**				**Check**		
				E	06 005 870 000 305 889	957 Curb-Gutter-Sdwk-HS		$2,101.10			
				E	06 005 870 000 305 889	958 Re-Staking		$722.45			
				E	06 005 870 000 305 889	960 Shop Addn		$1,272.50			
				E	06 005 870 000 305 889	962 5th Street Staking		$860.60			
	PO#:	**Voucher #:**	**95753**	Invoice	**Invoice No:** 28035		**10/15/2021**		**Paid Amt:**	**$4,956.65**	
										Check Amount:	**$4,956.65**
0146	MB	82107	17143		**MOSCA, JEFF**				**Check**		
				E	01 300 294 000 305 503	FB		$115.00			
	PO#:	**Voucher #:**	**95750**	Invoice	**Invoice No:** 100821		**10/15/2021**		**Paid Amt:**	**$115.00**	
										Check Amount:	**$115.00**
0146	MB	82108	15814		**N2Y**				**Check**		
				E	01 300 407 740 433 000	Yearly Subscription		$199.68			
	PO#: 47823	**Voucher #:**	**95761**	Invoice	**Invoice No:** INV-1042888		**10/15/2021**		**Paid Amt:**	**$199.68**	
										Check Amount:	**$199.68**
0146	MB	82109	10105		**NASCO EDUCATION**				**Check**		
				E	01 100 201 000 430 000	9709835 Blank Puzzles - 4 in. x 5-1/2 in. - 16 F		$6.44			
				E	01 100 201 000 401 000	9706950 Elmer's Washable School Glue - Gal		$14.52			
	PO#: 47761	**Voucher #:**	**95762**	Invoice	**Invoice No:** 155142		**10/15/2021**		**Paid Amt:**	**$20.96**	
				E	01 300 212 000 430 000	9728660 Fredrix <q>Real</q>Canvas Pad - 8		$46.80			
				E	01 300 212 000 430 000	9707033 Chromacryl Students Acrylics Set #1		$111.96			
	PO#: 47749	**Voucher #:**	**95760**	Invoice	**Invoice No:** 158736		**10/15/2021**		**Paid Amt:**	**$158.76**	
										Check Amount:	**$179.72**
0146	MB	82110	17339		**NATIONAL BUSINESS FURNITURE LLC**				**Check**		
				E	01 100 203 302 530 000	56481 Ergonomic Chair with AirGrid Mesh Bac		$313.58			
				E	01 100 203 302 530 000	Freight		$47.04			
	PO#: 47833	**Voucher #:**	**95759**	Invoice	**Invoice No:** ZK152142-TDQ		**10/15/2021**		**Paid Amt:**	**$360.62**	
										Check Amount:	**$360.62**
0146	MB	82111	17430		**NEW DOMINION SCHOOL**				**Check**		
				E	01 998 408 740 391 000	Payment Ed MN Dist		$3,873.80			
				E	01 998 790 000 390 000	Payment Ed MN Dist		$1,386.80			
	PO#:	**Voucher #:**	**95765**	Invoice	**Invoice No:** 9845		**10/15/2021**		**Paid Amt:**	**$5,260.60**	
										Check Amount:	**$5,260.60**

Co	Bank	Check No	Code	Rcd	Vendor		Pmt/Void Date		Pmt Type		
0146	MB	82112	13201		NUDELL, ROB				Check		
				E 01 300 294 000 305 502		FB		$115.00			
	PO#:	Voucher #:	95758	Invoice	Invoice No: 100821		10/15/2021		Paid Amt:	$115.00	
									Check Amount:		$115.00
0146	MB	82113	12074		NW LINKS				Check		
				E 01 005 108 311 320 000		FY 22 Quarter 1 Network Cost		$5,049.54			
	PO#:	Voucher #:	95776	Invoice	Invoice No: 10939		10/15/2021		Paid Amt:	$5,049.54	
									Check Amount:		$5,049.54
0146	MB	82114	14821		OLE & LENA'S PIZZERIA				Check		
				R 01 300 299 000 619 000		Concessions Cost of Sales		$234.00			
	PO#:	Voucher #:	95763	Invoice	Invoice No: 3524		10/15/2021		Paid Amt:	$234.00	
				R 01 300 299 000 619 000		Concessions Cost of Sales		$390.00			
	PO#:	Voucher #:	95764	Invoice	Invoice No: 3531		10/15/2021		Paid Amt:	$390.00	
									Check Amount:		$624.00
0146	MB	82115	13598	PE Rem	PEARSON EDUCATION				Check		
				E 01 100 216 401 430 000		Boehm Test of Basic Concepts Boehm - , Boo		$296.00			
				E 01 100 216 401 430 000		Freight		$17.76			
	PO#: 47803	Voucher #:	95513	Invoice	Invoice No: 16068023		10/15/2021		Paid Amt:	$313.76	
									Check Amount:		$313.76
0146	MB	82116	12076	remit	PREMIUM WATERS, INC.				Check		
				E 01 005 720 000 401 000		General Supplies		$45.48			
	PO#:	Voucher #:	95769	Invoice	Invoice No: 502958-09-21		10/15/2021		Paid Amt:	$45.48	
									Check Amount:		$45.48
0146	MB	82117	17450		PUTNAM, DESIRAE				Check		
				E 01 300 296 000 305 512		Fees For Services		$224.50			
	PO#:	Voucher #:	95768	Invoice	Invoice No: 100921		10/15/2021		Paid Amt:	$224.50	
									Check Amount:		$224.50
0146	MB	82118	17212		REAL OT SOLUTIONS				Check		
				E 01 100 403 740 433 000		AlphaTrangle		$19.50			
				E 01 100 403 740 433 000		Magnetic Rectasquares Board Wall decor kit		$450.00			
				E 01 100 403 740 433 000		S/H		$61.04			
	PO#: 47814	Voucher #:	95771	Invoice	Invoice No: 9427		10/15/2021		Paid Amt:	$530.54	
									Check Amount:		$530.54
0146	MB	82119	10166		REGION I				Check		
				E 01 005 110 000 316 000		Data Processing Svcs		$2,339.73			
				E 01 005 110 302 316 000		Data Processing Svcs		$1,985.01			
	PO#:	Voucher #:	95775	Invoice	Invoice No: 11012		10/15/2021		Paid Amt:	$4,324.74	
									Check Amount:		$4,324.74

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0146	MB	82120	17216	REMIT	ROZZY LEARNING COMPANY				Check		
				E 01 100 203 000 460 000		Yearly Subscription to Rozzy		$400.00			
	PO#: 47853	Voucher #:	95772	Invoice	Invoice No: 2683		10/15/2021		Paid Amt:	$400.00	
									Check Amount:		$400.00
0146	MB	82121	17234	remit	SATELLITE SHELTERS INC				Check		
				E 06 005 870 000 401 885		Mobile Office rental		$567.00			
	PO#:	Voucher #:	95786	Invoice	Invoice No: INV515069		10/15/2021		Paid Amt:	$567.00	
									Check Amount:		$567.00
0146	MB	82122	14891	REMIT	SCHOOL HEALTH CORPORATION				Check		
				E 01 300 240 000 430 000		10316 8.5' kickball		$44.95			
				E 01 300 240 000 430 000		Freight		$16.00			
	PO#: 47613	Voucher #:	95770	Invoice	Invoice No: 5532195-02		10/15/2021		Paid Amt:	$60.95	
									Check Amount:		$60.95
0146	MB	82123	11245	REMIT	SCHOOL SPECIALTY LLC				Check		
				E 01 100 204 000 430 000		1391159 SOFT FOAM GEOMETRIC SHAPES		$22.55			
	PO#: 47645	Voucher #:	95777	Invoice	Invoice No: 208128799683		10/15/2021		Paid Amt:	$22.55	
				E 01 100 207 000 430 000		299650 SunWorks Heavyweight Construction		$18.96			
				E 01 100 207 000 430 000		299654 SunWorks Heavyweight Construction		$16.25			
				E 01 100 207 000 430 000		1506534 SunWorks Heavyweight Constructior		$47.40			
				E 01 100 207 000 430 000		1506535 SunWorks Heavyweight Constructior		$9.48			
				E 01 100 207 000 430 000		1506519 SunWorks Heavyweight Constructior		$4.74			
				E 01 100 207 000 430 000		1506520 SunWorks Heavyweight Constructior		$4.74			
				E 01 100 207 000 430 000		1506521 SunWorks Heavyweight Constructior		$4.74			
				E 01 100 207 000 430 000		1506532 SunWorks Heavyweight Constructior		$2.20			
				E 01 100 207 000 430 000		1506530 SunWorks Heavyweight Constructior		$2.24			
				E 01 100 207 000 430 000		1506538 SunWorks Heavyweight Constructior		$4.74			
				E 01 100 207 000 430 000		1506526 SunWorks Heavyweight Constructior		$4.74			
				E 01 100 207 000 430 000		1506527 SunWorks Heavyweight Constructior		$4.74			
				E 01 100 207 000 430 000		1506524 SunWorks Heavyweight Constructior		$2.20			
				E 01 100 207 000 430 000		1506514 SunWorks Heavyweight Constructior		$3.19			
				E 01 100 207 000 430 000		1506539 SunWorks Heavyweight Constructior		$4.74			
				E 01 100 207 000 430 000		1506510 SunWorks Heavyweight Constructior		$2.59			
				E 01 100 207 000 430 000		1506536 SunWorks Heavyweight Constructior		$4.74			
				E 01 100 207 000 430 000		1506522 SunWorks Heavyweight Constructior		$2.63			
	PO#: 47820	Voucher #:	95778	Invoice	Invoice No: 308103893109		10/15/2021		Paid Amt:	$145.06	
				E 01 005 020 000 401 000		1404751 CoffeePro Decaf Replacement Glass		$25.54			
	PO#: 47791	Voucher #:	95779	Invoice	Invoice No: 208128634415		10/15/2021		Paid Amt:	$25.54	

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Co	Bank	Check No	Code	Rcd	Vendor		Pmt/Void Date		Pmt Type		
0146	MB	82123	11245	REMIT	SCHOOL SPECIALTY LLC				Check		
				E	01 100 204 000 401 000	055965 Elmer's No Wrinkle Rubber Cement w		$18.18			
	PO#: 47649	Voucher #:	95780	Invoice	Invoice No: 208128609723		10/15/2021		Paid Amt:	$18.18	
									Check Amount:		$211.33
0146	MB	82124	17276		SLP NOW LLC				Check		
				E	01 100 401 740 433 000	SLP Now Subscription Renewal		$249.00			
	PO#: 47826	Voucher #:	95787	Invoice	Invoice No: INV-0917		10/15/2021		Paid Amt:	$249.00	
									Check Amount:		$249.00
0146	MB	82125	16892		SOLID TECHNOLOGY SYSTEMS, INC.				Check		
				E	01 005 612 302 530 000	Invoice 1814 Green - New school card and vid		$0.00			
				E	06 005 870 000 530 887	Invoice 1814 Green - New school card and vid		$686.84			
				E	01 005 612 302 530 000	Invoice 1814 Green - New school card and vid		$1,299.93			
				E	06 005 870 000 530 887	Invoice 1817 YELLOW School Card Access &		$1,853.86			
				E	06 005 870 000 530 887	Estimate 1815 GREY -New School Card Acce		$4,337.47			
	PO#:	Voucher #:	95781	Invoice	Invoice No: 5012329		10/15/2021		Paid Amt:	$8,178.10	
				E	01 005 812 000 420 000	Key Fobs		$399.99			
	PO#:	Voucher #:	95782	Invoice	Invoice No: 5012319		10/15/2021		Paid Amt:	$399.99	
									Check Amount:		$8,578.09
0146	MB	82126	16244	REMIT	STATE INDUSTRIAL PRODUCTS				Check		
				E	01 005 810 000 410 000	invoice #902163819 oile driver		$241.00			
				E	01 005 810 000 410 000	discover		$265.00			
				E	01 005 810 000 410 000	shipping		$53.52			
	PO#: 47844	Voucher #:	95785	Invoice	Invoice No: 902163819		10/15/2021		Paid Amt:	$559.52	
									Check Amount:		$559.52
0146	MB	82127	13113		STORRUSTEN, DANIEL				Check		
				E	01 300 296 000 305 512	Fees For Services		$137.35			
	PO#:	Voucher #:	95783	Invoice	Invoice No: 101221		10/15/2021		Paid Amt:	$137.35	
									Check Amount:		$137.35
0146	MB	82128	15514		SYLLIAASEN, BRAD				Check		
				E	01 300 294 000 305 502	Fees For Services		$115.00			
	PO#:	Voucher #:	95784	Invoice	Invoice No: 100821		10/15/2021		Paid Amt:	$115.00	
									Check Amount:		$115.00
0146	MB	82129	14246	remit	TEACHER DIRECT				Check		
				E	01 100 208 000 401 000	1742663 SAN - Black sharpie pen		$16.80			
				E	01 100 208 000 401 000	1423 BOS - Paper Pro Evo Desktop Stapler		$14.48			
				E	01 100 208 000 401 000	77453TCR - Black wood better than paper Bul		$17.88			
				E	01 100 208 000 401 000	2017483 SAN - PaperMate Handwriting Mecha		$11.64			
				E	01 100 208 000 401 000	D1509MSG - 5th Graders are Number 1 Penci		$16.08			

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0146	**MB**	**82129**	**14246**	**remit**	**TEACHER DIRECT**				**Check**	
				E	01 100 208 000 401 000	69017GED - Dr. Seuss Bookmarks		$9.88		
				E	01 100 208 000 401 000	D2519 MSG - Happy Holidays from teacher pe		$5.36		
				E	01 100 208 000 430 000	1112 PRE - Checkers Board Game		$4.88		
				E	01 100 208 000 430 000	90000POP - 150 Playstix Set		$24.98		
				E	01 100 208 000 401 000	735205 DOW - Magnetic Name Plates 20 ct		$14.88		
				E	01 100 208 000 401 000	80078 SAN - Expo Low Odor Chisel Dry Erase		$11.88		
				E	01 100 208 000 401 000	5624 TCR - Chalkboard Brights Flat name plat		$4.48		
PO#: 47660		**Voucher #:**		**95788**	Invoice	**Invoice No:** INV/2021/27196	**10/15/2021**		**Paid Amt:**	**$153.22**
									Check Amount:	**$153.22**
0146	**MB**	**82130**	**11035**		**THE FEED MILL INC**				**Check**	
				E	01 005 810 000 334 000	invoice #3277 salt pellets		$146.00		
PO#: 47838		**Voucher #:**		**95749**	Invoice	**Invoice No:** 3277	**10/15/2021**		**Paid Amt:**	**$146.00**
									Check Amount:	**$146.00**
0146	**MB**	**82131**	**16469**	**remit**	**TURNITIN, LLC**				**Check**	
				E	01 300 211 000 405 000	TurnItIn Subscription - yearly		$2,695.00		
PO#: 47797		**Voucher #:**		**95789**	Invoice	**Invoice No:** IN1220362	**10/15/2021**		**Paid Amt:**	**$2,695.00**
									Check Amount:	**$2,695.00**
0146	**MB**	**82132**	**16610**	**remit**	**ULINE**				**Check**	
				E	06 005 870 000 401 885	H-2461GR Cabinet Dolly - 36 x 18", Gray		$146.00		
				E	06 005 870 000 401 885	Shipping		$44.99		
PO#: 47751		**Voucher #:**		**95795**	Invoice	**Invoice No:** 138828765	**10/15/2021**		**Paid Amt:**	**$190.99**
									Check Amount:	**$190.99**
0146	**MB**	**82133**	**10295**		**US FOODS**				**Check**	
				E	02 005 770 705 490 000	Breakfast Food		$220.70		
				E	02 005 770 701 490 000	Food		$80.20		
				E	02 005 770 707 490 000	Ala Carte		$259.24		
PO#:		**Voucher #:**		**95790**	Invoice	**Invoice No:** 5007679	**10/15/2021**		**Paid Amt:**	**$560.14**
				E	02 005 770 701 401 000	Supplies		$203.51		
				E	02 005 770 701 490 000	Food		$530.40		
				E	02 005 770 707 490 000	Ala Carte		$70.81		
PO#:		**Voucher #:**		**95791**	Invoice	**Invoice No:** 4564608	**10/15/2021**		**Paid Amt:**	**$804.72**
				E	02 005 770 705 490 000	Breakfast Food		$77.06		
				E	02 005 770 701 490 000	Food		$391.50		
				E	02 005 770 707 490 000	Ala Carte		$123.52		
PO#:		**Voucher #:**		**95792**	Invoice	**Invoice No:** 4716243	**10/15/2021**		**Paid Amt:**	**$592.08**
				E	02 005 770 705 490 000	Breakfast Food		$264.84		
				E	02 005 770 701 490 000	Food		$1,580.01		

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0146	**MB**	**82133**	**10295**		**US FOODS**			**Check**		
				E	02 005 770 701 401 000 Supplies		$66.75			
PO#:	**Voucher #:**	**95793**	Invoice		**Invoice No:** 4864160	**10/15/2021**		**Paid Amt:**	**$1,911.60**	
				E	02 005 770 701 490 000 Food		$41.87			
PO#:	**Voucher #:**	**95794**	Invoice		**Invoice No:** 4722341	**10/15/2021**		**Paid Amt:**	**$41.87**	
								Check Amount:		**$3,910.41**
0146	**MB**	**82134**	**16349**		**VCI ENVIRONMENTAL, INC.**			**Check**		
				E	06 005 870 000 305 886 asbestos removal		$32,274.00			
PO#: 47725	**Voucher #:**	**95796**	Invoice		**Invoice No:** 7480-1	**10/15/2021**		**Paid Amt:**	**$32,274.00**	
								Check Amount:		**$32,274.00**
0146	**MB**	**82135**	**16653**		**VERIFIED FIRST**			**Check**		
				E	01 005 105 000 305 000 Background Checks		$269.50			
PO#:	**Voucher #:**	**95800**	Invoice		**Invoice No:** INV-000326964	**10/15/2021**		**Paid Amt:**	**$269.50**	
								Check Amount:		**$269.50**
0146	**MB**	**82136**	**13938**		**VOLLEYBALL**			**Check**		
				E	01 300 299 000 305 000 Concessions		$142.02			
PO#:	**Voucher #:**	**95797**	Invoice		**Invoice No:** 092821	**10/15/2021**		**Paid Amt:**	**$142.02**	
				E	01 300 299 000 305 000 Concessions		$540.72			
PO#:	**Voucher #:**	**95798**	Invoice		**Invoice No:** 100221	**10/15/2021**		**Paid Amt:**	**$540.72**	
				E	01 300 299 000 305 000 Concessions		$206.02			
PO#:	**Voucher #:**	**95799**	Invoice		**Invoice No:** 100321	**10/15/2021**		**Paid Amt:**	**$206.02**	
								Check Amount:		**$888.76**
0146	**MB**	**82137**	**13590**		**WE TRAVEL PC LLC**			**Check**		
				E	01 005 612 000 319 000 Webroot Endpoint - Virus subscription district		$472.50			
PO#: 47870	**Voucher #:**	**95801**	Invoice		**Invoice No:** 11972	**10/15/2021**		**Paid Amt:**	**$472.50**	
				E	01 100 612 000 401 000 Ricoh 893188 Black 5 Pack		$85.79			
				E	01 100 612 000 456 000 Apple pencils		$299.97			
				E	01 100 612 000 455 000 BenQ Wireless Dongle WDR02U		$108.88			
				E	01 100 612 000 455 000 Apple 12w USB Power Adapter		$2,280.00			
				E	01 300 612 000 455 000 Apple Lightning to USB Cable		$1,977.60			
				E	01 005 612 000 401 000 m.2 Screw Kit SSD NMVe Kit		$12.99			
				E	01 005 612 000 455 000 Anker USB-C to USB 3.0 Female Adapter		$15.99			
				E	01 005 612 000 455 000 Apple Lightning to USB3 camera adapter		$39.00			
				E	01 100 612 000 455 000 USB Docking Station Macbook Air 2017 Mode		$693.00			
				E	01 005 612 000 401 000 Dell 1130		$119.96			
				E	01 300 612 000 455 000 Replacement laptop battery macbook air		$69.99			
				E	01 005 612 000 401 000 Cable matters UL listed 25 pack rj45 keystone		$44.99			
				E	01 005 612 000 401 000 Cable Matters 20 pack blank keystone inserts		$11.99			
PO#: 47870	**Voucher #:**	**95802**	Invoice		**Invoice No:** 11977	**10/15/2021**		**Paid Amt:**	**$5,760.15**	

Barnesville Public Schools #146
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Co	Bank	Check No	Code	Rcd	Vendor		Pmt/Void Date		Pmt Type		
0146	MB	82137	13590		WE TRAVEL PC LLC				Check		
				E	01 005 630 302 305 000	Technology Coordinator Services		$6,777.00			
PO#:	Voucher #:	95803	Invoice		Invoice No: 1056		10/15/2021		Paid Amt:	$6,777.00	
									Check Amount:		$13,009.65
0146	MB	82138	15200		WEISER, RYAN				Check		
				E	01 300 294 000 305 502	Fees For Services		$115.00			
PO#:	Voucher #:	95804	Invoice		Invoice No: 100821		10/15/2021		Paid Amt:	$115.00	
									Check Amount:		$115.00
0146	MB	82139	17446		IN-PRINTS SCREEN PRINTING INC				Check		
				E	01 300 294 000 401 502	screen printing for 110 jerseys		$660.00			
PO#: 47857	Voucher #:	95709	Invoice		Invoice No: 32377		10/15/2021		Paid Amt:	$660.00	
									Check Amount:		$660.00
0146	MB	82140	17217		ALL FINISH CONCRETE, INC				Check		
				E	06 005 870 000 520 803	Combo Bldg & Site Concrete		$136,123.65			
PO#:	Voucher #:	95815	Invoice		Invoice No: Draw #18		10/15/2021		Paid Amt:	$136,123.65	
									Check Amount:		$136,123.65
0146	MB	82141	17246		BACHMAN INC				Check		
				E	06 005 870 000 520 809	Floor Covering		$71,755.00			
PO#:	Voucher #:	95827	Invoice		Invoice No: Draw #18		10/15/2021		Paid Amt:	$71,755.00	
									Check Amount:		$71,755.00
0146	MB	82142	17229	remit	BRAUN INTERTEC CORPORATION				Check		
				E	06 005 870 000 305 889	Construction Testing		$2,800.00			
PO#:	Voucher #:	95811	Invoice		Invoice No: Draw #18		10/15/2021		Paid Amt:	$2,800.00	
									Check Amount:		$2,800.00
0146	MB	82143	14584		CENTRAL DOOR & HARDWARE INC.				Check		
				E	06 005 870 000 520 808	Doors, Frames & Hardware		$64,939.00			
PO#:	Voucher #:	95823	Invoice		Invoice No: Draw #18		10/15/2021		Paid Amt:	$64,939.00	
									Check Amount:		$64,939.00
0146	MB	82144	10001		CITY OF BARNESVILLE				Check		
				E	06 005 870 000 305 885	Move City Gas Lines		$30,679.00			
PO#:	Voucher #:	95810	Invoice		Invoice No: Draw #18		10/15/2021		Paid Amt:	$30,679.00	
									Check Amount:		$30,679.00
0146	MB	82145	10001		CITY OF BARNESVILLE				Check		
				E	06 005 870 000 305 889	Temp Electric		$331.12			
PO#:	Voucher #:	95836	Invoice		Invoice No: Draw #18		10/15/2021		Paid Amt:	$331.12	
									Check Amount:		$331.12

Co	Bank	Check No	Code	Rcd	Vendor		Pmt/Void Date		Pmt Type		
0146	MB	82146	17177		EICHOLTZ MASONRY INC				Check		
				E	06 005 870 000 520 804	Masonry		$13,554.00			
PO#:		Voucher #:	95817	Invoice	Invoice No: Draw #18		10/15/2021		Paid Amt:	$13,554.00	
										Check Amount:	$13,554.00
0146	MB	82147	17452		ELLENSON CAULKING LLC				Check		
				E	06 005 870 000 305 889	Hourly Workers		$3,600.00			
PO#:		Voucher #:	95813	Invoice	Invoice No: Draw #18		10/15/2021		Paid Amt:	$3,600.00	
										Check Amount:	$3,600.00
0146	MB	82148	17312		FAR-MOOR ACOUSTICS & FLOORS LLC				Check		
				E	06 005 870 000 520 809	Acoustical Ceilings		$14,650.00			
PO#:		Voucher #:	95826	Invoice	Invoice No: Draw #18		10/15/2021		Paid Amt:	$14,650.00	
										Check Amount:	$14,650.00
0146	MB	82149	17409		FERGUSON BROTHERS EXCAVATING INC				Check		
				E	06 005 870 000 305 889	Hourly Workers		$5,600.00			
PO#:		Voucher #:	95812	Invoice	Invoice No: Draw #18		10/15/2021		Paid Amt:	$5,600.00	
										Check Amount:	$5,600.00
0146	MB	82150	17322		FM ASPHALT LLC				Check		
				E	06 005 870 000 520 831	Bituminous Paving		$97,023.00			
PO#:		Voucher #:	95835	Invoice	Invoice No: Draw #18		10/15/2021		Paid Amt:	$97,023.00	
										Check Amount:	$97,023.00
0146	MB	82151	10060		FUCHS SANITATION, INC				Check		
				E	06 005 870 000 305 889	Dumpsters		$5,381.50			
PO#:		Voucher #:	95814	Invoice	Invoice No: Draw #18		10/15/2021		Paid Amt:	$5,381.50	
										Check Amount:	$5,381.50
0146	MB	82152	17247		H&B SPECIALIZED PRODUCTS INC				Check		
				E	06 005 870 000 520 811	Gymnasium Equipment		$46,141.00			
PO#:		Voucher #:	95830	Invoice	Invoice No: Draw #18		10/15/2021		Paid Amt:	$46,141.00	
										Check Amount:	$46,141.00
0146	MB	82153	17375		HOCKENBERGS EQUIPMENT & SUPPLY CO INC				Check		
				E	06 005 870 000 520 811	Foodservice Equipment		$153,242.16			
PO#:		Voucher #:	95831	Invoice	Invoice No: Draw #18		10/15/2021		Paid Amt:	$153,242.16	
										Check Amount:	$153,242.16
0146	MB	82154	17364		INNOVATIVE BUILDERS				Check		
				E	06 005 870 000 520 803	Concrete		$36,962.00			
PO#:		Voucher #:	95816	Invoice	Invoice No: Draw #18		10/15/2021		Paid Amt:	$36,962.00	
										Check Amount:	$36,962.00

Co	Bank	Check No	Code	Rcd	Vendor		Pmt/Void Date		Pmt Type		
0146	MB	82155	17323		INNOVATIVE ERECTORS INC				Check		
				E	06 005 870 000 520 805	Steel Erection		$140,119.22			
	PO#:	Voucher #:	95819	Invoice	Invoice No: Draw #18		10/15/2021		Paid Amt:	$140,119.22	
										Check Amount:	$140,119.22
0146	MB	82156	17266		INTEGRITY STEEL SUPPLY LLC				Check		
				E	06 005 870 000 520 805	Steel Supply		$14,259.00			
	PO#:	Voucher #:	95818	Invoice	Invoice No: Draw #18		10/15/2021		Paid Amt:	$14,259.00	
										Check Amount:	$14,259.00
0146	MB	82157	16615		JIFFY JONS INC				Check		
				E	06 005 870 000 401 889	Temp Toilet		$915.00			
	PO#:	Voucher #:	95809	Invoice	Invoice No: Draw #18		10/15/2021		Paid Amt:	$915.00	
										Check Amount:	$915.00
0146	MB	82158	17218		LANDWEHR CONSTRUCTION INC				Check		
				E	06 005 870 000 520 831	Earthwork & Site Utilities		$14,546.39			
	PO#:	Voucher #:	95834	Invoice	Invoice No: Draw #18		10/15/2021		Paid Amt:	$14,546.39	
										Check Amount:	$14,546.39
0146	MB	82159	17233		MANNING MECHANICAL INC				Check		
				E	06 005 870 000 520 822	Plumbing & HVAC		$981,737.30			
	PO#:	Voucher #:	95832	Invoice	Invoice No: Draw #18		10/15/2021		Paid Amt:	$981,737.30	
										Check Amount:	$981,737.30
0146	MB	82160	17249		NORTHERN WOODWORK INC				Check		
				E	06 005 870 000 520 806	Architectural Woodwork		$26,731.16			
	PO#:	Voucher #:	95820	Invoice	Invoice No: Draw #18		10/15/2021		Paid Amt:	$26,731.16	
										Check Amount:	$26,731.16
0146	MB	82161	17250		OLYMPUS LOCKERS AND STORAGE PRODUCTS INC				Check		
				E	06 005 870 000 520 811	Lockers		$37,140.00			
	PO#:	Voucher #:	95829	Invoice	Invoice No: Draw #18		10/15/2021		Paid Amt:	$37,140.00	
										Check Amount:	$37,140.00
0146	MB	82162	17252		PIERCE LEE ROOFING, LLC				Check		
				E	06 005 870 000 520 807	Roofing		$34,228.65			
	PO#:	Voucher #:	95821	Invoice	Invoice No: Draw #18		10/15/2021		Paid Amt:	$34,228.65	
										Check Amount:	$34,228.65
0146	MB	82163	16905		RA MORTON & ASSOCIATES LLC				Check		
				E	06 005 870 000 305 889	CM Fees		$27,690.00			
				E	06 005 870 000 305 889	Job Overhead		$55.10			
				E	06 005 870 000 305 889	Phone/Technology		$19.95			

Co	Bank	Check No	Code	Rcd	Vendor							Pmt/Void Date		Pmt Type		
0146	**MB**	**82163**	**16905**		**RA MORTON & ASSOCIATES LLC**									**Check**		
				E	06	005	870	000	305	883	CM Reimburseables		$4,000.00			
	PO#:	**Voucher #:**	**95808**	Invoice	**Invoice No:** Draw #18							**10/15/2021**		**Paid Amt:**	**$31,765.05**	
														Check Amount:		**$31,765.05**
0146	**MB**	**82164**	**17267**		**RTL CONSTRUCTION INC**									**Check**		
				E	06	005	870	000	520	809	Gypsum System		$71,356.98			
	PO#:	**Voucher #:**	**95825**	Invoice	**Invoice No:** Draw #18							**10/15/2021**		**Paid Amt:**	**$71,356.98**	
														Check Amount:		**$71,356.98**
0146	**MB**	**82165**	**17264**		**RUSCO WINDOW COMPANY INC**									**Check**		
				E	06	005	870	000	520	808	Aluminum Doors & Wondoes		$63,424.00			
	PO#:	**Voucher #:**	**95824**	Invoice	**Invoice No:** Draw #18							**10/15/2021**		**Paid Amt:**	**$63,424.00**	
														Check Amount:		**$63,424.00**
0146	**MB**	**82166**	**17253**		**TRAILL PAINTING**									**Check**		
				E	06	005	870	000	305	809	Painting		$20,329.00			
	PO#:	**Voucher #:**	**95828**	Invoice	**Invoice No:** Draw #18							**10/15/2021**		**Paid Amt:**	**$20,329.00**	
														Check Amount:		**$20,329.00**
0146	**MB**	**82167**	**17254**		**VINCO INC**									**Check**		
				E	06	005	870	000	520	826	Electrical		$295,248.05			
	PO#:	**Voucher #:**	**95833**	Invoice	**Invoice No:** Draw #18							**10/15/2021**		**Paid Amt:**	**$295,248.05**	
														Check Amount:		**$295,248.05**
0146	**MB**	**82168**	**17255**		**WCSI LLC**									**Check**		
				E	06	005	870	000	305	807	Joint Sealants		$12,350.00			
	PO#:	**Voucher #:**	**95822**	Invoice	**Invoice No:** Draw #18							**10/15/2021**		**Paid Amt:**	**$12,350.00**	
														Check Amount:		**$12,350.00**
0146	**MB**	**82169**	**14911**	**REMIT**	**AMAZON CAPITAL SERVICES**									**Check**		
				E	01	300	259	000	401	000	Amazon Basics Slim, Velvet, Non-Slip Suit Clc		$39.99			
	PO#: 47855	**Voucher #:**	**95842**	Invoice	**Invoice No:** 1J4Y-TD4D-4WX6							**10/18/2021**		**Paid Amt:**	**$39.99**	
				E	01	100	259	000	430	000	Board2by Reusable Dry Erase Pockets 25 Pac		$41.98			
				E	01	100	259	000	430	000	Expo Low Odor Dry Erase Markers, Fine Tip, E		$43.18			
	PO#: 47856	**Voucher #:**	**95843**	Invoice	**Invoice No:** 1KL7-QTV9-79RY							**10/18/2021**		**Paid Amt:**	**$85.16**	
														Check Amount:		**$125.15**
0146	**MB**	**82170**	**15900**		**ANDERSON ELECTRIC LLC**									**Check**		
				E	01	005	810	000	410	000	invoice # 6852 reconnect wood shop saws		$125.00			
	PO#: 47871	**Voucher #:**	**95875**	Invoice	**Invoice No:** 6852							**10/18/2021**		**Paid Amt:**	**$125.00**	
														Check Amount:		**$125.00**
0146	**MB**	**82171**	**12182**		**BIO CORPORATION**									**Check**		
				E	01	300	260	000	430	000	FP0709PP (7"-9" Plain injection fetal pig, pail (		$213.75			
				E	01	300	260	000	430	000	EW0912F (9"-12" Earthworm, unit of 50)		$27.00			

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Co	Bank	Check No	Code	Rcd	Vendor		Pmt/Void Date		Pmt Type		
0146	MB	82171	12182		BIO CORPORATION				Check		
				E	01 300 260 000 430 000	SF0608P (6-8" Starfish)		$38.75			
				E	01 300 260 000 430 000	LF0354P (3.5-4" leopard frog, plain injection)		$65.00			
				E	01 300 260 000 430 000	shipping		$68.21			
				E	01 300 260 000 430 000	Misc		$0.00			
	PO#: 47808	Voucher #:	95860	Invoice	Invoice No: 1029305		10/18/2021		Paid Amt:	$412.71	
									Check Amount:		$412.71
0146	MB	82172	14518		CARUSO, AMY				Check		
				E	04 005 505 321 305 000	Comm Ed Instructor		$140.00			
	PO#:	Voucher #:	95870	Invoice	Invoice No: 101821		10/18/2021		Paid Amt:	$140.00	
									Check Amount:		$140.00
0146	MB	82173	16568		COCA-COLA BOTTLING COMPANY HIGH COUNTRY				Check		
				E	02 005 770 707 490 000	Food		$188.00			
	PO#:	Voucher #:	95853	Invoice	Invoice No: 3772172		10/18/2021		Paid Amt:	$188.00	
				E	02 005 770 707 490 000	Food		$161.00			
	PO#:	Voucher #:	95854	Invoice	Invoice No: 3802485		10/18/2021		Paid Amt:	$161.00	
				E	02 005 770 707 490 000	Food		$8.50			
	PO#:	Voucher #:	95855	Invoice	Invoice No: 3802487		10/18/2021		Paid Amt:	$8.50	
				E	02 005 770 707 490 000	Food		$168.00			
	PO#:	Voucher #:	95856	Invoice	Invoice No: 3802532		10/18/2021		Paid Amt:	$168.00	
				E	02 005 770 707 490 000	Food		$263.00			
	PO#:	Voucher #:	95857	Invoice	Invoice No: 3802589		10/18/2021		Paid Amt:	$263.00	
									Check Amount:		$788.50
0146	MB	82174	17314		COMPLETE BOOK & MEDIA SUPPLY LLC				Check		
				E	01 100 620 000 470 000	9780811827782 Enemy Pie (Reading Rainbow		$11.21			
	PO#: 47825	Voucher #:	95844	Invoice	Invoice No: 1567608		10/18/2021		Paid Amt:	$11.21	
				E	01 100 620 000 470 000	9781250073976 Rain Reign		$5.27			
				E	01 100 620 000 470 000	9781449494865 Trapped in a Video Game, 1		$6.59			
				E	01 100 620 000 470 000	9781449495183 Trapped in a Video Game, 4:		$6.59			
				E	01 100 620 000 470 000	9781449495732 Trapped in a Video Game, 5:		$6.59			
				E	01 100 620 000 470 000	9780593302149 Cat Problems		$13.22			
				E	01 100 620 000 470 000	9780316126564 Crankenstein		$0.00			
				E	01 100 620 000 470 000	9781626721289 Nerdy Birdy Tweets		$11.87			
				E	01 100 620 000 470 000	9781626721272 Nerdy Birdy		$12.53			
				E	01 100 620 000 470 000	9781442402980 Creepy Pair of Underwear!		$11.87			
				E	01 100 620 000 470 000	9780448488592 Who Was Nikola Tesla?		$3.95			
				E	01 100 620 000 470 000	9780451532459 Who is Michael Jordan?		$3.95			
				E	01 100 620 000 470 000	9780593225707 Who Was Kobe Bryant?		$3.29			
				E	01 100 620 000 470 000	9781524786267 Where Is the Bermuda Triang		$3.95			

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date		Pmt Type
0146	MB	82174	17314		COMPLETE BOOK & MEDIA SUPPLY LLC			Check
				E	01 100 620 000 470 000	9781524786410 Where Is Area 51?	$3.95	
				E	01 100 620 000 470 000	9780545261241 The Wonky Donkey	$5.27	
				E	01 100 620 000 470 000	9781534479463 Bear Bottom	$11.87	
				E	01 100 620 000 470 000	9781324017059 Albert Einstein Was a Dope?	$4.59	
				E	01 100 620 000 470 000	9781324017066 Muhammad Ali Was a Chicke	$4.59	
				E	01 100 620 000 470 000	9781101982617 Best. State. Ever.: A Florida M	$11.22	
				E	01 100 620 000 470 000	9781465481412 What a Waste: Trash, Recycl	$11.21	
				E	01 100 620 000 470 000	9781338068368 Attack of the Jack (Goosebun	$4.61	
				E	01 100 620 000 470 000	9781338068399 I Am Slappy's Evil Twin (Goos	$4.61	
				E	01 100 620 000 470 000	9781338068474 Please Do Not Feed the Weir	$5.27	
				E	01 100 620 000 470 000	9781338223033 It's Alive! It's Alive! (Goosebu	$4.61	
				E	01 100 620 000 470 000	9781338355710 Revenge of the Invisible Boy	$4.61	
				E	01 100 620 000 470 000	9781338355758 They Call Me the Night Howle	$4.68	
				E	01 100 620 000 470 000	9781338355796 Monster Blood Is Back	$4.61	
				E	01 100 620 000 470 000	9780062377012 Pax	$11.87	
				E	01 100 620 000 470 000	9781338290226 War Stories	$5.35	
				E	01 100 620 000 470 000	9780062747280 Lalani of the Distant Sea	$15.09	
				E	01 100 620 000 470 000	9780062238627 Blackbird Fly	$5.03	
				E	01 100 620 000 470 000	9780062238658 The Land of Forgotten Girls	$4.40	
				E	01 100 620 000 470 000	9780062414199 You Go First	$4.40	
				E	01 100 620 000 470 000	9780147514943 Fantasy League	$5.93	
				E	01 100 620 000 470 000	9780142404621 Travel Team	$5.93	
				E	01 100 620 000 470 000	9780142419601 Hero	$5.93	
				E	01 100 620 000 470 000	9781338245752 Ground Zero	$11.87	
				E	01 100 620 000 470 000	9781250236081 The 130-Story Treehouse: La	$9.89	
				E	01 100 620 000 470 000	9781338616286 Me, Three! (Catwad #3), 3	$5.93	
				E	01 100 620 000 470 000	9781515823155 For Real, I Paraded in My Un	$4.38	
				E	01 100 620 000 470 000	9781515828730 The Boy Who Cried Wolf, Na	$4.38	
				E	01 100 620 000 470 000	9781338356212 Karen's Kittycat Club (Baby-S	$14.50	
				E	01 100 620 000 470 000	9781449479602 Anne of Green Gables: A Gra	$0.00	
				E	01 100 620 000 470 000	9781338344219 The Dark Secret (Wings of Fi	$8.57	
				E	01 100 620 000 470 000	9780142414330 Savvy	$5.93	
				E	01 100 620 000 470 000	9780525421641 Every Cowgirl Needs a Horse	$11.87	
				E	01 100 620 000 470 000	9780803737341 Every Cowgirl Loves a Rodec	$15.29	
				E	01 100 620 000 470 000	9780525423416 Every Cowgirl Needs Dancing	$11.87	
				E	01 100 620 000 470 000	9780593095980 Woodward and McTwee	$3.29	
				E	01 100 620 000 470 000	9780385388450 The Island of Dr. Libris	$5.03	
				E	01 100 620 000 470 000	9780553533699 If the Magic Fits	$5.03	

Barnesville Public Schools #146
Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date		Pmt Type	
0146	**MB**	**82174**	**17314**		**COMPLETE BOOK & MEDIA SUPPLY LLC**			**Check**	
				E	01 100 620 000 470 000 9780553533767 Ghost of a Chance		$5.66		
				E	01 100 620 000 470 000 9780553533774 The Starlight Slippers		$10.70		
				E	01 100 620 000 470 000 9780142411735 The Ranger's Apprentice Coll		$17.80		
				E	01 100 620 000 470 000 9781481440783 Twist and Shout, 14		$3.95		
				E	01 100 620 000 470 000 9781481440813 Books vs. Looks, 15		$3.95		
				E	01 100 620 000 470 000 9780062306173 My Weird School Fast Facts:		$3.77		
				E	01 100 620 000 470 000 9780062306265 My Weird School Fast Facts:		$3.95		
				E	01 100 620 000 470 000 9780062306234 My Weird School Fast Facts:		$3.77		
				E	01 100 620 000 470 000 9780062673152 My Weird School Fast Facts:		$3.95		
				E	01 100 620 000 470 000 9780374306007 Tractor Mac Harvest Time		$0.00		
				E	01 100 620 000 470 000 9780374305376 Tractor Mac Learns to Fly		$3.29		
				E	01 100 620 000 470 000 9780374308148 Tractor Mac Family Reunion		$3.95		
				E	01 100 620 000 470 000 9780374306359 Tractor Mac School Day		$11.87		
				E	01 100 620 000 470 000 9781534467569 Alone		$11.87		
				E	01 100 620 000 470 000 9780399254772 Otis and the Tornado		$12.53		
				E	01 100 620 000 470 000 9780553508116 Pony		$11.87		
				E	01 100 620 000 470 000 9781338752533 I Survived the Galveston Hurr		$12.03		
				E	01 100 620 000 470 000 9780385374033 Reptile Rumble!		$3.29		
				E	01 100 620 000 470 000 9781338745306 Who Would Win?: Extreme A		$6.69		
				E	01 100 620 000 470 000 9781338206777 Who Would Win?: Battle Roy		$6.69		
				E	01 100 620 000 470 000 9781338672169 Ultimate Reptile Rumble (Wh		$6.58		
				E	01 100 620 000 470 000 9781338680454 Dog Man: Mothering Heights:		$25.71		
				E	01 100 620 000 470 000 9781250147400 Willodeen		$11.21		
				E	01 100 620 000 470 000 9780399175152 Shouting at the Rain		$11.21		
				E	01 100 620 000 470 000 9780062895943 A Wolf Called Wander		$5.03		
				E	01 100 620 000 470 000 9780062995933 A Whale of the Wild		$5.03		
				E	01 100 620 000 470 000 9780763627638 Not Norman: A Goldfish Story		$4.61		
				E	01 100 620 000 470 000 9780062698964 Here in the Real World		$5.27		
				E	01 100 620 000 470 000 9781984835376 The Last Kids on Earth and th		$9.89		
				E	01 100 620 000 470 000 9781338794625 Definitely Nat: The Nat Enoug		$25.72		
				E	01 100 620 000 470 000 9781338666373 I Survived the Nazi Invasion,		$7.25		
PO#: 47825	**Voucher #:**	**95847**	Invoice		**Invoice No:** 1567540	**10/18/2021**		**Paid Amt:**	**$616.22**
				E	01 100 620 000 470 000 9781492632917 How to Catch a Leprechaun		$7.25		
				E	01 100 620 000 470 000 9781728209517 Dinosaur Lady: The Daring Di		$11.87		
PO#: 47825	**Voucher #:**	**95848**	Invoice		**Invoice No:** 1566627	**10/18/2021**		**Paid Amt:**	**$19.12**
				E	01 100 620 000 470 000 9781432883256 The Deep End		$44.60		
PO#: 47825	**Voucher #:**	**95849**	Invoice		**Invoice No:** 1566796	**10/18/2021**		**Paid Amt:**	**$44.60**
				E	01 100 620 000 470 000 9781328495068 The Sticky Rice Caper		$6.92		

Co	Bank	Check No	Code	Rcd	Vendor		Pmt/Void Date		Pmt Type		
0146	MB	82174	17314		COMPLETE BOOK & MEDIA SUPPLY LLC				Check		
				E 01	100 620 000 470 000	9780358469858 Five Little Monkeys Looking f		$11.33			
	PO#: 47825	Voucher #:	95850	Invoice	Invoice No: 1566851		10/18/2021		Paid Amt:	$18.25	
									Check Amount:		$709.40
0146	MB	82175	16834	REMIT	DECKER EQUIPMENT				Check		
				E 01	005 810 000 410 000	order # 401861a pencil sharpener		$236.04			
	PO#: 47877	Voucher #:	95876	Invoice	Invoice No: 401861A		10/18/2021		Paid Amt:	$236.04	
									Check Amount:		$236.04
0146	MB	82176	16091		DEPARTMENT OF HUMAN SERVICES				Check		
				E 01	200 400 372 305 000	SFY21 IEP Admin Fee		$123.00			
	PO#:	Voucher #:	95861	Invoice	Invoice No: 00000676145		10/18/2021		Paid Amt:	$123.00	
									Check Amount:		$123.00
0146	MB	82177	16963		EVERT, CHARLES A				Check		
				E 01	300 294 000 305 502	Fees For Services		$115.00			
	PO#:	Voucher #:	95841	Invoice	Invoice No: 101521		10/18/2021		Paid Amt:	$115.00	
									Check Amount:		$115.00
0146	MB	82178	16894		FASTENAL COMPANY				Check		
				E 01	005 810 000 410 000	invoice # 137903 window cleaner		$84.00			
	PO#: 47834	Voucher #:	95867	Invoice	Invoice No: NDWAH137903		10/18/2021		Paid Amt:	$84.00	
									Check Amount:		$84.00
0146	MB	82179	15011		FURTHER				Check		
				E 01	005 110 000 305 000	Fees For Services		$90.40			
	PO#:	Voucher #:	95868	Invoice	Invoice No: 15821704-1		10/18/2021		Paid Amt:	$90.40	
									Check Amount:		$90.40
0146	MB	82180	16411		HIRST, IVAN				Check		
				E 01	300 294 000 305 502	Fees For Services		$115.00			
	PO#:	Voucher #:	95837	Invoice	Invoice No: 101521		10/18/2021		Paid Amt:	$115.00	
									Check Amount:		$115.00
0146	MB	82181	15388	remit	INNOVATIVE OFFICE SOLUTIONS LLC				Check		
				E 01	100 203 000 401 000	AVTKEY98017 TAG,1-KEY,BLK,6/PK		$2.39			
	PO#: 47852	Voucher #:	95845	Invoice	Invoice No: IN3522740		10/18/2021		Paid Amt:	$2.39	
									Check Amount:		$2.39
0146	MB	82182	17454		JENSEN, DAWANA				Check		
				R 04	005 505 321 050 000	Refund		$50.00			
				R 01	300 249 000 050 000	Refund		$200.00			
	PO#:	Voucher #:	95869	Invoice	Invoice No: 101821	72	10/18/2021		Paid Amt:	$250.00	
									Check Amount:		$250.00

Co	Bank	Check No	Code	Rcd	Vendor						Pmt/Void Date		Pmt Type		
0146	MB	82183	10904		JOHNSON CONTROLS, INC								Check		
				E	01	005 812 000 350 000					invoice # 1-107221346985 exhaust fan repairs	$756.00			
				E	01	005 812 000 350 000					mateials	$291.52			
				E	01	005 812 000 350 000					expenses	$107.31			
				E	01	005 812 000 350 000					fees	$45.00			
	PO#: 47878	Voucher #:	95877	Invoice	Invoice No: 1-107221346985						10/18/2021		Paid Amt:	$1,199.83	
													Check Amount:		$1,199.83
0146	MB	82184	17453		JOHNSON, MATTHEW D								Check		
				E	01	300 294 000 305 502					Fees For Services	$115.00			
	PO#:	Voucher #:	95840	Invoice	Invoice No: 1012521						10/18/2021		Paid Amt:	$115.00	
													Check Amount:		$115.00
0146	MB	82185	16817		JOHNSON, RYAN								Check		
				E	01	300 294 000 305 502					Fees For Services	$115.00			
	PO#:	Voucher #:	95839	Invoice	Invoice No: 101521						10/18/2021		Paid Amt:	$115.00	
													Check Amount:		$115.00
0146	MB	82186	17437		JORDAHL, LOWELL								Check		
				R	01	300 299 000 619 000					Concessions Cost of Sales	$29.94			
	PO#:	Voucher #:	95858	Invoice	Invoice No: 101221						10/18/2021		Paid Amt:	$29.94	
													Check Amount:		$29.94
0146	MB	82187	11345		LAKESHORE								Check		
				E	01	100 203 302 530 000					LC739 Flex-Space Mobile Teacher Desk - Moc	$949.05			
	PO#: 47839	Voucher #:	95862	Invoice	Invoice No: 203403100821						10/18/2021		Paid Amt:	$949.05	
													Check Amount:		$949.05
0146	MB	82188	13729	remit	LITANIA SPORTS GROUP, INC.								Check		
				E	01	300 292 000 401 505					83511 1/8 Steelex Spikes (bag of 100)	$80.00			
				E	01	300 292 000 401 505					402CXX Elite High School Hurdle	$752.00			
				E	01	300 292 000 401 505					Shipping @ 15%	$125.80			
	PO#: 47715	Voucher #:	95863	Invoice	Invoice No: 567835						10/18/2021		Paid Amt:	$957.80	
													Check Amount:		$957.80
0146	MB	82189	13592		MARCO BUSINESS PRODUCTS INC								Check		
				E	01	005 110 302 535 000					Konica Minolta Copier lease	$611.03			
				E	01	300 211 302 535 000					Konica Minolta Copier lease	$1,222.00			
				E	01	100 203 302 535 000					Konica Minolta Copier lease	$1,221.97			
				E	01	005 110 302 535 000					Supply Freight	$7.80			
				E	01	300 211 302 535 000					Supply Freight	$15.60			
				E	01	100 203 302 535 000					Supply Freight	$15.60			
	PO#: 47554	Voucher #:	95864	Invoice	Invoice No: 455047183						10/18/2021		Paid Amt:	$3,094.00	
													Check Amount:		$3,094.00

Barnesville Public Schools #146
Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor		Pmt/Void Date		Pmt Type		
0146	MB	82190	16017	REMIT	PURCHASE POWER				Check		
				E 01	005 110 000 329 000	postage		$1,005.00			
PO#:		Voucher #:		95872 Invoice	Invoice No: 100821		10/18/2021		Paid Amt:	$1,005.00	
									Check Amount:		$1,005.00
0146	MB	82191	11531		RENNEBERG HARDWOODS				Check		
				E 01	300 255 000 430 000	13/16" Red Oak S3S		$933.00			
				E 01	300 255 000 430 000	3/4" Red Oak Plywood (VC)		$886.16			
				E 01	300 255 000 430 000	13/16" Knotty Alder		$241.00			
				E 01	300 255 000 430 000	3/4" Malamine (White)		$110.61			
				E 01	300 255 000 430 000	Shipping		$50.01			
				E 01	300 255 000 430 000	13/16" Knotty Pine		$394.50			
PO#: 47861		Voucher #:		95873 Invoice	Invoice No: SO-067664		10/18/2021		Paid Amt:	$2,615.28	
									Check Amount:		$2,615.28
0146	MB	82192	10129	remit	RETROFIT COMPANIES, INC.				Check		
				E 01	005 865 349 305 000	invoice # 0113702 light bulbs recycle		$284.16			
PO#: 47876		Voucher #:		95874 Invoice	Invoice No: 0113702-IN		10/18/2021		Paid Amt:	$284.16	
									Check Amount:		$284.16
0146	MB	82193	15043		SCHATZ, TAYLOR				Check		
				E 04	005 505 321 305 000	TKD		$1,076.00			
PO#:		Voucher #:		95871 Invoice	Invoice No: 101821		10/18/2021		Paid Amt:	$1,076.00	
									Check Amount:		$1,076.00
0146	MB	82194	11245	REMIT	SCHOOL SPECIALTY LLC				Check		
				E 01	100 201 000 401 000	2002735 School Smart Washable Tempera Pa		$5.25			
				E 01	100 201 000 401 000	1329565 Carson-Dellosa Apple Notepad, 50 S		$3.05			
				E 01	100 201 000 401 000	1329542 Carson-Dellosa Frog Notepad, 50 Sh		$3.05			
				E 01	100 201 000 401 000	1497393 Carson-Dellosa Colorful Owl Notepac		$3.05			
				E 01	100 201 000 401 000	085078 School Smart Counting Chart		$0.00			
				E 01	100 201 000 401 000	091830 Lauri Midsize Pocket Chart, 28 x 28 in		$14.36			
				E 01	100 201 000 401 000	085154 School Smart Pocket Chart, Money In		$0.00			
				E 01	100 201 000 401 000	1005004 Instructional Fair 1020 Reward Sticke		$11.99			
				E 01	100 201 000 401 000	351902 Trend Enterprises Stinky Sticker Posit		$6.49			
				E 01	100 201 000 401 000	2019954 Trend Enterprises Emoji Smiles Supe		$5.52			
PO#: 47822		Voucher #:		95865 Invoice	Invoice No: 208128782605		10/18/2021		Paid Amt:	$52.76	
				E 01	100 203 000 401 000	1312109 Nature Saver 1/3 Cut Recycled File F		$18.19			
				E 01	100 203 000 401 000	1068937 Smead Mediumweight Stock Box Bot		$42.89			
PO#: 47854		Voucher #:		95866 Invoice	Invoice No: 208128840221		10/18/2021		Paid Amt:	$61.08	
									Check Amount:		$113.84

Co	Bank	Check No	Code	Rcd	Vendor		Pmt/Void Date		Pmt Type		
0146	**MB**	**82195**	**10140**		**STEIN'S INC**				**Check**		
				E	01 005 810 000 410 000	order # 887552 toilet tissue		$435.80			
				E	01 005 810 000 410 000	roll towel		$236.00			
				E	01 005 810 000 410 000	h2orange2 envirox		$195.86			
				E	01 005 810 000 410 000	Lemon Quat		$228.84			
				E	01 005 810 000 410 000	Straight Up Neut Cleaner		$169.77			
				E	01 005 810 000 410 000	Freight		$4.00			
	PO#: 47845	**Voucher #:**		**95859**	Invoice	**Invoice No:** 887552	**10/18/2021**		**Paid Amt:**	**$1,270.27**	
				E	01 005 810 000 410 000	14" red buffing pads		$31.06			
	PO#: 47805	**Voucher #:**		**95851**	Invoice	**Invoice No:** 886810-1	**10/18/2021**		**Paid Amt:**	**$31.06**	
				E	01 005 810 000 410 000	order # 886810 mint bowel cleaner		$96.76			
				E	01 005 810 000 410 000	20" red buffing pads		$52.37			
				E	01 005 810 000 410 000	Misc freight		$4.00			
	PO#: 47805	**Voucher #:**		**95852**	Invoice	**Invoice No:** 886810	**10/18/2021**		**Paid Amt:**	**$153.13**	
										Check Amount:	**$1,454.46**
0146	**MB**	**82196**	**16815**		**STRAND, BRAD**				**Check**		
				E	01 300 294 000 305 502	Fees For Services		$115.00			
	PO#:	**Voucher #:**		**95838**	Invoice	**Invoice No:** 101521	**10/18/2021**		**Paid Amt:**	**$115.00**	
										Check Amount:	**$115.00**
0146	**MB**	**82197**	**15651**	**remit**	**TEACHERS ON CALL**				**Check**		
				E	01 100 203 000 305 000	Elem Substitutes		$266.70			
				E	01 300 211 000 305 000	HS Substitutes		$3,239.95			
	PO#:	**Voucher #:**		**95846**	Invoice	**Invoice No:** 128492	**10/18/2021**		**Paid Amt:**	**$3,506.65**	
										Check Amount:	**$3,506.65**
										Report Total:	**$3,024,590.00**

CLAIMS PRESENTED TO THE BOARD OF EDUCATION
Monday, October 18, 2021

Anderson, Breanna			$42.90
	Paraprofessional	$42.90	
Anderson, Kirsten			$74.75
	Transportation	$74.75	
Barsness, Steve			$1,210.32
	Custodial Expense	$1,210.32	
Bekkerus, Julia			$40.74
	Paraprofessional	$40.74	
Berg, Gregory			$1,170.00
	School Board Expense	$1,170.00	
Biewer, Joyce			$37.15
	Para Substitute	$37.15	
Blilie, Amber			$251.57
	Staff Development	$28.00	
	Paraprofessional	$223.57	
Bolgrean, Shirley			$67.16
	Para Substitute	$67.16	
Bowen, Susan			$133.63
	Food Service Expense	$133.63	
Braton, Sharon			$1,017.94
	Food Service Expense	$1,017.94	
Bredman, Angela			$108.92
	Paraprofessional	$108.92	
Bredman, Dion			$195.00
	School Board Expense	$195.00	
Buck, Chandra			$39.94
	Paraprofessional	$39.94	
Butenhoff, Mary			$403.75
	Food Service Expense	$403.75	
Connelly, Lesley			$31.46
	Paraprofessional	$31.46	
Cote, Celeste			$78.75
	Custodial Expense	$78.75	
Davis, Bruce			$72.00
	Custodial Expense	$72.00	
Dodge, Carol			$523.74
	Food Service Expense	$523.74	
Duval, Duane			$223.60
	Custodial Expense	$223.60	

Duval, Susan			$137.58
	Paraprofessional	$137.58	
Ellefson, Christine			$44.40
	Clerical Expense	$44.40	
Ellingson, Erin			$46.68
	Teacher Substitute	$46.68	
Erickson, Desiree			$6,255.51
	Kids Club	$1,766.02	
	Teacher Substitute	$4,489.49	
Ernst, Laurie			$89.90
	Custodial Expense	$89.90	
Field, Marla			$390.00
	School Board Expense	$390.00	
Fradet, Brooke			$183.40
	Clerical Expense	$118.40	
	School Board Expense	$65.00	
Getz, Timothy			$514.34
	Food Service Expense	$468.51	
	Staff Development	$45.83	
Goergen, Deborah			$35.70
	Staff Development	$35.70	
Gylland, Jennifer			$23.34
	Teacher Substitute	$23.34	
Haapala, Laurie			$288.85
	Custodial Expense	$288.85	
Halverson,Brenda			$23.34
	Teacher Substitute	$23.34	
Halverson-Wolters, Chrissa			$61.47
	Paraprofessional	$11.47	
	Activity Worker	$50.00	
Henrickson, Lori			$584.26
	Clerical Expense	$584.26	
Henrickson, Todd			$96.32
	Staff Development Expense	$96.32	
Herbranson, Joanne			$836.15
	Paraprofessional	$194.91	
	Concessions	$641.24	
Hermes, Anthony			$70.02
	Teacher Substitute	$70.02	
Hoyer, Megan			$150.00
	Staff Development	$150.00	
Inniger, Holly			$23.34
	Teacher Substitute	$23.34	

Jablonsky, Mathea			$587.02
	Kids Club	$587.02	
Johnson, Jenifer			$90.50
	Paraprofessional	$40.74	
	Transportation	$49.76	
Johnson, Ruth			$997.92
	Food Service Expense	$997.92	
Jordahl, Lowell			$681.63
	Custodial Expense	$246.63	
	Concessions	$435.00	
Joyce, James			$350.01
	Staff Development	$350.01	
Julsrud, Wanda			$772.05
	Food Service Expense	$772.05	
Kara, Roxanne			$64.00
	Custodial Expense	$64.00	
Kluck, Melissa			$2,188.50
	Transportation	$2,157.40	
	Staff Development	$31.10	
Knudson, Erick			$23.34
	Teacher Substitute	$23.34	
Krause, Trisha			$22.93
	Paraprofessional	$22.93	
Krotzer, Katherine			$955.84
	Kids Club	$955.84	
Krueger, Shelly			$14.99
	Supplies	$14.99	
Lee, Gloria			$2,488.37
	Preschool Para	$2,488.37	
Lempe, Laura			$23.34
	Teacher Substitute	$23.34	
Lien, Sara			$499.45
	Clerical Expense	$499.45	
Lien, Tonya			$310.50
	Food Service Expense	$310.50	
Lindbom, Ryan			$591.68
	School Board Expense	$591.68	
Manning, Lynn			$310.50
	Food Service Expense	$310.50	
Odden, Scott			$215.79
	Custodial Expense	$215.79	
Peloubet-Messer, Chris			$37.41
	Kids Club	$37.41	

Pender, Haley			$35.65
	Paraprofessional	$35.65	
Peterson, Monica			$23.34
	Teacher Substitute	$23.34	
Poach, Sharon			$767.20
	Food Service Expense	$767.20	
Rasmussen, Janet			$207.39
	Paraprofessional	$207.39	
Redding, LaVonne			$757.92
	Food Service Expense	$757.92	
Rotz, Stacey			$1,293.50
	Preschool Para	$1,293.50	
Samuelson, Jodi			$195.00
	School Board Expense	$195.00	
Schaub, Michael			$20.00
	Staff Development	$20.00	
Shirek, Leslie			$520.00
	School Board Expense	$520.00	
Smith, Heidi			$23.34
	Teacher Substitute	$23.34	
Snobl, Scott			$23.34
	Teacher Substitute	$23.34	
Solum, Karen			$23.34
	Teacher Substitute	$23.34	
Sossa, Brooke			$420.77
	Kids Club	$420.77	
Spillum, Mary			$1,206.15
	Kids Club	$1,189.69	
	Paraprofessional	$16.46	
Suter,Chad			$833.24
	Staff Development	$833.24	
Swenson, Lauren			$192.05
	Para Substitute	$192.05	
Sylliaasen, Tyler			$23.34
	Teacher Substitute	$23.34	
Thompson, Jacob			$585.00
	School Board Expense	$585.00	
Trowbridge, Philip			$23.34
	Teacher Substitute	$23.34	
Wierschke, Amy-Jo			$23.34
	Teacher Substitute	$23.34	
Wilson, Kari			$36.70
	Paraprofessional	$36.70	

Wirth, Leah			$1,214.87
	Paraprofessional	$1,214.87	
Zajac, Michelle			$98.09
	Staff Development	$98.09	
Zepper, Cary			$1,538.23
	Paraprofessional	$225.00	
	Transportation	$1,313.23	
	SUBTOTAL	$36,888.83	
	TOTAL		$36,888.83

MSDLAF TRANSFERS TO MIDWEST BANK

9/30/2021	TRANSFER	$700,000	
	TOTAL		$700,000.00

MIDWEST BANK CREDIT CARD EXPENDITURES

Jon Ellerbusch			$0.00
Todd Henrickson			$986.28
	New Teacher Lunch	$121.20	
	Postage	$241.08	
	Elem. Curriculum Expense	$624.00	
Bryan Strand			$0.00
Jodi Samuelson			$228.99
	Special Education Exp	$9.99	
	HS Social Studies Exp	$219.00	
Total Credit Card Expense			$1,215.27

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

Fund	Description	Total
01	General Fund	$512,546.12
02	Food Service	$34,502.28
04	Community Service	$2,848.07
06	Building Construction	$2,474,693.53
Report Total		**$3,024,590.00**

Student Activity Account
Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor		Pmt/Void Date		Pmt Type		
1146	MN	17607	1026		ISD #146				Check		
				E 01 300 298 000 401 410		FFA National Convention		$630.00			
PO#:	Voucher #:	4376	Invoice		Invoice No: 09242021		9/24/2021		Paid Amt:	$630.00	
									Check Amount:		$630.00
1146	MN	17608	1056		JOYCE, JIM				Check		
				E 01 300 298 000 401 410		FFA Convention- Rodeo Tickets		$245.00			
PO#:	Voucher #:	4377	Invoice		Invoice No: 09242021		9/24/2021		Paid Amt:	$245.00	
									Check Amount:		$245.00
1146	MN	17610	1602		TEEPLES, BRITTA				Check		
				E 01 300 298 000 401 106		Turkey Bingo Prizes		$85.95			
PO#:	Voucher #:	4378	Invoice		Invoice No: 09242021		9/24/2021		Paid Amt:	$85.95	
									Check Amount:		$85.95
1146	MN	17611	1671		REGION 1 FFA				Check		
				E 01 300 298 000 401 410		Fall Rally		$176.00			
PO#:	Voucher #:	4379	Invoice		Invoice No: 09232021		9/24/2021		Paid Amt:	$176.00	
									Check Amount:		$176.00
1146	MN	17612	1673		ALBRIGHT, JEREMY				Check		
				E 01 300 298 000 401 470		Homecoming DJ		$600.00			
PO#:	Voucher #:	4383	Invoice		Invoice No: Hoco		9/30/2021		Paid Amt:	$600.00	
									Check Amount:		$600.00
1146	MN	17613	1434		AMAZON CAPITAL SERVICES				Check		
				E 01 300 298 000 401 440		Books		$174.72			
PO#: 1339	Voucher #:	4386	Invoice		Invoice No: 1KGF-QPKV-11P3		9/30/2021		Paid Amt:	$174.72	
				E 01 300 298 000 401 360		Locker Magnets		$155.88			
PO#: 1338	Voucher #:	4388	Invoice		Invoice No: 1D3WRVK74YY4/ 1HNGNX		9/30/2021		Paid Amt:	$155.88	
									Check Amount:		$330.60
1146	MN	17614	1348		ASKEGAARD, MATT				Check		
				E 01 300 298 000 401 521		Team Meals Golf Sections		$357.62			
PO#:	Voucher #:	4389	Invoice		Invoice No: 093021		9/30/2021		Paid Amt:	$357.62	
									Check Amount:		$357.62
1146	MN	17615	1008		ASKEGAARD, MEGAN				Check		
				E 01 300 298 000 401 540		Team Up Prizes		$128.50			
PO#:	Voucher #:	4382	Invoice		Invoice No: 093021		9/30/2021		Paid Amt:	$128.50	
									Check Amount:		$128.50
1146	MN	17616	1043		GRAPHIC EDGE				Check		
				E 01 300 298 000 401 580		Practice Jerseys		$90.84			
PO#: 1332	Voucher #:	4385	Invoice		Invoice No: 1526163		9/30/2021		Paid Amt:	$90.84	
									Check Amount:		$90.84

Student Activity Account
Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor		Pmt/Void Date		Pmt Type		
1146	MN	17617	1026		ISD #146				Check		
				E 01 300 298 000 401 540		Volleyball Hotel Rooms		$524.20			
	PO#:	Voucher #:		4380	Invoice	Invoice No: 09302021	9/30/2021		Paid Amt:	$524.20	
				E 01 300 298 000 401 540		Team Meal VB		$392.85			
	PO#:	Voucher #:		4381	Invoice	Invoice No: 09242021	9/30/2021		Paid Amt:	$392.85	
										Check Amount:	$917.05
1146	MN	17618	1065		MIDWEST BANK				Check		
				E 01 300 298 000 401 470		HOCO Corn. & Dance		$200.00			
	PO#:	Voucher #:		4384	Invoice	Invoice No: HOCO	9/30/2021		Paid Amt:	$200.00	
										Check Amount:	$200.00
1146	MN	17619	1071		MINNESOTA REGION 1 NATIONAL CONVENTION				Check		
				E 01 300 298 000 401 410		FFA National Convention		$2,490.00			
	PO#:	Voucher #:		4390	Invoice	Invoice No: 21FFAConv	9/30/2021		Paid Amt:	$2,490.00	
										Check Amount:	$2,490.00
1146	MN	17620	1276		SAM'S CLUB				Check		
				E 01 300 298 000 401 410		FFA Vending		$210.15			
	PO#:	Voucher #:		4387	Invoice	Invoice No: 3127	9/30/2021		Paid Amt:	$210.15	
										Check Amount:	$210.15
1146	MN	17621	1012		ANDERSON, LAURA				Check		
				E 01 300 298 000 401 470		Homecoming Supplies		$71.95			
	PO#:	Voucher #:		4394	Invoice	Invoice No: BHSHoco	10/8/2021		Paid Amt:	$71.95	
										Check Amount:	$71.95
1146	MN	17622	1011		ANDERSON'S				Check		
				E 01 300 298 000 401 470		T2008 Nova Princess Crown		$104.95			
				E 01 300 298 000 401 470		T1905 Willa- Queen Crown		$19.98			
				E 01 300 298 000 401 470		101SCWE- White Fleur-de-lis Crown		$52.95			
				E 01 300 298 000 401 470		Freight		$34.49			
	PO#: 1340	Voucher #:		4391	Invoice	Invoice No: 9852752	10/8/2021		Paid Amt:	$212.37	
										Check Amount:	$212.37
1146	MN	17623	1718		FOLLINGSTAD, MARGARET				Check		
				E 01 300 298 000 401 227		Homecoming Float		$191.52			
	PO#:	Voucher #:		4396	Invoice	Invoice No: 10082021	10/8/2021		Paid Amt:	$191.52	
										Check Amount:	$191.52
1146	MN	17624	1043		GRAPHIC EDGE				Check		
				E 01 300 298 000 401 315		Choir Tshirts		$622.88			
	PO#: 1337	Voucher #:		4395	Invoice	Invoice No: 1539927	10/8/2021		Paid Amt:	$622.88	
										Check Amount:	$622.88

Student Activity Account
Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor		Pmt/Void Date		Pmt Type		
1146	**MN**	**17625**	**1061**		**LONG WEEKEND SPORTSWEAR**				**Check**		
				E 01	300 298 000 401 106	Renaissance Shirts		$193.00			
PO#:		**Voucher #:**		**4393**	Invoice	**Invoice No:** 23727	**10/8/2021**		**Paid Amt:**	**$193.00**	
									Check Amount:		**$193.00**
1146	**MN**	**17627**	**1008**		**ASKEGAARD, MEGAN**				**Check**		
				E 01	300 298 000 401 540	Team Up Snacks		$102.40			
PO#:		**Voucher #:**		**4399**	Invoice	**Invoice No:** 10122021	**10/12/2021**		**Paid Amt:**	**$102.40**	
									Check Amount:		**$102.40**
1146	**MN**	**17628**	**1432**		**COCA-COLA BOTTLING HIGH COUNTRY**				**Check**		
				E 01	300 298 000 401 470	Vending Machine		$108.00			
PO#:		**Voucher #:**		**4397**	Invoice	**Invoice No:** 2900326	**10/12/2021**		**Paid Amt:**	**$108.00**	
									Check Amount:		**$108.00**
1146	**MN**	**17629**	**1634**		**COTTONWOOD DESIGNS**				**Check**		
				E 01	300 298 000 401 540	Pink Shirts		$696.00			
PO#:		**Voucher #:**		**4400**	Invoice	**Invoice No:** 996693	**10/12/2021**		**Paid Amt:**	**$696.00**	
									Check Amount:		**$696.00**
1146	**MN**	**17630**	**1719**		**EGGIMAN, BECKY**				**Check**		
				E 01	300 298 000 401 540	Pink Flowers		$125.00			
PO#:		**Voucher #:**		**4401**	Invoice	**Invoice No:** 8793	**10/12/2021**		**Paid Amt:**	**$125.00**	
									Check Amount:		**$125.00**
1146	**MN**	**17631**	**1398**		**RAMBOW**				**Check**		
				E 01	300 298 000 401 540	Tourney Champs		$258.82			
PO#:		**Voucher #:**		**4398**	Invoice	**Invoice No:** 626371	**10/12/2021**		**Paid Amt:**	**$258.82**	
									Check Amount:		**$258.82**
1146	**MN**	**17632**	**1087**		**RANDY SHAVER CANCER RESEARCH & COMM FUND**				**Check**		
				E 01	300 298 000 401 580	Tackle for Cure		$1,176.00			
PO#:		**Voucher #:**		**4402**	Invoice	**Invoice No:** 10122021	**10/12/2021**		**Paid Amt:**	**$1,176.00**	
									Check Amount:		**$1,176.00**
1146	**MN**	**17633**	**1616**		**THEA'S PUMPKIN PATCH**				**Check**		
				E 01	100 298 000 401 110	Pumpkin Patch		$360.00			
PO#:		**Voucher #:**		**4403**	Invoice	**Invoice No:** 101921	**10/18/2021**		**Paid Amt:**	**$360.00**	
									Check Amount:		**$360.00**
1146	**MN**	**17634**	**1119**		**AMUNDSON, SCOTT**				**Check**		
				E 01	300 298 000 401 540	Senior NIght cupcakes		$53.72			
PO#:		**Voucher #:**		**4409**	Invoice	**Invoice No:** 101821	**10/18/2021**		**Paid Amt:**	**$53.72**	
									Check Amount:		**$53.72**

Student Activity Account
Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date		Pmt Type		
1146	MN	17635	1565		FORMAL FASHIONS, INC			Check		
				E	01 300 298 000 401 315 Chamber Choir Uniforms		$722.52			
PO#: 1343	Voucher #:			4412	Invoice **Invoice No:** 301802	10/18/2021		Paid Amt:	$722.52	
								Check Amount:		$722.52
1146	MN	17636	1043		GRAPHIC EDGE			Check		
				E	01 300 298 000 401 540 VB Tshirts		$1,306.68			
PO#: 1336	Voucher #:			4404	Invoice **Invoice No:** 1538898	10/18/2021		Paid Amt:	$1,306.68	
								Check Amount:		$1,306.68
1146	MN	17637	1266		INNIGER, HOLLY			Check		
				E	01 300 298 000 401 360 mental health stickers		$87.50			
PO#:	Voucher #:			4411	Invoice **Invoice No:** 10182021	10/18/2021		Paid Amt:	$87.50	
								Check Amount:		$87.50
1146	MN	17638	1720		INNOVATIVE OFFICE SOLUTIONS			Check		
				E	01 100 298 000 401 110 Unity Day Orange Paper		$3.36			
PO#: 1344	Voucher #:			4405	Invoice **Invoice No:** 3522951	10/18/2021		Paid Amt:	$3.36	
								Check Amount:		$3.36
1146	MN	17639	1057		JOSTENS, INC			Check		
				E	01 300 298 000 401 330 2021 Yearbook		$1,735.96			
PO#:	Voucher #:			4407	Invoice **Invoice No:** 1275796	10/18/2021		Paid Amt:	$1,735.96	
								Check Amount:		$1,735.96
1146	MN	17640	1057		JOSTENS, INC			Check		
				E	01 300 298 000 401 330 Deposit		$1,121.67			
PO#:	Voucher #:			4408	Invoice **Invoice No:** 1253277	10/18/2021		Paid Amt:	$1,121.67	
								Check Amount:		$1,121.67
1146	MN	17641	1061		LONG WEEKEND SPORTSWEAR			Check		
				E	01 300 298 000 401 106 Fanny Packs		$437.50			
PO#:	Voucher #:			4406	Invoice **Invoice No:** 23824	10/18/2021		Paid Amt:	$437.50	
								Check Amount:		$437.50
1146	MN	17642	1074		NIMCO, INC			Check		
				E	01 100 298 000 401 110 Red Ribbon Week		$51.25			
PO#: 1342	Voucher #:			4414	Invoice **Invoice No:** 508303	10/18/2021		Paid Amt:	$51.25	
								Check Amount:		$51.25
1146	MN	17643	1717		PERSONAL TOUCH MARKETING & MANUFACTURING			Check		
				E	01 100 298 000 401 110 Unity Day Shirts		$2,205.80			
PO#: 1341	Voucher #:			4413	Invoice **Invoice No:** 76765	10/18/2021		Paid Amt:	$2,205.80	
								Check Amount:		$2,205.80

Student Activity Account
Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor		Pmt/Void Date		Pmt Type		
1146	MN	17644	1398		RAMBOW				Check		
				E	01 300 298 000 401 540	team up shirts		$1,438.59			
PO#:		Voucher #:		4410	Invoice	Invoice No: 626370	10/18/2021		Paid Amt:	$1,438.59	
										Check Amount:	$1,438.59
										Report Total:	$19,744.20

INDEPENDENT SCHOOL DISTRICT NO. 146

Executive Summary - June 30, 2021

EideBailly®

CPAs & BUSINESS ADVISORS

AUDIT RESULTS AND FINDINGS

AUDIT OPINION

- The District received a “clean” audit opinion
  - Unmodified opinion – financial statements are prepared using accounting principles generally accepted in the U.S. (GAAP)
  - Financial statements do not contain material misstatements and are fairly presented
- Opinion is merely the auditor’s professional opinion, based on audit work, on whether the financial statements were prepared in accordance with GAAP, free from material misstatement, and fairly presented

AUDIT OF FEDERAL FUNDS

- All entities with federal award expenditures of $750,000+ in a year are required to obtain an annual audit
- Single audit – considers compliance with rules and regulation of applicable federal awards
- The District received an unmodified opinion on compliance for the major federal awards programs report

During fiscal year 2021, the District expended approximately $1,100,000 in federal awards.

FINDINGS

Financial Statements:

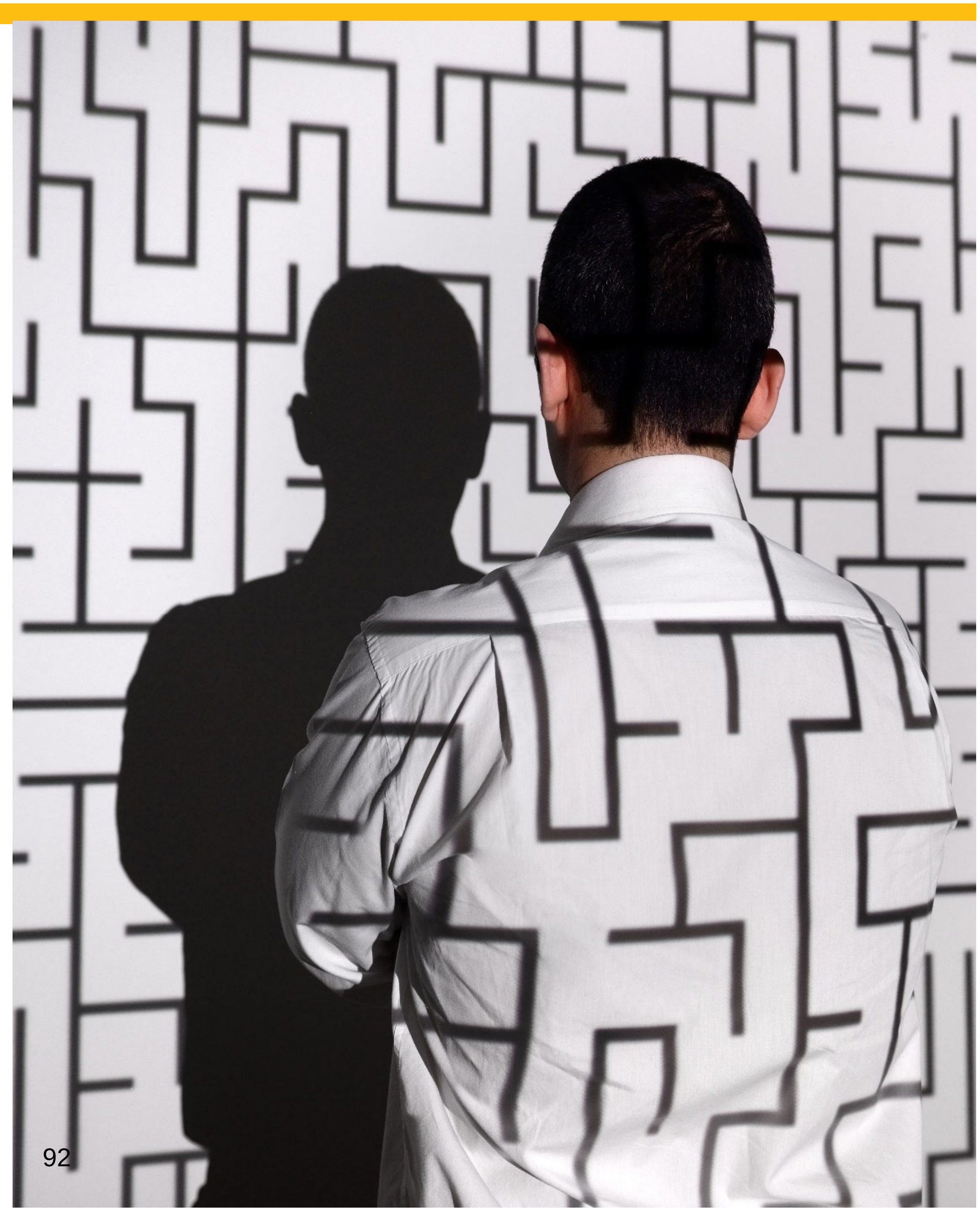
1. Segregation of Duties
2. Material Adjustments
3. Preparation of Financial Statements, including SEFA

Federal Funds:

1. None

Minnesota Legal Compliance:

1. Unallowable Expenditure of Student Activity Funds

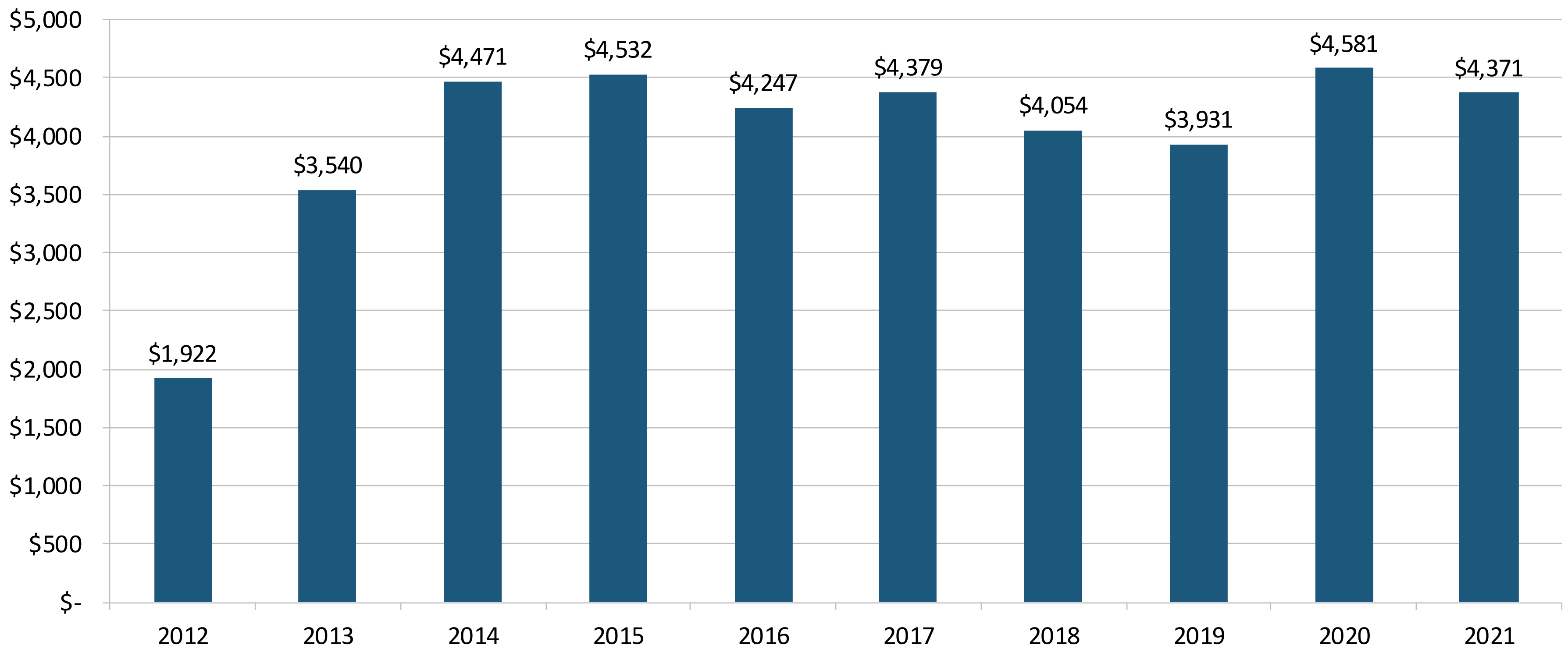


CASH AND INVESTMENTS

CASH/INVESTMENTS

Most significantly affected by the state aid payments structure.

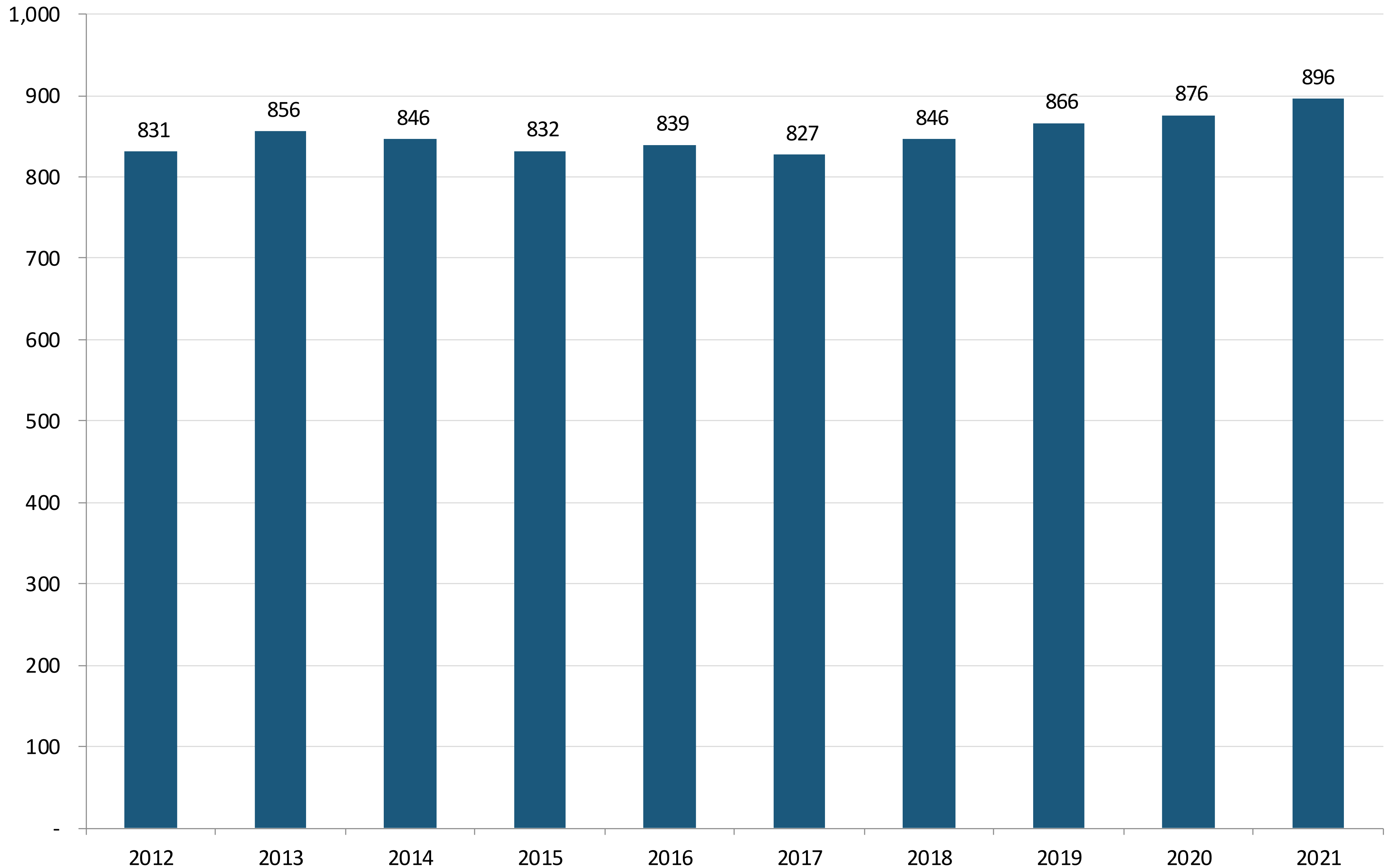
Balances (in thousands) of the District for the past ten years:



Graph above excludes cash recorded within the capital projects fund.

GENERAL FUND

ADM SERVED



1,000
900
800
700
600
500
400
300
200
100
-
831
856
846
832
839
827
846
866
876
896
2012
2013
2014
2015
2016
2017
2018
2019
2020
2021

BUDGET TO ACTUAL

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
State sources	$ 8,016,710	$ 7,951,070	$ 8,363,464	$ 412,394
Local levies	1,047,910	1,047,910	1,084,136	36,226
Federal sources	109,200	569,860	576,945	7,085
Other	686,900	583,820	414,406	(169,414)
Total revenues	9,860,720	10,152,660	10,438,951	286,291
				2.8% Positive
Expenditures				
Current				
Regular instruction	5,305,660	5,179,530	4,981,354	198,176
Administration and district support services	974,880	998,350	970,747	27,603
Special education instruction	1,200,430	1,256,290	1,263,979	(7,689)
Instructional and pupil support services	1,282,620	1,273,290	1,256,690	16,600
Sites and buildings	787,060	844,040	835,291	8,749
Other	352,920	365,680	339,374	26,306
Capital Outlay	281,830	385,540	808,798	(423,258)
Total expenditures	10,185,400	10,302,720	10,456,233	(153,513)
				-1.5% Negative
Revenues Over (Under) Expenditures	(324,680)	(150,060)	(17,282)	132,778
Other Financing Sources	1,500	156,500	8,856	(147,644)
Net Change in Fund Balance	$ (323,180)	$ 6,440	(8,426)	$ (14,866)
Fund Balance, Beginning of Year			3,740,526	
Fund Balance, End of Year			$ 3,732,100	

A POSITIVE FUND BALANCE:

1 Contributes to a favorable bond rating

2 Produces investment income and provides a source of working capital to meet cash flow needs

3 Offers a cushion for unexpected expenditures or revenue shortfalls

FUND BALANCE CATEGORIES

Nonspendable	Restricted	Committed	Assigned	Unassigned
Represents amounts that cannot be spent	Legally restricted by outside parties	Intended for a specific activity	Intended for a specific activity by school board or designated individuals	Reserves
Not in spendable form	Cannot be appropriated for other spending	Imposed by formal action of the school board but is not legally restricted	Not legally restricted	“Rainy day” fund
Inventory, prepaid expenses				

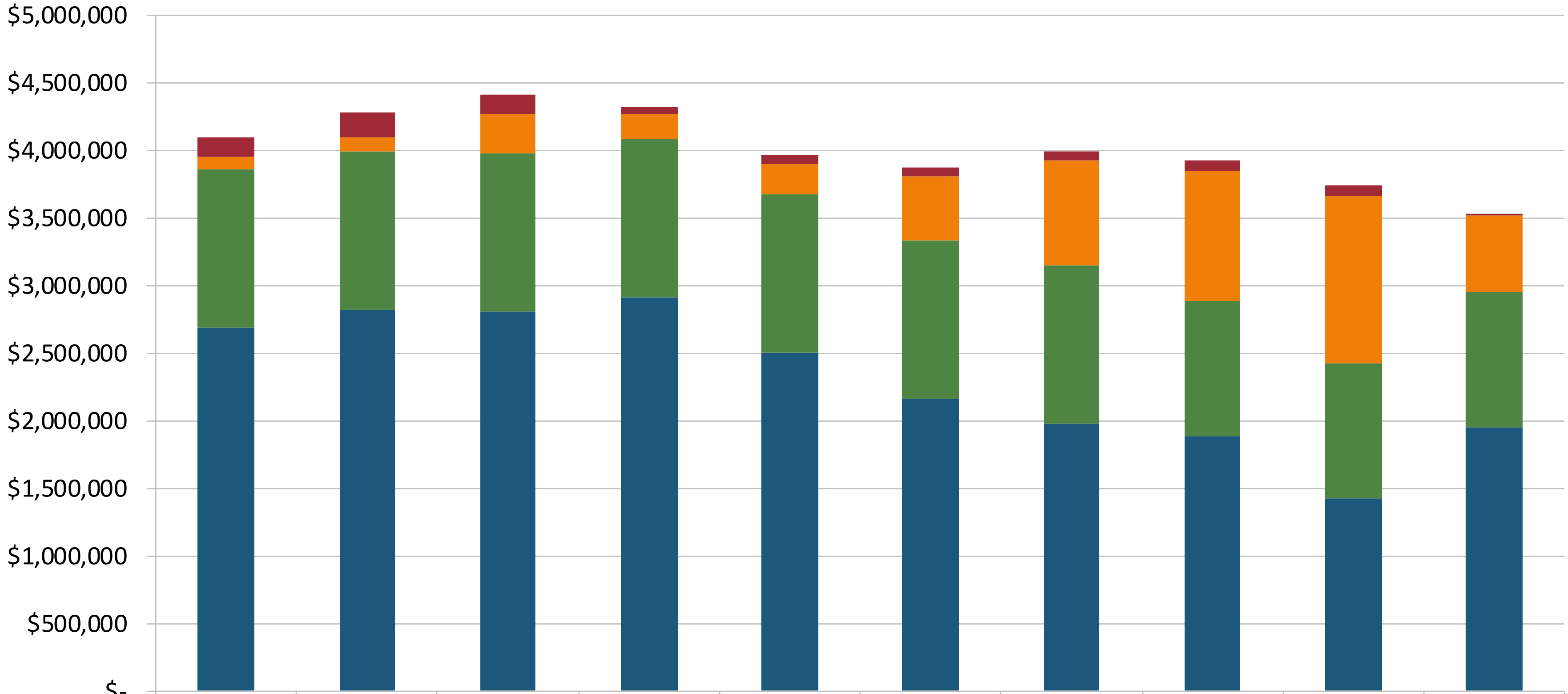
CHANGES IN FUND BALANCES

Fund Balance: cumulative difference between fund assets and fund liabilities

	Fund Balance Beginning of Year	Net Change in Fund Balances	Fund Balance (Deficit) End of Year
Nonspendable	$ 84,484	$ (73,627)	$ 10,857
Restricted for student activities	152,826	47,387	200,213
Restricted for staff development	337,804	(176,387)	161,417
Restricted for operating capital	155,945	(43,836)	112,109
Restricted for gifted and talented	23,432	(1,248)	22,184
Restricted for safe school and crime	15,752	(8,718)	7,034
Restricted for basic skills extended time	912	(912)	-
Restricted for long-term facilities maintenance	370,600	(291,050)	79,550
Restricted for medical assistance	168,640	21,512	190,152
Committed for severance	250,000	-	250,000
Committed for capital	750,000	-	750,000
Unassigned	1,430,131	518,453	1,948,584
	$ 3,740,526	$ (8,426)	$ 3,732,100

TOTAL FUND BALANCES

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



	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Nonspendable	$141,765	$185,556	$148,451	$49,960	$62,237	$65,330	$70,383	$71,500	$84,484	$10,857
Restricted	$84,189	$95,590	$285,175	$177,891	$225,578	$470,927	$772,190	$962,461	$1,225,911	$572,446
Committed	$1,175,000	$1,175,000	$1,175,000	$1,175,000	$1,175,000	$1,175,000	$1,175,000	$1,000,000	$1,000,000	$1,000,000
Unassigned	$2,687,807	$2,817,861	$2,806,595	$2,910,694	$2,497,896	$2,162,421	$1,974,477	$1,886,668	$1,430,131	$1,948,584

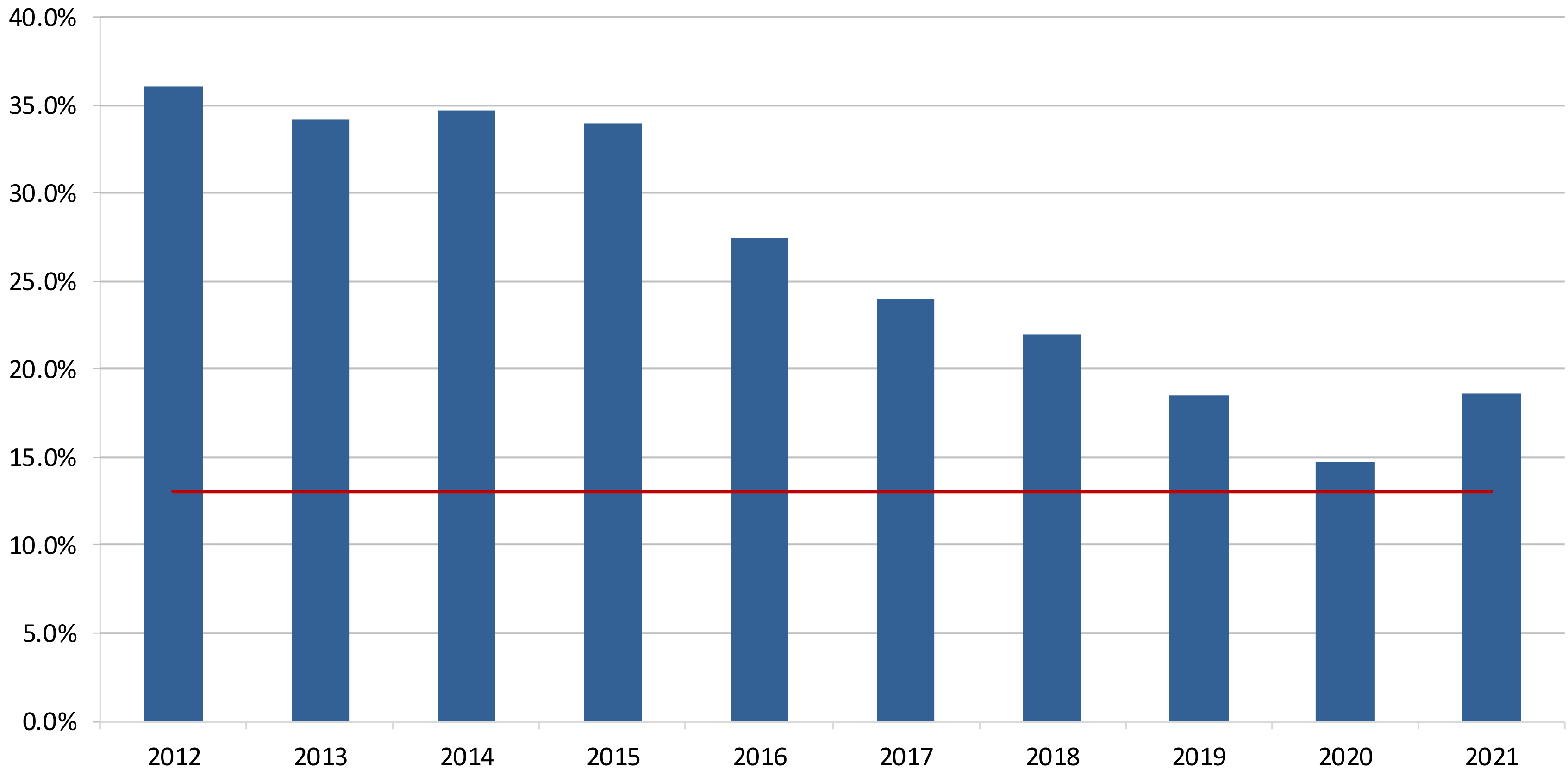
RECOMMENDATIONS REGARDING FUND BALANCES

The District's Policy: strive to maintain a minimum unassigned fund balance in an amount that shall be no less than 13% of the annual budget. For the current year that target amount is $1.3 million

Government Finance Officers Association (GFOA): recommends, at a minimum, that governments maintain unrestricted fund balances in their general fund of no less than two months (16.67%) of regular general fund expenditures. For the current year that target amount is $1.7 million

UNASSIGNED FUND BALANCE

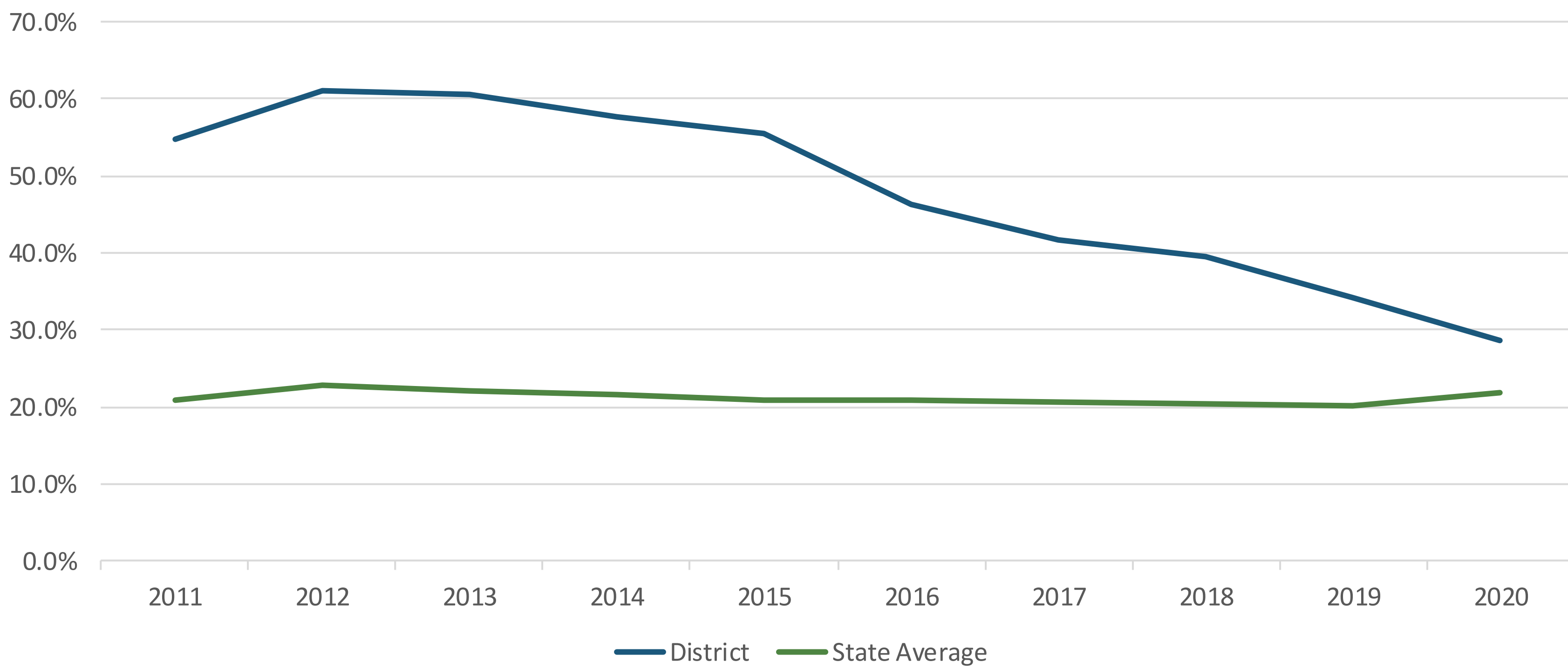
The District's unassigned fund balance as a percentage of expenditures in the General Fund for the last 10 years



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

FUND BALANCE COMPARISON

The District's unrestricted fund balance as a percentage of expenditures in the General Fund for the last 10 years, as compared to the State Average.

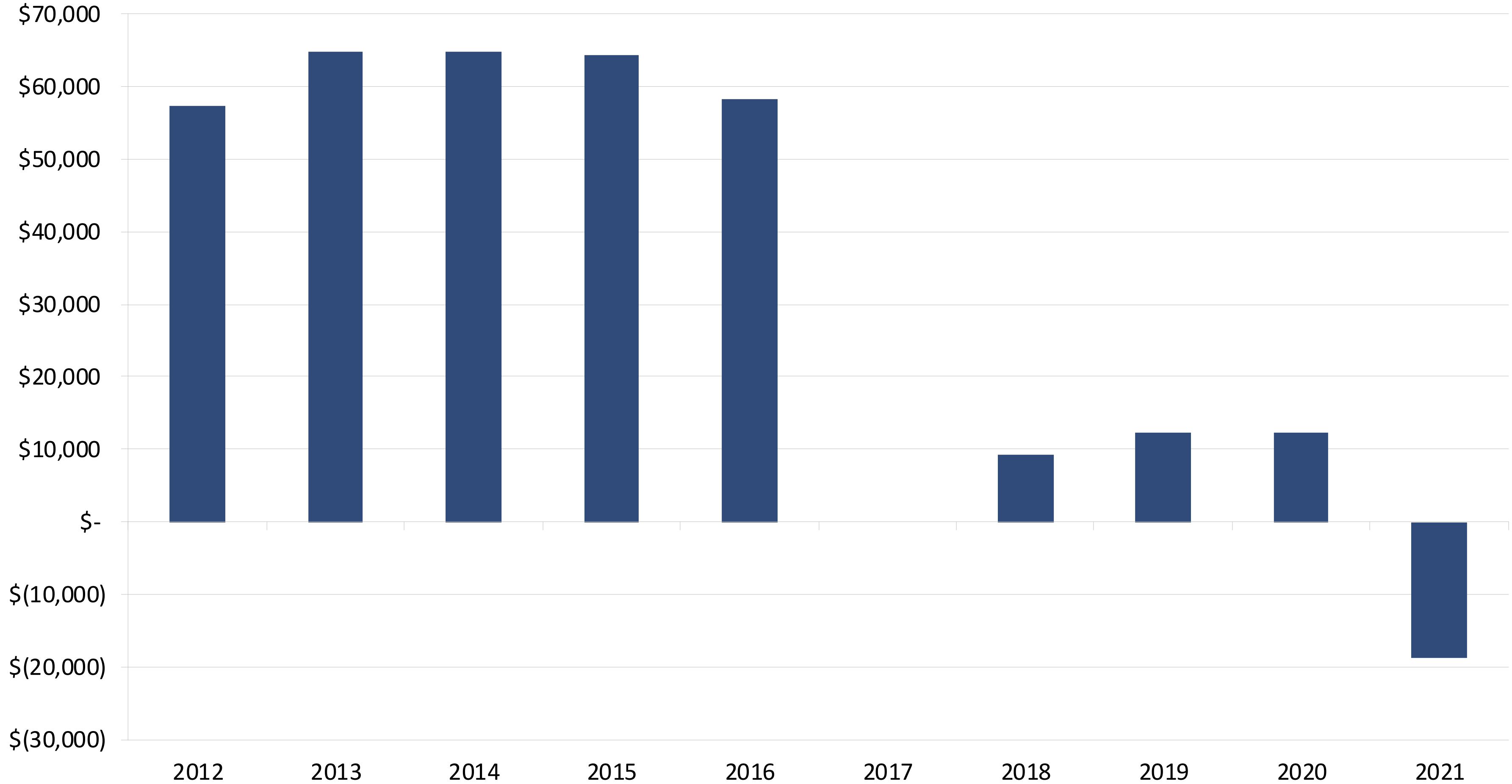


Above amounts are compiled from MDE reports, using Fund 01 (General Fund) expenditures only. These reports are on a 1-year delay; therefore, FY21 information is not yet available.

OTHER FUNDS

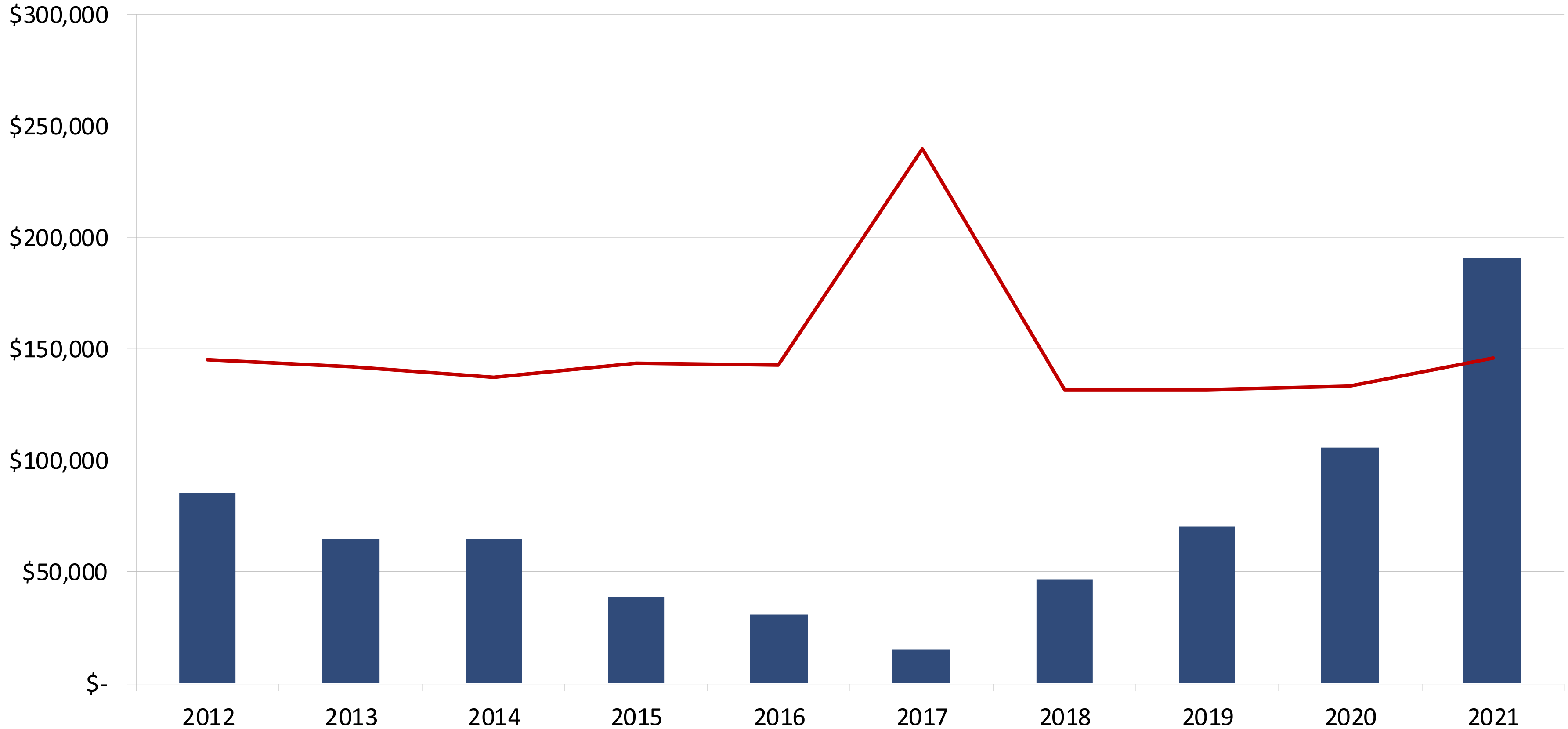
YEAR-END FUND BALANCE – COMMUNITY SERVICE FUND

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.

QUESTIONS?

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

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Financial Statements
June 30, 2021

Independent School District No. 146
Barnesville Public Schools

Name	Position	Term Expires
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	2021

Administration	
Jon Ellerbusch	Superintendent
Jodi Samuelson	Finance Officer

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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, 2021, 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.

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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, 2021, 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.

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 employer's 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 or 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, general fund schedule of changes in UFARS fund balance, combining and individual fund schedules, and uniform financial accounting and reporting standards compliance table are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the financial statements of the District.

The Schedule of Expenditures of Federal Awards, general fund schedule of changes in UFARS fund balance, combining and individual fund schedules, and uniform financial 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 13, 2021 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 13, 2021 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.

Eide Bailly LLP

Fargo, North Dakota
October 13, 2021

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, 2021.

Financial Highlights

Key financial highlights for the 2020-2021 fiscal years:

- *General Fund 01* - The overall revenues were $10,438,951 while the overall expenditures were $10,456,233. Other financing sources totaled $8,856, decreasing fund balance $8,426.

- *Food Service Fund 02* - The revenues were $523,365 and the expenditures were $435,183, with fund balance increasing $88,182.

- *Community Service Fund 04* - The revenues were $231,342 while the expenditures were $262,480 with fund balance decreasing $31,138.

- *Capital Projects Fund 06* - The revenues were $276,035 while the expenditures were $14,662,362, with fund balance decreasing $14,386,327.

- *Debt Service Fund 07* - The revenues were $2,190,251 while the expenditures were $2,109,314 with fund balance increasing $80,937.

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 is it 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 position was $1,381,046 on June 30, 2021. A condensed version of the Statement of Net Position at June 30, 2021 and 2020 is as follows:

Statement of Net Position
Years Ended June 30, 2021 and 2020

	2021	2020
Assets		
Current assets	$ 20,711,196	$ 32,986,948
Capital assets	24,154,995	9,289,725
Total assets	44,866,191	42,276,673
Deferred Outflows of Resources	2,837,524	4,421,839
Liabilities		
Other liabilities	$ 4,898,886	$ 3,007,075
Long-term liabilities	33,546,010	33,798,529
Total liabilities	38,444,896	36,805,604
Deferred Inflows of Resources	7,877,773	10,001,208
Net Position (Deficit)		
Net investment in capital assets	24,154,995	9,140,143
Restricted for specific purposes	11,299,909	25,979,480
Unrestricted	(34,073,858)	(35,227,923)
Total net position (deficit)	$ 1,381,046	$ (108,300)

Changes in Net Position - The District's total revenues were $13,681,303 for the year ended June 30, 2021.

The total cost of all programs and services was $12,191,957. The District's expenses are predominantly related to educating and caring for students.

Total revenues exceeded expenses, increasing net position by $1,489,346, which resulted in net position at year-end.

A condensed version of the Statement of Activities for the years ended June 30, 2021 and 2020 is as follows:

Statement of Activities
Years Ended June 30, 2021 and 2020

	2021	2020
Revenues		
Program revenues		
Charges for service	$ 494,045	$ 648,565
Operating grants and contributions	2,003,530	347,620
General		
Property taxes	2,657,936	1,183,947
Aids and payments from state and other	8,174,674	8,109,670
Unrestricted investment earnings	293,532	249,921
Miscellaneous revenues	57,586	53,621
Total revenues	13,681,303	10,593,344
Expenses		
District and school administration	759,590	714,487
District support services	244,385	263,866
Regular instruction	5,575,034	5,541,602
Vocational instruction	273,218	288,510
Exceptional instruction	1,187,716	1,092,900
Community education and services	262,480	222,307
Instructional support services	379,133	360,883
Pupil support services	1,379,876	1,355,166
Site, buildings and equipment	1,137,118	1,355,158
Fiscal and other fixed-cost programs	993,407	652,991
Total expenses	12,191,957	11,847,870
Change in Net Position	1,489,346	(1,254,526)
Net Position (Deficit) - Beginning	(108,300)	1,146,226
Net Position (Deficit) - End	$ 1,381,046	$ (108,300)

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 $14,255,596. This was down from $28,512,368, at the end of the prior year, a decrease of $14,256,772.

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.

	Year Ended June 30, 2021	Year Ended June 30, 2020	Amount of Increase (Decrease)	Percent Increase (Decrease)
Local Property Taxes	$ 1,084,136	$ 1,011,702	$ 72,434	7.2%
Other Local Sources	403,133	441,803	(38,670)	-8.8%
State Sources	8,363,464	7,958,435	405,029	5.1%
Federal Sources	576,945	84,756	492,189	580.7%
Sales and Other	11,273	9,547	1,726	18.1%
Total General Fund revenues	$ 10,438,951	$ 9,506,243	$ 932,708	9.8%

Total General Fund revenue increased by $932,708 or 9.8% 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 due to lower interest rates, no season tickets sales and lower athletic gate fees due to shortened seasons and minimal spectators to meet the guidelines put in place by the Minnesota Departments of Education and Health and Minnesota State High School League in response to the COVID-19 pandemic. The increase 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 higher special education aid. The increase in federal sources is due to increased aids related to the COVID-19 pandemic, including but not limited to Coronavirus Relief Funds (CRF), ESSER and GEER funding. Property sales were higher because we sold a used four-wheeler in the year ended June 30, 2021.

The following schedule presents a summary of General Fund expenditures.

	Year Ended June 30, 2021	Year Ended June 30, 2020	Amount of Increase (Decrease)	Percent Increase (Decrease)
Salaries and Benefits	$ 7,539,940	$ 7,140,741	$ 399,199	5.6%
Purchased Services	1,475,612	1,608,087	(132,475)	-8.2%
Supplies and Materials	548,191	549,354	(1,163)	-0.2%
Capital Expenditures	808,798	331,098	477,700	144.3%
Other Expenditures	83,692	59,798	23,894	40.0%
Total General Fund expenditures	$ 10,456,233	$ 9,689,078	$ 767,155	7.9%

Total General Fund expenditures increased $767,155 or 7.9% from the previous year. The increase in salaries and benefits is due to hiring two full time distance learning teachers plus with increased wages and benefits as negotiated and lane increases for both certified and non-certified staff. The decrease in purchased services was due to less substitute teachers available and needed during the school year, due to the change in the learning models caused by the COVID-19 pandemic. The increase in capital expenditures is due to additional long term facilities capital expenditures and CRF capital expenditures approved by the Minnesota Department of Education. Other expenditures increased 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 and property tax abatements.

General Fund Budgetary Highlights

The District did revise the 2021 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 $80,937. 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 a decrease of $14,386,327. The decrease was due to construction costs incurred during the year ended June 30, 2021. Bonds to finance this project were issued in the prior year.

Other Non-Major Funds

Revenues exceeded expenditures in the other Non-major funds by $57,044.

The Food Service Fund incurred an increase of $88,182. 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 a decrease of $31,138.

Capital Assets and Debt Administration

Capital Assets

By the end of 2021, the District had invested $31,534,783 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 $381,254.

Capital Assets Governmental Activities
Years Ended June 30, 2021 and 2020

	2021	2020
Land	$ 719,663	$ 719,663
Construction in Progress	18,076,298	2,964,337
Building and Improvements	11,398,370	11,311,448
Equipment	1,340,452	1,295,293
Accumulated Depreciation	(7,379,788)	(7,001,016)
Total capital assets	$ 24,154,995	$ 9,289,725

Long-Term Liabilities

At June 30, 2021, the District had $42,216 in vacation payable, $25,765,000 in bonds payable, $2,135,417 in bond premiums, $285,794 in total OPEB liability, and $6,611,808 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.

Statement of Net Position
June 30, 2021

Assets	
Cash and investments	$ 17,100,970
Receivables	
Current property taxes	2,097,039
Delinquent property taxes	37,081
Accounts	24,465
Due from other governmental units	1,426,423
Prepaid items	10,857
Inventories	14,361
	20,711,196
Capital assets	
Non-depreciable	
Land	719,663
Construction in progress	18,076,298
Depreciable	
Buildings and improvements	11,398,370
Equipment	1,041,518
Equipment under capital lease	298,934
Less accumulated depreciation	(7,379,788)
Total capital assets, net of depreciation	24,154,995
Total assets	44,866,191
Deferred Outflows of Resources	
Other post-employment benefits	13,818
Pension plans	2,823,706
Total deferred outflows of resources	2,837,524
Liabilities	
Accounts payable	2,545,752
Salaries and benefits payable	612,780
Accrued interest payable	405,292
Due to other governmental units	10,464
Unearned revenue	30,373
Long-term liabilities	
Due within one year - other than OPEB and pension	1,294,225
Due in more than one year - other than OPEB and pension	26,648,408
Due in more than one year - OPEB	285,794
Due in more than one year - net pension liability	6,611,808
Total liabilities	38,444,896
Deferred Inflows of Resources	
Unavailable revenue-property taxes	3,219,150
Other post-employment benefits	8,355
Pension plans	4,650,268
Total deferred inflows of resources	7,877,773
Net Position	
Net investment in capital assets	24,154,995
Restricted for specific purposes	11,299,909
Unrestricted	(34,073,858)
Total net position	$ 1,381,046

		Program Revenues		Net (Expense)
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
Governmental Activities				
Administration	$ 759,590	$ -	$ 218	$ (759,372)
District support services	244,385	-	-	(244,385)
Regular instruction	5,575,034	247,390	575,578	(4,752,066)
Vocational educational instruction	273,218	316	-	(272,902)
Special education instruction	1,187,716	85,775	756,831	(345,110)
Community education and services	262,480	123,466	48,407	(90,607)
Instructional support services	379,133	-	-	(379,133)
Pupil support services	1,379,876	37,000	484,630	(858,246)
Sites and buildings	1,137,118	98	137,866	(999,154)
Fiscal and other fixed-cost programs	993,407	-	-	(993,407)
Total governmental activities	$ 12,191,957	$ 494,045	$ 2,003,530	(9,694,382)
General revenues				
Property taxes, levied for general purposes				1,096,640
Property taxes, levied for community education				57,426
Property taxes, levied for debt service				1,484,151
Aids and payments from the state				8,174,674
County apportionment				19,719
Unrestricted investment earnings				293,532
Gifts and bequests				12,984
Miscellaneous revenues				44,602
Total general revenues				11,183,728
Change in net position				1,489,346
Net Deficit - Beginning				(108,300)
Net Position - End				$ 1,381,046

Governmental Funds
Balance Sheet
June 30, 2021

	General	Capital Projects	Debt Service	Other Governmental Funds	Totals
Assets					
Cash and Investments	$ 3,348,973	$ 12,729,558	$ 779,463	$ 242,976	$ 17,100,970
Receivables					
Current property taxes	686,986	-	1,377,409	32,644	2,097,039
Delinquent property taxes	12,027	-	24,396	658	37,081
Accounts	11,752	-	-	12,713	24,465
Due from other governmental units	1,348,703	-	70,352	7,368	1,426,423
Prepaid Items	10,857	-	-	-	10,857
Inventories	-	-	-	14,361	14,361
Total assets	$ 5,419,298	$ 12,729,558	$ 2,251,620	$ 310,720	$ 20,711,196
Liabilities					
Accounts payable	$ 48,571	$ 2,474,242	$ -	$ 22,939	$ 2,545,752
Salaries and benefits payable	585,032	-	-	27,748	612,780
Due to other governmental units	10,464	-	-	-	10,464
Unearned revenue	1,467	-	-	28,906	30,373
Total liabilities	645,534	2,474,242	-	79,593	3,199,369
Deferred Inflows of Resources					
Unavailable revenue-property taxes	12,027	-	24,396	658	37,081
Property taxes levied for subsequent year	1,029,637	-	2,134,211	55,302	3,219,150
Total deferred inflows of resources	1,041,664	-	2,158,607	55,960	3,256,231
Fund Balances					
Nonspendable	10,857	-	-	14,361	25,218
Restricted	772,659	10,255,316	93,013	179,579	11,300,567
Committed	1,000,000	-	-	-	1,000,000
Unassigned	1,948,584	-	-	(18,773)	1,929,811
Total fund balances	3,732,100	10,255,316	93,013	175,167	14,255,596
Total liabilities, deferred inflows of resources, and fund balances	$ 5,419,298	$ 12,729,558	$ 2,251,620	$ 310,720	$ 20,711,196

Governmental Funds
Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
June 30, 2021

Total Fund Balances - Governmental Funds	$ 14,255,596
Amounts Reported for Governmental Activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.	
Cost of capital assets	31,534,783
Less accumlulated depreciation	(7,379,788)
OPEB obligation liabilities are not recognized in the funds	(285,794)
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.	(405,292)
Delinquent property taxes are not considered available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.	37,081
Deferred outflows and inflows of resources related to pensions and OPEB are applicable to future periods and, therefore, are not reported in the funds.	(1,821,099)
Long-term liabilities, including bond payable, bond premium, vacation payable and net pension liability are not due and payable in the current period and, therefore, are not reported in the funds.	(34,554,441)
Total Net Position - Governmental Activities	$ 1,381,046

Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended June 30, 2021

	General	Capital Projects	Debt Service	Other Governmental Funds	Totals
Revenues					
Local property tax levies	$ 1,084,136	$ -	$ 1,484,151	$ 57,426	$ 2,625,713
Other local and county sources	403,133	276,035	2,579	126,225	807,972
State sources	8,363,464	-	703,521	62,365	9,129,350
Federal sources	576,945	-	-	471,691	1,048,636
Sales and other conversion of assets	11,273	-	-	37,000	48,273
Total revenues	10,438,951	276,035	2,190,251	754,707	13,659,944
Expenditures					
Current					
Administration	749,355	-	-	-	749,355
District support services	221,392	-	-	-	221,392
Regular instruction	4,981,354	-	-	-	4,981,354
Vocational education instruction	273,218	-	-	-	273,218
Special education instruction	1,263,979	-	-	-	1,263,979
Community education and service	-	-	-	262,480	262,480
Instructional support services	338,856	-	-	-	338,856
Pupil support services	917,834	-	-	435,183	1,353,017
Sites and buildings	835,291	-	-	-	835,291
Fiscal and other fixed cost programs	66,156	-	2,109,314	-	2,175,470
Capital outlay	808,798	14,662,362	-	-	15,471,160
Total expenditures	10,456,233	14,662,362	2,109,314	697,663	27,925,572
Excess (Deficiency) of Revenues over (under) Expenditures	(17,282)	(14,386,327)	80,937	57,044	(14,265,628)
Other Financing Sources					
Sale of equipment	8,856	-	-	-	8,856
Net Change in Fund Balance	(8,426)	(14,386,327)	80,937	57,044	(14,256,772)
Fund Balance, Beginning of Year	3,740,526	24,641,643	12,076	118,123	28,512,368
Fund Balance, End of Year	$ 3,732,100	$ 10,255,316	$ 93,013	$ 175,167	$ 14,255,596

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities
Year Ended June 30, 2021

Net Change in Fund Balances - Total Governmental Funds	$ (14,256,772)
Amounts Reported for Governmental Activities in the Statement of Activities Are Different Because:	
Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current period, those amounts are:	
Capital outlay	15,250,248
Fixed asset disposals	(3,724)
Depreciation expense	(381,254)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	12,504
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.	(11,665)
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.	(20,327)
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.	(356,518)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.	1,256,854
Change In Net Position of Governmental Activities	$ 1,489,346

Statement of Revenues, Expenditures and Changes in Fund Balance - Budget to Actual
Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Local property tax levies	$ 1,047,910	$ 1,047,910	$ 1,084,136	$ 36,226
Other local and county sources	675,000	571,920	403,133	(168,787)
State sources	8,016,710	7,951,070	8,363,464	412,394
Federal sources	109,200	569,860	576,945	7,085
Other conversion of assets	11,900	11,900	11,273	(627)
Total revenues	9,860,720	10,152,660	10,438,951	286,291
Expenditures				
Current				
Administration	731,920	758,670	749,355	9,315
District support services	242,960	239,680	221,392	18,288
Regular instruction	5,305,660	5,179,530	4,981,354	198,176
Vocational education instruction	299,530	299,530	273,218	26,312
Special education instruction	1,200,430	1,256,290	1,263,979	(7,689)
Instructional support services	369,780	359,310	338,856	20,454
Pupil support services	912,840	913,980	917,834	(3,854)
Sites and buildings	787,060	844,040	835,291	8,749
Fiscal and other fixed cost programs	53,390	66,150	66,156	(6)
Capital outlay	281,830	385,540	808,798	(423,258)
Total expenditures	10,185,400	10,302,720	10,456,233	(153,513)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(324,680)	(150,060)	(17,282)	132,778
Other Financing Sources				
Sale of equipment	1,500	156,500	8,856	(147,644)
Net Change in Fund Balance	$ (323,180)	$ 6,440	(8,426)	$ (14,866)
Fund Balance, Beginning of Year			3,740,526	
Fund Balance, End of Year			$ 3,732,100	

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

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 2021 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.

Current property taxes receivable is the uncollected portion of the taxes levied in 2020 and collectible in 2021. This levy is offset with a deferred inflow of resources for property taxes levied for a subsequent year. Delinquent taxes receivable includes the past six years' uncollected taxes. Delinquent taxes have been offset by a deferred inflow of resources for delinquent taxes not received within 60 days after year-end in the fund financial statements.

Capital Assets

Capital assets are capitalized at historical cost or estimated historical cost for assets where actual historic cost is not available Donated capital assets are recorded at acquisition value at the date of donation. 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 and construction in progress.

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 amortized over the life of the bonds using the straight-line method.

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

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, 2021, 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.

The liability for such vacation is reported as incurred in the government-wide financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements.

Pensions

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

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

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

Deferred Outflows 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 two items that qualify for reporting in this category on the government-wide statement of net position. Deferred outflows of resources related to other postemployment benefits consists of various estimate differences and contributions made to the plan subsequent to the measurement date that will be recognized as expenditures in future years. Deferred outflows of resources related to pension plans consists of various estimate differences and contributions made to the plan subsequent to the measurement date that will be recognized as expenses in future years.

Deferred Inflows of Resources

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net 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 first item, unavailable revenue from property taxes, arises under a modified accrual basis of accounting and is reported only in the Governmental Funds Balance Sheet. Delinquent property taxes not collected within 60 days of year-end are deferred and recognized as an inflow of resources in the governmental funds in the period the amounts become available. The second item is property taxes levied for subsequent years, which represent property taxes received or reported as a receivable before the period for which the taxes are levied, and is reported as a deferred inflow of resources in both the government-wide Statement of Net Position and the Governmental Funds Balance Sheet. Property taxes levied for subsequent years are deferred and recognized as an inflow of resources in the government-wide financial statements in the year for which they are levied and in the governmental fund financial statements during the year for which they are levied, if available. The third item is deferred inflows related to pension and OPEB activity as a result of various estimate differences that will be recognized as expenses in future years, reported in the government-wide statement of net position.

Net Position

Net position represents the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources in the District's government-wide financial statements. Net investment in capital assets consists of capital assets, net of accumulated depreciation, 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

In governmental fund types, the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called "fund balance." The District's governmental funds report the following categories of fund balance, based on the nature of any limitations requiring the use of resources for specific purposes.

- *Nonspendable Fund Balance* - 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 2021.

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.

Note 2 - Stewardship, Compliance, and Accountability

Expenditures in Excess of Appropriations

Budget control for the fund is established by its total appropriations. The General Fund had expenditures exceeding appropriations in the amount of $153,513 for the year ended June 30, 2021. These over expenditures were funded by greater than expected revenues and existing fund balance.

Deficit Fund Balance

At June 30, 2021, the Community Service Fund had a deficit fund balance of $18,773. The deficit will be eliminated in the following year through a combination of future revenues and, if necessary, transfers from the General Fund.

Note 3 - Deposits And Investments

Deposits

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

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

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

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

At June 30, 2021, 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 Minnesota School District Liquid Asset Fund (MSDLAF) are 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 and more than 5% of the District's investments are in TD Ameritrade.

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. 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 District has no investment policy that would further limit its investment choices. All funds in the MSDLAF and Ameritrade 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 Minnesota School District Liquid Asset Fund is an external investment pool not registered with the Securities and Exchange Commission (SEC) that follows the same regulatory rules of the SEC under rule 2a7. The fair value of the position in the pool is the same as the value of the pool's shares. As of June 30, 2021, the District's MSDLAF were rated AAA by S&P. As of June 30, 2021, the District's TD Ameritrade investments were rated AA- by S&P.

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, 2021:

		Investment Maturities (in Years)	
Cash and Investment Type	Fair Value	Not Applicable	<1
Cash and Cash Equivalents			
Minnesota School District Liquid Asset Fund	$ 1,272,574	$ 1,272,574	$ -
Money market funds	3,079,508	3,079,508	-
Deposits	2,625,718	2,625,718	-
Petty cash	300	300	-
Investments			
Municipal bonds	5,373,863	-	5,373,863
Commercial paper	4,749,007	-	4,749,007
	$ 17,100,970	$ 6,978,100	$ 10,122,870

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, 2021:

- Municipal bonds investments of $5,373,863 are valued using the matrix pricing model (Level 1 inputs)
- Commercial paper investments of $4,749,007 are valued using the matrix pricing model (Level 1 inputs)

Note 4 - Due from other Governmental Units

Amounts receivable from other governments as of June 30, 2021, include:

Fund	Federal	State	Total
Major Funds			
General	$ 261,103	$ 1,087,600	$ 1,348,703
Debt service	-	70,352	70,352
Non-Major Funds	2,549	4,819	7,368
	$ 263,652	$ 1,162,771	$ 1,426,423

Note 5 - Capital Assets

Capital asset activity for the year ended June 30, 2021 is a follows:

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021
Capital Assets, Not Being Depreciated				
Land	$ 719,663	$ -	$ -	$ 719,663
Construction in progress	2,964,337	15,111,961	-	18,076,298
Total capital assets, not being depreciated	$ 3,684,000	$ 15,111,961	$ -	$ 18,795,961
Capital Assets, Being Depreciated				
Buildings and improvements	11,311,448	86,922	-	11,398,370
Equipment	1,295,293	51,365	6,206	1,340,452
Total capital assets being depreciated	12,606,741	138,287	6,206	12,738,822
Less Accumulated Depreciation for				
Buildings and improvements	6,163,979	266,652	-	6,430,631
Equipment	837,037	114,602	2,482	949,157
Total accumulated depreciation	7,001,016	381,254	2,482	7,379,788
Net capital assets, being depreciated	5,605,725	(242,967)	3,724	5,359,034
Total capital assets, net	$ 9,289,725	$ 14,868,994	$ 3,724	$ 24,154,995

Depreciation expense for the year ended June 30, 2021 was charged to the following functions/programs:

Regular instruction	$ 71,363
Exceptional instruction	2,975
District support services	2,666
Pupil support services	21,466
Site, building and equipment	282,784
Total depreciation expense	$ 381,254

Note 6 - Long-Term Liabilities

Changes in long-term liabilities during the year ended June 30, 2021 are as follows:

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021	Due Within One Year
Bonds Payable	$ 26,565,000	$ -	$ 800,000	$ 25,765,000	$ 1,135,000
Bond Premium	2,252,426	-	117,009	2,135,417	117,009
Direct Borrowing -					
Capital Lease Payable	74,791	-	74,791	-	-
Vacation Payable	30,551	44,842	33,177	42,216	42,216
	$ 28,922,768	$ 44,842	$ 1,024,977	$ 27,942,633	$ 1,294,225

Following is a summary of bonds payable as of June 30, 2021:

Bond Description	Final Maturities	Interest Rate	Original Principal	Outstanding Balance
General Obligation Facilities Maintenance Bonds, Series 2018A	2/28	3.00%	$ 1,565,000	$ 1,135,000
General Obligation School Building Bonds, Series 2019A	2/40	3.00-5.00%	$ 25,285,000	$ 24,630,000
				$ 25,765,000

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

Years Ending June 30,	Bonds Payable Principal	Bonds Payable Interest
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	1,180,000	794,700
2027-2031	6,150,000	2,811,050
2032-2036	7,005,000	1,602,000
2037-2040	6,395,000	486,600
	$ 25,765,000	$ 9,248,050

Bonds Payable - 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 $149,467 as of June 30, 2021. 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 7 - 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 $285,794 was measured as of July 1, 2020, and was determined by an actuarial valuation as of July 1, 2019.

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	6.25 percent as of July 1, 2020, grading to 4.00 percent over 5 years	
Retiree Plan Participation	Future retirees electing coverage: - Non-certified and MSEA - All others	 10% 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.

There were no changes in assumptions made for the year ending June 30, 2021.

F. Changes in the Total OPEB Liability

		OPEB Liability
Balance at June 30, 2020	$	260,885
Changes from the Prior Year:		
Service Cost		22,750
Interest Cost		8,692
Benefit Payments		(6,533)
Net Change		24,909
Balance at June 30, 2021	$	285,794

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:

	1% Decrease in Discount Rate	Discount Rate	1% Increase in Discount Rate
Discount Rate	2.10%	3.10%	4.10%
Total OPEB Liability	$ 304,523	$ 285,794	$ 267,597

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:

	1% Decrease in Healthcare Trend Rate	Selected Healthcare Trend Rate	1% Increase in Healthcare Trend Rate
Medical Trend Rate	5.25%, decreasing to 3.00% over 5 years	6.25%, decreasing to 4.00% over 5 years	7.25%, decreasing to 5.00% over 5 years
Total OPEB Liability	$ 251,938	$ 285,794	$ 326,043

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

For the year ended June 30, 2021, the District recognized OPEB expense of $30,500. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Liability Losses	$ 3,645	$ -
Assumption Changes	-	8,355
Employer Contributions Made After the Measurement Date	10,173	-
	$ 13,818	$ 8,355

The $10,173 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, 2022. 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
2022	$ (942)
2023	(942)
2024	(942)
2025	(942)
2026	(942)

Note 8 - 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.

For the year ended June 20, 2021 the District reported its proportionate share of net pension assets, net pension liabilities, deferred outflows of resources, deferred inflows of resources, and pension expense (income) for each of the plans as follows:

	Deferred Outflows of Resources	Net Pension Liability	Deferred Inflows of Resources	Pension Expense (Income)
PERA	$ 174,676	$ 1,211,082	$ 94,653	$ 107,548
TRA	2,649,030	5,400,726	4,555,615	549,578
Total all plans	$ 2,823,706	$ 6,611,808	$ 4,650,268	$ 657,126

Disclosures relating to these plans are as follows:

Public Employees Retirement Association (PERA)

A. Plan Descriptions

The District participates in the General Employees Retirement Plan, a cost-sharing multiple employer defined benefit pension plan administered by the Public Employees Retirement Association of Minnesota (PERA). 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.

The General Employees Retirement Plan covers certain full time and part-time employees of the District, other than teachers. 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 for each of the first 10 years of service and 1.7 percent for each additional year. Under Method 2, the accrual rate for Coordinated members is 1.7 percent 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.

Benefit increases are provided to benefit recipients each January. The postretirement increase is 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. 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 2021 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, 2021, were $109,628. The District's contributions were equal to the required contributions as set by state statute.

D. Pension Costs

At June 30, 2021, the District reported a liability of $1,211,082 for its proportionate share of the General Employees Fund's net pension liability. The District's net pension liability reflected a reduction due to the State of Minnesota's contribution of $16 million. The State of Minnesota is considered a non-employer contributing entity and the state's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the District totaled $37,304. The net pension liability was measured as of June 30, 2020, 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, 2019 through June 30, 2020, relative to the total employer contributions received from all of PERA's participating employers. The District's proportionate share was 0.0202 percent at the end of the measurement period and 0.0193 percent for the beginning of the period.

District's proportionate share of net pension liability	$ 1,211,082
State's proportionate share of the net pension liability associated with the district	$ 37,304

For the year ended June 30, 2021, the District recognized pension expense of $107,548 for its proportionate share of the General Employees Plan's pension expense. In addition, the District recognized $3,247 as grant revenue for its proportionate share of the State of Minnesota's pension expense for the annual $16 million contribution.

At June 30, 2021, 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	$ 10,570	$ 4,582
Changes in Actuarial Assumptions	-	44,359
Net Collective Difference Between Projected and Actual Investment Earnings	17,159	-
Changes in Proportion	37,319	45,712
Contributions Paid to PERA Subsequent to the Measurement Date	109,628	-
Total	$ 174,676	$ 94,653

The $109,628 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, 2022. 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
2022	$ (93,030)
2023	(1,220)
2024	35,385
2025	29,260

E. Actuarial Assumptions

The total pension liability in the June 30, 2020, actuarial valuation was determined using determined using an individual entry-age normal actuarial cost method and the following actuarial assumptions:

Inflation	2.25% per year
Active member payroll growth	3.00% 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 were based on Pub-2010 General Employee Mortality table for the General Employees Plan 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, 2020 valuation were based on the results of actuarial experience studies. The most recent four-year experience study for the General Employees Plan was completed in 2019. The assumption changes were adopted by the Board and became effective with the July 1, 2020 actuarial valuation.

The following changes in actuarial assumptions and plan provisions occurred in 2020:

Changes in Actuarial Assumptions:

- The price inflation assumption was decreased from 2.50% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.00%.
- Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25% less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the PUB-2010 General/Teacher disabled annuitant mortality table, with adjustments.
- The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.
- The assumed spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100% Joint & Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint & Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

Changes in Plan Provisions:

- Augmentation for current privatized members was reduced to 2.0% for the period July 1, 2020 through December 31, 2023 and 0.0% after. Augmentation was eliminated for privatizations occurring after June 30, 2020.

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%	5.30%
Cash Equivalent	2.0%	0.00%
	100.0%	

F. Discount Rate

The discount rate used to measure the total pension liability in 2020 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 the plan it participates in, calculated using the discount rate disclosed in the preceding paragraph, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate one percentage point lower or one percentage point higher than the current discount rate:

Sensitivity Analysis
Net Pension Liability (Asset) at Different Discount Rates

	General Employees Fund		
1% Lower	6.50%	$	1,940,945
Current Discount Rate	7.50%	$	1,211,082
1% Higher	8.50%	$	609,004

H. Pension Plan Fiduciary Net Position

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

Teachers Retirement Association (TRA)

A. Plan Descriptions

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

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

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.

Tier1	Step Rate Formula	Percentage
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, 2019, June 30, 2020, and June 30, 2021 were:

	June 30, 2019		June 30, 2020		June 30, 2021	
	Employee	Employer	Employee	Employer	Employee	Employer
Basic	11.00%	11.71%	11.00%	11.92%	11.00%	12.13%
Coordinated	7.50%	7.71%	7.50%	7.92%	7.50%	8.13%

The following is a reconciliation of employer contributions in TRA's fiscal year 2020 Comprehensive Annual Financial Report "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 Comprehensive Annual Financial Report, Statement of Changes in Fiduciary Net Position	$ 425,223,000
Add Employer Contributions Not Related to Future Contribution Efforts	(56,000)
Deduct TRA's Contributions Not Included In Allocation	(508,000)
Total Employer Contributions	424,659,000
Total Non-Employer Contributions	35,587,000
Total Contributions Reported in *Schedule of Employer and Non-Employer Allocations*	$ 460,246,000

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, 2020, 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, 2020
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 2020 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 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%
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 six years in the schedule presented. The amortization period for *Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments*" is five 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 2020 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, 2021, the District reported a liability of $5,400,726 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's contributions to TRA in relation to total system contributions including direct aid from the State of Minnesota, City of Minneapolis and Minneapolis School District. District proportionate share was 0.0731 percent at the end of the measurement period and 0.0717 percent for the beginning of the year.

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

District's proportionate share of net pension liability	$ 5,400,726
State's proportionate share of the net pension liability associated with the district	$ 452,448

For the year ended June 30, 2021, the District recognized pension expense of $549,578. It also recognized $41,447 as an increase to pension expense for the support provided by direct aid.

At June 30, 2021, 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	$ 108,306	$ 80,054
Changes of Assumptions	1,879,588	4,401,876
Difference Between Projected and Actual Investment Earnings	93,063	-
Change In Proportion and Differences Between Contributions Made and District's Proportionate Share of Contributions	194,229	73,685
District's Contributions to TRA Subsequent to the Measurement Date	373,844	-
Total	$ 2,649,030	$ 4,555,615

The $373,844 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, 2022.

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
2022	$ 120,216
2023	(1,547,756)
2024	(1,056,067)
2025	157,896
2026	45,282

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 what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.50%) or one percentage point higher (8.50%) than the current rate.

	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	$ 8,268,454	$ 5,400,726	$ 3,037,863

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

H. Pension Plan Fiduciary Net Position

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

Note 9 - Related Organization

The District, in conjunction with five other school districts, is a member district of Lake Agassiz Education Cooperative, Joint Power District No. 397. The Cooperative is governed by a Governing Board appointed by the District they represent. The purpose of the Joint Powers Board is to provide by cooperative effort a comprehensive special education program for the member districts. Contributions of $113,294 were made by the District to the related organization for the year ended June 30, 2021. The contributions are based on the operating budget of the Cooperative and allocated per agreement to the member districts.

Lake Agassiz Education Cooperative is separately audited from the District. Complete financial statements for the Cooperative can be obtained from its administrative office at PO Box 628, Hawley, Minnesota 56549.

Note 10 - 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, 2021, the District has recorded the following fund balances for the following purposes:

	General Fund	Capital Projects Fund	Debt Service Fund	Nonmajor Other Governmental Funds	Total
Fund Balances					
Nonspendable					
Inventory	$ -	$ -	$ -	$ 14,361	$ 14,361
Prepaids	10,857	-	-	-	10,857
Total nonspendable	10,857	-	-	14,361	25,218
Restricted					
Student activities	200,213	-	-	-	200,213
Staff development	161,417	-	-	-	161,417
Operating capital	112,109	-	-	-	112,109
Gifted and talented	22,184	-	-	-	22,184
Safe schools	7,034	-	-	-	7,034
Long-term facilities maintenance	79,550	-	-	-	79,550
Medical assistance	190,152	-	-	-	190,152
Community service	-	-	-	-	-
Capital projects	-	10,255,316	-	-	10,255,316
Debt service	-	-	93,013	-	93,013
Food service	-	-	-	179,579	179,579
Total restricted	772,659	10,255,316	93,013	179,579	11,300,567
Committed					
Severance	250,000	-		-	250,000
Capital	750,000	-		-	750,000
Total committed	1,000,000	-	-	-	1,000,000
Unassigned	1,948,584	-		(18,773)	1,929,811
Total fund balance	$ 3,732,100	$ 10,255,316	$ 93,013	$ 175,167	$ 14,255,596

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

	GASB Balance	Reconciling Items	UFARS Balance (Deficit)
Fund Balances			
Nonspendable			
Inventory	$ 14,361	$ -	$ 14,361
Prepaids	10,857	-	10,857
Total nonspendable	25,218	-	25,218
Restricted			
Student activities	200,213	-	200,213
Staff development	161,417	-	161,417
Operating capital	112,109	-	112,109
Gifted and talented	22,184	-	22,184
Safe schools	7,034	-	7,034
Long-term facilities maintenance	79,550	-	79,550
Medical assistance	190,152	-	190,152
Community service	-	129,315	129,315
Early childhood and family education	-	(13,312)	(13,312)
Community education	-	(48,172)	(48,172)
School readiness	-	(86,604)	(86,604)
Capital projects	10,255,316	-	10,255,316
Debt service	93,013	-	93,013
Food service	179,579	-	179,579
Total restricted	11,300,567	(18,773)	11,281,794
Committed			
Severance	250,000	-	250,000
Capital	750,000	-	750,000
Total committed	1,000,000	-	1,000,000
Unassigned	1,929,811	18,773	1,948,584
Total fund balance	$ 14,255,596	$ -	$ 14,255,596

Note 11 - 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 12 - 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 13 - 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 has entered into operating lease agreements for usage of copier machines, postage meter, and fairground property. Total lease expense for the year ended June 30, 2021, was $33,133. Below are the minimum lease payments:

June 30,	Amount
2022	$ 40,395
2023	38,395
2024	35,191
2025	35,191
2026	17,095
	$ 166,267

Construction Commitment

The District has a school building project that is ongoing, with $18,076,298 of the project completed as of June 30, 2021. The project is expected to be completed in December 2021 with an estimated total cost of $28,050,000.

Note 14 - Tax Abatements

The District provides tax abatements through one program, Property Tax Incentives for New Single Family, Condo, and Townhouse Residential Properties. The exemption for certain new single family, condo, and townhouse residential properties allows for newly constructed homes, excluding land, to be exempt for up to two years from when construction begins. During the year ended June 30, 2021, tax abatements for the District totaled $15,463.

Required Supplementary Information
June 30, 2021

Independent School District No. 146

Barnesville Public Schools

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

	2021	2020	2019	2018
Service Cost	$ 22,750	$ 22,087	$ 20,499	$ 19,902
Interest	8,692	8,845	7,955	7,704
Assumption Changes	-	(11,699)	-	-
Differences Between Expected and Actual Experience	-	5,105	-	-
Benefit Payments	(6,533)	(3,017)	(4,701)	(36,634)
Net Change In Total OPEB Liability	24,909	21,321	23,753	(9,028)
Total OPEB Liability - Beginning	260,885	239,564	215,811	224,839
Total OPEB Liability - Ending	$ 285,794	$ 260,885	$ 239,564	$ 215,811
Covered Payroll	$ 5,521,631	$ 5,360,807	$ 4,926,228	$ 4,782,746
District's Total OPEB Liability as a Percentage of Covered Payroll	5.18%	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.

There were no changes in plan provisions or assumptions made for the year ending June 30, 2021.

There were no changes in plan provisions made for the year ending June 30, 2020. 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%.

There were no changes in plan provisions or assumptions made for the year ending June 30, 2019.

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	6/30/2020	0.0202%	$ 1,211,082	$ 37,304	$ 1,248,386	$ 1,353,147	89.5%	79.1%
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	6/30/2020	0.0731%	$ 5,400,726	$ 452,448	$ 5,853,174	$ 4,246,982	127.2%	75.5%
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	6/30/2021	$ 109,628	$ 109,628	$ -	$ 1,461,707	7.5%
PERA	6/30/2020	101,486	101,486	-	1,353,147	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	6/30/2021	$ 338,271	$ 338,271	$ -	$ 4,160,775	8.1%
TRA	6/30/2020	336,361	336,361	-	4,246,982	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.

PERA

2020 Changes

Changes in Actuarial Assumptions

- The price inflation assumption was decreased from 2.50% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.00%.
- Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25% less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the PUB-2010 General/Teacher disabled annuitant mortality table, with adjustments.
- The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.
- The assumed spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100% Joint & Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint & Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

Changes in Plan Provisions

- Augmentation for current privatized members was reduced to 2.0% for the period July 1, 2020 through December 31, 2023 and 0.0% after. Augmentation was eliminated for privatizations occurring after June 30, 2020.

2019 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

2018 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

2017 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

2016 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- There have been no changes since the prior valuation.

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

2020 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2019 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2018 Changes

Changes in Actuarial Assumptions

- The discount rate was decreased to 4.66% from 8.0%.
- The cost of living adjustment (COLA) was reduced from 2.0% each January 1 to 1.0%, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.1% each year until reaching the ultimate rate of 1.5% on January 1, 2028.
- Beginning July 1, 2024, eligibility for the first COLA changes to normal retirement age (age 65 to 66, depending on date of birth). However, members who retire under Rule of 90 and members who are at least age 62 with 30 years of service credit are exempt.
- The COLA trigger provision, which would have increased the COLA to 2.5% if the funded ratio was at least 90% for two consecutive years, was eliminated.
- Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019 and ending July 1, 2024 (this reduces early retirement benefits). Members who retire and are at least age 62 with 30 years of service are exempt.

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

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2017 Changes

Changes in Actuarial Assumptions

- The discount rate was decreased to 5.12% from 4.66%.
- The cost of living adjustment (COLA) was assumed to increase from 2.0% annually to 2.5% annually on July 1, 2045.
- The COLA was not assumed to increase to 2.5% but remain at 2.0% for all future years.
- Adjustments were made to the combined service annuity loads. The active load was reduced from 1.4% to 0.0%, the vested inactive load increased from 4.0% to 7.0% and the non-vested inactive load increased from 4.0% to 9.0%.
- The investment return assumption was changed from 8.0% to 7.5%.
- The price inflation assumption was lowered from 2.75% to 2.5%.
- The payroll growth assumption was lowered from 2.5% to 3.0%.
- The general wage growth assumption was lowered from 3.5% to 2.85% for ten years followed by 3.25% thereafter.
- The salary increase assumption was adjusted to reflect the changes in the general wage growth assumption.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2016 Changes

Changes in Actuarial Assumptions

- The discount rate was decreased to 4.66% from 8.0%.
- The COLA was not assumed to increase for funding or the GASB calculation. It remained at 2% for all future years.
- The price inflation assumption was lowered from 3% to 2.75%.
- The general wage growth and payroll growth assumptions were lowered from 3.75% to 3.5%.
- Minor changes as some durations for the merit scale of the salary increase assumption.
- The pre-retirement mortality assumption was changed to the RP 2014 white collar employee table, male rates set back six years and female rates set back five years. Generational projection uses the MP 2015 scale.
- The post-retirement mortality assumption was changed to the RP 2014 white collar annuitant table, male rates set back three years and female rates set back three years, with further adjustments of the rates. Generational projection uses the MP 2015 scale.

- The post-disability mortality assumption was changed to the RP 2014 disabled retiree mortality table, without adjustment.
- Augmentation in the early retirement reduction factors is phased out o Separate retirement assumptions for members hired before or after July 1, 1989, were created to better reflect each group's behavior in light of different requirements for retirement eligibility.
- Assumed termination rates were changed to be based solely on years of service in order to better fit the observed experience.
- A minor adjustment and simplification of the assumption regarding the election of optional form of annuity payment at retirement were made

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2015 Changes

Changes of benefit terms:

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

Changes in Actuarial 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 Comprehensive Annual Financial Report

Changes in Plan Provisions

- None

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

Additional financial and actuarial information can be found in TRA's GASB 67-68 report. Both reports can be obtained at https://minnesotatra.org.

Combining and Individual Fund Schedules
June 30, 2021

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, 2021

	Fund Balance Beginning of Year	Net Change in Fund Balances	Fund Balance (Deficit) End of Year
Nonspendable	$ 84,484	$ (73,627)	$ 10,857
Restricted for Student Activities	152,826	47,387	200,213
Restricted for Staff Development	337,804	(176,387)	161,417
Restricted for Operating Capital	155,945	(43,836)	112,109
Restricted for Gifted and Talented	23,432	(1,248)	22,184
Restricted for Safe School and Crime	15,752	(8,718)	7,034
Restricted for Basic Skills Extended Time	912	(912)	-
Restricted for Long-Term Facilities Maintenance	370,600	(291,050)	79,550
Restricted for Medical Assistance	168,640	21,512	190,152
Committed for Severance	250,000	-	250,000
Committed for Capital	750,000	-	750,000
Unassigned	1,430,131	518,453	1,948,584
	$ 3,740,526	$ (8,426)	$ 3,732,100

Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2021

	Food Service	Community Service	Totals
Assets			
Cash and investments	$ 232,207	$ 10,769	$ 242,976
Receivables			
Current property taxes	-	32,644	32,644
Delinquent property taxes	-	658	658
Due from other governmental units	2,549	4,819	7,368
Inventories	14,361	-	14,361
Total assets	$ 249,117	$ 61,603	$ 310,720
Liabilities			
Accounts payable	$ 83	$ 22,856	$ 22,939
Salaries and benefits payable	27,748	-	27,748
Unearned revenue	27,346	1,560	28,906
Total liabilities	55,177	24,416	79,593
Deferred Inflows of Resources			
Unavailable revenue-property taxes	-	658	658
Property taxes levied for subsequent year	-	55,302	55,302
Total deferred inflows of resources	-	55,960	55,960
Fund Balance (Deficit)			
Nonspendable	14,361	-	14,361
Restricted	179,579	-	179,579
Unassigned	-	(18,773)	(18,773)
Total fund balance (deficit)	193,940	(18,773)	175,167
Total liabilities, deferred inflows of resources and fund balance (deficit)	$ 249,117	$ 61,603	$ 310,720

	Food Service	Community Service	Totals
Revenues			
Local property tax levies	$ -	$ 57,426	$ 57,426
Other local and county sources	1,735	124,490	126,225
State sources	12,939	49,426	62,365
Federal sources	471,691	-	471,691
Sales and other conversion of assets	37,000	-	37,000
Total revenues	523,365	231,342	754,707
Expenditures			
Current			
Community education and service	-	262,480	262,480
Pupil support services	435,183	-	435,183
Total expenditures	435,183	262,480	697,663
Net Change in Fund Balance	88,182	(31,138)	57,044
Fund Balance, Beginning of Year	105,758	12,365	118,123
Fund Balance (Deficit), End of Year	$ 193,940	$ (18,773)	$ 175,167

Other Supplementary Information
June 30, 2021

Independent School District No. 146
Barnesville Public Schools

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing/Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures		
Department of Agriculture					
Passed through Minnesota Department of Education					
Child Nutrition Cluster					
Noncash Assistance:					
National School Lunch Program	10.555	0146-01-000 FIN 701	$ 30,285		
Cash Assistance:					
School Breakfast Program	10.553	0146-01-000 FIN 705	534		
National School Lunch Program	10.555	0146-01-000 FIN 701	3,604		
Summer Food Service Program for Children	10.559	0146-01-000 FIN 709	437,233		
Total Child Nutrition Cluster				$ 471,656	
COVID-19 Pandemic EBT Administrative Costs	10.649	0146-01-000 FIN 174		1,367	
Total Department of Agriculture					$ 473,023
Department of Treasury					
Passed through Minnesota Department of Education					
COVID-19 Coronavirus Relief Fund	21.019C	0146-01-000 FIN 154			209,999
Department of Education					
Passed through Minnesota Department of Education					
Title I Grants to Local Educational Agencies	84.010	0146-01-000 FIN 401		84,098	
Supporting Effective Instruction State Grants	84.367	0146-01-000 FIN 414		27,606	
COVID-19 Education Stabilization Fund - GEER	84.425C	0146-01-000 FIN 153	6,007		
COVID-19 Education Stabilization Fund - GEER	84.425C	0146-01-000 FIN 162	884		
COVID-19 Education Stabilization Fund - ESSER	84.425D	0146-01-000 FIN 151	60,756		
COVID-19 Education Stabilization Fund - ESSER	84.425D	0146-01-000 FIN 155	174,885		
Total 84.425				242,532	
Passed through Lake Agassiz Education Cooperative					
Special Education Grants to States	84.027	0146-01-000 FIN 619	4,331		
Special Education Grants to States	84.027	0146-01-000 FIN 625	54,814		
Total 84.027				59,145	
Total Department of Education					413,381
Total Federal Financial Assistance					$ 1,096,403

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal grant activity of the District under programs of the federal government for the year ended June 30, 2021. The information is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position or changes in net position/fund balance of the District.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the schedule are reported on the modified accrual basis of accounting. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. No federal financial assistance has been provided to a subrecipient.

Note 3 - Indirect Cost Rate

The District has not elected to use the 10% de minimis cost rate.

Note 4 - Food Donation

Nonmonetary assistance is reported in this schedule at the fair market value of the commodities received and disbursed. At June 30, 2021, the District had food commodities totaling $14,361 in inventory.

DEPARTMENT OF EDUCATION

Fiscal Compliance

Fiscal Compliance Report - 6/30/2021

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District: BARNESVILLE (146-1) Back Print

	Audit	UFARS	Audit - UFARS
01 GENERAL FUND			
Total Revenue	$10,438,951	$10,438,950	$1
Total Expenditures	$10,456,233	$10,456,234	($1)
Non Spendable:			
4.60 Non Spendable Fund Balance	$10,857	$10,857	$0
Restricted / Reserved:			
4.01 Student Activities	$200,213	$200,213	$0
4.02 Scholarships	$0	$0	$0
4.03 Staff Development	$161,417	$161,417	$0
4.07 Capital Projects Levy	$0	$0	$0
4.08 Cooperative Revenue	$0	$0	$0
4.13 Project Funded by COP	$0	$0	$0
4.14 Operating Debt	$0	$0	$0
4.16 Levy Reduction	$0	$0	$0
4.17 Taconite Building Maint	$0	$0	$0
4.24 Operating Capital	$112,109	$112,109	$0
4.26 $25 Taconite	$0	$0	$0
4.27 Disabled Accessibility	$0	$0	$0
4.28 Learning & Development	$0	$0	$0
4.34 Area Learning Center	$0	$0	$0
4.35 Contracted Alt. Programs	$0	$0	$0
4.36 State Approved Alt. Program	$0	$0	$0
4.38 Gifted & Talented	$22,184	$22,184	$0
4.40 Teacher Development and Evaluation	$0	$0	$0
4.41 Basic Skills Programs	$0	$0	$0
4.48 Achievement and Integration	$0	$0	$0
4.49 Safe School Crime - Crime Levy	$7,034	$7,034	$0
4.51 QZAB Payments	$0	$0	$0
4.52 OPEB Liab Not In Trust	$0	$0	$0
4.53 Unfunded Sev & Retiremt Levy	$0	$0	$0
4.59 Basic Skills Extended Time	$0	$0	$0
4.67 LTFM	$79,550	$79,550	$0
4.72 Medical Assistance	$190,152	$190,152	$0
4.73 PPP Loan	$0	$0	$0
4.74 EIDL Loan	$0	$0	$0
Restricted:			
4.64 Restricted Fund Balance	$0	$0	$0
4.75 Title VII Impact Aid	$0	$0	$0
4.76 Payments in Lieu of Taxes	$0	$0	$0
Committed:			
4.18 Committed for Separation	$250,000	$250,000	$0
4.61 Committed Fund Balance	$750,000	$750,000	$0
Assigned:			
4.62 Assigned Fund Balance	$0	$0	$0
Unassigned:			
4.22 Unassigned Fund Balance	$1,948,584	$1,948,583	$1
02 FOOD SERVICES			
Total Revenue	$523,365	$523,365	$0
Total Expenditures	$435,183	$435,183	$0
Non Spendable:			
4.60 Non Spendable Fund Balance	$14,361	$14,361	$0
Restricted / Reserved:			
4.52 OPEB Liab Not In Trust			

	Audit	UFARS	Audit - UFARS
06 BUILDING CONSTRUCTION			
Total Revenue	$276,035	$276,034	$1
Total Expenditures	$14,662,362	$14,662,361	$1
Non Spendable:			
4.60 Non Spendable Fund Balance	$0	$0	$0
Restricted / Reserved:			
4.07 Capital Projects Levy	$0	$0	$0
4.13 Project Funded by COP	$0	$0	$0
4.67 LTFM	$0	$0	$0
Restricted:			
4.64 Restricted Fund Balance	$10,255,316	$10,255,316	$0
Unassigned:			
4.63 Unassigned Fund Balance	$0	$0	$0
07 DEBT SERVICE			
Total Revenue	$2,190,251	$2,190,250	$1
Total Expenditures	$2,109,314	$2,109,315	($1)
Non Spendable:			
4.60 Non Spendable Fund Balance	$0	$0	$0
Restricted / Reserved:			
4.25 Bond Refundings	$0	$0	$0
4.33 Maximum Effort Loan Aid	$0	$0	$0
4.51 QZAB Payments	$0	$0	$0
4.67 LTFM	$0	$0	$0
Restricted:			
4.64 Restricted Fund Balance	$93,013	$93,012	$1
Unassigned:			
4.63 Unassigned Fund Balance	$0	$0	$0
08 TRUST			
Total Revenue	$0	$0	$0
Total Expenditures	$0	$0	$0
Restricted / Reserved:			
4.01 Student Activities	$0	$0	$0
4.02 Scholarships	$0	$0	$0
4.22 Unassigned Fund Balance (Net Assets)	$0	$0	$0
18 CUSTODIAL			
Total Revenue	$0	$0	$0
Total Expenditures	$0	$0	$0
Restricted / Reserved:			
4.01 Student Activities	$0	$0	$0
4.02 Scholarships	$0	$0	$0
4.48 Achievement and Integration	$0	$0	$0
4.64 Restricted Fund Balance	$0	$0	$0
20 INTERNAL SERVICE			
Total Revenue	$0	$0	$0
Total Expenditures	$0	$0	$0
4.22 Unassigned Fund Balance (Net Assets)	$0	$0	$0
25 OPEB REVOCABLE TRUST			
Total Revenue	$0	$0	$0
Total Expenditures			

	$0	$0	$0
4.74 EIDL Loan	$0	$0	$0
Restricted:			
4.64 Restricted Fund Balance	$179,579	$179,578	$1
Unassigned:			
4.63 Unassigned Fund Balancee	$0	$0	$0

04 COMMUNITY SERVICE

Total Revenue	$231,342	$231,342	$0
Total Expenditures	$262,480	$262,482	($2)
Non Spendable:			
4.60 Non Spendable Fund Balance	$0	$0	$0
Restricted / Reserved:			
4.26 $25 Taconite	$0	$0	$0
4.31 Community Education	($48,172)	($48,172)	$0
4.32 E.C.F.E	($13,312)	($13,312)	$0
4.40 Teacher Development and Evaluation	$0	$0	$0
4.44 School Readiness	($86,604)	($86,604)	$0
4.47 Adult Basic Education	$0	$0	$0
4.52 OPEB Liab Not In Trust	$0	$0	$0
4.73 PPP Loan	$0	$0	$0
4.74 EIDL Loan	$0	$0	$0
Restricted:			
4.64 Restricted Fund Balance	$129,315	$129,314	$1
Unassigned:			
4.63 Unassigned Fund Balance	$0	$0	$0

	$0	$0	$0
4.22 Unassigned Fund Balance (Net Assets)	$0	$0	$0

45 OPEB IRREVOCABLE TRUST

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

47 OPEB DEBT SERVICE

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

Additional Reports
June 30, 2021

Independent School District No. 146

Barnesville Public Schools

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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, 2021, 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 13, 2021.

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 the 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 first paragraph of this section 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 have not been identified. We did identify certain deficiencies described in the accompanying schedule of audit findings and questioned costs as items 2021-001, 2021-002, and 2021-003 that we consider to be material weaknesses.

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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 and questioned costs. 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.

Eide Bailly LLP

Fargo, North Dakota
October 13, 2021

Independent Auditor's Report on Compliance for the Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

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

Report on Compliance for the Major Federal Programs

We have audited the District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the District's major federal program for the year ended June 30, 2021. The District's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility
Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility
Our responsibility is to express an opinion on the compliance for the District's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal* Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on each major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the District's compliance.

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Opinion on the Major Federal Program
In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major Federal program for the year ended June 30, 2021.

Report on Internal Control over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Eide Bailly LLP

Fargo, North Dakota
October 13, 2021

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Independent Auditor's 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 (the District), as of and for the year ended June 30, 2021, 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 13, 2021

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 except as described in the accompanying schedule of audit findings and questioned costs as item 2021-004. 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 District's responses to the findings identified in our audit are described in the accompanying schedule of audit findings and the District's Corrective Action Plan, which is contained in a separate document. 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.

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

Eide Bailly LLP

Fargo, North Dakota
October 13, 2021

Section I – Summary of Auditor's Results

FINANCIAL STATEMENTS

Type of Auditor's Report Issued	Unmodified
Internal Control over Financial Reporting:	
Material weaknesses identified	Yes
Significant deficiencies identified not considered to be material weaknesses	None reported
Noncompliance Material to Financial Statements Noted?	No

FEDERAL AWARDS

Internal Control over Major Program:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of Auditor's Report Issued on Compliance for Major Programs:	Unmodified
Any Audit Findings Disclosed That Are Required to be Reported in Accordance with Uniform Guidance 2 CFR 200.516:	No

Identification of Major Programs:

Name of Federal Program	Federal Financial Assistance Listing/CFDA Number
Child Nutrition Cluster	10.553 / 10.555 / 10.559

Dollar Threshold Used to Distinguish Between Type A and Type B Programs:	$ 750,000
Auditee Qualified as Low-Risk Auditee?	No

Section II – Financial Statement Findings

2021-001 **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 - 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.

2021-002 **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.

2021-003 **Preparation of Financial Statements including Schedule of Expenditures of Federal Awards Material Weakness**

Criteria - A good system of internal accounting control contemplates an adequate system for internally preparing the District's financial statements and the schedule of expenditures of federal awards ("SEFA").

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

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

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

Recommendation - It is the responsibility of management and those charged with governance to make the decision whether to accept the degree of risk associated with this condition because of cost or other considerations.

View of Responsible Officials - There is no disagreement with the audit finding.

Section III –Federal Award Findings and Questioned Costs

None Reported

Section IV –Minnesota Legal Compliance Findings

2021-004 Unallowable Expenditure of Student Activity Funds

Criteria - A good system of internal accounting control contemplates an adequate system for compliance with the MAFA guidelines for allowable and unallowable expenditures of student activity funds. Page 15 of the MAFA includes scholarships as unallowable expenditures of student activity funds.

Condition - During the course of our engagement, we noted instances where student activity fund were used to provide a scholarship.

Cause - The District does not have an internal control system designed to prevent inappropriate expenditures of student activity funds.

Effect - This deficiency could result in misuse of student activity funds.

Recommendation - The District should review policies regarding expenditures of student activity funds to ensure that student activity fund expenditures are appropriate.

Views of Responsible Officials - There is no disagreement with the audit finding.

October 13, 2021

To the Members of the School Board
Barnesville Public Schools
Barnesville, Minnesota

We have audited the financial statements of Barnesville Public Schools (the District) as of and for the year ended June 30, 2021, and have issued our report thereon dated October 13, 2021. 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* and our Compliance Audit under the Uniform Guidance

As communicated in our engagement letter dated July 1, 2021, 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 and to express an opinion on whether the District complied with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the District's major federal program. Our audit of the financial statements and major program compliance does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards as it relates to the audit of the District's major federal program compliance, is to express an opinion on the compliance for the District's major federal program based on our audit of the types of compliance requirements referred to above. An audit of major program compliance includes consideration of internal control over compliance with the types of compliance requirements referred to above as a basis for designing audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, as a part of our major program compliance audit, we considered internal control over compliance for these purposes and not to provide any assurance on the effectiveness of the District's internal control over compliance.

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 13, 2021. We have also provided our comments regarding compliance with the types of compliance requirements referred to above and internal controls over compliance during our audit in our Independent Auditor's Report on Compliance with Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance dated October 13, 2021.

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.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2021. 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 the estimated state aid receivables and the estimated other post-employment benefits and net pension liability.

> Management's estimate of the state aid receivables is based on estimated state revenues as provided by the State of Minnesota and projected student pupil units at year end. We evaluated the key factors and assumptions used to develop the state aid receivables balance and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.
>
> Management's estimate of the other post-employment benefits and net pension liability are based on an actuary's calculation in accordance with the employment contracts. We evaluated the key factors and assumptions used to develop the other post-employment benefits and net pension liability and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

The financial statements 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 and each applicable opinion unit. 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.

<u>Prior Year Reversing Entries – General Fund and Governmental Activities</u>

Overstatement of Revenues	$37,916
Understatement of Beginning Fund Balance/Net Position	$37,916

The effect of the reversal of prior year uncorrected misstatements as of and for the year ended June 30, 2021, is an understatement of beginning fund balance and net position of approximately $37,916.

Disagreements with Management

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

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter dated October 13, 2021.

Management's Consultations with Other Accountants

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

Other Significant Matters, Findings, or Issues

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

Other Information in Documents Containing Audited Financial Statements

Pursuant to professional standards, our responsibility as auditors for other information in documents containing Independent School District No. 146' audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

However, in accordance with such standards, we will review the information inputted into the data collection form and will consider whether such information, or the manner of its presentation, is materially consistent with the financial statements.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the school board and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

Eide Bailly LLP

Fargo, North Dakota

BARNESVILLE PUBLIC SCHOOLS

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"

Management's Response to Auditor's Findings:
Summary Schedule of Prior Audit Findings and
Corrective Action Plan
June 30, 2021

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 *

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

Initial Fiscal Year Finding Occurred: 2012

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 2020-002 **Material Adjustments**
Material Weakness

Initial Fiscal Year Finding Occurred: 2012

Finding Summary: During the course of the engagement numerous material audit adjustments, including prior period adjustments, were proposed by Eide Bailly LLP.

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

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

Initial Fiscal Year Finding Occurred: 2012

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.

Finding 2021-001 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 implemented a review of all 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 2021-002 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.

Finding 2021-003 Preparation of Financial Statements including Schedule of Expenditures of Federal Awards Material Weakness

Finding Summary: Eide Bailly LLP prepared our draft financial statements, accompanying notes to the financial statements, and the schedule of expenditures of federal awards ("SEFA").

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, accompanying notes, and SEFA. We requested that our auditors, Eide Bailly LLP, prepared the financial statements, the accompanying notes to the financial statements, and SEFA as a part of their annual audit. We have designated a member of management to review the drafted financial statements, accompanying notes, and SEFA.

Anticipated Completion Date: Ongoing.

Finding 2021-004 Unallowable Expenditure of Student Activity Funds Uniform Financial Accounting and Reporting Standards Finding

Finding Summary: During the course of the engagement, there was an instance where student activity funds were used to provide a scholarship.

Responsible Individuals: Jon Ellerbusch, Superintendent

Corrective Action Plan: The District will review student activity funds to ensure that student activity fund expenditures are appropriate and allowable.

Anticipated Completion Date: June 30, 2022.

Barnesville High School - Board Report
October 18, 2021

Past Months Events

1. Homecoming week was a huge success
    1. Thank you to Mrs. Smith and the student council for all that they did - last year students missed out on all of this and was great to see it back
    2. Would not run as smooth without the efforts of all involved.
    3. Congratulations to Queen Lexi Bolgrean and King Keller Pulkrabek as well as all involved in the court
2. September 24 CPT time staff worked on their E-Learning materials and grade alike meetings
3. October 13 administered the PSAT to juniors - 35 students
4. Picture retakes were last Wednesday, October 13
5. Conferences were held tonight for grades 7-12 from 4:00-7:30

Future High School Events

6. FFA will be attending the national convention, they will leave Tuesday the 26th @ 7:00 p.m. and return Sunday, October 31st
    1. 6 students will be attending - traveling on region bus
7. October 29 - CPT 2 hour late start
8. November 5 - End of Quarter 1
9. November 10 -ASVAB test
10. November 11 - Veterans Day Program @ 9:00 a.m. (high school students and community only)

BOARD REPORT -- TODD HENRICKSON
ELEMENTARY PRINCIPAL/ACTIVITIES DIRECTOR
October 18, 2021

<u>ELEMENTARY INFORMATION</u>:

- **September Students of the Month:**
  - Grade K - Madison Anderson — Grade 1: Blake McGough
  - Grade 2: Brekken Klocke — Grade 3: Ian Thorklidson
  - Grade 4: Jaxon Nyberg — Grade 5: Camilla Escobar
  - Grade 6: Adrienne Rheault

- **Sep 29th – Elementary Open House**

- **Oct 5th - Moorhead Rotatory delivered dictionaries to our 3rd Grade Students**

- **Oct 13th – Picture Retakes (Elementary Conference Room)**

- **Oct 19th - Fire Station Visits (Kindergarten)**

- **Oct 20th – Unity Day**
  - Students and staff are encouraged to wear orange
  - Informational video will be shown in the classrooms
  - 3-Project Connect – a way to join our school together to make a powerful statement about uniting against bullying.
  - Thank you to Miss Welty for organizing these activities

- **Oct 21st & 22nd: MEA – No School**

- **Oct 29th – CPT**

- **Nov 4th & 5th – 2021 National Blue Ribbon Schools Award Ceremony – Washington D.C.**
  - Gaylord National Resort and Convention Center
  - Lisa Gilbertson, Chris Messer, and myself will be attending
  - Itinerary is included

- **Nov 5th – End of Quarter 1**

- **Nov 8th & 9th – Parent/Teacher Conferences**
  - 2 Options: Nov 8th - In-person / Nov 9th - Zoom

<u>ACTIVITY INFORMATION</u>:

- **MSHSL Update**
  - **October Board Meeting**
    - Tournament Formats – Volleyball
      - 4 days at the Excel Center / Full Consolation rounds will be played
  - **COVID**
    - Feedback: Minimal disruptions / Individuals missing contests but not teams
    - Requirements: 10 days – Positive Test / Masks on buses
    - Interrupted Competition Guidance
      - Postseason - will be eliminated from the tournament if unable to play

- **Shot Clock - Timeline**
  - Oct 14-15: Information sent to AD, Head Coaches, Principals, Superintendents
  - Oct 19: Information update
  - Oct 25: Feedback Form sent to schools
  - Oct 29: Feedback Form Due – 1 per school
  - Nov 3: Board Workshop Discussion
  - Dec 2: Board Meeting Action Item

- **Quick Takes**
  - Special Recognition and Uniform Modifications - Look this over before making any modifications
  - Political banners and signs - Will not be allowed at post season events
  - Head Coaching Coverage - Must be a licensed head Coach who takes over in the absence of the Head Coach
  - Election Day November 2, 2021 (Bylaw 411.6) - No school sponsored activities between 6:00pm – 8:00pm

- **HOL Volleyball Tournament Finishes:**
  - 7th Grade - Tied for 1st with each other / 8th Grade - Tied for 2nd / C-Team - 3rd / B-Team - 1st / JV - 4th

- **Section Tournament Dates**
  - Football:
    - Oct 26th – High Seed @ 6:00 pm (1st & 2nd Place Finishers received a Bye)
    - Oct 30th – High Seed @ 2:00 pm
    - Nov 5th – Fargo Dome @ 8:00 pm
  - Volleyball:
    - Oct 27th – High Seed @ 7:00 pm (Wednesday Night)
    - Oct 29th – High Seed @ 7:00 pm
    - Nov 4th – TBD @ 7:00 pm
    - Nov 6th – TBD @ 7:00 pm

Upcoming Events:

Oct	19	12:30 – Fire station Visits - Kindergarten
Oct	20	Unity Day – Wear Orange
		7:30 – Staff Meeting – Library
Oct	21	MEA – No School
Oct	22	MEA – No School
Oct	25	Vision & Hearing Screening - Library
Oct	27	7:30 - Grade Level Meetings: Preschool – 1 / 2 – 3 / 4 – 6
		7:30 – MTSS (Multi-Tiered Systems of Support) Team Meeting – Conference Room
Oct	28	10:45 – MSHSL Meeting (Zoom)
Oct	29	10:30 – CPT – Late Start
Nov	4	2021 National Blue Ribbon Award Ceremony
Nov	5	2021 National Blue Ribbon Award Ceremony
		End of Quarter 1
Nov	8	4:00 – Elementary Conference Night
Nov	9	4:00 – Elementary Conference Night

2021 National Blue Ribbon Schools Ceremony Preliminary Agenda

Thursday, November 4, 2021

7:30 a.m. – 6:30 p.m.	Registration
9:30 a.m. – 11:30 a.m.	Networking Café by Topic
10:30 a.m. – 11:30 a.m.	Session for Private Schools
11:30 a.m. – 1:00 p.m.	Lunch on your own
1:00 p.m. – 2:45 p.m.	General Session Opening Presentation of Bell Awards
3:00 p.m. – 5:15 p.m.	Keynote Speakers

Friday, November 5, 2021

7:30 a.m. – 11:30 a.m.	Registration
8:45 a.m. – 10:15 a.m.	Concurrent Workshops
10:30 a.m. – 11:30 a.m.	Leadership Panel Presentation
11:45 a.m. – 3:45 p.m.	Awards Luncheon and Awards Ceremony
4:00 – 5:00 p.m.	State Liaison Business Meeting

Barnesville Public Schools
Regular School Board Meeting

7:00 PM on Monday, October 18, 2021
High School Library

Superintendent's Monthly Board Report

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1. **Open House at Elementary**

   We surprisingly had really good attendance at the Open House. I'd estimate 125+ people received guided tours from Nicki, Dan, Don S. or me. Most of the visitors were of retirement age and no longer have children in school. It was great having community members in our Elementary School!

2. **4-Way Stop Signs at Intersection of 3rd Street and 5th Avenue SE**

   Chief Voxland emailed me explaining the Police/Fire/Ambulance committee passed a proposal to add stop signs at this intersection on 3rd Street to make it a 4-way stop. Click on the link below.

   [Stop Sign Proposal]

D. Board Committee Reports
10. Removal of Consent Items for Discussion
11. Approval of Consent Items

A. Personnel
All hirings are based upon the findings of each individual's background check, licensure status, and discipline report from the Minnesota Department of Education.
1) Julia Bekkerus as Special Education Paraprofessional
2) Haley Pander as Special Education Paraprofessional
3) Leah Wirth as Special Education Paraprofessional
4) Jennifer Johnson as a Special Education Paraprofessional
5) Jessi Haus as Title Paraprofessional
6) Betsy Ronsberg as Title Paraprofessional
7) Stacy Rotz as Preschool Paraprofessional
8) Sarah Leach as Co-Musical Director
9) CJ Peeters as 7th Grade Girls Basketball Coach
10) CJ Peeters as 8th Grade Boys Basketball Coach
11) Zach Anderson as Head Wrestling Coach
12) Jeff Titus as Voluntary Assistant Wrestling Coach

B. Donations
1) $1,000 Donation from Sherrie and Greg Berg for Grand Piano
2) $1,300 Donation from Pheasants Forever for Trap Team
3) $20 Donation from Stephanie and Andy Maier for Unity Day T-shirts
4) $10 Donation from Bell Bank (custom debit cards) to General Fund

C. Project Application and Project Certification for Payment (Draw 18) 212

AIA® Document G736™ – 2009

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

TO OWNER: I.S.D. #146 - Barnesville Public Schools
PROJECT: Add'n./Upgrade-Atkinson Add'n./Renovation-High School Barnesville, MN
APPLICATION NO: 18
PERIOD TO: October 05, 2021
ATTENTION: Dr. Jon Ellerbusch, Superintendent
VIA CONSTRUCTION MANAGER: R. A. Morton & Associates, LLC
PROJECT NOS: 1907 /

Distribution to:
OWNER: ☐
CONSTRUCTION MANAGER: ☐
ARCHITECT: ☐
: ☐

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** *(Item A Totals)*	$28,050,000.00
2. **TOTAL NET CHANGES BY CHANGE ORDERS** *(Item B Totals)*	$655,031.00
3. **TOTAL CONTRACT SUM TO DATE** *(Item C Totals)*	$28,705,031.00
4. **TOTAL COMPLETED & STORED TO DATE** *(Item F Totals)*	$24,267,070.68
5. **RETAINAGE** *(Item H Totals)*	$980,974.00
6. **LESS PREVIOUS TOTAL PAYMENTS** *(Item I Totals)*	$20,859,165.45
7. **CURRENT PAYMENT DUE** *(Item J Totals)*	$2,426,931.23

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: Connie M. Leathers

My Commission expires: January 31, 2022

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 $2,426,931.23

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. 18
Period From: 09/05/21
To: 10/05/21

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

Architect:
Wendel
401 Second Avenue North, Suite 206
Minneapolis, MN 55401

	Contract Sum	Change Orders	Contract To Date	Work In Place	Materials Stored	Total Completed	Retainage Amount	Previous Payments	Current Payment	Balance to Finish	Percent Complete
General Conditions Allow.	415,205.00	(330,205.00)	85,000.00							85,000.00	80%
Phone/Technology	0.00	10,427.84	10,427.84	10,427.84		10,427.84		10,407.89	19.95		
Temp Office	0.00	12,909.00	12,909.00	12,909.00		12,909.00		12,909.00			
Temp Storage	0.00	2,500.00	2,500.00	2,500.00		2,500.00		2,500.00			
Temp Toilet	0.00	9,993.50	9,993.50	9,993.50		9,993.50		9,078.50	915.00		
Temp Electric	0.00	13,721.58	13,721.58	13,721.58		13,721.58		13,390.46	331.12		
Temp Heat/Environ Control	0.00	69,296.88	69,296.88	69,296.88		69,296.88		69,296.88			
Barricades/Temp Fencing	0.00	15,520.00	15,520.00	15,520.00		15,520.00		15,520.00			
Construction Staking	0.00	35,382.05	35,382.05	35,382.05		35,382.05		35,382.05			
Construction Testing	0.00	103,644.50	103,644.50	103,644.50		103,644.50		100,844.50	2,800.00		
Safety	0.00	133.03	133.03	133.03		133.03		133.03			
Misc Mat'l/Constr Supplies	0.00	804.72	804.72	804.72		804.72		804.72			
Construction Signage	0.00		0.00								
Hourly Workers	0.00	32,670.65	32,670.65	32,670.65		32,670.65		23,470.65	9,200.00		
Equipment Rental	0.00	6,891.80	6,891.80	6,891.80		6,891.80		6,891.80			
Snow Removal/Road Maintenance	0.00		0.00								
Dumpsters	0.00	39,460.77	39,460.77	39,460.77		39,460.77		34,079.27	5,381.50		
Clean Up	0.00	2,175.24	2,175.24	2,175.24		2,175.24		2,175.24			
Project Closeout	0.00		0.00								

I.S.D. #146 - Barnesville Public Schools	Contract Sum	Change Order	Contract To Date	Work In Place	Materials Stored	Total Completed	Retainage Amount	Previous Payments	Current Payment	Balance to Finish	Percent Complete
Job Overhead	0.00	1,467.89	1,467.89	1,467.89		1,467.89		1,412.79	55.10		
Sub-Total	$415,205.00	$26,794.45	$441,999.45	$356,999.45	$0.00	$356,999.45	$0.00	$338,296.78	$18,702.67	$85,000.00	81%
3A Combination Building and Site Concrete											
All Finish Concrete, Inc.	1,130,567.06	42,758.23	1,173,325.29	953,768.71		953,768.71	47,688.00	769,957.06	136,123.65	219,556.58	81%
3B Precast Concrete											
Taracon Precast, LLC	1,205,119.00	6,000.00	1,211,119.00	1,205,119.00		1,205,119.00	60,256.00	1,144,863.00		6,000.00	100%
PR #37 Concrete	Contract Prepared Later - $ Taken from Owner Cont.										
Innovative Builders	0.00	100,067.77	100,067.77	100,067.77		100,067.77	5,003.00	58,102.77	36,962.00	0.00	100%
4A Masonry											
Eicholtz Masonry, Inc.	1,684,400.00	57,778.50	1,742,178.50	1,742,178.50		1,742,178.50	87,109.00	1,641,515.50	13,554.00	0.00	100%
4B Masonry Restoration	* Contr. Prep. Later /$ From Tuckpointing Allow. *										
Bradco Restoration, Inc.	0.00	106,035.00	106,035.00	106,035.00		106,035.00	5,302.00	100,733.00		0.00	100%
5A Steel Supply (MO)											
Integrity Steel Supply, LLC	782,000.00	80,567.50	862,567.50	707,371.00		707,371.00	35,369.00	657,743.00	14,259.00	155,196.50	82%
5B Steel Erection (LO)											
Innovative Erectors, Inc.	348,900.00	274,690.33	623,590.33	569,902.00		569,902.00	28,495.00	401,287.78	140,119.22	53,688.33	91%
6A Carpentry											
Gast Construction Co., Inc.	429,500.00	101,774.93	531,274.93	359,439.97		359,439.97	17,972.00	341,467.97		171,834.96	68%
6B Architectural Woodwork											
Northern Woodwork, Inc.	141,537.00	39,846.72	181,383.72	138,748.16		138,748.16	6,937.00	105,080.00	26,731.16	42,635.56	76%
7A Weather Barriers											
Fresh Look Painting, LLC dba Herzog Coatings	35,600.00		35,600.00	35,600.00		35,600.00	1,780.00	33,820.00		0.00	100%
7B Roofing											
Pierce Lee Roofing, Inc.	1,336,166.00	17,030.78	1,353,196.78	1,057,783.18		1,057,783.18	52,889.00	970,665.53	34,228.65	295,413.60	78%
7C Joint Sealants											
WCS1, LLC	60,500.00	4,250.00	64,750.00	40,000.00		40,000.00	2,000.00	25,650.00	12,350.00	24,750.00	62%

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
8A Doors, Frames, and Hardware (MO)											
Central Door & Hardware, Inc.	264,937.00	69,533.00	334,470.00	327,406.00		327,406.00	16,370.00	246,097.00	64,939.00	7,064.00	98%
8B Aluminum Doors and Windows											
Rusco Window Company, Inc.	338,689.00	17,130.00	355,819.00	334,500.50		334,500.50	16,725.00	254,351.50	63,424.00	21,318.50	94%
8C Sectional Doors	Contract Prepared Later - $ Taken From Contingenc										
PS Garage Doors	15,000.00	37,049.00	52,049.00	21,866.00		21,866.00	1,093.00	20,773.00		30,183.00	42%
9A Gypsum System											
RTL Construction, Inc.	778,075.00	99,230.36	877,305.36	828,851.59		828,851.59	41,443.00	716,051.61	71,356.98	48,453.77	94%
9B Tilework											
McArthur Tile Corporation	130,000.00	47,800.00	177,800.00	153,800.00		153,800.00	7,690.00	146,110.00		24,000.00	87%
9C Acoustical Ceilings	* Contract Prepared Later - $ Added to Contingency										
Far-Moor Acoustics & Floors, LLC	365,000.00	43,114.00	408,114.00	238,756.32	11,000.00	249,756.32	12,488.00	222,618.32	14,650.00	158,357.68	61%
9D Wood Flooring											
H2I Group, Inc.	194,300.00		194,300.00	9,715.00	55,554.00	65,269.00	3,263.00	62,006.00		129,031.00	34%
9E Floor Covering											
Bachman, Inc. dba Floor to Ceiling Carpet One	326,398.00	71,305.00	397,703.00	271,338.00	57,904.00	329,242.00	16,462.00	241,025.00	71,755.00	68,461.00	83%
9F Painting											
Traill Painting Co.	184,500.00	16,475.00	200,975.00	103,643.00		103,643.00	5,182.00	78,132.00	20,329.00	97,332.00	52%
10A Lockers											
Olympus Lockers & Storage Products, Inc.	77,219.00	1,995.00	79,214.00	79,214.00		79,214.00	3,961.00	38,113.00	37,140.00	0.00	100%
11A Gymnasium Equipment											
H & B Specialized Products, Inc.	51,600.00		51,600.00	50,919.00		50,919.00	2,546.00	2,232.00	46,141.00	681.00	99%
11C Foodservice Equipment	Contract Prepared Later - $ Taken from Owner Cont.										
Trimark Hockenbergs	0.00	390,322.97	390,322.97	345,056.07		345,056.07	17,253.00	174,560.91	153,242.16	45,266.90	88%
12A Furnishings											
H2I Group, Inc.	158,992.00	11,853.00	170,845.00	170,845.00		170,845.00	8,542.00	162,303.00		0.00	100%

I.S.D. #146 - Barnesville Public Schools	Contract Sum	Change Order	Contract To Date	Work In Place	Materials Stored	Total Completed	Retainage Amount	Previous Payments	Current Payment	Balance to Finish	Percent Complete
12B Auditorium Seating H2I Group, Inc.	133,500.00		133,500.00							133,500.00	0%
12C Bleachers Seating & Athletic Facility Enterprises, LLC (SAAFE, LLC)	123,845.00		123,845.00	4,086.00		4,086.00	204.00	3,882.00		119,759.00	3%
14A Conveying Equipment Otis Elevator Company	155,000.00		155,000.00	77,500.00		77,500.00	3,875.00	73,625.00		77,500.00	50%
21A Fire Protection LVC Companies, Inc.	532,906.00	60,227.75	593,133.75	428,259.75		428,259.75	21,413.00	406,846.75		164,874.00	72%
22A Plumbing & HVAC Manning Mechanical, Inc.	4,634,000.00	1,280,184.72	5,914,184.72	5,453,910.07		5,453,910.07	272,696.00	4,199,476.77	981,737.30	460,274.65	92%
26A Electrical Communications, Electronic Safety, & Security Vinco, Inc.	1,607,800.00	455,401.40	2,063,201.40	1,622,827.00		1,622,827.00	81,141.00	1,246,437.95	295,248.05	440,374.40	79%
31A Earthwork and Site Utilities Landwehr Construction, Inc.	1,357,679.00	128,936.25	1,486,615.25	1,479,868.46		1,479,868.46	73,993.00	1,391,329.07	14,546.39	6,746.79	100%
PR #37 Earthwork and Site Utilities Ferguson Brothers Excavating, Inc.	Contract Prepared Later - $ Taken from Owner Cont. 0.00	77,891.00	77,891.00	77,891.00		77,891.00	3,895.00	73,996.00		0.00	100%
32A Bituminous Paving FM Ashpahlt, LLC	164,600.00	34,887.00	199,487.00	174,030.00		174,030.00	8,702.00	68,305.00	97,023.00	25,457.00	87%
32B Landscaping Allowance	25,000.00		25,000.00	7,850.00		7,850.00		7,850.00		17,150.00	31%
Tuckpointing Allowance	* $ Trans. - 4B Masonry Restoration & 11B Equip. * 331,614.00	(331,614.00)	0.00							0.00	#DIV/0!
Auditorium Sound Equip. Allowance	* $ Trans. To 27A Comm. & 11B Equipment * 400,000.00	(400,000.00)	0.00							0.00	100%
27A Communications AVI Systems, Inc.	* $ Trans. From Tuckpointing Allow. & 27A Allow. * 0.00	343,350.10	343,350.10	224,747.59		224,747.59	11,237.00	213,510.59		118,602.51	65%

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
11B Equipment	* $ Trans. From Tuckpointing Allow. & 27A Allow. *										
Norcostco, Inc.	0.00	85,900.00	85,900.00							85,900.00	0%
Sub-Total	$19,504,943.06	$3,371,771.31	$22,876,714.37	$19,502,893.64	$124,458.00	$19,627,351.64	$980,974.00	$16,300,518.08	$2,345,859.56	$3,249,362.73	86%
CM Fees R. A. Morton & Associates, LLC	685,000.00	30,000.00	715,000.00	608,420.00		608,420.00		580,730.00	27,690.00	106,580.00	85%
CM Reimbursables R. A. Morton & Associates, LLC	88,000.00		88,000.00	72,000.00		72,000.00		68,000.00	4,000.00	16,000.00	82%
Architect Fees	1,886,326.00	(85,000.00)	1,801,326.00	1,661,433.61		1,661,433.61		1,661,433.61	0.00	139,892.39	92%
Architect Reimbursables		729.65	729.65	729.65		729.65		729.65		0.00	100%
Misc. Owner Expenses	273,625.98	(252,184.65)	21,441.33	21,441.33		21,441.33		21,441.33		(0.00)	100%
Permits, Plan Reviews	81,240.34	75,132.52	156,372.86	156,372.86		156,372.86		156,372.86		0.00	100%
Builders Risk	27,390.00	108.00	27,498.00	27,498.00		27,498.00		27,498.00		0.00	100%
Soil Testing	11,504.00	3,100.00	14,604.00	14,604.00		14,604.00		14,604.00		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	57,900.00	57,900.00	9,700.00		9,700.00		9,700.00		48,200.00	17%
Plan Printing & Bid Expenses	6,040.13		6,040.13	5,736.84		5,736.84		5,736.84		303.29	95%
Owner Project Supplies	3,000.00		3,000.00	2,954.66		2,954.66		2,954.66		45.34	98%
Wrestling Room Relocation and Pads	60,000.00		60,000.00	23,539.01		23,539.01		23,539.01		36,460.99	39%
Elementary School Parking Lot East	25,094.55	(19,882.05)	5,212.50	5,212.50		5,212.50		5,212.50		0.00	100%
Scoreboards	0.00	70,295.00	70,295.00	70,295.00		70,295.00		70,295.00		0.00	100%
Clock System	0.00	33,180.15	33,180.15	32,727.05		32,727.05		32,727.05		453.10	99%

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
		* Added to Contingency *									
Move City Electric Line	151,602.00	(9,771.00)	141,831.00	141,831.00		141,831.00		141,831.00		0.00	100%
		* Added to Contingency *									
Move City Gas Mains	75,000.00	(43,673.00)	31,327.00	31,327.00		31,327.00		648.00	30,679.00	0.00	100%
		* Taken from Owner Contingency *									
Asbestos Abatement	174,876.00	30,755.00	205,631.00	205,631.00		205,631.00		205,631.00		0.00	100%
		* Taken from Owner Contingency *									
Summer 2021 Elem. Abate.	0.00	46,797.16	46,797.16	46,797.16		46,797.16		46,797.16		0.00	100%
		* Taken from Owner Contingency *									
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%
		* Added to Contingency *									
House Demo	21,125.00	(4,725.00)	16,400.00	16,400.00		16,400.00		16,400.00		0.00	100%
		Taken from Owner Contingency/Constr. Contingency									
Relocate Owner Equip.	0.00	2,373.00	2,373.00	2,373.00		2,373.00		2,373.00		0.00	100%
		* $ Taken From Construction Contingency *									
Elementary Classroom Cabinets	0.00	41,547.64	41,547.64	41,547.64		41,547.64		41,547.64		0.00	100%
		* $ Taken From Construction Contingency *									
Elementary Remodel Carpet	0.00	81,136.45	81,136.45	81,136.45		81,136.45		81,136.45		0.00	100%
FF&E	472,153.00		472,153.00	466,236.35		466,236.35		466,236.35		5,916.65	99%
Fitness Equipment	152,658.00		152,658.00							152,658.00	0%
Technology	300,000.00		300,000.00	295,229.63		295,229.63		295,229.63		4,770.37	98%
		* Transferred to Owner Contingency *									
Legal & Fiscal	406,648.00	(215,586.15)	191,061.85	191,061.85		191,061.85		191,061.85		0.00	100%
Interest Earnings	(400,031.00)	400,031.00	0.00							0.00	#DIV/0!
		* $250,000.00 Transferred to Owner Contingency									
Contingency	1,649,999.94	(1,057,720.63)	592,279.31							592,279.31	64%
		* $255,000.00 Est. Add'l Interest Earnings Added*									
Owner Contingency	1,933,608.00	(1,933,569.85)	38.15							38.15	100%
Sub-Total	$8,129,851.94	($2,743,534.76)	$5,386,317.18	$4,282,719.59	$0.00	$4,282,719.59	$0.00	$4,220,350.59	$62,369.00	$1,103,597.59	80%
Construction Total	$28,050,000.00	$655,031.00	$28,705,031.00	$24,142,612.68	$124,458.00	$24,267,070.68	$980,974.00	$20,859,165.45	$2,426,931.23	$4,437,960.32	85%

I.S.D. #146 - Barnesville Public Schools
Listing of Checks to be Prepared
Draw #18

Please Do NOT Combine Checks for the Same Contractor.

R. A. Morton & Associates, LLC	$	31,765.05
Jiffy Jon's, Inc.	$	915.00
City of Barnesville	$	331.12
Braun Intertec Corporation	$	2,800.00
Ferguson Brothers Excavating, Inc.	$	5,600.00
Ellenson Caulking, LLC	$	3,600.00
Fuchs Sanitation, Inc.	$	5,381.50
All Finish Concrete, Inc.	$	136,123.65
Innovative Builders	$	36,962.00
Eicholtz Masonry, Inc.	$	13,554.00
Integrity Steel Supply, LLC	$	14,259.00
Innovative Erectors, Inc.	$	140,119.22
Northern Woodwork, Inc.	$	26,731.16
Pierce Lee Roofing, LLC	$	34,228.65
WCS1, LLC	$	12,350.00
Central Door & Hardware, Inc.	$	64,939.00
Rusco Window Company, Inc.	$	63,424.00
RTL Construction, Inc.	$	71,356.98
Far-Moor Acoustics & Floors, LLC	$	14,650.00
Bacvhman, Inc. dba Floor to Ceiling Carpet One	$	71,755.00
Traill Painting Co.	$	20,329.00
Olympus Lockers & Storage Products, Inc.	$	37,140.00
H & B Specialized Products, Inc.	$	46,141.00
Hockenbergs Equipment and Supply Company dba Trimark Hockenbergs	$	153,242.16
Manning Mechanical, Inc.	$	981,737.30

Vinco, Inc.	$	295,248.05
Landwehr Construction, Inc.	$	14,546.39
FM Asphalt, LLC	$	97,023.00
City of Barnesville	$	30,679.00
Draw Total	$	2,426,931.23

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

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

Owner Contingency Fund Balance

Reconciliation
10/05/21

Beginning Balance of Contingency Fund	$1,933,608.00
Change Orders Processed On Draw #1	0.00
Contingency Balance Shown on Draw #1	1,933,608.00
Change Orders Processed On Draw #2	0.00
Contingency Balance Shown on Draw #2	1,933,608.00
Change Orders Processed On Draw #3	0.00
Contingency Balance Shown on Draw #3	1,933,608.00
Change Orders Processed On Draw #4	0.00
Contingency Balance Shown on Draw #4	1,933,608.00
Change Orders Processed On Draw #5	0.00
Contingency Balance Shown on Draw #5	1,933,608.00
Change Orders Processed On Draw #6	0.00
Additional Asbestos Abatement $ Required	(18,320.00)
Additional Abatement Required Electrical Allowance $ Required	(1,857.00)
Contingency Balance Shown on Draw #6	1,913,431.00
Change Orders Processed On Draw #7	0.00
Contingency Balance Shown on Draw #7	1,913,431.00
Change Orders Processed On Draw #8	0.00
Contingency Balance Shown on Draw #8	1,913,431.00
Change Orders Processed On Draw #9	0.00
Contingency Balance Shown on Draw #9	1,913,431.00
Change Orders Processed On Draw #10	0.00
Contingency Balance Shown on Draw #10	1,913,431.00

Change Orders Processed On Draw #11	0.00
11C Food Service Equipment Section Added to the Draw	(385,810.00)
Contingency Balance Shown on Draw #11	1,527,621.00
Change Orders Processed On Draw #12	0.00
PR #37 Concrete Contract Added to Draw	(100,067.77)
PR #37 Earthwork Contract Added to Draw	(77,891.00)
Line Added for Summer 2021 Elementary School Abatement	(38,232.00)
Line Added to Draw for Relocating Owner Equipment	(500.00)
Contingency Balance Shown on Draw #12	1,310,930.23
Change Orders Processed On Draw #13	(2,046,059.23)
General Conditions Allowance $ Added to Owner Contingency	85,000.00
Anticipated Additional Interest Earnings	255,000.00
Legal & Fiscal Allowance $ Added to Contingency	215,727.15
Construction Contingency $ Transferred to Owner Contingnency	186,000.00
Contingency Balance Shown on Draw #13	6,598.15
Change Orders Processed On Draw #14	(6,560.00)
Contingency Balance Shown on Draw #14	38.15
Change Orders Processed On Draw #15	0.00
Contingency Balance Shown on Draw #15	38.15
Change Orders Processed On Draw #16	0.00
Contingency Balance Shown on Draw #16	38.15
Change Orders Processed On Draw #17	0.00
Contingency Balance Shown on Draw #17	38.15
Change Orders Processed On Draw #18	0.00
Contingency Balance Shown on Draw #18	38.15
Change Orders in Process	0.00
Contingency Fund Balance as of 10/05/21	$38.15

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

Contingency Fund Balance

Reconciliation
10/05/21

Beginning Balance of Contingency Fund	$1,649,999.94
Change Orders Processed On Draw #1	0.00
Contingency Balance Shown on Draw #1	1,649,999.94
Change Orders Processed On Draw #2	0.00
Contingency Balance Shown on Draw #2	1,649,999.94
Change Orders Processed On Draw #3	0.00
Contingency Balance Shown on Draw #3	1,649,999.94
Change Orders Processed On Draw #4	(197,944.10)
Contingency Balance Shown on Draw #4	1,452,055.84
Change Orders Processed On Draw #5	(150,770.42)
Change Order #1907-10-3 Processed on Draw #3 Applies to " Elementary School Parking Lot East"	19,720.65
Contingency Balance Shown on Draw #5	1,321,006.07
Change Orders Processed On Draw #6	(98,230.76)
Contingency Balance Shown on Draw #6	1,222,775.31
Change Orders Processed On Draw #7	(25,953.82)
9C Acoustical Ceilings Contract Prepared Later Came In Under Budget	67,100.00
Contingency Balance Shown on Draw #7	1,263,921.49
Change Orders Processed On Draw #8	(145,896.32)
Contingency Balance Shown on Draw #8	1,118,025.17
Change Orders Processed On Draw #9	978.00
Contingency Balance Shown on Draw #9	1,119,003.17
Change Orders Processed On Draw #10	(32,900.70)
Contingency Balance Shown on Draw #10	1,086,102.47

Change Orders Processed On Draw #11	(29,369.00)
Contingency Balance Shown on Draw #11	1,056,733.47
Change Orders Processed On Draw #12	(272.20)
8C Sectional Overhead Doors Contract Prepared Later - Exceeded Budget	(37,049.00)
Contingency Balance Shown on Draw #12	1,019,412.27
Change Orders Processed On Draw #13	(2,066,678.84)
Change Orders Processed on Draw #13 Affecting Owner Contingency Instead of Construction Contingency	2,046,059.23
Additional CM Fees - Construction of Shop and Reconstruction of Space for New Kitchen	(30,000.00)
Construction Contingency Transferred to Owner Contingency	(186,000.00)
Contingency Balance Shown on Draw #13	782,792.66
Change Orders Processed On Draw #14	(17,900.49)
Change Orders Processed on Draw #14 Affecting Owner Contingency Instead of Construction Contingency	6,560.00
Contingency Balance Shown on Draw #14	771,452.17
Change Orders Processed On Draw #15	(50,309.05)
Additional $ to Relocate Owner Equipment	(1,873.00)
Contingency Balance Shown on Draw #15	719,270.12
Change Orders Processed On Draw #16	(55,575.08)
Contingency Balance Shown on Draw #16	663,695.04
Change Orders Processed On Draw #17	(37,852.69)
Contingency Balance Shown on Draw #17	625,842.35
Change Orders Processed On Draw #18	(146,772.07)
General Conditions Use of Contingency	(26,794.45)
Transferred Unused Tuckpointing Allowance $ to Contingency	217,394.00
Additional Miscellaneous Owner Expenses $ Required	(3,636.83)
Additional Commissioning $ Required	(9,400.00)
Transferred Unused "Elementary School Parking Lot East" Allowance to Contingency	161.40
Transferred Unused "Move City Electric Line" Allowance to Contingency	9,771.00
Transferred Unused "Move City Gas Mains" Allowance to Contingency	43,673.00
Transferred Unused "House Demo" Allowance to Contingency	4,725.00
Line Added for Elementary Classroom Cabinets	(41,547.64)
Line Added for Elementary Remodel Carpet	(81,136.45)
Contingency Balance Shown on Draw #18	592,279.31
Change Orders in Process	(101,131.75)
Contingency Fund Balance as of 10/05/21	$491,147.56

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

Change Order Status Report
10/05/21

Change Orders Approved at Draw #1

	Sub-Total	0.00

Change Orders Approved at Draw #2

	Sub-Total	0.00

Change Orders Approved at Draw #3

	Sub-Total	0.00

Change Orders Approved at Draw #4

2-1	All Finish Concrete, Inc.	PR #1 Civil House Demolition: $3,250.19 PR #2 BP-1 Plan Review Revisions: $4,259.23.	7,509.41
3-1	Integrity Steel Supply, LLC	PR #2 BP-1 Plan Review Revisions: $788.00 PR #3 Structural Revisions: $13,288.00.	14,076.00
4-1	Innovative Erectors, Inc.	PR #3 Structural Revisions.	6,888.20
5-1	Pierce Lee Roofing, LLC	PR #9 Art Room Canopy Demo.	1,380.00
6-1	Landwehr Construction, Inc.	PR# 1 Civil House Demolition $21,534.90; PR #2 BP-1 Plan Review Revisions $995.00; PR #7 Site Utilities $426.00; PR #9 Art Room Canopy Demo $12,581.50.	35,537.40
7-1	FM Asphalt, LLC	PR #1 Civil House Demolition.	3,586.00
8-1	Eicholtz Masonry, Inc.	PR #2 BP-1 Plan Review Revisions.	8,863.00
9-2	Landwehr Construction, Inc.	FCO #01 - Unforeseen conditions. Excavate and remove from site four buried foundations. Import, place, and compact 144 yards of granular fill at removal locations that was below required soil correction elevation. Cap off/ abandon existing utility services to the four locations.	8,603.20
10-3	Landwehr Construction, Inc.	FCO #02 - Project enhancement to provide temporary parking lot for the 2020 - 2021 school year and long-term parking for sporting events. Excavate and export 6" of top soil and import, place, and compact 6" of reclaimed asphalt millings.	19,720.65
11-4	Landwehr Construction, Inc.	FCO #03 - Unforeseen conditions, existing abandoned well at new high school pond. Excavate and remove approximately 9' of existig well casing and cover remaining casing with concrete to 3' depth below bottom of pond elevation.	856.00
12-5	Landwehr Construction, Inc.	FCO #04 - Unforeseen conditions. Existing 5th Street contained poor quality soils that could not be reused as utility trench fill per project specifications. Export 300 yards of black organic materials and replace with granular fill at the two water main wet tap locations on 5th Street.	9,240.00
13-2	Eicholtz Masonry, Inc.	PR #8 - 170 Commons Expansion. Deduct 20' x 3'4" precast. Add burnished 20' x 3'4".	(744.00)

14-2	Integrity Steel Supply, LLC	PR #8 - 170 Commons Expansion. Added steel, joist, and deck.	20,040.00
15-2	Innovative Erectors, Inc.	PR #8 - 170 Commons Expansion. Added steel, joist, and deck.	7,582.58
16-1	Gast Construction Company, Inc.	PR #8 - 170 Commons Expansion. Added blocking.	478.00
17-1	Northern Woodwork, Inc.	PR #8 - 170 Commons Expansion. Added windowsill.	698.00
18-2	Pierce Lee Roofing, LLC	PR #8 - 170 Commons Expansion. Added roofing and metal wall panels.	12,172.56
19-1	Rusco Windows Company, Inc.	PR #8 - 170 Commons Expansion. Added (1) window type HS19.	900.00
20-1	RTL Construction, Inc.	PR #8 - 170 Commons Expansion. Added exterior framing.	7,935.10
21-1	Bachman, Inc. dba Floor to Ceiling	PR #8 - 170 Commons Expansion.	3,998.00
23-1	LVC Companies, Inc.	PR #8 - 170 Commons Expansion.	2,530.75
24-1	Manning Mechanical, Inc.	PR #8 - 170 Commons Expansion.	9,642.00
25-1	Vinco, Inc.	PR #8 - 170 Commons Expansion.	16,451.25
		Sub-Total	197,944.10

Change Orders Approved at Draw #5

22-1	Traill Painting Co.	PR #8 - 170 Commons Expansion.	350.00
27-7	Landwehr Construction, Inc.	FCO #10 - Export 240 yards of black organic materials and replace with granular fill at location where storm piping from manhole 12 crosses 5th Street to enter STMH 16 and 100 yards at location where storm piping from STMH 22 crosses 5th Street to exit at the flared end section at the east side of the high school pond.	10,472.00
28-3	Eicholtz Masonry, Inc.	PR #5 - BP2 Plan Review Revisions.	1,335.00
29-2	Gast Construction Company, Inc.	PR #5 - BP2 Plan Review Revisions. Add (4) doors.	770.00
31-3	Pierce Lee Roofing, LLC	PR #5 - BP2 Plan Review Revisions.	445.20
32-1	Central Door & Hardware, Inc.	PR #5 - BP2 Plan Review Revisions. Add (4) doors and hardware.	3,734.00
33-2	Manning Mechanical, Inc.	PR #5 - BP2 Plan Review Revisions.	21,044.37
34-2	Vinco, Inc.	PR #5 - BP2 Plan Review Revisions.	8,375.00
35-3	Manning Mechanical, Inc.	PR #6 - Plumbig Review Revisions.	66,688.21
36-2	FM Asphalt, LLC	PR #11 - Elementary site pavement.	12,144.00
37-8	Landwehr Construction, Inc.	PR #11 - Elementary site pavement.	13,910.76
38-2	All Finish Concrete, Inc.	PR #11 - Elementary site pavement.	11,501.88
		Sub-Total	150,770.42

Change Orders Approved at Draw #6

1-1	H2I Group, Inc.	PR #4 Fume Hood - Cost includes all applicable taxes, freight, and installation.	11,853.00
26-6	Landwehr Construction, Inc.	PR #8 - 170 Commons Expansion.	110.77
30-2	Northern Woodwork, Inc.	PR #5 - BP2 Plan Review Revisions. Add butcher block bench; Omit 2 sink cabinets; Add 2 aprons; Add ledger.	141.00
39-2	Bachman, Inc. dba Floor to Ceiling	PR #12R - Area B Science changes. Credit for carpet tile change.	(587.00)
40-3	All Finish Concrete, Inc.	PR #12R - Area B Science changes. Floor infills.	3,090.31
41-4	Manning Mechanical, Inc.	PR #12R - Area B Science changes. $6,258.73. PR #13 Locker Room changes. ($2,252.32).	4,006.41
42-4	Eicholtz Masonry, Inc.	PR #13 - Locker Room changes.	200.00
43-3	Gast Construction Company, Inc.	PR #13 - Locker Room changes. Delete toilet and bath accessories in rooms 176 and 177.	(398.07)
44-3	Vinco, Inc.	PR #12R - Area B Science changes. ($4,763.79). PR #14 - Biology 123 electrical. ($14.13).	(4,777.92)
45-5	Manning Mechanical, Inc.	PR #15 - HS Area B Glycol Loop.	59,766.00

46-4	Vinco, Inc.	PR #15 - HS Area B Glycol Loop.	3,831.84
47-9	Landwehr Construction, Inc.	PR #08 - 170 Commons Expanion - Add for confusion on price request form.	4,312.00
48-5	Eicholtz Masonry, Inc.	PR #16 ES Conference Room Storefront.	1,487.00
49-2	Rusco Windows Company, Inc.	PR #16 ES Conference Room Storefront.	(1,200.00)
51-2	RTL Construction, Inc.	PR #17 - ES Top off existing classroom partion. Wall infill.	16,395.42
		Sub-Total	98,230.76

Change Orders Approved at Draw #7

50-2	Traill Painting Co.	PR #16 ES Conference Room Storefront.	100.00
52-1	Olympus Lockers & Storage Products,	PR #18 - Locker Room Bench Detail. Add bench brackets.	1,995.00
53-3	RTL Construction, Inc.	PR #18 - Locker Room Bench Detail. Add framing and insulation for benches in lieu of concrete.	1,871.07
54-4	All Finish Concrete, Inc.	PR #18 - Locker Room Bench Detail. Delete concrete benches.	(3,852.25)
55-6	Manning Mechanical, Inc.	FCO #05 - Cap acid waste pipe below floor and at roof. Remove existing rain leader piping, offset new piping tight to cmu wall and reconnect in tunnel below floor.	1,849.00
56-7	Manning Mechanical, Inc.	FCO #06 - Remove existing sanitary sewer drain piping and correct grade, correctly install fittings and add additional hangers to meet plumbing code requirements.	5,778.00
57-8	Manning Mechanical, Inc.	FCO #07 - Cap pipes from existing CUH's in tunnel, remove acid waste vent pipe from roof to below grade, cut off and remove existing domestic cold water piping to existing hose at west exterior wall of Science 131.	231.00
58-9	Manning Mechanical, Inc.	FCO #08 - Use pex piping for underground water lines at Area B Science and Special Education rooms.	(701.00)
59-10	Manning Mechanical, Inc.	FCO #09 - Disconnect and reroute rainwater leader piping around required strutural steel lintel above Door 123.1.	502.00
60-3	Integrity Steel Supply, LLC	FCO #11 - Change guardrail type at Auditorium 190 and Balcony 190B.	2,370.00
61-11	Manning Mechanical, Inc.	FCO #12 - Provide and install six aluminum egg-crate grills with lined ductwork elbows above.	1,507.00
62-12	Manning Mechanical, Inc.	FCO #13 - Remove existing covered in-slab plumbing trenches and gas and water pipes at science rooms 116, 123, and 131.	1,200.00
63-13	Manning Mechanical, Inc.	FCO #15 - Revise gas piping in tunnels and below concrete slab to serve both the chemistry and science classrooms with separate feeds that can be independently controlled at the gas controller/safety panel and emergency stops located at each room.	7,577.00
65-3	Bachman, Inc. dba Floor to Ceiling	FCO #19 - 1.) Material and labor to skim entire existing floor surface at rooms 116, 119, 123, 128, 128A, 128B, 130, 130A, 130B, & 131 with Ardex floor patching compound and to build up existing floor surfaces and grind patched areas to achieve a flat smooth finished surface. 2.) Additional labor compensation for a crew of five to work on Labor Day to ensure Area B occupancy on 09/21/20. 3.) Labor to install Iris Alumina LVT and vinyl base at Chemical Storage Room 116A.	5,527.00
		Sub-Total	25,953.82

Change Orders Approved at Draw #8

64-5	Vinco, Inc.	FCO #16 - Lower installed electrical and data receptacles	595.59

		at six locations in Biology 123 and change from a duplex to a quad outlet.	
66-1	Far-Moor Acoustics & Floors, LLC	PR #22 - HS acoustic treatment. Add for extra scope not in bid documents.	81,087.00
67-6	Vinco, Inc.	PR #20 - HS fire pump.	19,738.73
68-2	LVC Companies, Inc.	PR #20 - HS fire pump.	44,475.00
		Sub-Total	145,896.32

Change Orders Approved at Draw #9

69-4	Bachman, Inc. dba Floor to Ceiling	ASI #007 - Add border around rooms 116, 119, 123, 128, and 131.	1,064.00
71-4	RTL Construction, Inc.	PR #24 - ES Hall E1002 Bench Seating. Credit for alcove framing and sheetrock.	(1,223.00)
73-3	Northern Woodwork, Inc.	PR #24 - ES Hall E1002 Bench Seating. Credit for Butcher Block Bench and P-lam.	(819.00)
		Sub-Total	(978.00)

Change Orders Approved at Draw #10

72-3	Traill Painting Co.	PR #24 - ES Hall E1002 Bench Seating. Credit painting of alcove.	(100.00)
74-7	Vinco, Inc.	PR #27R - Electrical speaker wiring changes. Change from 14/2 to 18/4 non-shielded plenum speaker cable.	(110.58)
75-5	RTL Construction, Inc.	PR #28 - ES E1005 Soffits. Add for new soffits in elementary school addition.	3,228.42
76-2	Far-Moor Acoustics & Floors, LLC	PR #28 - ES E1005 Soffits. Deduct for less acoustic ceilings.	(329.00)
77-4	Traill Painting Co.	PR #28 - ES E1005 Soffits. Add to paint new soffits.	150.00
79-14	Manning Mechanical, Inc.	FCO #17 - Provide separate curbs for return and supply at each unit, extend ductwork from existing roof surface to units on elevated structural steel support stands, additional duct insulation and aluminum jacketing, insulate and cover exposed bottom of rooftop unit with sheetmetal.	8,612.00
81-5	Bachman, Inc. dba Floor to Ceiling	FCO #22 - Owner requested project enhancement. Install new LVT and vinyl base at Area B. Material & labor to prep existing floor to receive new LVT. Labor to install Iris Alumina LVT at Special Education 129 and Toilet 129A. Material and labor to install vinyl base at Special Education 129, Toilet 129A, and relocated lockers at Hall I220.	946.00
82-15	Manning Mechanical, Inc.	FCO #23 - Unforeseen condition - The existing heating lines at two locations in tunnel started leaking when system was filled with water. Drain down existing heating lines through tunnel, install ball valves, and cap supply and return lines for the north CUH at Hall 1200, remove and replace existing 1" pipe cap approximately 20' northwest of Chemistry Storeroom 116A.	1,231.00
83-16	Manning Mechanical, Inc.	FCO #24 - Unforeseen conditions. 1.) Construct a temporary 6" PVC pipe drain system from the two existing west roof scuppers to outside the new additon footprint. 2.) Remove existing ductwork and replace with new re-routed ductwork pieces to allow for installation of the new heating lines in Hall E1014.	1,602.00
84-10	Landwehr Construction, Inc.	FCO #30 - Provide and install Class 5 at south elementary school parking lot.	10,862.08
85-3	FM Asphalt, LLC	FCO #31 - Credit for not supplying and installing 950 tons of Class 5 required for the south elementary school parking	(13,000.00)

		lot. Any corrective work or additional Class 5 gravel required prior to installation of asphalt paving will be addressed by a future field change order to FM Asphalt's contract.	
86-4	FM Asphalt, LLC	FCO #32 - Cut out existing deteriorated asphalt to install new at patch areas indicated on plan page C200. Credit provided for areas where others installed Class 5 to level road surfaces at original patch after site demolition work was completed. Asphalt & Labor: $15,400.00. Class 5 Deduct: ($1,800.00).	13,600.00
87-17	Manning Mechanical, Inc.	FCO #25 - Material and labor to add three additional 3-way control valves for a total of five to control the glycol loop added to the Area B heating system by PR #15.	1,276.00
88-18	Manning Mechanical, Inc.	FCO #29 - Cost difference between planned and required diffuser type. Labor covered by original scope of work bid.	1,457.00
89-19	Manning Mechanical, Inc.	FCO #33 - Provide and install paint grip break metal at end of demoed locker outside Chemistry 116 to close gab between back of locker and cmu wall, shroud around water, and waste piping at Prep 119 side of fume hood and two locations at concrete ceiling in Science 131 and Hall 1220.	324.00
90-8	Vinco, Inc.	PR #32 - Exterior security camera locations.	3,151.78
		Sub-Total	32,900.70

Change Orders Approved at Draw #11

70-4	Gast Construction Company, Inc.	PR #23 - Aluminum storefront changes. Added blocking required by aluminum storefront and windows.	2,213.00
78-5	Gast Construction Company, Inc.	FCO #20 - Owner requested project enhancements: 1.) Provide and install eight marker boards with 1' magnetic marker trays. 2.) Install chemical storage cabinets in Chemical Storage 116A. 3.) Rebuild two banks of salvaged demoed lockers, build wood base and install in Hall 1220. 4.) Remove rubber base and VCT floor covering from Alcove 129 and Toilet 129A.	7,646.00
80-6	Gast Construction Company, Inc.	FCO #21 - Provide and install access panels in wall for gas solenoid valves at Chemistry 116 and Science 131.	484.00
91-9	Vinco, Inc.	FCO #28 - Per owner's request, install line voltage dimmer and wire to each fixture at Room 130. Remove ceiling occupancy sensor from Room 130B and install wall mounted single pole light switch.	749.85
93-6	Eicholtz Masonry, Inc.	PR #36 - ES Gymnasium 180 new pair of doors. Price includes toothing and setting door frame.	2,480.00
94-7	Gast Construction Company, Inc.	PR #36 - ES Gymnasium 180 new pair of doors. Includes required demo and hanging doors and hardware. Toothing and setting frame by others.	1,730.00
95-4	Integrity Steel Supply, LLC	PR #36 - ES Gymnasium 180 new pair of doors.	764.00
96-2	Central Door & Hardware, Inc.	PR #36 - ES Gymnasium 180 new pair of doors.	4,969.00
98-3	Rusco Windows Company, Inc.	PR #36 - ES Gymnasium 180 new pair of doors. Added GL-2 glass, one per door.	300.00
100-10	Vinco, Inc.	PR #38 - ES Exhaust Fan Circuiting.	7,097.52
101-5	All Finish Concrete, Inc.	PR #30 - Concessions Footing Revision.	935.63
		Sub-Total	29,369.00

Change Orders Approved at Draw #12

97-1	WCS1, LLC	PR #36 229 Gymnasium 180 new pair of doors.	50.00

	99-3	Innovative Erectors, Inc.	PR #30 - Concessions Footing Revision. Field but beam.	222.20
	165-2	Olympus Lockers & Storage Products, Void		0.00
			Sub-Total	272.20

Change Orders Approved at Draw #13

**	102-5	Integrity Steel Supply, LLC	PR #26R1 - HS Secure Entry	2,227.00
**	103-4	Innovative Erectors, Inc.	PR #26R1 - HS Secure Entry	2,441.98
**	104-8	Gast Construction Company, Inc.	PR #26R1 - HS Secure Entry	19,700.00
**	105-4	Northern Woodwork, Inc.	PR #26R1 - HS Secure Entry	20,017.00
**	106-4	Pierce Lee Roofing, LLC	PR #26R1 - HS Secure Entry	314.94
**	107-3	Central Door & Hardware, Inc.	PR #26R1 - HS Secure Entry	5,809.00
**	108-4	Rusco Windows Company, Inc.	PR #26R1 - HS Secure Entry	14,730.00
**	109-3	Far-Moor Acoustics & Floors, LLC	PR #26R1 - HS Secure Entry - Includes add alternate for new ceilings - $6,305.00.	12,828.00
**	110-6	Bachman, Inc. dba Floor to Ceiling	PR #26R1 - HS Secure Entry	7,867.00
**	111-6	Traill Painting Co.	PR #26R1 - HS Secure Entry	3,415.00
**	112-3	LVC Companies, Inc.	PR #26R1 - HS Secure Entry - Includes add alternate for new ceilings - $1,400.00.	2,650.00
**	113-20	Manning Mechanical, Inc.	PR #26R1 - HS Secure Entry	182,139.00
**	114-6	All Finish Concrete, Inc.	PR #33 - HS Kitchen Remodel	9,820.84
**	115-7	Eicholtz Masonry, Inc.	PR #33 - HS Kitchen Remodel	44,075.00
**	116-9	Gast Construction Company, Inc.	PR #33 - HS Kitchen Remodel	28,240.00
**	117-5	Innovative Erectors, Inc.	PR #33 - HS Kitchen Remodel	2,235.89
**	118-6	Integrity Steel Supply, LLC	PR #33 - HS Kitchen Remodel	6,700.00
**	119-5	Northern Woodwork, Inc.	PR #33 - HS Kitchen Remodel	16,727.00
**	120-5	Pierce Lee Roofing, LLC	PR #33 - HS Kitchen Remodel	4,034.30
**	121-2	WCS1, LLC	PR #33 - HS Kitchen Remodel	1,200.00
**	122-4	Central Door & Hardware, Inc.	PR #33 - HS Kitchen Remodel	19,439.00
**	123-6	RTL Construction, Inc.	PR #33 - HS Kitchen Remodel	25,655.71
**	124-1	McArthur Tile Corporation	PR #33 - HS Kitchen Remodel	48,200.00
**	125-4	Far-Moor Acoustics & Floors, LLC	PR #33 - HS Kitchen Remodel	13,769.00
**	126-7	Traill Painting Co.	PR #33 - HS Kitchen Remodel	2,275.00
**	127-4	LVC Companies, Inc.	PR #33 - HS Kitchen Remodel	3,752.00
**	128-21	Manning Mechanical, Inc.	PR #33 - HS Kitchen Remodel	274,789.31
**	129-11	Vinco, Inc.	PR #33 - HS Kitchen Remodel	112,876.87
**	130-7	Bachman, Inc. dba Floor to Ceiling	PR #33 - HS Kitchen Remodel	(1,285.00)
**	131-7	RTL Construction, Inc.	PR #26R1 - HS Secure Entry	17,591.80
**	132-12	Vinco, Inc.	PR #26R1 - HS Secure Entry - Alternate for new lighting not accepted.	82,050.37
**	133-8	Eicholtz Masonry, Inc.	PR #37 - HS Shop Addition and Remodeling	5,600.00
**	134-6	Innovative Erectors, Inc.	PR #37 - HS Shop Addition and Remodeling - Includes aluminum windows.	238,323.94
**	135-10	Gast Construction Company, Inc.	PR #37 - HS Shop Addition and Remodeling - Alternate to move vehicle lift accepted. - $2,972.00.	11,342.00
**	136-3	WCS1, LLC	PR #37 - HS Shop Addition and Remodeling	3,000.00
**	137-5	Central Door & Hardware, Inc.	PR #37 - HS Shop Addition and Remodeling	13,208.00
**	138-5	Rusco Windows Company, Inc.	PR #37 - HS Shop Addition and Remodeling	600.00
**	139-8	RTL Construction, Inc.	PR #37 - HS Shop Addition and Remodeling	5,917.22
**	140-5	Far-Moor Acoustics & Floors, LLC	PR #37 - HS Shop Addition and Remodeling	599.00
**	142-5	LVC Companies, Inc.	PR #37 - HS Shop Addition and Remodeling	12,140.00
**	143-5	FM Asphalt, LLC	PR #37 - HS Shop Addition and Remodeling	18,557.00
	144-13	Vinco, Inc.	FCO #35 - Extend raceway and fire alarm wiring to an accessible location above the ACT ceiling at Lobby E1005.	481.39
	145-14	Vinco, Inc.	FCO #36 - Extend raceway and wiring to a receptacle location at Office E100H.	202.04
	146-15	Vinco, Inc.	FCO #37 - Extend power from planned location at west wall to new outlet location above it at 84" above finished	599.18

		floor. Add a new data receptacle and raceway to run additional data cable across ceiling space to planned location at reception desk.	
147-16	Vinco, Inc.	FCO #38 - Remove existing light above door 7 and relocate approximately 12' to south end of Hall E1015.	245.66
148-6	LVC Companies, Inc.	PR #34 - HS Stage Stand Pipe	(5,320.00)
149-17	Vinco, Inc.	PR #34 - HS Stage Stand Pipe	(247.13)
** 150-22	Manning Mechanical, Inc.	PR #37 - HS Shop Addition and Remodeling	590,826.00
** 151-18	Vinco, Inc.	PR #37 - HS Shop Addition and Remodeling	159,660.06
152-9	Eicholtz Masonry, Inc.	PR #40 - HS Lighting 190K Wall and Door 190F.1	(1,100.00)
153-6	Central Door & Hardware, Inc.	PR #40 - HS Lighting 190K Wall and Door 190F.1	360.00
154-9	RTL Construction, Inc.	PR #40 - HS Lighting 190K Wall and Door 190F.1	1,650.56
155-2	McArthur Tile Corporation	PR #41 - ES Staff Toilet Layout E133	(400.00)
156-8	Bachman, Inc. dba Floor to Ceiling	PR #41 - ES Staff Toilet Layout E133	929.00
157-23	Manning Mechanical, Inc.	PR #42 - ES Fuel Oil Tank Removal	22,419.16
158-6	Northern Woodwork, Inc.	PR #43 - ES Lobby E1005 - Delete Bench Seating	(1,706.00)
159-7	Northern Woodwork, Inc.	PR #48R - Training Room Changes	(184.00)
160-24	Manning Mechanical, Inc.	PR #48R - Training Room Changes	2,903.86
161-6	Pierce Lee Roofing, LLC	PR #49 - Vestibule E1000 Ceiling Material Change	(1,316.22)
162-10	RTL Construction, Inc.	PR #49 - Vestibule E1000 Ceiling Material Change	(1,088.00)
163-6	Far-Moor Acoustics & Floors, LLC	PR #49 - Vestibule E1000 Ceiling Material Change	849.00
164-19	Vinco, Inc.	PR #49 - Vestibule E1000 Ceiling Material Change	668.11
166-10	Eicholtz Masonry, Inc.	PR #44R - ES Hall E1004 Relocated Lockers. Add for burnished block base.	673.00
		Sub-Total	2,066,678.84

Change Orders Approved at Draw #14

92-5	Traill Painting Co.	FCO #34 - Labor and materials to paint existing Halls 1200, 1210, 1220, and 1130.	3,180.00
** 141-8	Traill Painting Co.	PR #37 - HS Shop Addition and Remodeling	6,560.00
167-7	Central Door & Hardware, Inc.	PR #47 - Door Security System	19,527.00
168-1	AVI Systems, Inc.	PR #50 - HS Gymnasium 180 - delete projector.	(13,524.90)
169-11	RTL Construction, Inc.	PR #55 - HS Hall 1510 Soffits.	1,843.39
170-9	Traill Painting Co.	PR #55 - HS Hall 1510 Soffits.	315.00
		Sub-Total	17,900.49

Change Orders Approved at Draw #15

171-20	Vinco, Inc.	PR #51 - ES Rooftop Equipment Locations and Support.	(2,750.92)
172-11	Gast Construction Company, Inc.	PR #56 - HS Auditorium Cove Lighting Detail.	2,024.00
173-8	Northern Woodwork, Inc.	PR #56 - HS Auditorium Cove Lighting Detail.	619.00
174-21	Vinco, Inc.	PR #56 - HS Auditorium Cove Lighting Detail.	8,822.61
175-22	Vinco, Inc.	PR #58R1 - Elevator Electrical Revision.	4,767.38
176-23	Vinco, Inc.	PR #59 - Auditorium Entrance Soffit Lighting.	5,709.23
177-11	Eicholtz Masonry, Inc.	PR #26A - HS Secure Entry Windows.	1,680.00
178-7	Integrity Steel Supply, LLC	PR #26A - HS Secure Entry Windows.	915.00
179-12	Gast Construction Company, Inc.	PR #26A - HS Secure Entry Windows.	2,554.00
180-6	Rusco Windows Company, Inc.	PR #26A - HS Secure Entry Windows.	1,800.00
181-12	Eicholtz Masonry, Inc.	PR #53A - HS Fitness Partition - Guardrail.	1,840.00
182-8	Integrity Steel Supply, LLC	PR #53A - HS Fitness Partition - Guardrail.	9,954.00
184-24	Vinco, Inc.	PR #061 - OHCD Power	2,207.86
185-1	Trimark Hockenbergs	PR #65 - HS Kitchen remodel sink.	4,512.97
186-13	Gast Construction Company, Inc.	PR #62 - HS Shop Addition Plan Review.	548.00
187-8	Central Door & Hardware, Inc.	PR #62 - HS Shop Addition Plan Review.	2,487.00
188-25	Vinco, Inc.	PR #62 - HS Shop Addition Plan Review.	2,618.92

		Sub-Total	50,309.05

Change Orders Approved at Draw #16

183-10	Traill Painting Co.	PR #53A - HS Fitness Partition - Guardrail.	1,455.00
189-9	Bachman, Inc. dba Floor to Ceiling	PR #70 - ES Existing Classroom Shelving.	(2,149.00)
190-11	Traill Painting Co.	PR #70 - ES Existing Classroom Shelving.	(1,525.00)
191-25	Manning Mechanical, Inc.	PR #60 - HS Kitchen Plumbing Review.	6,959.75
192-9	Integrity Steel Supply, LLC	PR #67 - ES Corridor Structural Changes.	756.00
193-7	Innovative Erectors, Inc.	PR #67 - ES Corridor Structural Changes.	1,008.23
194-26	Vinco, Inc.	PR #68 - HS Concessions Electrical.	881.87
195-12	RTL Construction, Inc.	PR #71 - ES Lobby E1001 Furring Wall.	5,685.00
196-12	Traill Painting Co.	PR #71 - ES Lobby E1001 Furring Wall.	300.00
197-27	Vinco, Inc.	PR #71 - ES Lobby E1001 Furring Wall.	456.99
198-7	Far-Moor Acoustics & Floors, LLC	PR #73 - ES Ceilings at Existing Classrooms.	(3,671.00)
199-1	Bradco Restoration	PR #76 - HS Additional Brick Restoration.	34,590.00
200-28	Vinco, Inc.	FCO #39 - Troubleshoot existing wiring, remove extra wire feed from double loaded existing breaker & turn breaker feeding main entry light & door security power back on. $212.20. FCO #40 - Re-feed AHU from close available circuiting. $175.56. FCO $41 - Labor to change plan installed electrical rough-in to new location. $127.50. FCO #42 - Labor to change plan installed ceiling rough-ins to new wall location.	1,025.20
201-29	Vinco, Inc.	PR #69A - ES Spec Ed Elect Demo.	4,483.04
202-8	Far-Moor Acoustics & Floors, LLC	Provide and install 480 sq ft of Armstrong Invis Acoustics	5,319.00
		Sub-Total	55,575.08

Change Orders Approved at Draw #17

203-1	Taracon Precast, LLC	FCO #27 - Additioanl Crane Mobilization. Add additional crane mobilization $7,500.00. Deduct for use of Eicholtz forklift ($1,500.00).	6,000.00
204-30	Vinco, Inc.	PR #81 - HS Fitness Electrical Layout.	8,007.33
205-26	Manning Mechanical, Inc.	FCO #14 - Recessed Mounting Box Chemistry 116.	127.00
206-13	Eicholtz Masonry, Inc.	FCO #45 - Forklift Use Backcharge. Cost associated for crane mobilization due to inadequate work force to complete cmu walls.	(6,000.00)
207-27	Manning Mechanical, Inc.	FCO #44 - Gymnasium Ductwork Changes. Conflicts between bar joist wind bracing and large sized ductwork required resizing of ductwork in Gym 180. Includes credit for deletion of original plan sized ductwork and labor to install.	2,414.00
208-28	Manning Mechanical, Inc.	PR #47 - HS Shop remodel mechanical support.	477.00
209-8	Innovative Erectors, Inc.	PR #47 - HS Shop remodel mechanical support.	1,960.92
211-13	RTL Construction, Inc.	PR #69B - ES Spec Ed demo/finishes.	4,381.44
212-10	Integrity Steel Supply, LLC	PR #72R1 - HS Catwalk elect enclosure framing.	20,485.00
		Sub-Total	37,852.69

Change Orders Approved at Draw #18

210-14	Gast Construction Company, Inc.	PR #69B - ES Spec Ed demo/finishes.	960.00
213-31	Vinco, Inc.	PR #79 - HS IT wiring.	7,294.84
215-14	RTL Construction, Inc.	PR #84 - HS Kitchen ceiling revision.	2,074.87
216-32	Vinco, Inc.	PR #84 - HS Kitchen ceiling revision.	237.44
217-11	Integrity Steel Supply, LLC	PR #86 - HS Kitchen mechanical reinforcing.	1,510.00
218-9	Innovative Erectors, Inc.	PR #86 - HS Kitchen mechanical reinforcing.	1,572.07

219-9	Far-Moor Acoustics & Floors, LLC	PR #87 - Elementary classroom ductwork.	(237.00)
220-29	Manning Mechanical, Inc.	PR #87 - Elementary classroom ductwork.	(600.00)
221-7	All Finish Concrete, Inc.	PR #80 - Additional sitework.	8,229.69
222-11	Landwehr Construction, Inc.	PR #80 - Additional sitework. Soil correction not required.	6,980.70
223-12	Landwehr Construction, Inc.	FCO #46 - Remove cmu from footing trenches where banks collapsed. Remove 8' section of undermined footing at HS stage area. Clean muck from HS & ES footing trenches prior to backfilling. Dig alongside undermined HS & ES to allow for Controlled Density Fill placement by All Finish Concrete.	8,330.69
224-8	All Finish Concrete, Inc.	FCO #47 - Place controlled density fill at locations determined correctable by Braun Intertec and Larson Engineering. Form and pour new footing at locations where footings were severly undermined or shifted from originally poured location.	3,341.42
225-9	Northern Woodwork, Inc.	PR #26A - HS Secure Entry Windows.	411.72
226-30	Manning Mechanical, Inc.	PR #77 - ES Natural gas piping to kitchen.	4,137.65
227-15	Gast Construction Company, Inc.	PR #63 Signage. Interior panel signage accepted only.	11,542.00
228-15	RTL Construction, Inc.	PR #78 - ES Bathroom furring walls.	7,311.36
229-16	Gast Construction Company, Inc.	PR #78 - ES Bathroom furring walls.	1,680.00
230-9	All Finish Concrete, Inc.	FCO #48 - Added Concrete. Replace cracked, heaved sidewalk section near HS door 7. Continue existing accessible pathway to HS door 9.	2,181.30
231-10	Innovative Erectors, Inc.	FCO #49 - Ag Shop color transition height. Adjust the color transition height of the exterior sidewall stel on the Ag Shop addition.	6,104.95
232-10	Northern Woodwork, Inc.	FCO #50 - Added solid surface. Provide and install solid surface wall caps at the reading nooks in eight elementary classrooms.	2,402.00
233-17	Gast Construction Company, Inc.	FCO #53 - ES Backing at reading nooks. Add plywood backing at back of reading nooks for casement attachment.	1,404.00
234-18	Gast Construction Company, Inc.	FCO #54 - ES Addition tack boards and tack strips. Provide and install 12' tack boards at elementary classroom and 250' of tack strips above lockers at hall E1004.	8,858.00
235-10	Bachman, Inc. dba Floor to Ceiling	PR #82 - HS Fitness room flooring.	54,995.00
236-12	Integrity Steel Supply, LLC	FCO #51 - CMU Shear wall corrections at ES. All reinforcing bar indicated on structural plan S2101 at the north wall of stairtower J was not installed during CMU wall wall construction. Provided steel angles as directed by structural engineer.	770.50
237-14	Eicholtz Masonry, Inc.	FCO #52 - Deduct for FCO #51. All reinforcing bar indicated on structural plan S2101 at the north wall of stairtower J was not installed during CMU wall construction. Integrity Steel provided steel angle as directed by structural engineer.	(770.50)
238-11	Northern Woodwork, Inc.	FCO #55 - End panels at 137 and 143. Provide and install P-lam end at FACS 137 and finished 24" filler panel at Art 143.	325.00
239-12	Northern Woodwork, Inc.	FCO #56 - Extra Mobilization. Schedule delays caused extra mobilization to install elementary casework.	1,215.00
242-11	Innovative Erectors, Inc.	PR #53A - HS Fitness Partition - Guardrail	3,888.50
243-12	Innovative Erectors, Inc.	PR #88 - Gymnasium 180 scoreboard supports	2,460.87
244-15	Eicholtz Masonry, Inc.	PR #53A - HS Fitness Partition - Guardrail. Install of guardrail was changed after CO written, this will not be needed anymore. This zeroes out change order #1907-181-12.	(1,840.00)
		Sub-Total	146,772.07

Change Orders in Process

214-13	Traill Painting Co.	PR #85 - HS Wood shop ceiling painting.	3,250.00
240-13	Integrity Steel Supply, LLC	PR #88 - Gymnasium 180 scoreboard supports	2,423.00
241-14	Traill Painting Co.	PR #88 - Gymnasium 180 scoreboard supports	700.00
245-10	All Finish Concrete, Inc.	PR #37 - New Ag Shop. Add for site concrete.	27,164.13
246-13	Landwehr Construction, Inc.	FCO #57 - Sanitary & Storm Under Building. Provide and install city sanitary sewer and storm sewer underneath high school.	5,637.30
247-14	Landwehr Construction, Inc.	FCO #58 - Sock & Pea rock at drain tile. Provide and install fabric sock and pea rock at drain tile fields in HS & ES infiltration basins around elevator pits and at stage.	11,013.00
248-15	Landwehr Construction, Inc.	FCO #59 - Backflow valves. Provide and install backflow valves at the two drain tile systems exiting the high school addition and the one exiting the elementary addition.	15,946.00
249-16	Landwehr Construction, Inc.	FCO #60 - Misc. Site. 1.) Provide ramps across footings and flat drive paths throughout HS addition - $2,625.00. 2.) Install salvaged asphalt milling at entries to ES bus loop & south parking lot - $735.00. 3.) Remove ramp from stage to auditorium after completion of the structural steel, block wall and backfilling scopes of work were completed - $1,182.00.	4,542.00
250-13	Innovative Erectors, Inc.	FCO #61 - Adjustments to Structural Steel. Corrections for plan dimensions/elevation discrepencies and epoxy anchor bolts for a steel column after a rain event required a footing to be replaced.	6,784.32
251-10	Far-Moor Acoustics & Floors, LLC	FCO #062 - Commons 170 Sound Panels. Split cost of 120 sq. ft. of acoustical panels on west wall of Commons 170.	1,372.00
252-6	FM Asphalt, LLC	FCO #063 - Pave 5th Street. Poor road structure caused deterioration and required repaving between 5th Street and 4th Avenue and 5th Avenue.	22,300.00
253-14	Innovative Erectors, Inc.	FCO #064 - Add for FCO $066 to Eicholtz. 1. Corrective measures to correct anchor bolt placement in masonry piers at Commons 170. $12,839.83. 2. Corrective measures to steel tube bearing height at HS running track, provide structural integrity of shear walls at ES stair tower J, & provide for adequate joist bearing at auditorium 190. $9,563.71. FCO #067 - Deduct for FCO #065. 1. Replace CMU carelessly removed during sky link structural steel installation. ($4,646.00).	17,757.54
254-16	Eicholtz Masonry, Inc.	FCO #066 - Deduct for FCO #064 to Innovative. 1. Corrective measures to correct anchor bolt placement in masonry piers at Commons 170. ($12,839.83). 2. Corrective measures to steel tube bearing height at HS running track, provide structural integrity of shear walls at ES stair tower J, & provide for adequate joist bearing at auditorium 190. ($9,563.71). FCO #065 - Add for FCO #067. 1. Replae CMU carelessly removed during sky link structural steel installation. $4,646.00.	(17,757.54)
		Sub-Total	101,131.75
		Change Order Status To Date 10/05/21	3,156,579.29

* **Change Order #1907-10-3 affects the " Elementary School Parking Lot East" line on the draw instead of Construction Contingency.**

** **Change Orders affecting Owner Contingency instead of Construction Contingency.**

INDEPENDENT SCHOOL DISTRICT NO. 146

Executive Summary - June 30, 2021

EideBailly

CPAs & BUSINESS ADVISORS

AUDIT RESULTS AND FINDINGS

AUDIT OPINION

- The District received a "clean" audit opinion
  - Unmodified opinion – financial statements are prepared using accounting principles generally accepted in the U.S. (GAAP)
  - Financial statements do not contain material misstatements and are fairly presented
- Opinion is merely the auditor's professional opinion, based on audit work, on whether the financial statements were prepared in accordance with GAAP, free from material misstatement, and fairly presented

AUDIT OF FEDERAL FUNDS

- All entities with federal award expenditures of $750,000+ in a year are required to obtain an annual audit
- Single audit – considers compliance with rules and regulation of applicable federal awards
- The District received an unmodified opinion on compliance for the major federal awards programs report

During fiscal year 2021, the District expended approximately $1,100,000 in federal awards.

FINDINGS

Financial Statements:

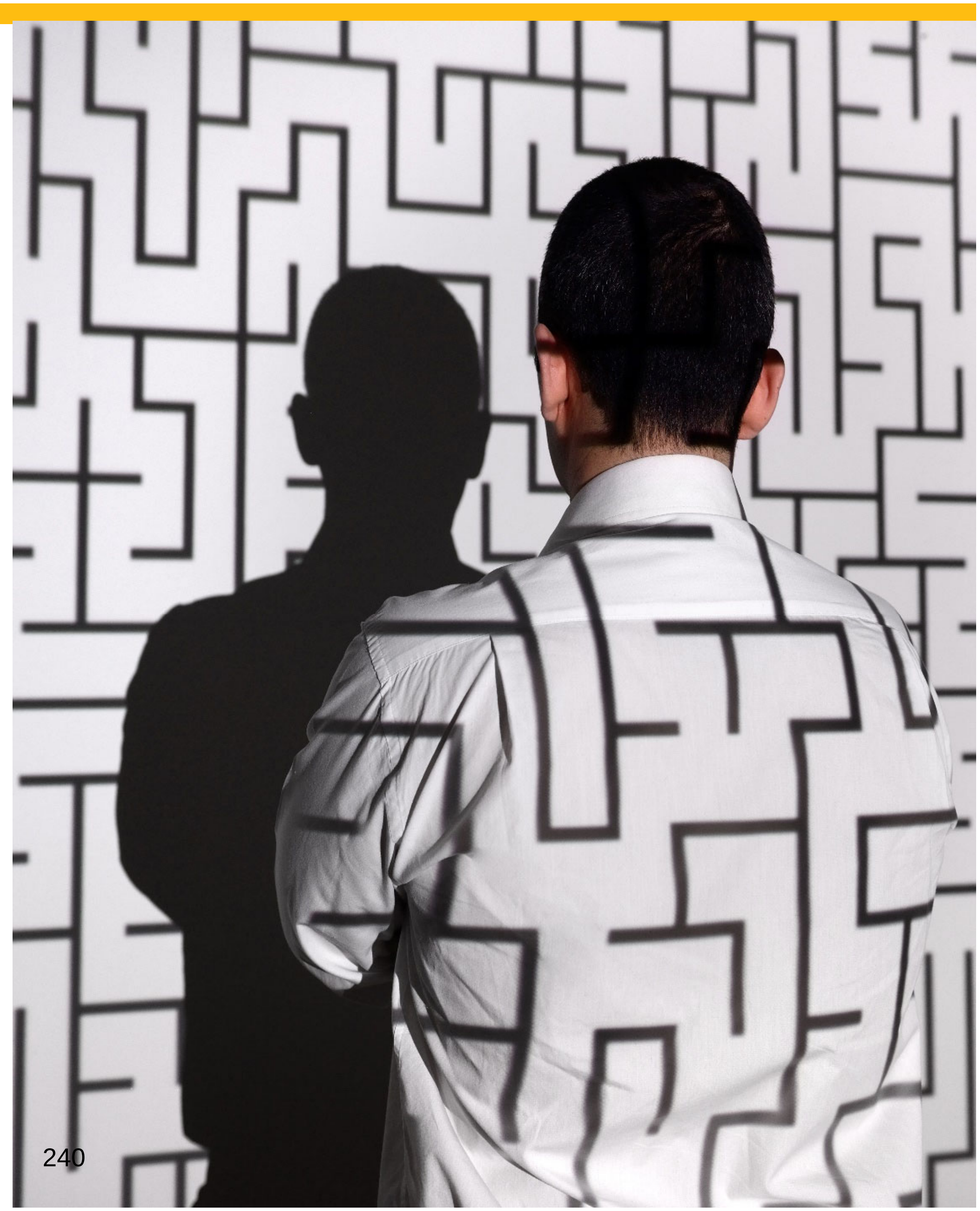
1. Segregation of Duties
2. Material Adjustments
3. Preparation of Financial Statements, including SEFA

Federal Funds:

1. None

Minnesota Legal Compliance:

1. Unallowable Expenditure of Student Activity Funds

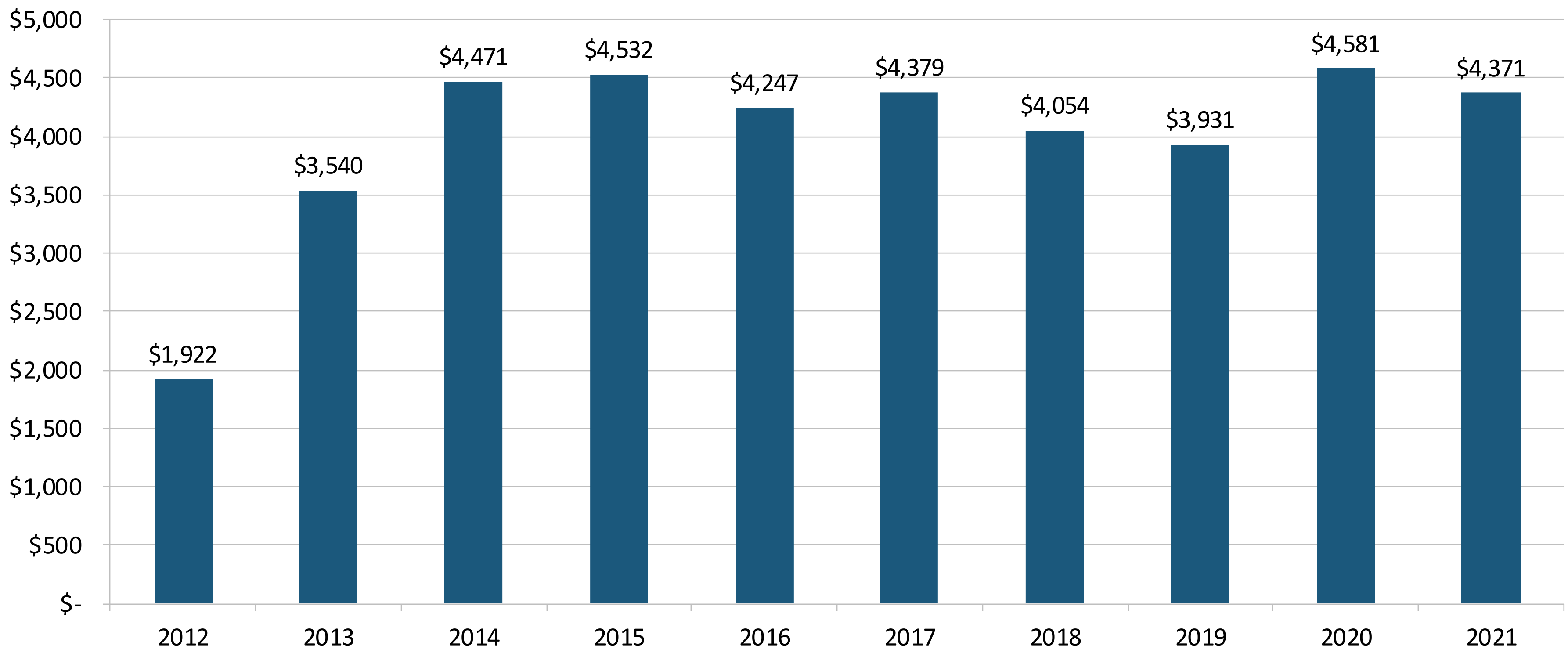


CASH AND INVESTMENTS

CASH/INVESTMENTS

Most significantly affected by the state aid payments structure.

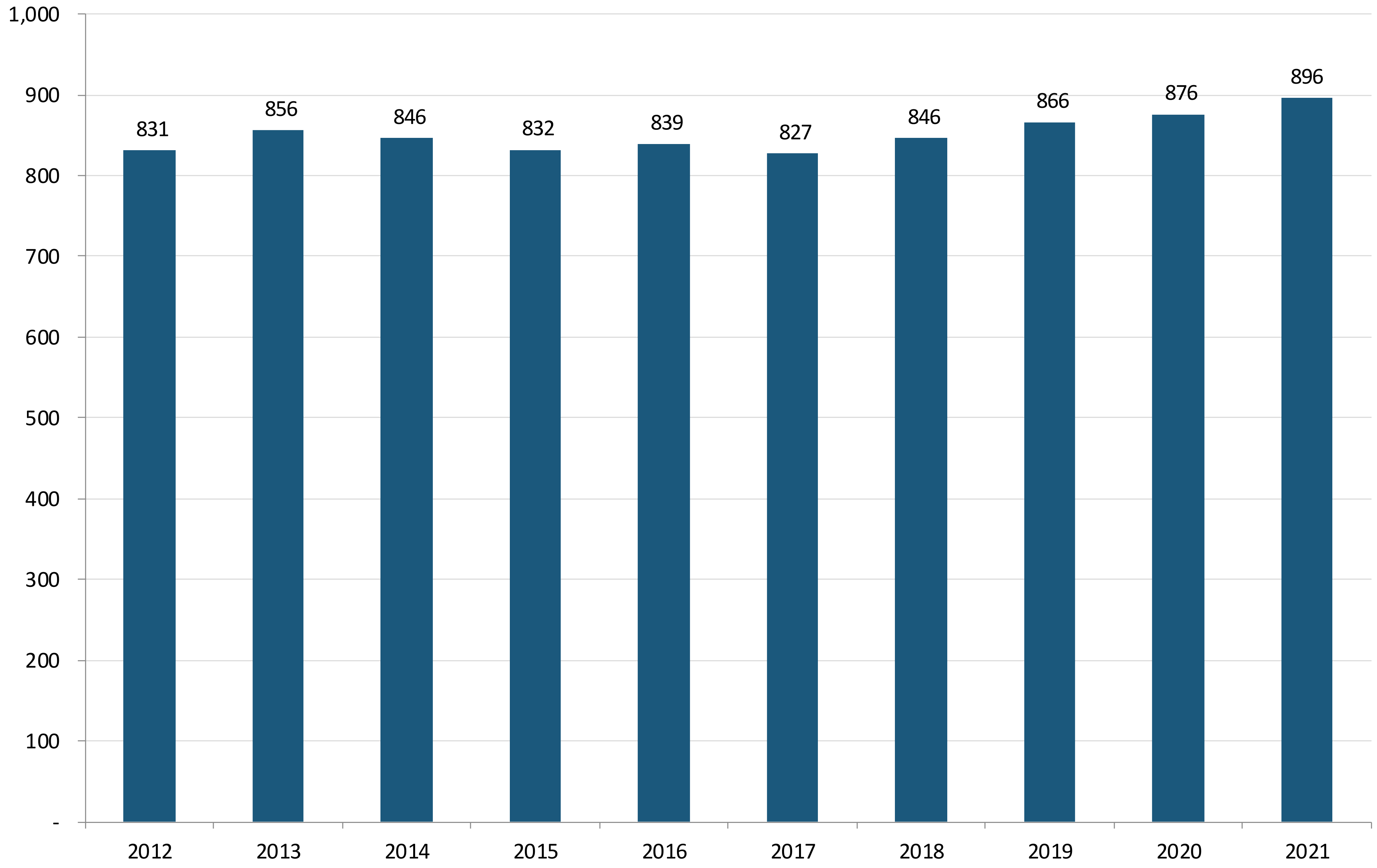
Balances (in thousands) of the District for the past ten years:



Graph above excludes cash recorded within the capital projects fund.

GENERAL FUND

ADM SERVED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2019
2020
2021

BUDGET TO ACTUAL

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
State sources	$ 8,016,710	$ 7,951,070	$ 8,363,464	$ 412,394
Local levies	1,047,910	1,047,910	1,084,136	36,226
Federal sources	109,200	569,860	576,945	7,085
Other	686,900	583,820	414,406	(169,414)
Total revenues	9,860,720	10,152,660	10,438,951	286,291
				2.8% Positive
Expenditures				
Current				
Regular instruction	5,305,660	5,179,530	4,981,354	198,176
Administration and district support services	974,880	998,350	970,747	27,603
Special education instruction	1,200,430	1,256,290	1,263,979	(7,689)
Instructional and pupil support services	1,282,620	1,273,290	1,256,690	16,600
Sites and buildings	787,060	844,040	835,291	8,749
Other	352,920	365,680	339,374	26,306
Capital Outlay	281,830	385,540	808,798	(423,258)
Total expenditures	10,185,400	10,302,720	10,456,233	(153,513)
				-1.5% Negative
Revenues Over (Under) Expenditures	(324,680)	(150,060)	(17,282)	132,778
Other Financing Sources	1,500	156,500	8,856	(147,644)
Net Change in Fund Balance	$ (323,180)	$ 6,440	(8,426)	$ (14,866)
Fund Balance, Beginning of Year			3,740,526	
Fund Balance, End of Year			$ 3,732,100	

A POSITIVE FUND BALANCE:

1 Contributes to a favorable bond rating

2 Produces investment income and provides a source of working capital to meet cash flow needs

3 Offers a cushion for unexpected expenditures or revenue shortfalls

FUND BALANCE CATEGORIES

Nonspendable	Restricted	Committed	Assigned	Unassigned
Represents amounts that cannot be spent	Legally restricted by outside parties	Intended for a specific activity	Intended for a specific activity by school board or designated individuals	Reserves
Not in spendable form	Cannot be appropriated for other spending	Imposed by formal action of the school board but is not legally restricted	Not legally restricted	“Rainy day” fund
Inventory, prepaid expenses				

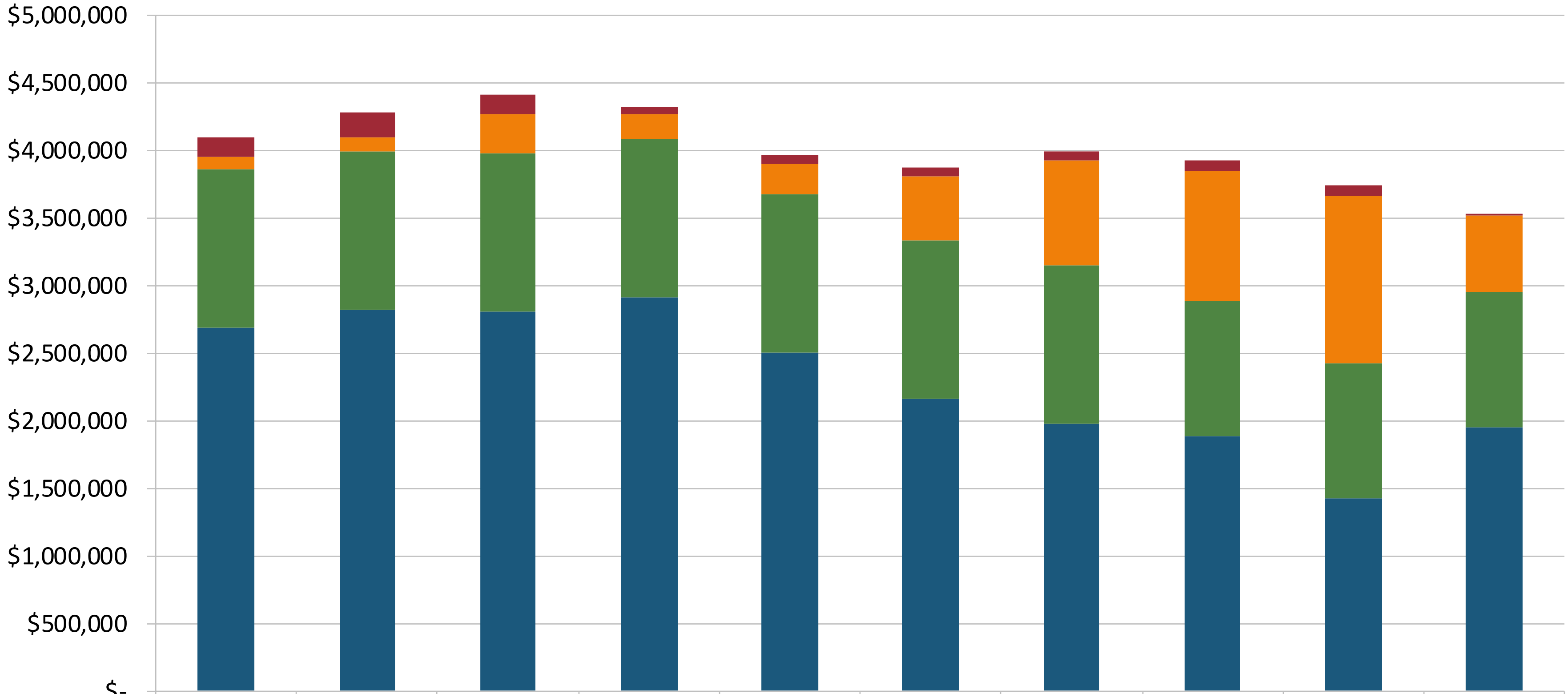
CHANGES IN FUND BALANCES

Fund Balance: cumulative difference between fund assets and fund liabilities

	Fund Balance Beginning of Year	Net Change in Fund Balances	Fund Balance (Deficit) End of Year
Nonspendable	$ 84,484	$ (73,627)	$ 10,857
Restricted for student activities	152,826	47,387	200,213
Restricted for staff development	337,804	(176,387)	161,417
Restricted for operating capital	155,945	(43,836)	112,109
Restricted for gifted and talented	23,432	(1,248)	22,184
Restricted for safe school and crime	15,752	(8,718)	7,034
Restricted for basic skills extended time	912	(912)	-
Restricted for long-term facilities maintenance	370,600	(291,050)	79,550
Restricted for medical assistance	168,640	21,512	190,152
Committed for severance	250,000	-	250,000
Committed for capital	750,000	-	750,000
Unassigned	1,430,131	518,453	1,948,584
	$ 3,740,526	$ (8,426)	$ 3,732,100

TOTAL FUND BALANCES

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



	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Nonspendable	$141,765	$185,556	$148,451	$49,960	$62,237	$65,330	$70,383	$71,500	$84,484	$10,857
Restricted	$84,189	$95,590	$285,175	$177,891	$225,578	$470,927	$772,190	$962,461	$1,225,911	$572,446
Committed	$1,175,000	$1,175,000	$1,175,000	$1,175,000	$1,175,000	$1,175,000	$1,175,000	$1,000,000	$1,000,000	$1,000,000
Unassigned	$2,687,807	$2,817,861	$2,806,595	$2,910,694	$2,497,896	$2,162,421	$1,974,477	$1,886,668	$1,430,131	$1,948,584

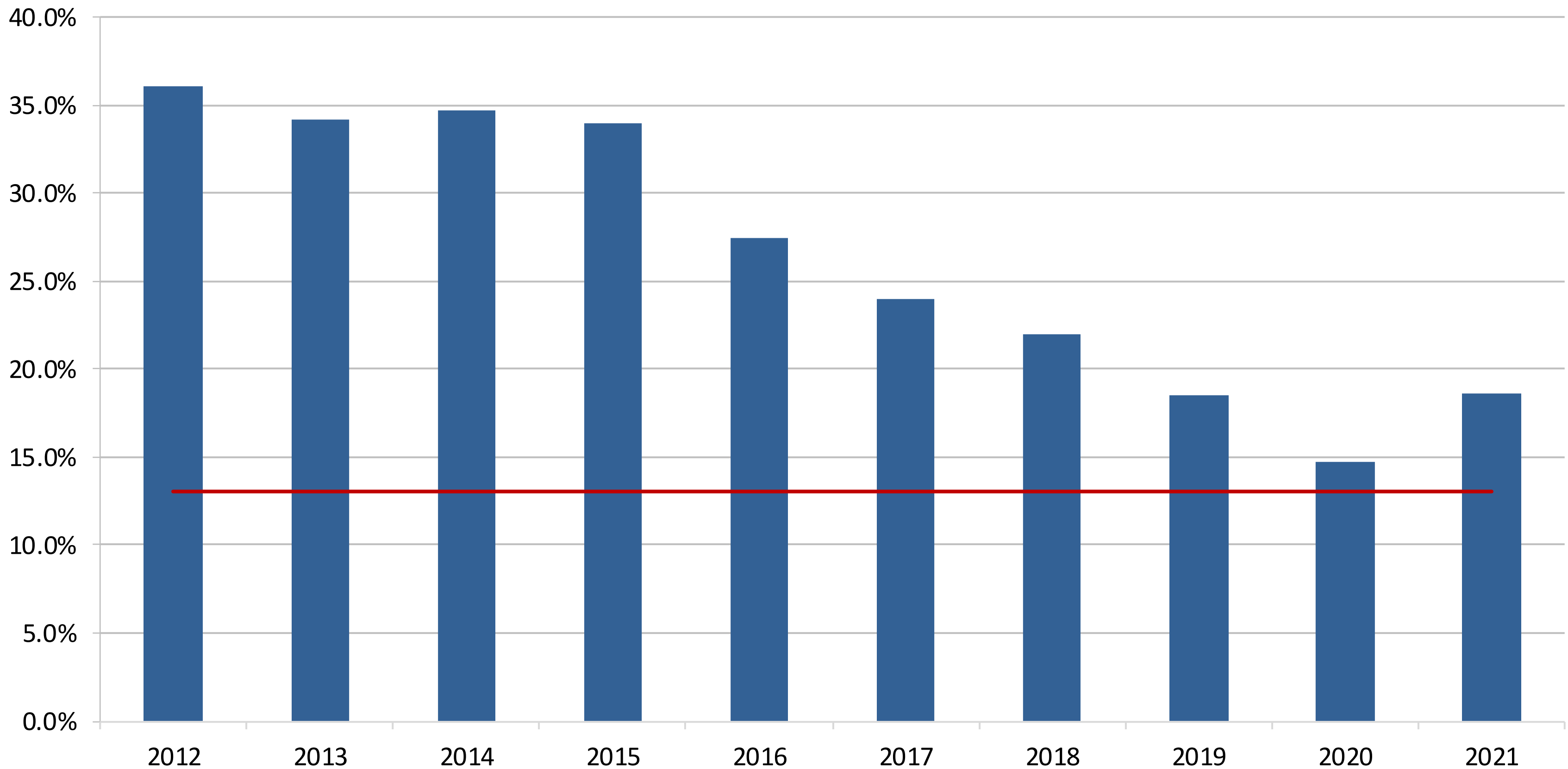
RECOMMENDATIONS REGARDING FUND BALANCES

The District's Policy: strive to maintain a minimum unassigned fund balance in an amount that shall be no less than 13% of the annual budget. For the current year that target amount is $1.3 million

Government Finance Officers Association (GFOA): recommends, at a minimum, that governments maintain unrestricted fund balances in their general fund of no less than two months (16.67%) of regular general fund expenditures. For the current year that target amount is $1.7 million

UNASSIGNED FUND BALANCE

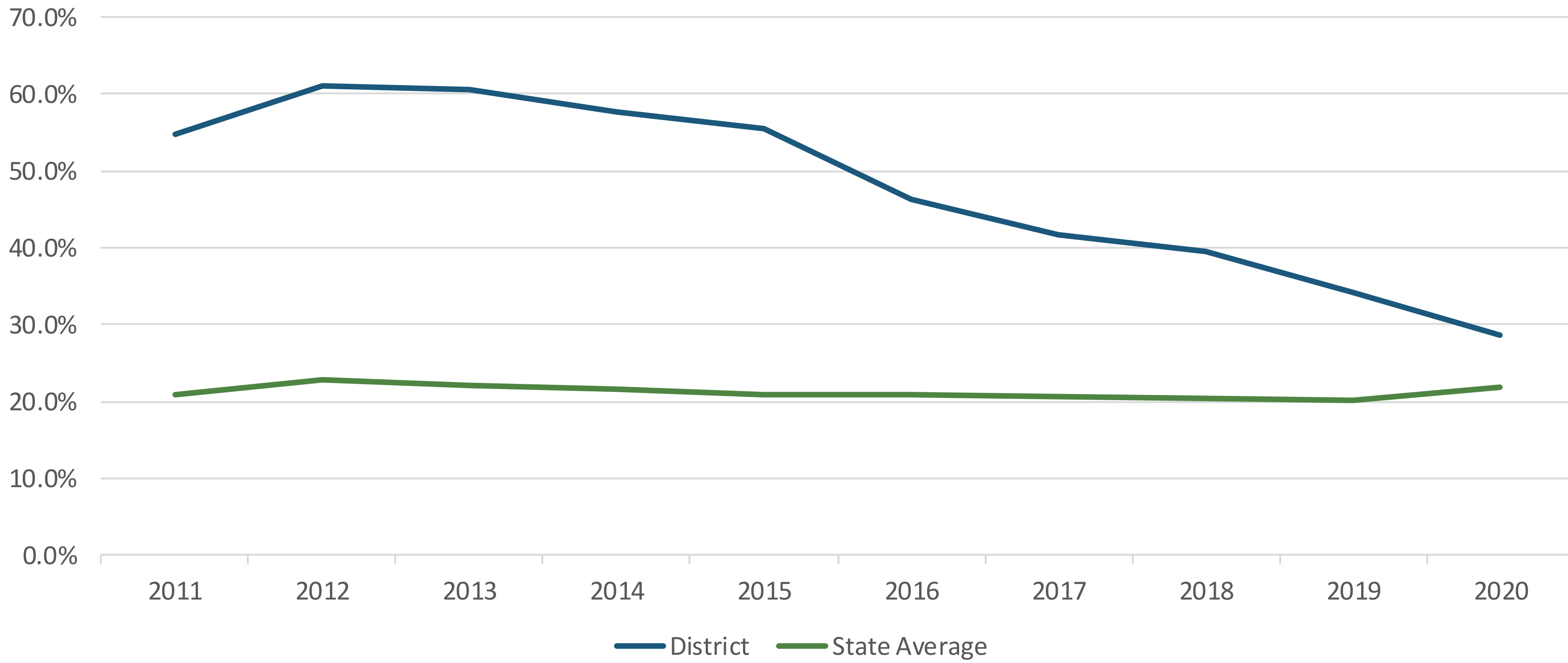
The District's unassigned fund balance as a percentage of expenditures in the General Fund for the last 10 years



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

FUND BALANCE COMPARISON

The District's unrestricted fund balance as a percentage of expenditures in the General Fund for the last 10 years, as compared to the State Average.

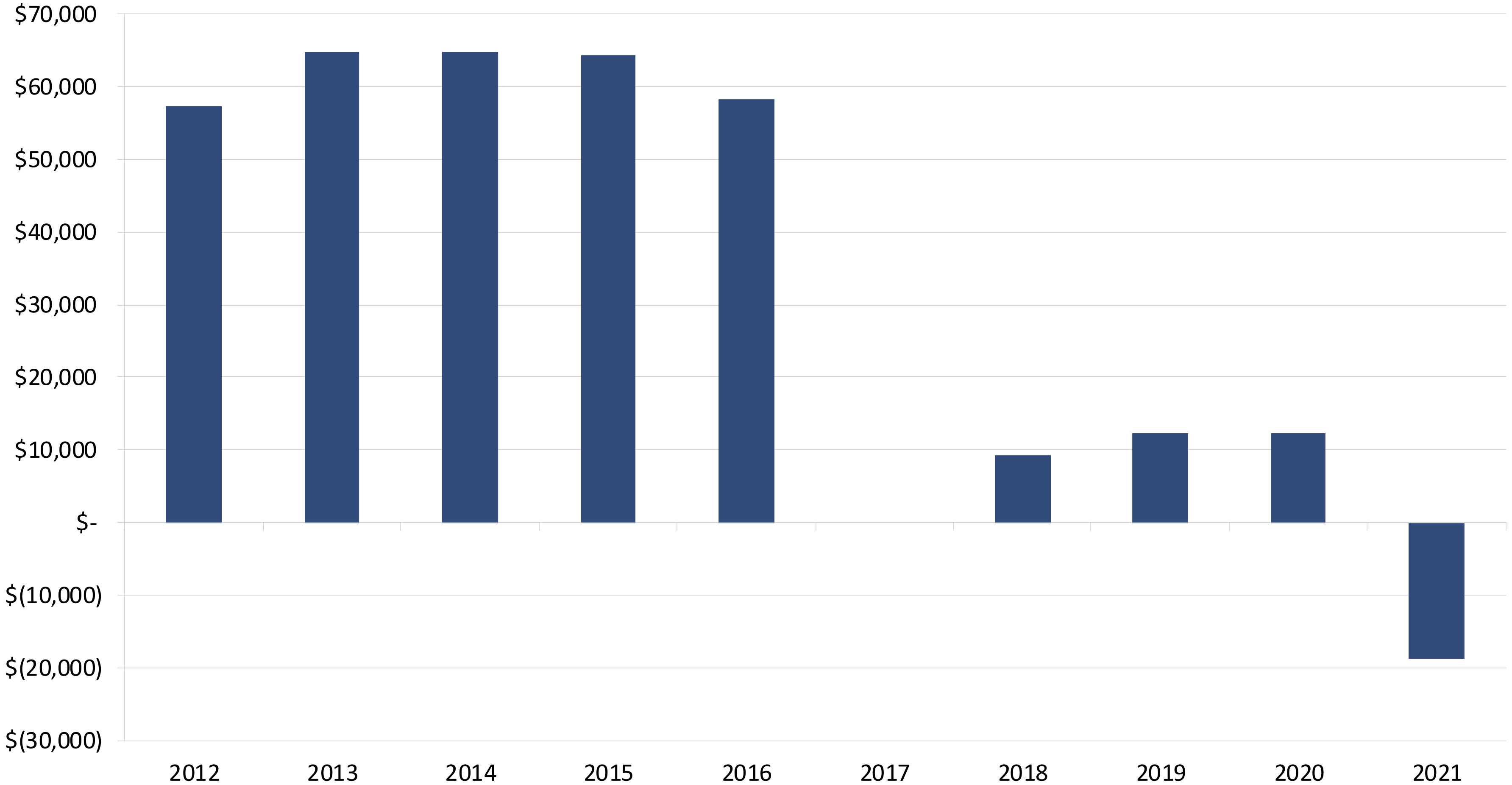


Above amounts are compiled from MDE reports, using Fund 01 (General Fund) expenditures only. These reports are on a 1-year delay; therefore, FY21 information is not yet available.

OTHER FUNDS

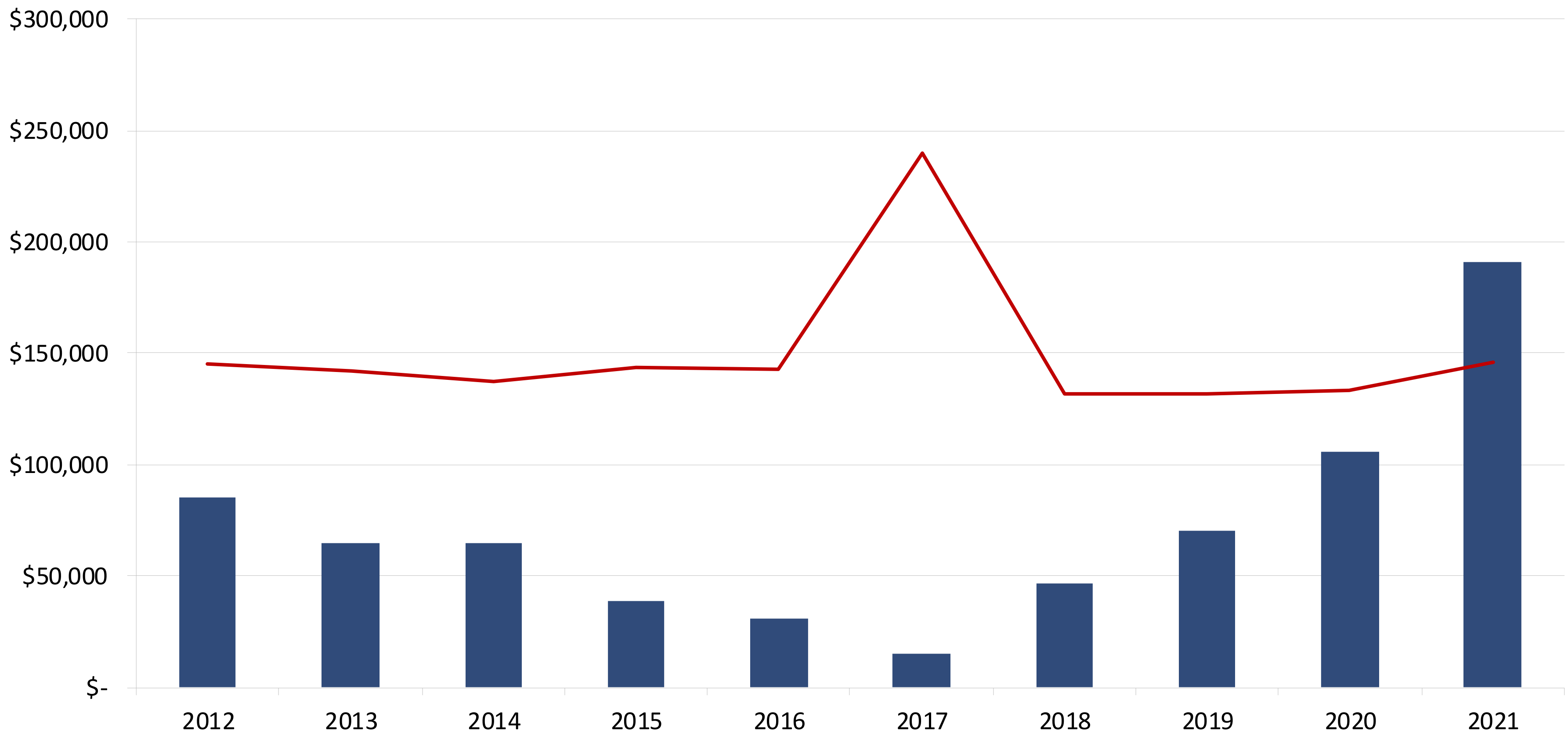
YEAR-END FUND BALANCE – COMMUNITY SERVICE FUND

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.

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

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CPAs & BUSINESS ADVISORS

Financial Statements
June 30, 2021

Independent School District No. 146
Barnesville Public Schools

EideBailly®

Name	Position	Term Expires
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	2021

Administration	
Jon Ellerbusch	Superintendent
Jodi Samuelson	Finance Officer

EideBailly

CPAs & BUSINESS ADVISORS

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, 2021, 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, 2021, 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.

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 employer's 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 or 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, general fund schedule of changes in UFARS fund balance, combining and individual fund schedules, and uniform financial accounting and reporting standards compliance table are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the financial statements of the District.

The Schedule of Expenditures of Federal Awards, general fund schedule of changes in UFARS fund balance, combining and individual fund schedules, and uniform financial 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 13, 2021 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 13, 2021 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.

Eide Bailly LLP

Fargo, North Dakota
October 13, 2021

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, 2021.

Financial Highlights

Key financial highlights for the 2020-2021 fiscal years:

- *General Fund 01* - The overall revenues were $10,438,951 while the overall expenditures were $10,456,233. Other financing sources totaled $8,856, decreasing fund balance $8,426.

- *Food Service Fund 02* - The revenues were $523,365 and the expenditures were $435,183, with fund balance increasing $88,182.

- *Community Service Fund 04* - The revenues were $231,342 while the expenditures were $262,480 with fund balance decreasing $31,138.

- *Capital Projects Fund 06* - The revenues were $276,035 while the expenditures were $14,662,362, with fund balance decreasing $14,386,327.

- *Debt Service Fund 07* - The revenues were $2,190,251 while the expenditures were $2,109,314 with fund balance increasing $80,937.

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 is it 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 position was $1,381,046 on June 30, 2021. A condensed version of the Statement of Net Position at June 30, 2021 and 2020 is as follows:

Statement of Net Position
Years Ended June 30, 2021 and 2020

	2021	2020
Assets		
Current assets	$ 20,711,196	$ 32,986,948
Capital assets	24,154,995	9,289,725
Total assets	44,866,191	42,276,673
Deferred Outflows of Resources	2,837,524	4,421,839
Liabilities		
Other liabilities	$ 4,898,886	$ 3,007,075
Long-term liabilities	33,546,010	33,798,529
Total liabilities	38,444,896	36,805,604
Deferred Inflows of Resources	7,877,773	10,001,208
Net Position (Deficit)		
Net investment in capital assets	24,154,995	9,140,143
Restricted for specific purposes	11,299,909	25,979,480
Unrestricted	(34,073,858)	(35,227,923)
Total net position (deficit)	$ 1,381,046	$ (108,300)

Changes in Net Position - The District's total revenues were $13,681,303 for the year ended June 30, 2021.

The total cost of all programs and services was $12,191,957. The District's expenses are predominantly related to educating and caring for students.

Total revenues exceeded expenses, increasing net position by $1,489,346, which resulted in net position at year-end.

A condensed version of the Statement of Activities for the years ended June 30, 2021 and 2020 is as follows:

Statement of Activities
Years Ended June 30, 2021 and 2020

	2021	2020
Revenues		
Program revenues		
Charges for service	$ 494,045	$ 648,565
Operating grants and contributions	2,003,530	347,620
General		
Property taxes	2,657,936	1,183,947
Aids and payments from state and other	8,174,674	8,109,670
Unrestricted investment earnings	293,532	249,921
Miscellaneous revenues	57,586	53,621
Total revenues	13,681,303	10,593,344
Expenses		
District and school administration	759,590	714,487
District support services	244,385	263,866
Regular instruction	5,575,034	5,541,602
Vocational instruction	273,218	288,510
Exceptional instruction	1,187,716	1,092,900
Community education and services	262,480	222,307
Instructional support services	379,133	360,883
Pupil support services	1,379,876	1,355,166
Site, buildings and equipment	1,137,118	1,355,158
Fiscal and other fixed-cost programs	993,407	652,991
Total expenses	12,191,957	11,847,870
Change in Net Position	1,489,346	(1,254,526)
Net Position (Deficit) - Beginning	(108,300)	1,146,226
Net Position (Deficit) - End	$ 1,381,046	$ (108,300)

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 $14,255,596. This was down from $28,512,368, at the end of the prior year, a decrease of $14,256,772.

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.

	Year Ended June 30, 2021	Year Ended June 30, 2020	Amount of Increase (Decrease)	Percent Increase (Decrease)
Local Property Taxes	$ 1,084,136	$ 1,011,702	$ 72,434	7.2%
Other Local Sources	403,133	441,803	(38,670)	-8.8%
State Sources	8,363,464	7,958,435	405,029	5.1%
Federal Sources	576,945	84,756	492,189	580.7%
Sales and Other	11,273	9,547	1,726	18.1%
Total General Fund revenues	$ 10,438,951	$ 9,506,243	$ 932,708	9.8%

Total General Fund revenue increased by $932,708 or 9.8% 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 due to lower interest rates, no season tickets sales and lower athletic gate fees due to shortened seasons and minimal spectators to meet the guidelines put in place by the Minnesota Departments of Education and Health and Minnesota State High School League in response to the COVID-19 pandemic. The increase 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 higher special education aid. The increase in federal sources is due to increased aids related to the COVID-19 pandemic, including but not limited to Coronavirus Relief Funds (CRF), ESSER and GEER funding. Property sales were higher because we sold a used four-wheeler in the year ended June 30, 2021.

The following schedule presents a summary of General Fund expenditures.

	Year Ended June 30, 2021	Year Ended June 30, 2020	Amount of Increase (Decrease)	Percent Increase (Decrease)
Salaries and Benefits	$ 7,539,940	$ 7,140,741	$ 399,199	5.6%
Purchased Services	1,475,612	1,608,087	(132,475)	-8.2%
Supplies and Materials	548,191	549,354	(1,163)	-0.2%
Capital Expenditures	808,798	331,098	477,700	144.3%
Other Expenditures	83,692	59,798	23,894	40.0%
Total General Fund expenditures	$ 10,456,233	$ 9,689,078	$ 767,155	7.9%

Total General Fund expenditures increased $767,155 or 7.9% from the previous year. The increase in salaries and benefits is due to hiring two full time distance learning teachers plus with increased wages and benefits as negotiated and lane increases for both certified and non-certified staff. The decrease in purchased services was due to less substitute teachers available and needed during the school year, due to the change in the learning models caused by the COVID-19 pandemic. The increase in capital expenditures is due to additional long term facilities capital expenditures and CRF capital expenditures approved by the Minnesota Department of Education. Other expenditures increased 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 and property tax abatements.

General Fund Budgetary Highlights

The District did revise the 2021 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 $80,937. 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 a decrease of $14,386,327. The decrease was due to construction costs incurred during the year ended June 30, 2021. Bonds to finance this project were issued in the prior year.

Other Non-Major Funds

Revenues exceeded expenditures in the other Non-major funds by $57,044.

The Food Service Fund incurred an increase of $88,182. 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 a decrease of $31,138.

Capital Assets and Debt Administration

Capital Assets

By the end of 2021, the District had invested $31,534,783 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 $381,254.

Capital Assets Governmental Activities
Years Ended June 30, 2021 and 2020

	2021	2020
Land	$ 719,663	$ 719,663
Construction in Progress	18,076,298	2,964,337
Building and Improvements	11,398,370	11,311,448
Equipment	1,340,452	1,295,293
Accumulated Depreciation	(7,379,788)	(7,001,016)
Total capital assets	$ 24,154,995	$ 9,289,725

Long-Term Liabilities

At June 30, 2021, the District had $42,216 in vacation payable, $25,765,000 in bonds payable, $2,135,417 in bond premiums, $285,794 in total OPEB liability, and $6,611,808 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.

Statement of Net Position
June 30, 2021

Assets		
Cash and investments	$	17,100,970
Receivables		
Current property taxes		2,097,039
Delinquent property taxes		37,081
Accounts		24,465
Due from other governmental units		1,426,423
Prepaid items		10,857
Inventories		14,361
		20,711,196
Capital assets		
Non-depreciable		
Land		719,663
Construction in progress		18,076,298
Depreciable		
Buildings and improvements		11,398,370
Equipment		1,041,518
Equipment under capital lease		298,934
Less accumulated depreciation		(7,379,788)
Total capital assets, net of depreciation		24,154,995
Total assets		44,866,191
Deferred Outflows of Resources		
Other post-employment benefits		13,818
Pension plans		2,823,706
Total deferred outflows of resources		2,837,524
Liabilities		
Accounts payable		2,545,752
Salaries and benefits payable		612,780
Accrued interest payable		405,292
Due to other governmental units		10,464
Unearned revenue		30,373
Long-term liabilities		
Due within one year - other than OPEB and pension		1,294,225
Due in more than one year - other than OPEB and pension		26,648,408
Due in more than one year - OPEB		285,794
Due in more than one year - net pension liability		6,611,808
Total liabilities		38,444,896
Deferred Inflows of Resources		
Unavailable revenue-property taxes		3,219,150
Other post-employment benefits		8,355
Pension plans		4,650,268
Total deferred inflows of resources		7,877,773
Net Position		
Net investment in capital assets		24,154,995
Restricted for specific purposes		11,299,909
Unrestricted		(34,073,858)
Total net position	$	1,381,046

Functions/Programs	Expenses	Program Revenues Charges for Services	Program Revenues Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
Governmental Activities				
Administration	$ 759,590	$ -	$ 218	$ (759,372)
District support services	244,385	-	-	(244,385)
Regular instruction	5,575,034	247,390	575,578	(4,752,066)
Vocational educational instruction	273,218	316	-	(272,902)
Special education instruction	1,187,716	85,775	756,831	(345,110)
Community education and services	262,480	123,466	48,407	(90,607)
Instructional support services	379,133	-	-	(379,133)
Pupil support services	1,379,876	37,000	484,630	(858,246)
Sites and buildings	1,137,118	98	137,866	(999,154)
Fiscal and other fixed-cost programs	993,407	-	-	(993,407)
Total governmental activities	$ 12,191,957	$ 494,045	$ 2,003,530	(9,694,382)
General revenues				
Property taxes, levied for general purposes				1,096,640
Property taxes, levied for community education				57,426
Property taxes, levied for debt service				1,484,151
Aids and payments from the state				8,174,674
County apportionment				19,719
Unrestricted investment earnings				293,532
Gifts and bequests				12,984
Miscellaneous revenues				44,602
Total general revenues				11,183,728
Change in net position				1,489,346
Net Deficit - Beginning				(108,300)
Net Position - End				$ 1,381,046

Governmental Funds
Balance Sheet
June 30, 2021

	General	Capital Projects	Debt Service	Other Governmental Funds	Totals
Assets					
Cash and Investments	$ 3,348,973	$ 12,729,558	$ 779,463	$ 242,976	$ 17,100,970
Receivables					
Current property taxes	686,986	-	1,377,409	32,644	2,097,039
Delinquent property taxes	12,027	-	24,396	658	37,081
Accounts	11,752	-	-	12,713	24,465
Due from other governmental units	1,348,703	-	70,352	7,368	1,426,423
Prepaid Items	10,857	-	-	-	10,857
Inventories	-	-	-	14,361	14,361
Total assets	$ 5,419,298	$ 12,729,558	$ 2,251,620	$ 310,720	$ 20,711,196
Liabilities					
Accounts payable	$ 48,571	$ 2,474,242	$ -	$ 22,939	$ 2,545,752
Salaries and benefits payable	585,032	-	-	27,748	612,780
Due to other governmental units	10,464	-	-	-	10,464
Unearned revenue	1,467	-	-	28,906	30,373
Total liabilities	645,534	2,474,242	-	79,593	3,199,369
Deferred Inflows of Resources					
Unavailable revenue-property taxes	12,027	-	24,396	658	37,081
Property taxes levied for subsequent year	1,029,637	-	2,134,211	55,302	3,219,150
Total deferred inflows of resources	1,041,664	-	2,158,607	55,960	3,256,231
Fund Balances					
Nonspendable	10,857	-	-	14,361	25,218
Restricted	772,659	10,255,316	93,013	179,579	11,300,567
Committed	1,000,000	-	-	-	1,000,000
Unassigned	1,948,584	-	-	(18,773)	1,929,811
Total fund balances	3,732,100	10,255,316	93,013	175,167	14,255,596
Total liabilities, deferred inflows of resources, and fund balances	$ 5,419,298	$ 12,729,558	$ 2,251,620	$ 310,720	$ 20,711,196

Governmental Funds
Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
June 30, 2021

Total Fund Balances - Governmental Funds	$ 14,255,596
Amounts Reported for Governmental Activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.	
Cost of capital assets	31,534,783
Less accumlulated depreciation	(7,379,788)
OPEB obligation liabilities are not recognized in the funds	(285,794)
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.	(405,292)
Delinquent property taxes are not considered available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.	37,081
Deferred outflows and inflows of resources related to pensions and OPEB are applicable to future periods and, therefore, are not reported in the funds.	(1,821,099)
Long-term liabilities, including bond payable, bond premium, vacation payable and net pension liability are not due and payable in the current period and, therefore, are not reported in the funds.	(34,554,441)
Total Net Position - Governmental Activities	$ 1,381,046

Governmental Funds

Statement of Revenues, Expenditures and Changes in Fund Balances

Year Ended June 30, 2021

	General	Capital Projects	Debt Service	Other Governmental Funds	Totals
Revenues					
Local property tax levies	$ 1,084,136	$ -	$ 1,484,151	$ 57,426	$ 2,625,713
Other local and county sources	403,133	276,035	2,579	126,225	807,972
State sources	8,363,464	-	703,521	62,365	9,129,350
Federal sources	576,945	-	-	471,691	1,048,636
Sales and other conversion of assets	11,273	-	-	37,000	48,273
Total revenues	10,438,951	276,035	2,190,251	754,707	13,659,944
Expenditures					
Current					
Administration	749,355	-	-	-	749,355
District support services	221,392	-	-	-	221,392
Regular instruction	4,981,354	-	-	-	4,981,354
Vocational education instruction	273,218	-	-	-	273,218
Special education instruction	1,263,979	-	-	-	1,263,979
Community education and service	-	-	-	262,480	262,480
Instructional support services	338,856	-	-	-	338,856
Pupil support services	917,834	-	-	435,183	1,353,017
Sites and buildings	835,291	-	-	-	835,291
Fiscal and other fixed cost programs	66,156	-	2,109,314	-	2,175,470
Capital outlay	808,798	14,662,362	-	-	15,471,160
Total expenditures	10,456,233	14,662,362	2,109,314	697,663	27,925,572
Excess (Deficiency) of Revenues over (under) Expenditures	(17,282)	(14,386,327)	80,937	57,044	(14,265,628)
Other Financing Sources					
Sale of equipment	8,856	-	-	-	8,856
Net Change in Fund Balance	(8,426)	(14,386,327)	80,937	57,044	(14,256,772)
Fund Balance, Beginning of Year	3,740,526	24,641,643	12,076	118,123	28,512,368
Fund Balance, End of Year	$ 3,732,100	$ 10,255,316	$ 93,013	$ 175,167	$ 14,255,596

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities
Year Ended June 30, 2021

Net Change in Fund Balances - Total Governmental Funds	$ (14,256,772)
Amounts Reported for Governmental Activities in the Statement of Activities Are Different Because:	
Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current period, those amounts are:	
Capital outlay	15,250,248
Fixed asset disposals	(3,724)
Depreciation expense	(381,254)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	12,504
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.	(11,665)
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.	(20,327)
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.	(356,518)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.	1,256,854
Change In Net Position of Governmental Activities	$ 1,489,346

Statement of Revenues, Expenditures and Changes in Fund Balance - Budget to Actual
Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Local property tax levies	$ 1,047,910	$ 1,047,910	$ 1,084,136	$ 36,226
Other local and county sources	675,000	571,920	403,133	(168,787)
State sources	8,016,710	7,951,070	8,363,464	412,394
Federal sources	109,200	569,860	576,945	7,085
Other conversion of assets	11,900	11,900	11,273	(627)
Total revenues	9,860,720	10,152,660	10,438,951	286,291
Expenditures				
Current				
Administration	731,920	758,670	749,355	9,315
District support services	242,960	239,680	221,392	18,288
Regular instruction	5,305,660	5,179,530	4,981,354	198,176
Vocational education instruction	299,530	299,530	273,218	26,312
Special education instruction	1,200,430	1,256,290	1,263,979	(7,689)
Instructional support services	369,780	359,310	338,856	20,454
Pupil support services	912,840	913,980	917,834	(3,854)
Sites and buildings	787,060	844,040	835,291	8,749
Fiscal and other fixed cost programs	53,390	66,150	66,156	(6)
Capital outlay	281,830	385,540	808,798	(423,258)
Total expenditures	10,185,400	10,302,720	10,456,233	(153,513)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(324,680)	(150,060)	(17,282)	132,778
Other Financing Sources				
Sale of equipment	1,500	156,500	8,856	(147,644)
Net Change in Fund Balance	$ (323,180)	$ 6,440	(8,426)	$ (14,866)
Fund Balance, Beginning of Year			3,740,526	
Fund Balance, End of Year			$ 3,732,100	

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

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 2021 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.

Current property taxes receivable is the uncollected portion of the taxes levied in 2020 and collectible in 2021. This levy is offset with a deferred inflow of resources for property taxes levied for a subsequent year. Delinquent taxes receivable includes the past six years' uncollected taxes. Delinquent taxes have been offset by a deferred inflow of resources for delinquent taxes not received within 60 days after year-end in the fund financial statements.

Capital Assets

Capital assets are capitalized at historical cost or estimated historical cost for assets where actual historic cost is not available Donated capital assets are recorded at acquisition value at the date of donation. 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 and construction in progress.

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 amortized over the life of the bonds using the straight-line method.

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

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, 2021, 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.

The liability for such vacation is reported as incurred in the government-wide financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements.

Pensions

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

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

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

Deferred Outflows 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 two items that qualify for reporting in this category on the government-wide statement of net position. Deferred outflows of resources related to other postemployment benefits consists of various estimate differences and contributions made to the plan subsequent to the measurement date that will be recognized as expenditures in future years. Deferred outflows of resources related to pension plans consists of various estimate differences and contributions made to the plan subsequent to the measurement date that will be recognized as expenses in future years.

Deferred Inflows of Resources

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net 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 first item, unavailable revenue from property taxes, arises under a modified accrual basis of accounting and is reported only in the Governmental Funds Balance Sheet. Delinquent property taxes not collected within 60 days of year-end are deferred and recognized as an inflow of resources in the governmental funds in the period the amounts become available. The second item is property taxes levied for subsequent years, which represent property taxes received or reported as a receivable before the period for which the taxes are levied, and is reported as a deferred inflow of resources in both the government-wide Statement of Net Position and the Governmental Funds Balance Sheet. Property taxes levied for subsequent years are deferred and recognized as an inflow of resources in the government-wide financial statements in the year for which they are levied and in the governmental fund financial statements during the year for which they are levied, if available. The third item is deferred inflows related to pension and OPEB activity as a result of various estimate differences that will be recognized as expenses in future years, reported in the government-wide statement of net position.

Net Position

Net position represents the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources in the District's government-wide financial statements. Net investment in capital assets consists of capital assets, net of accumulated depreciation, 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

In governmental fund types, the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources is called "fund balance." The District's governmental funds report the following categories of fund balance, based on the nature of any limitations requiring the use of resources for specific purposes.

- *Nonspendable Fund Balance* - 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 2021.

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.

Note 2 - Stewardship, Compliance, and Accountability

Expenditures in Excess of Appropriations

Budget control for the fund is established by its total appropriations. The General Fund had expenditures exceeding appropriations in the amount of $153,513 for the year ended June 30, 2021. These over expenditures were funded by greater than expected revenues and existing fund balance.

Deficit Fund Balance

At June 30, 2021, the Community Service Fund had a deficit fund balance of $18,773. The deficit will be eliminated in the following year through a combination of future revenues and, if necessary, transfers from the General Fund.

Note 3 - Deposits And Investments

Deposits

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

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

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

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

At June 30, 2021, 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 Minnesota School District Liquid Asset Fund (MSDLAF) are 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 and more than 5% of the District's investments are in TD Ameritrade.

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. 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 District has no investment policy that would further limit its investment choices. All funds in the MSDLAF and Ameritrade 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 Minnesota School District Liquid Asset Fund is an external investment pool not registered with the Securities and Exchange Commission (SEC) that follows the same regulatory rules of the SEC under rule 2a7. The fair value of the position in the pool is the same as the value of the pool's shares. As of June 30, 2021, the District's MSDLAF were rated AAA by S&P. As of June 30, 2021, the District's TD Ameritrade investments were rated AA- by S&P.

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, 2021:

		Investment Maturities (in Years)	
Cash and Investment Type	Fair Value	Not Applicable	<1
Cash and Cash Equivalents			
Minnesota School District Liquid Asset Fund	$ 1,272,574	$ 1,272,574	$ -
Money market funds	3,079,508	3,079,508	-
Deposits	2,625,718	2,625,718	-
Petty cash	300	300	-
Investments			
Municipal bonds	5,373,863	-	5,373,863
Commercial paper	4,749,007	-	4,749,007
	$ 17,100,970	$ 6,978,100	$ 10,122,870

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, 2021:

- Municipal bonds investments of $5,373,863 are valued using the matrix pricing model (Level 1 inputs)
- Commercial paper investments of $4,749,007 are valued using the matrix pricing model (Level 1 inputs)

Note 4 - Due from other Governmental Units

Amounts receivable from other governments as of June 30, 2021, include:

Fund	Federal	State	Total
Major Funds			
General	$ 261,103	$ 1,087,600	$ 1,348,703
Debt service	-	70,352	70,352
Non-Major Funds	2,549	4,819	7,368
	$ 263,652	$ 1,162,771	$ 1,426,423

Note 5 - Capital Assets

Capital asset activity for the year ended June 30, 2021 is a follows:

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021
Capital Assets, Not Being Depreciated				
Land	$ 719,663	$ -	$ -	$ 719,663
Construction in progress	2,964,337	15,111,961	-	18,076,298
Total capital assets, not being depreciated	$ 3,684,000	$ 15,111,961	$ -	$ 18,795,961
Capital Assets, Being Depreciated				
Buildings and improvements	11,311,448	86,922	-	11,398,370
Equipment	1,295,293	51,365	6,206	1,340,452
Total capital assets being depreciated	12,606,741	138,287	6,206	12,738,822
Less Accumulated Depreciation for				
Buildings and improvements	6,163,979	266,652	-	6,430,631
Equipment	837,037	114,602	2,482	949,157
Total accumulated depreciation	7,001,016	381,254	2,482	7,379,788
Net capital assets, being depreciated	5,605,725	(242,967)	3,724	5,359,034
Total capital assets, net	$ 9,289,725	$ 14,868,994	$ 3,724	$ 24,154,995

Depreciation expense for the year ended June 30, 2021 was charged to the following functions/programs:

Regular instruction	$ 71,363
Exceptional instruction	2,975
District support services	2,666
Pupil support services	21,466
Site, building and equipment	282,784
Total depreciation expense	$ 381,254

Note 6 - Long-Term Liabilities

Changes in long-term liabilities during the year ended June 30, 2021 are as follows:

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021	Due Within One Year
Bonds Payable	$ 26,565,000	$ -	$ 800,000	$ 25,765,000	$ 1,135,000
Bond Premium	2,252,426	-	117,009	2,135,417	117,009
Direct Borrowing -					
Capital Lease Payable	74,791	-	74,791	-	-
Vacation Payable	30,551	44,842	33,177	42,216	42,216
	$ 28,922,768	$ 44,842	$ 1,024,977	$ 27,942,633	$ 1,294,225

Following is a summary of bonds payable as of June 30, 2021:

Bond Description	Final Maturities	Interest Rate	Original Principal	Outstanding Balance
General Obligation				
Facilities Maintenance Bonds, Series 2018A	2/28	3.00%	$ 1,565,000	$ 1,135,000
General Obligation				
School Building Bonds, Series 2019A	2/40	3.00-5.00%	$ 25,285,000	$ 24,630,000
				$ 25,765,000

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

	Bonds Payable	
Years Ending June 30,	Principal	Interest
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	1,180,000	794,700
2027-2031	6,150,000	2,811,050
2032-2036	7,005,000	1,602,000
2037-2040	6,395,000	486,600
	$ 25,765,000	$ 9,248,050

Bonds Payable - 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 $149,467 as of June 30, 2021. 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 7 - 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 $285,794 was measured as of July 1, 2020, and was determined by an actuarial valuation as of July 1, 2019.

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	6.25 percent as of July 1, 2020, grading to 4.00 percent over 5 years	
Retiree Plan Participation	Future retirees electing coverage: - Non-certified and MSEA - All others	 10% 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.

There were no changes in assumptions made for the year ending June 30, 2021.

F. Changes in the Total OPEB Liability

		OPEB Liability
Balance at June 30, 2020	$	260,885
Changes from the Prior Year:		
Service Cost		22,750
Interest Cost		8,692
Benefit Payments		(6,533)
Net Change		24,909
Balance at June 30, 2021	$	285,794

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:

	1% Decrease in Discount Rate	Discount Rate	1% Increase in Discount Rate
Discount Rate	2.10%	3.10%	4.10%
Total OPEB Liability	$ 304,523	$ 285,794	$ 267,597

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:

	1% Decrease in Healthcare Trend Rate	Selected Healthcare Trend Rate	1% Increase in Healthcare Trend Rate
Medical Trend Rate	5.25%, decreasing to 3.00% over 5 years	6.25%, decreasing to 4.00% over 5 years	7.25%, decreasing to 5.00% over 5 years
Total OPEB Liability	$ 251,938	$ 285,794	$ 326,043

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

For the year ended June 30, 2021, the District recognized OPEB expense of $30,500. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Liability Losses	$ 3,645	$ -
Assumption Changes	-	8,355
Employer Contributions Made After the Measurement Date	10,173	-
	$ 13,818	$ 8,355

The $10,173 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, 2022. 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
2022	$ (942)
2023	(942)
2024	(942)
2025	(942)
2026	(942)

Note 8 - 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.

For the year ended June 20, 2021 the District reported its proportionate share of net pension assets, net pension liabilities, deferred outflows of resources, deferred inflows of resources, and pension expense (income) for each of the plans as follows:

	Deferred Outflows of Resources	Net Pension Liability	Deferred Inflows of Resources	Pension Expense (Income)
PERA	$ 174,676	$ 1,211,082	$ 94,653	$ 107,548
TRA	2,649,030	5,400,726	4,555,615	549,578
Total all plans	$ 2,823,706	$ 6,611,808	$ 4,650,268	$ 657,126

Disclosures relating to these plans are as follows:

Public Employees Retirement Association (PERA)

A. Plan Descriptions

The District participates in the General Employees Retirement Plan, a cost-sharing multiple employer defined benefit pension plan administered by the Public Employees Retirement Association of Minnesota (PERA). 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.

The General Employees Retirement Plan covers certain full time and part-time employees of the District, other than teachers. 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 for each of the first 10 years of service and 1.7 percent for each additional year. Under Method 2, the accrual rate for Coordinated members is 1.7 percent 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.

Benefit increases are provided to benefit recipients each January. The postretirement increase is 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. 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 2021 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, 2021, were $109,628. The District's contributions were equal to the required contributions as set by state statute.

D. Pension Costs

At June 30, 2021, the District reported a liability of $1,211,082 for its proportionate share of the General Employees Fund's net pension liability. The District's net pension liability reflected a reduction due to the State of Minnesota's contribution of $16 million. The State of Minnesota is considered a non-employer contributing entity and the state's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the District totaled $37,304. The net pension liability was measured as of June 30, 2020, 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, 2019 through June 30, 2020, relative to the total employer contributions received from all of PERA's participating employers. The District's proportionate share was 0.0202 percent at the end of the measurement period and 0.0193 percent for the beginning of the period.

District's proportionate share of net pension liability	$ 1,211,082
State's proportionate share of the net pension liability associated with the district	$ 37,304

For the year ended June 30, 2021, the District recognized pension expense of $107,548 for its proportionate share of the General Employees Plan's pension expense. In addition, the District recognized $3,247 as grant revenue for its proportionate share of the State of Minnesota's pension expense for the annual $16 million contribution.

At June 30, 2021, 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	$ 10,570	$ 4,582
Changes in Actuarial Assumptions	-	44,359
Net Collective Difference Between Projected and Actual Investment Earnings	17,159	-
Changes in Proportion	37,319	45,712
Contributions Paid to PERA Subsequent to the Measurement Date	109,628	-
Total	$ 174,676	$ 94,653

The $109,628 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, 2022. 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
2022	$ (93,030)
2023	(1,220)
2024	35,385
2025	29,260

E. Actuarial Assumptions

The total pension liability in the June 30, 2020, actuarial valuation was determined using determined using an individual entry-age normal actuarial cost method and the following actuarial assumptions:

Inflation	2.25% per year
Active member payroll growth	3.00% 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 were based on Pub-2010 General Employee Mortality table for the General Employees Plan 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, 2020 valuation were based on the results of actuarial experience studies. The most recent four-year experience study for the General Employees Plan was completed in 2019. The assumption changes were adopted by the Board and became effective with the July 1, 2020 actuarial valuation.

The following changes in actuarial assumptions and plan provisions occurred in 2020:

Changes in Actuarial Assumptions:

- The price inflation assumption was decreased from 2.50% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.00%.
- Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25% less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the PUB-2010 General/Teacher disabled annuitant mortality table, with adjustments.
- The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.
- The assumed spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100% Joint & Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint & Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

Changes in Plan Provisions:

- Augmentation for current privatized members was reduced to 2.0% for the period July 1, 2020 through December 31, 2023 and 0.0% after. Augmentation was eliminated for privatizations occurring after June 30, 2020.

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%	5.30%
Cash Equivalent	2.0%	0.00%
	100.0%	

F. Discount Rate

The discount rate used to measure the total pension liability in 2020 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 the plan it participates in, calculated using the discount rate disclosed in the preceding paragraph, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate one percentage point lower or one percentage point higher than the current discount rate:

Sensitivity Analysis
Net Pension Liability (Asset) at Different Discount Rates

	General Employees Fund		
1% Lower	6.50%	$	1,940,945
Current Discount Rate	7.50%	$	1,211,082
1% Higher	8.50%	$	609,004

H. Pension Plan Fiduciary Net Position

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

Teachers Retirement Association (TRA)

A. Plan Descriptions

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

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

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.

Tier1	Step Rate Formula	Percentage
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, 2019, June 30, 2020, and June 30, 2021 were:

	June 30, 2019		June 30, 2020		June 30, 2021	
	Employee	Employer	Employee	Employer	Employee	Employer
Basic	11.00%	11.71%	11.00%	11.92%	11.00%	12.13%
Coordinated	7.50%	7.71%	7.50%	7.92%	7.50%	8.13%

The following is a reconciliation of employer contributions in TRA's fiscal year 2020 Comprehensive Annual Financial Report "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 Comprehensive Annual Financial Report, Statement of Changes in Fiduciary Net Position	$ 425,223,000
Add Employer Contributions Not Related to Future Contribution Efforts	(56,000)
Deduct TRA's Contributions Not Included In Allocation	(508,000)
Total Employer Contributions	424,659,000
Total Non-Employer Contributions	35,587,000
Total Contributions Reported in *Schedule of Employer and Non-Employer Allocations*	$ 460,246,000

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, 2020, 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, 2020
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 2020 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 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%
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 six years in the schedule presented. The amortization period for *Net Difference between Projected and Actual Investment Earnings on Pension Plan Investments*" is five 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 2020 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, 2021, the District reported a liability of $5,400,726 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on the District's contributions to TRA in relation to total system contributions including direct aid from the State of Minnesota, City of Minneapolis and Minneapolis School District. District proportionate share was 0.0731 percent at the end of the measurement period and 0.0717 percent for the beginning of the year.

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

District's proportionate share of net pension liability	$ 5,400,726
State's proportionate share of the net pension liability associated with the district	$ 452,448

For the year ended June 30, 2021, the District recognized pension expense of $549,578. It also recognized $41,447 as an increase to pension expense for the support provided by direct aid.

At June 30, 2021, 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	$ 108,306	$ 80,054
Changes of Assumptions	1,879,588	4,401,876
Difference Between Projected and Actual Investment Earnings	93,063	-
Change In Proportion and Differences Between Contributions Made and District's Proportionate Share of Contributions	194,229	73,685
District's Contributions to TRA Subsequent to the Measurement Date	373,844	-
Total	$ 2,649,030	$ 4,555,615

The $373,844 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, 2022.

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
2022	$ 120,216
2023	(1,547,756)
2024	(1,056,067)
2025	157,896
2026	45,282

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 what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.50%) or one percentage point higher (8.50%) than the current rate.

	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	$ 8,268,454	$ 5,400,726	$ 3,037,863

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

H. Pension Plan Fiduciary Net Position

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

Note 9 - Related Organization

The District, in conjunction with five other school districts, is a member district of Lake Agassiz Education Cooperative, Joint Power District No. 397. The Cooperative is governed by a Governing Board appointed by the District they represent. The purpose of the Joint Powers Board is to provide by cooperative effort a comprehensive special education program for the member districts. Contributions of $113,294 were made by the District to the related organization for the year ended June 30, 2021. The contributions are based on the operating budget of the Cooperative and allocated per agreement to the member districts.

Lake Agassiz Education Cooperative is separately audited from the District. Complete financial statements for the Cooperative can be obtained from its administrative office at PO Box 628, Hawley, Minnesota 56549.

Note 10 - 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, 2021, the District has recorded the following fund balances for the following purposes:

	General Fund	Capital Projects Fund	Debt Service Fund	Nonmajor Other Governmental Funds	Total
Fund Balances					
Nonspendable					
Inventory	$ -	$ -	$ -	$ 14,361	$ 14,361
Prepaids	10,857	-	-	-	10,857
Total nonspendable	10,857	-	-	14,361	25,218
Restricted					
Student activities	200,213	-	-	-	200,213
Staff development	161,417	-	-	-	161,417
Operating capital	112,109	-	-	-	112,109
Gifted and talented	22,184	-	-	-	22,184
Safe schools	7,034	-	-	-	7,034
Long-term facilities maintenance	79,550	-	-	-	79,550
Medical assistance	190,152	-	-	-	190,152
Community service	-	-	-	-	-
Capital projects	-	10,255,316	-	-	10,255,316
Debt service	-	-	93,013	-	93,013
Food service	-	-	-	179,579	179,579
Total restricted	772,659	10,255,316	93,013	179,579	11,300,567
Committed					
Severance	250,000	-		-	250,000
Capital	750,000	-		-	750,000
Total committed	1,000,000	-	-	-	1,000,000
Unassigned	1,948,584	-		(18,773)	1,929,811
Total fund balance	$ 3,732,100	$ 10,255,316	$ 93,013	$ 175,167	$ 14,255,596

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

	GASB Balance	Reconciling Items	UFARS Balance (Deficit)
Fund Balances			
Nonspendable			
Inventory	$ 14,361	$ -	$ 14,361
Prepaids	10,857	-	10,857
Total nonspendable	25,218	-	25,218
Restricted			
Student activities	200,213	-	200,213
Staff development	161,417	-	161,417
Operating capital	112,109	-	112,109
Gifted and talented	22,184	-	22,184
Safe schools	7,034	-	7,034
Long-term facilities maintenance	79,550	-	79,550
Medical assistance	190,152	-	190,152
Community service	-	129,315	129,315
Early childhood and family education	-	(13,312)	(13,312)
Community education	-	(48,172)	(48,172)
School readiness	-	(86,604)	(86,604)
Capital projects	10,255,316	-	10,255,316
Debt service	93,013	-	93,013
Food service	179,579	-	179,579
Total restricted	11,300,567	(18,773)	11,281,794
Committed			
Severance	250,000	-	250,000
Capital	750,000	-	750,000
Total committed	1,000,000	-	1,000,000
Unassigned	1,929,811	18,773	1,948,584
Total fund balance	$ 14,255,596	$ -	$ 14,255,596

Note 11 - 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 12 - 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 13 - 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 has entered into operating lease agreements for usage of copier machines, postage meter, and fairground property. Total lease expense for the year ended June 30, 2021, was $33,133. Below are the minimum lease payments:

June 30,	Amount
2022	$ 40,395
2023	38,395
2024	35,191
2025	35,191
2026	17,095
	$ 166,267

Construction Commitment

The District has a school building project that is ongoing, with $18,076,298 of the project completed as of June 30, 2021. The project is expected to be completed in December 2021 with an estimated total cost of $28,050,000.

Note 14 - Tax Abatements

The District provides tax abatements through one program, Property Tax Incentives for New Single Family, Condo, and Townhouse Residential Properties. The exemption for certain new single family, condo, and townhouse residential properties allows for newly constructed homes, excluding land, to be exempt for up to two years from when construction begins. During the year ended June 30, 2021, tax abatements for the District totaled $15,463.

Required Supplementary Information
June 30, 2021

Independent School District No. 146

Barnesville Public Schools

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

	2021	2020	2019	2018
Service Cost	$ 22,750	$ 22,087	$ 20,499	$ 19,902
Interest	8,692	8,845	7,955	7,704
Assumption Changes	-	(11,699)	-	-
Differences Between Expected and Actual Experience	-	5,105	-	-
Benefit Payments	(6,533)	(3,017)	(4,701)	(36,634)
Net Change In Total OPEB Liability	24,909	21,321	23,753	(9,028)
Total OPEB Liability - Beginning	260,885	239,564	215,811	224,839
Total OPEB Liability - Ending	$ 285,794	$ 260,885	$ 239,564	$ 215,811
Covered Payroll	$ 5,521,631	$ 5,360,807	$ 4,926,228	$ 4,782,746
District's Total OPEB Liability as a Percentage of Covered Payroll	5.18%	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.

There were no changes in plan provisions or assumptions made for the year ending June 30, 2021.

There were no changes in plan provisions made for the year ending June 30, 2020. 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%.

There were no changes in plan provisions or assumptions made for the year ending June 30, 2019.

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	6/30/2020	0.0202%	$ 1,211,082	$ 37,304	$ 1,248,386	$ 1,353,147	89.5%	79.1%
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	6/30/2020	0.0731%	$ 5,400,726	$ 452,448	$ 5,853,174	$ 4,246,982	127.2%	75.5%
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	6/30/2021	$ 109,628	$ 109,628	$ -	$ 1,461,707	7.5%
PERA	6/30/2020	101,486	101,486	-	1,353,147	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	6/30/2021	$ 338,271	$ 338,271	$ -	$ 4,160,775	8.1%
TRA	6/30/2020	336,361	336,361	-	4,246,982	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.

PERA

2020 Changes

Changes in Actuarial Assumptions

- The price inflation assumption was decreased from 2.50% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.00%.
- Assumed salary increase rates were changed as recommended in the June 30, 2019 experience study. The net effect is assumed rates that average 0.25% less than previous rates.
- Assumed rates of retirement were changed as recommended in the June 30, 2019 experience study. The changes result in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements.
- Assumed rates of termination were changed as recommended in the June 30, 2019 experience study. The new rates are based on service and are generally lower than the previous rates for years 2-5 and slightly higher thereafter.
- Assumed rates of disability were changed as recommended in the June 30, 2019 experience study. The change results in fewer predicted disability retirements for males and females.
- The base mortality table for healthy annuitants and employees was changed from the RP-2014 table to the Pub-2010 General Mortality table, with adjustments. The base mortality table for disabled annuitants was changed from the RP-2014 disabled annuitant mortality table to the PUB-2010 General/Teacher disabled annuitant mortality table, with adjustments.
- The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.
- The assumed spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100% Joint & Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint & Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

Changes in Plan Provisions

- Augmentation for current privatized members was reduced to 2.0% for the period July 1, 2020 through December 31, 2023 and 0.0% after. Augmentation was eliminated for privatizations occurring after June 30, 2020.

2019 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

2018 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

2017 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

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

2016 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- There have been no changes since the prior valuation.

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

2020 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2019 Changes

Changes in Actuarial Assumptions

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

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2018 Changes

Changes in Actuarial Assumptions

- The discount rate was decreased to 4.66% from 8.0%.
- The cost of living adjustment (COLA) was reduced from 2.0% each January 1 to 1.0%, effective January 1, 2019. Beginning January 1, 2024, the COLA will increase 0.1% each year until reaching the ultimate rate of 1.5% on January 1, 2028.
- Beginning July 1, 2024, eligibility for the first COLA changes to normal retirement age (age 65 to 66, depending on date of birth). However, members who retire under Rule of 90 and members who are at least age 62 with 30 years of service credit are exempt.
- The COLA trigger provision, which would have increased the COLA to 2.5% if the funded ratio was at least 90% for two consecutive years, was eliminated.
- Augmentation in the early retirement reduction factors is phased out over a five-year period beginning July 1, 2019 and ending July 1, 2024 (this reduces early retirement benefits). Members who retire and are at least age 62 with 30 years of service are exempt.

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

Changes in Plan Provisions
- There have been no changes since the prior valuation.

2017 Changes

Changes in Actuarial Assumptions
- The discount rate was decreased to 5.12% from 4.66%.
- The cost of living adjustment (COLA) was assumed to increase from 2.0% annually to 2.5% annually on July 1, 2045.
- The COLA was not assumed to increase to 2.5% but remain at 2.0% for all future years.
- Adjustments were made to the combined service annuity loads. The active load was reduced from 1.4% to 0.0%, the vested inactive load increased from 4.0% to 7.0% and the non-vested inactive load increased from 4.0% to 9.0%.
- The investment return assumption was changed from 8.0% to 7.5%.
- The price inflation assumption was lowered from 2.75% to 2.5%.
- The payroll growth assumption was lowered from 2.5% to 3.0%.
- The general wage growth assumption was lowered from 3.5% to 2.85% for ten years followed by 3.25% thereafter.
- The salary increase assumption was adjusted to reflect the changes in the general wage growth assumption.

Changes in Plan Provisions
- There have been no changes since the prior valuation.

2016 Changes

Changes in Actuarial Assumptions
- The discount rate was decreased to 4.66% from 8.0%.
- The COLA was not assumed to increase for funding or the GASB calculation. It remained at 2% for all future years.
- The price inflation assumption was lowered from 3% to 2.75%.
- The general wage growth and payroll growth assumptions were lowered from 3.75% to 3.5%.
- Minor changes as some durations for the merit scale of the salary increase assumption.
- The pre-retirement mortality assumption was changed to the RP 2014 white collar employee table, male rates set back six years and female rates set back five years. Generational projection uses the MP 2015 scale.
- The post-retirement mortality assumption was changed to the RP 2014 white collar annuitant table, male rates set back three years and female rates set back three years, with further adjustments of the rates. Generational projection uses the MP 2015 scale.

- The post-disability mortality assumption was changed to the RP 2014 disabled retiree mortality table, without adjustment.
- Augmentation in the early retirement reduction factors is phased out o Separate retirement assumptions for members hired before or after July 1, 1989, were created to better reflect each group's behavior in light of different requirements for retirement eligibility.
- Assumed termination rates were changed to be based solely on years of service in order to better fit the observed experience.
- A minor adjustment and simplification of the assumption regarding the election of optional form of annuity payment at retirement were made

Changes in Plan Provisions

- There have been no changes since the prior valuation.

2015 Changes

Changes of benefit terms:

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

Changes in Actuarial 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 Comprehensive Annual Financial Report

Changes in Plan Provisions

- None

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

Additional financial and actuarial information can be found in TRA's GASB 67-68 report. Both reports can be obtained at https://minnesotatra.org.

Combining and Individual Fund Schedules
June 30, 2021

Independent School District No. 146

Barnesville Public Schools

	Fund Balance Beginning of Year	Net Change in Fund Balances	Fund Balance (Deficit) End of Year
Nonspendable	$ 84,484	$ (73,627)	$ 10,857
Restricted for Student Activities	152,826	47,387	200,213
Restricted for Staff Development	337,804	(176,387)	161,417
Restricted for Operating Capital	155,945	(43,836)	112,109
Restricted for Gifted and Talented	23,432	(1,248)	22,184
Restricted for Safe School and Crime	15,752	(8,718)	7,034
Restricted for Basic Skills Extended Time	912	(912)	-
Restricted for Long-Term Facilities Maintenance	370,600	(291,050)	79,550
Restricted for Medical Assistance	168,640	21,512	190,152
Committed for Severance	250,000	-	250,000
Committed for Capital	750,000	-	750,000
Unassigned	1,430,131	518,453	1,948,584
	$ 3,740,526	$ (8,426)	$ 3,732,100

	Food Service	Community Service	Totals
Assets			
Cash and investments	$ 232,207	$ 10,769	$ 242,976
Receivables			
Current property taxes	-	32,644	32,644
Delinquent property taxes	-	658	658
Due from other governmental units	2,549	4,819	7,368
Inventories	14,361	-	14,361
Total assets	$ 249,117	$ 61,603	$ 310,720
Liabilities			
Accounts payable	$ 83	$ 22,856	$ 22,939
Salaries and benefits payable	27,748	-	27,748
Unearned revenue	27,346	1,560	28,906
Total liabilities	55,177	24,416	79,593
Deferred Inflows of Resources			
Unavailable revenue-property taxes	-	658	658
Property taxes levied for subsequent year	-	55,302	55,302
Total deferred inflows of resources	-	55,960	55,960
Fund Balance (Deficit)			
Nonspendable	14,361	-	14,361
Restricted	179,579	-	179,579
Unassigned	-	(18,773)	(18,773)
Total fund balance (deficit)	193,940	(18,773)	175,167
Total liabilities, deferred inflows of resources and fund balance (deficit)	$ 249,117	$ 61,603	$ 310,720

Combining Schedule of Revenues, Expenditures and Changes in Fund Balance

Year ended June 30, 2021

	Food Service	Community Service	Totals
Revenues			
Local property tax levies	$ -	$ 57,426	$ 57,426
Other local and county sources	1,735	124,490	126,225
State sources	12,939	49,426	62,365
Federal sources	471,691	-	471,691
Sales and other conversion of assets	37,000	-	37,000
Total revenues	523,365	231,342	754,707
Expenditures			
Current			
Community education and service	-	262,480	262,480
Pupil support services	435,183	-	435,183
Total expenditures	435,183	262,480	697,663
Net Change in Fund Balance	88,182	(31,138)	57,044
Fund Balance, Beginning of Year	105,758	12,365	118,123
Fund Balance (Deficit), End of Year	$ 193,940	$ (18,773)	$ 175,167

Other Supplementary Information
June 30, 2021

Independent School District No. 146
Barnesville Public Schools

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing/Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures		
Department of Agriculture					
Passed through Minnesota Department of Education					
Child Nutrition Cluster					
Noncash Assistance:					
National School Lunch Program	10.555	0146-01-000 FIN 701	$ 30,285		
Cash Assistance:					
School Breakfast Program	10.553	0146-01-000 FIN 705	534		
National School Lunch Program	10.555	0146-01-000 FIN 701	3,604		
Summer Food Service Program for Children	10.559	0146-01-000 FIN 709	437,233		
Total Child Nutrition Cluster				$ 471,656	
COVID-19 Pandemic EBT Administrative Costs	10.649	0146-01-000 FIN 174		1,367	
Total Department of Agriculture					$ 473,023
Department of Treasury					
Passed through Minnesota Department of Education					
COVID-19 Coronavirus Relief Fund	21.019C	0146-01-000 FIN 154			209,999
Department of Education					
Passed through Minnesota Department of Education					
Title I Grants to Local Educational Agencies	84.010	0146-01-000 FIN 401		84,098	
Supporting Effective Instruction State Grants	84.367	0146-01-000 FIN 414		27,606	
COVID-19 Education Stabilization Fund - GEER	84.425C	0146-01-000 FIN 153	6,007		
COVID-19 Education Stabilization Fund - GEER	84.425C	0146-01-000 FIN 162	884		
COVID-19 Education Stabilization Fund - ESSER	84.425D	0146-01-000 FIN 151	60,756		
COVID-19 Education Stabilization Fund - ESSER	84.425D	0146-01-000 FIN 155	174,885		
Total 84.425				242,532	
Passed through Lake Agassiz Education Cooperative					
Special Education Grants to States	84.027	0146-01-000 FIN 619	4,331		
Special Education Grants to States	84.027	0146-01-000 FIN 625	54,814		
Total 84.027				59,145	
Total Department of Education					413,381
Total Federal Financial Assistance					$ 1,096,403

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal grant activity of the District under programs of the federal government for the year ended June 30, 2021. The information is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position or changes in net position/fund balance of the District.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the schedule are reported on the modified accrual basis of accounting. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. No federal financial assistance has been provided to a subrecipient.

Note 3 - Indirect Cost Rate

The District has not elected to use the 10% de minimis cost rate.

Note 4 - Food Donation

Nonmonetary assistance is reported in this schedule at the fair market value of the commodities received and disbursed. At June 30, 2021, the District had food commodities totaling $14,361 in inventory.

DEPARTMENT OF EDUCATION

Fiscal Compliance

Fiscal Compliance Report - 6/30/2021

District: BARNESVILLE (146-1) Back Print Help Logoff

	Audit	UFARS	Audit - UFARS
01 GENERAL FUND			
Total Revenue	$10,438,951	$10,438,950	$1
Total Expenditures	$10,456,233	$10,456,234	($1)
Non Spendable:			
4.60 Non Spendable Fund Balance	$10,857	$10,857	$0
Restricted / Reserved:			
4.01 Student Activities	$200,213	$200,213	$0
4.02 Scholarships	$0	$0	$0
4.03 Staff Development	$161,417	$161,417	$0
4.07 Capital Projects Levy	$0	$0	$0
4.08 Cooperative Revenue	$0	$0	$0
4.13 Project Funded by COP	$0	$0	$0
4.14 Operating Debt	$0	$0	$0
4.16 Levy Reduction	$0	$0	$0
4.17 Taconite Building Maint	$0	$0	$0
4.24 Operating Capital	$112,109	$112,109	$0
4.26 $25 Taconite	$0	$0	$0
4.27 Disabled Accessibility	$0	$0	$0
4.28 Learning & Development	$0	$0	$0
4.34 Area Learning Center	$0	$0	$0
4.35 Contracted Alt. Programs	$0	$0	$0
4.36 State Approved Alt. Program	$0	$0	$0
4.38 Gifted & Talented	$22,184	$22,184	$0
4.40 Teacher Development and Evaluation	$0	$0	$0
4.41 Basic Skills Programs	$0	$0	$0
4.48 Achievement and Integration	$0	$0	$0
4.49 Safe School Crime - Crime Levy	$7,034	$7,034	$0
4.51 QZAB Payments	$0	$0	$0
4.52 OPEB Liab Not In Trust	$0	$0	$0
4.53 Unfunded Sev & Retiremt Levy	$0	$0	$0
4.59 Basic Skills Extended Time	$0	$0	$0
4.67 LTFM	$79,550	$79,550	$0
4.72 Medical Assistance	$190,152	$190,152	$0
4.73 PPP Loan	$0	$0	$0
4.74 EIDL Loan	$0	$0	$0
Restricted:			
4.64 Restricted Fund Balance	$0	$0	$0
4.75 Title VII Impact Aid	$0	$0	$0
4.76 Payments in Lieu of Taxes	$0	$0	$0
Committed:			
4.18 Committed for Separation	$250,000	$250,000	$0
4.61 Committed Fund Balance	$750,000	$750,000	$0
Assigned:			
4.62 Assigned Fund Balance	$0	$0	$0
Unassigned:			
4.22 Unassigned Fund Balance	$1,948,584	$1,948,583	$1
02 FOOD SERVICES			
Total Revenue	$523,365	$523,365	$0
Total Expenditures	$435,183	$435,183	$0
Non Spendable:			
4.60 Non Spendable Fund Balance	$14,361	$14,361	$0
Restricted / Reserved:			
4.52 OPEB Liab Not In Trust			

	Audit	UFARS	Audit - UFARS
06 BUILDING CONSTRUCTION			
Total Revenue	$276,035	$276,034	$1
Total Expenditures	$14,662,362	$14,662,361	$1
Non Spendable:			
4.60 Non Spendable Fund Balance	$0	$0	$0
Restricted / Reserved:			
4.07 Capital Projects Levy	$0	$0	$0
4.13 Project Funded by COP	$0	$0	$0
4.67 LTFM	$0	$0	$0
Restricted:			
4.64 Restricted Fund Balance	$10,255,316	$10,255,316	$0
Unassigned:			
4.63 Unassigned Fund Balance	$0	$0	$0
07 DEBT SERVICE			
Total Revenue	$2,190,251	$2,190,250	$1
Total Expenditures	$2,109,314	$2,109,315	($1)
Non Spendable:			
4.60 Non Spendable Fund Balance	$0	$0	$0
Restricted / Reserved:			
4.25 Bond Refundings	$0	$0	$0
4.33 Maximum Effort Loan Aid	$0	$0	$0
4.51 QZAB Payments	$0	$0	$0
4.67 LTFM	$0	$0	$0
Restricted:			
4.64 Restricted Fund Balance	$93,013	$93,012	$1
Unassigned:			
4.63 Unassigned Fund Balance	$0	$0	$0
08 TRUST			
Total Revenue	$0	$0	$0
Total Expenditures	$0	$0	$0
Restricted / Reserved:			
4.01 Student Activities	$0	$0	$0
4.02 Scholarships	$0	$0	$0
4.22 Unassigned Fund Balance (Net Assets)	$0	$0	$0
18 CUSTODIAL			
Total Revenue	$0	$0	$0
Total Expenditures	$0	$0	$0
Restricted / Reserved:			
4.01 Student Activities	$0	$0	$0
4.02 Scholarships	$0	$0	$0
4.48 Achievement and Integration	$0	$0	$0
4.64 Restricted Fund Balance	$0	$0	$0
20 INTERNAL SERVICE			
Total Revenue	$0	$0	$0
Total Expenditures	$0	$0	$0
4.22 Unassigned Fund Balance (Net Assets)	$0	$0	$0
25 OPEB REVOCABLE TRUST			
Total Revenue	$0	$0	$0
Total Expenditures			

	$0	$0	$0
4.74 EIDL Loan	$0	$0	$0
Restricted:			
4.64 Restricted Fund Balance	$179,579	$179,578	$1
Unassigned:			
4.63 Unassigned Fund Balancee	$0	$0	$0

04 COMMUNITY SERVICE

Total Revenue	$231,342	$231,342	$0
Total Expenditures	$262,480	$262,482	($2)
Non Spendable:			
4.60 Non Spendable Fund Balance	$0	$0	$0
Restricted / Reserved:			
4.26 $25 Taconite	$0	$0	$0
4.31 Community Education	($48,172)	($48,172)	$0
4.32 E.C.F.E	($13,312)	($13,312)	$0
4.40 Teacher Development and Evaluation	$0	$0	$0
4.44 School Readiness	($86,604)	($86,604)	$0
4.47 Adult Basic Education	$0	$0	$0
4.52 OPEB Liab Not In Trust	$0	$0	$0
4.73 PPP Loan	$0	$0	$0
4.74 EIDL Loan	$0	$0	$0
Restricted:			
4.64 Restricted Fund Balance	$129,315	$129,314	$1
Unassigned:			
4.63 Unassigned Fund Balance	$0	$0	$0

	$0	$0	$0
4.22 Unassigned Fund Balance (Net Assets)	$0	$0	$0

45 OPEB IRREVOCABLE TRUST

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

47 OPEB DEBT SERVICE

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

Additional Reports
June 30, 2021

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, 2021, 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 13, 2021.

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 the 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 first paragraph of this section 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 have not been identified. We did identify certain deficiencies described in the accompanying schedule of audit findings and questioned costs as items 2021-001, 2021-002, and 2021-003 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 and questioned costs. 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.

Eide Bailly LLP

Fargo, North Dakota
October 13, 2021

Independent Auditor's Report on Compliance for the Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

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

Report on Compliance for the Major Federal Programs

We have audited the District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the District's major federal program for the year ended June 30, 2021. The District's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility
Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility
Our responsibility is to express an opinion on the compliance for the District's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal* Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on each major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on the Major Federal Program

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major Federal program for the year ended June 30, 2021.

Report on Internal Control over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Eide Bailly LLP

Fargo, North Dakota
October 13, 2021

CPAs & BUSINESS ADVISORS

Independent Auditor's 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 (the District), as of and for the year ended June 30, 2021, 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 13, 2021

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 except as described in the accompanying schedule of audit findings and questioned costs as item 2021-004. 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 District's responses to the findings identified in our audit are described in the accompanying schedule of audit findings and the District's Corrective Action Plan, which is contained in a separate document. 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.

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

Eide Bailly LLP

Fargo, North Dakota
October 13, 2021

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Section I – Summary of Auditor's Results

FINANCIAL STATEMENTS

Type of Auditor's Report Issued	Unmodified
Internal Control over Financial Reporting:	
Material weaknesses identified	Yes
Significant deficiencies identified not considered to be material weaknesses	None reported
Noncompliance Material to Financial Statements Noted?	No

FEDERAL AWARDS

Internal Control over Major Program:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of Auditor's Report Issued on Compliance for Major Programs:	Unmodified
Any Audit Findings Disclosed That Are Required to be Reported in Accordance with Uniform Guidance 2 CFR 200.516:	No

Identification of Major Programs:

Name of Federal Program	Federal Financial Assistance Listing/CFDA Number
Child Nutrition Cluster	10.553 / 10.555 / 10.559

Dollar Threshold Used to Distinguish Between Type A and Type B Programs:	$ 750,000
Auditee Qualified as Low-Risk Auditee?	No

Section II – Financial Statement Findings

2021-001 **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 - 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.

2021-002 **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.

2021-003 **Preparation of Financial Statements including Schedule of Expenditures of Federal Awards Material Weakness**

Criteria - A good system of internal accounting control contemplates an adequate system for internally preparing the District's financial statements and the schedule of expenditures of federal awards ("SEFA").

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

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

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

Recommendation - It is the responsibility of management and those charged with governance to make the decision whether to accept the degree of risk associated with this condition because of cost or other considerations.

View of Responsible Officials - There is no disagreement with the audit finding.

Section III –Federal Award Findings and Questioned Costs

None Reported

Section IV –Minnesota Legal Compliance Findings

2021-004 Unallowable Expenditure of Student Activity Funds

Criteria - A good system of internal accounting control contemplates an adequate system for compliance with the MAFA guidelines for allowable and unallowable expenditures of student activity funds. Page 15 of the MAFA includes scholarships as unallowable expenditures of student activity funds.

Condition - During the course of our engagement, we noted instances where student activity fund were used to provide a scholarship.

Cause - The District does not have an internal control system designed to prevent inappropriate expenditures of student activity funds.

Effect - This deficiency could result in misuse of student activity funds.

Recommendation - The District should review policies regarding expenditures of student activity funds to ensure that student activity fund expenditures are appropriate.

Views of Responsible Officials - There is no disagreement with the audit finding.

CPAs & BUSINESS ADVISORS

October 13, 2021

To the Members of the School Board
Barnesville Public Schools
Barnesville, Minnesota

We have audited the financial statements of Barnesville Public Schools (the District) as of and for the year ended June 30, 2021, and have issued our report thereon dated October 13, 2021. 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* and our Compliance Audit under the Uniform Guidance

As communicated in our engagement letter dated July 1, 2021, 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 and to express an opinion on whether the District complied with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the District's major federal program. Our audit of the financial statements and major program compliance does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards as it relates to the audit of the District's major federal program compliance, is to express an opinion on the compliance for the District's major federal program based on our audit of the types of compliance requirements referred to above. An audit of major program compliance includes consideration of internal control over compliance with the types of compliance requirements referred to above as a basis for designing audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, as a part of our major program compliance audit, we considered internal control over compliance for these purposes and not to provide any assurance on the effectiveness of the District's internal control over compliance.

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 13, 2021. We have also provided our comments regarding compliance with the types of compliance requirements referred to above and internal controls over compliance during our audit in our Independent Auditor's Report on Compliance with Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance dated October 13, 2021.

What inspires you, inspires us. | eidebailly.com

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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.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2021. 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 the estimated state aid receivables and the estimated other post-employment benefits and net pension liability.

> Management's estimate of the state aid receivables is based on estimated state revenues as provided by the State of Minnesota and projected student pupil units at year end. We evaluated the key factors and assumptions used to develop the state aid receivables balance and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.
>
> Management's estimate of the other post-employment benefits and net pension liability are based on an actuary's calculation in accordance with the employment contracts. We evaluated the key factors and assumptions used to develop the other post-employment benefits and net pension liability and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

The financial statements 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 and each applicable opinion unit. 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 Entries – General Fund and Governmental Activities	
Overstatement of Revenues	$37,916
Understatement of Beginning Fund Balance/Net Position	$37,916

The effect of the reversal of prior year uncorrected misstatements as of and for the year ended June 30, 2021, is an understatement of beginning fund balance and net position of approximately $37,916.

Disagreements with Management

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

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter dated October 13, 2021.

Management's Consultations with Other Accountants

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

Other Significant Matters, Findings, or Issues

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

Other Information in Documents Containing Audited Financial Statements

Pursuant to professional standards, our responsibility as auditors for other information in documents containing Independent School District No. 146' audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

However, in accordance with such standards, we will review the information inputted into the data collection form and will consider whether such information, or the manner of its presentation, is materially consistent with the financial statements.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the school board and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

Eide Bailly LLP

Fargo, North Dakota

BARNESVILLE PUBLIC SCHOOLS

INDEPENDENT SCHOOL DISTRICT #146

District Office 302-324 3rd Street South
PO Box 189 - Barnesville, MN 56514
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"Commitment To Excellence"

Management's Response to Auditor's Findings:
Summary Schedule of Prior Audit Findings and
Corrective Action Plan
June 30, 2021

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 *

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

Initial Fiscal Year Finding Occurred: 2012

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 2020-002 **Material Adjustments**
Material Weakness

Initial Fiscal Year Finding Occurred: 2012

Finding Summary: During the course of the engagement numerous material audit adjustments, including prior period adjustments, were proposed by Eide Bailly LLP.

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

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

Initial Fiscal Year Finding Occurred: 2012

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.

Finding 2021-001 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 implemented a review of all 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 2021-002 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.

Finding 2021-003 Preparation of Financial Statements including Schedule of Expenditures of Federal Awards Material Weakness

Finding Summary: Eide Bailly LLP prepared our draft financial statements, accompanying notes to the financial statements, and the schedule of expenditures of federal awards ("SEFA").

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, accompanying notes, and SEFA. We requested that our auditors, Eide Bailly LLP, prepared the financial statements, the accompanying notes to the financial statements, and SEFA as a part of their annual audit. We have designated a member of management to review the drafted financial statements, accompanying notes, and SEFA.

Anticipated Completion Date: Ongoing.

Finding 2021-004 Unallowable Expenditure of Student Activity Funds Uniform Financial Accounting and Reporting Standards Finding

Finding Summary: During the course of the engagement, there was an instance where student activity funds were used to provide a scholarship.

Responsible Individuals: Jon Ellerbusch, Superintendent

Corrective Action Plan: The District will review student activity funds to ensure that student activity fund expenditures are appropriate and allowable.

Anticipated Completion Date: June 30, 2022.

Barnesville ISD 146

2021-22 List of Anticipated Fundraisers

Activity Account	Description of Fundraiser	Approximate Date (s)	Purpose
AFS	None	None	
Accelerated Reader	School Clothing Sales	3 times per year	Rewards and prizes for AR Achievement and incentives
	Smencils Sales	December	Rewards and prizes for AR Achievement and incentives
	Lip Suckers Sales	February	Rewards and prizes for AR Achievement and incentives
	Can Shed	Various	Rewards and prizes for AR Achievement and incentives
	Concessions	Various	Rewards and prizes for AR Achievement and incentives
Art Club	None	None	N/A
Band	Blue Book Sales	September	Band Trip, Senior Music Trip, Valleyfair Marching, Band Shirts
	Rally Beans Sales	October	Band Trip, Senior Music Trip, Valleyfair Marching, Band Shirts
Baseball	Concessions	Various	Misc Expenses, Hats, Shirts
	Clothing Sales	March/April	Misc Expenses, Hats, Shirts
Book Club	Concessions	Various	Money for Student Books
Boys Basketball	Hoop-A-Thon	November - December	BB Apparel, Summer Team Camps, Training Equip, Team Meals, Travel
	JH and Youth Basketball tournaments	Nov./March	BB Apparel, Summer Team Camps, Training Equip, Team Meals, Travel
	Late Night with the Trojans	January	BB Apparel, Summer Team Camps, Training Equip, Team Meals, Travel
Boys Golf	Concessions	Various	Meals
Boys Track	Concessions	Various	Clothing, Camps, Meals, Travel
	Clothing Sales	Various	Clothing, Camps, Meals, Travel
Cheerleading	Concessions	Various	Supplies for Cheer Squad
	Clothing	Various	Supplies for Cheer Squad
Choir Trip	Blue Book	September	Choir Trip/t-shirts
	Rally Beans	October	Choir Trip/t-shirts
	Concessions	Various	Choir Trip/t-shirts

Activity Account	Description of Fundraiser	Approximate Date (s)	Purpose
Class of 2022	None planned	None	N/A
Class of 2023	Concessions	Various	Prom;Graduation
Class of 2024	Concessions	Various	Funds for class expenditures
Class of 2025	Concessions	Various	Funds for Class Expenditures
Class of 2026	Concessions	Various	Prom and class expenses
Class of 2027	Concessions	Various	Prom; graduation
Elementary	Scherling Photo Sales	October	K-6
Elementary Library	Hat Day	Various	new books and magazines
Europe Trip	Concessions	Various	Student Travel Expenses
	Pizza Sales	Various	Student Travel Expenses
	Rally Beans	Various	Student Travel Expenses
FCCLA	Concessions	Various	Pay for Travel and Conference Costs
FFA	Vending Machine	All Year	Travel, Dues and Awards
	Fruit & Wreath Sales	November	Travel, Dues and Awards
	FFA Food Stand at Clay Co. Fair	July	Travel, Dues and Awards
Football	Adrenaline Fundraising	August/September	Highlight Film, Awards, Coach Bus, etc.
	Jersey Auction	October	Highlight Film, Awards, Coach Bus, etc.
Forensics (Speech)	Concessions	Various	Tshirts and expenses
	Smencils	November/January	Tshirts and expenses
Girls Basketball	Hoop a Thon	Nov/Dec	Program and Camps, Team Meals, Travel
	Late Night with the Trojans	Jan/Feb	Program and Camps, Team Meals, Travel
Girls Golf	Concessions	Various	Clothing

Activity Account	Description of Fundraiser	Approximate Date (s)	Purpose
Girls Track & Field	Waffle Feed	March	Clothing, Camps, Meals, Travel
	Concessions	Various	Clothing, Camps, Meals, Travel
Grade 6	Chocolate Candy Sales	November-December	Student Travel Expenses
Musical	Concessions	Various	T-shirts, musical supplies as needed
	Musical	Various	Theatre production expenses
National Honor Society	Concessions	Various	Funds for NHS Activities
	Phone for a day	Various	Funds for NHS Activities
Pay	Coin Drive	December	Families in need
	Phone for a day	March	Books, supplies
	Coffee in the Commons	Monthly	Books, supplies
	Concessions	Various	Books, supplies
Renaissance	Clothing Sales	Year Long	Group Funds
Robotics	Concessions	Various	Materials for robots/food for students
	T-shirt Sales	Various	Materials for robots/ food for students
Softball	Adrenaline Fundraising	March/April	Shirts, Equipment, Charter Bus
Spanish Trip	Concessions	Various	Student Travel Expenses
Special Ed	Popcorn Sales	Monthly	Raise money for student outings and activities
Student Council	Concessions	Various	Raise Money for Student Activities
	Phone for a Day	Monthly	Raise Money for Student Activities
	SnoBall/Homecoming Dance Admission	Fall/Winter	Pay for Dance Costs
	Volleyball Serve	Fall	Raise Money for Student Activities
	Half Court Basketball Shots	Winter	Raise Money for Student Activities
	VB lip suckers	Various	Raise Money for Student Activities
Trap Shooting	Meat Sales	Various	Raise money for the program
	Host a Trap Meet	Spring	Raise money for the program

Activity Account	Description of Fundraiser	Approximate Date (s)	Purpose
Volleyball	**T-shirts**	**Various**	**Raise Money for Program**
	VB Tournament	**Various**	**Raise Money for Program**
	Teamup	**Various**	**Raise Money for Program**
	PushSave	**Various**	**Raise Money for Program**
Weight Lifting	**Concessions**	**Various**	**T-shirts, Update Equipment**
Wrestling	**Concessions**	**Various**	**Student Travel Expenses; clothing**
	Clothing	**Various**	**Student Travel Expenses; clothing**
Yearbook	**Book Sales**	**Various**	**Pay for Yearbooks**
	Ad Sales	**Various**	**Pay for Yearbooks**

C. MSDLAFP Election of Trustees 357

The Board agreed to vote for the candidates presented.

MINNESOTA
SCHOOL DISTRICT
LIQUID ASSET
FUND PLUS

Administered By: **PFM Asset Management LLC**
P.O. Box 11760
Harrisburg, PA 17108-11760

NOTICE AND PROXY STATEMENT

ANNUAL MEETING OF PARTICIPANTS

To Be Held on November 10, 2021

October 5, 2021

To Our Participants:

The annual meeting of the Participants of the Minnesota School District Liquid Asset Fund Plus will be conducted by interactive technology pursuant to Minnesota Statutes, 13D.02, on Wednesday, November 10, 2021, at 10:45 a.m. The purposes of the meeting are (1) to elect four Trustees of the Fund for three-year terms; and (2) to transact such other business as may properly come before the meeting or any adjournment thereof.

You are cordially invited to attend the meeting, but whether or not you plan to be present, please fill in, date and sign the enclosed Proxy and return it in the addressed reply envelope which is furnished for your convenience and which requires no postage. Please mail your proxy promptly to ensure that it will be received prior to the date of the meeting. Should you attend the meeting, you may revoke your proxy and vote in person.

Sincerely yours,

Kirk Schneidawind

Kirk Schneidawind, Secretary
Minnesota School District
Liquid Asset Fund Plus

PROXY STATEMENT

Introduction

This Proxy Statement, together with the accompanying proxy, is being furnished to each Participant of the Minnesota School District Liquid Asset Fund Plus (the "Fund") in connection with the solicitation by the Trustees of the Fund of proxies to be used at the annual meeting of the Participants of the Fund and any adjournment thereof. The meeting will be conducted by interactive technology pursuant to Minnesota Statutes,13D.02, on Wednesday, November 10, 2021, at 9:45 a.m.

Your copy of the Fund's Annual Report for the fiscal year ending June 30, 2021, has been sent under separate cover.

The Purpose of the Meeting

Election of Trustees

The Declaration of Trust of the Fund (the "Declaration") provides that the Board of Trustees shall nominate candidates for election as Trustees. The following four individuals will be nominated by the Trustees at the meeting for three-year terms as Trustees expiring at the annual meeting to be held following the conclusion of the fiscal year of the Fund ending on June 30, 2024:

Name	Affiliation
Christopher Onyango-Robshaw	Coordinator of Finance of Independent School District No. 196 (Rosemount-Apple Valley-Eagan Schools)
Nathan Rudolph	Superintendent of Schools of Independent School District No. 911 (Cambridge-Isanti Schools)
Julie Domogalla	Member of the School Board of Independent School District No. 2580 (East Central Schools)
Kristi Peterson	Member of the School Board of Independent School District No. 720 (Shakopee Public Schools)

The Declaration provides that a Trustee must be a member of a school board of a school district which is a Participant of the Fund or an employee of a school district which is a Participant of the Fund. There may be no more than one Trustee affiliated as a school board member or employee with any one school district. Any Participant choosing to do so may participate in the meeting by interactive technology pursuant to Minnesota Statutes, Section 13D.02 and nominate candidates for election to the office of Trustee in addition to the candidates identified in this Proxy Statement.

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

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

Vote Required for Election of Trustees

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

Other Matters

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

The Proxy

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

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

October 11, 2021, is the record date for the determination of Participants entitled to notice of and to vote at the meeting and at any adjournment or adjournments thereof. Only Participants of record on that date are entitled to notice of and to vote at the meeting. Each Participant is entitled to one vote on each matter to be presented at the meeting without regard to the amount of school funds it has placed in the Fund.

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

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

PROXY

MINNESOTA SCHOOL DISTRICT LIQUID ASSET FUND PLUS

The undersigned Participant of the Minnesota School District Liquid Asset Fund Plus hereby constitutes and appoints Mr. Kirk Schneidawind as the Proxy Agent of the undersigned Participant (with full power of substitution) on all matters which may be voted on at the Annual Meeting of Participants to be conducted by interactive technology pursuant to Minnesota Statutes, 13D.02, at 9:45 a.m. on Wednesday, November 10, 2021, and at any and all adjournments thereof, all in accordance with the Fund's Notice and Proxy Statement dated October 11, 2021, receipt of which is hereby acknowledged, as follows:

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

( ) Vote for all nominees listed below for a three year term:

Christopher Onyango-Robshaw   Nathan Rudolph   Julie Domogalla   Kristi Peterson

( ) Do not vote for any of the nominees listed below for a three year term:

Christopher Onyango-Robshaw   Nathan Rudolph   Julie Domogalla   Kristi Peterson

Note: If you wish to withhold authority to vote for any individual nominee(s) named above, write such nominee(s') name(s) in the space provided below:

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

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

Participating School District's Name: ______________________________

Signature of Representative of Participating School District: ______________________

Dated: ________________

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

This Proxy is solicited on behalf of the Board of Trustees of the Minnesota School District Liquid Asset Fund Plus.

Please mail to:

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

D. MSBAIT Election of Trustees 364

The Board agreed to vote for the candidates presented.

Minnesota
School Boards
Association
Insurance Trust

Serving Minnesota public schools since 1972

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

507-934-2450 | 800-324-4459

Fax: 507-931-1515

www.mnmsba.org/MSBAIT

NOTICE AND PROXY STATEMENT

ANNUAL MEETING OF PARTICIPANTS

To Be Held on October 21, 2021

September 23, 2021

To Our Participants:

The Annual Meeting of the Participants of the Minnesota School Boards Association Insurance Trust will be held on Thursday, October 21, 2021, at 9:00 a.m. at the office of the Minnesota School Boards Association, 1900 W. Jefferson Avenue, St. Peter, MN. Due to the ongoing COVID-19 pandemic, in-person attendance will be limited. Trustees and members will attend the meeting via Zoom. Please email jebert@mnmsba.org if you would like to receive the Zoom information. The purposes of the meeting are (1) to elect one Trustee of the MSBAIT for a four-year term; and (2) to transact such other business as may properly come before the meeting or any adjournment thereof.

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

Sincerely yours,

Kirk Schneidawind

Kirk Schneidawind, Secretary
Minnesota School Boards Association
Insurance Trust

KS:tg
enc.

PROXY STATEMENT

Introduction

This Proxy Statement, together with the accompanying proxy, is being furnished to each Participant in the Minnesota School Boards Association Insurance Trust (the "MSBAIT") in connection with the solicitation by the Trustees of the MSBAIT of proxies to be used at the Annual Meeting of the Participants of the MSBAIT and any adjournment thereof. The meeting will be held on Thursday, October 21, 2021, at 9:00 a.m. at the office of the Minnesota School Boards Association, 1900 W. Jefferson Avenue, St. Peter, MN and electronically via Zoom.

The Purpose of the Meeting

Election of Trustees

The Restated Declaration of Trust of the MSBAIT (the "Restated Declaration") provides that the Board of Directors of the Minnesota School Boards Association (the "MSBA") shall nominate candidates for election as Trustees. The following individual has been nominated by the Board of Directors for a four-year term as Trustee expiring at the Annual Meeting to be held following the conclusion of the fiscal year of the MSBAIT ending on June 30, 2025.

Name	Affiliation
Kevin Donovan	Member of the School Board of Independent School District No. 832 (Mahtomedi Public Schools)

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

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

Vote Required for Election of Trustees

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

Other Matters

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

The Proxy

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

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

September 22, 2021, is the record date for the determination of Participants entitled to notice of and to vote at the meeting and at any adjournment or adjournments thereof. Only Participants of record on that date are entitled to notice of and to vote at the meeting. Each Participant is entitled to one vote on each matter to be presented at the meeting without regard to the number of MSBAIT Programs in which it is a Participant.

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

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

PROXY

MINNESOTA SCHOOL BOARDS ASSOCIATION INSURANCE TRUST

The undersigned Participant of the Minnesota School Boards Association Insurance Trust constitutes and appoints Mr. Kirk Schneidawind as the Proxy Agent of the undersigned Participant (with full power of substitution) on all matters which may be voted on at the Annual Meeting of Participants to be held at 9:00 a.m. on Thursday, October 21, 2021, at the office of the Minnesota School Boards Association, 1900 W. Jefferson Avenue, St. Peter, MN and electronically via Zoom and at any and all adjournments thereof, all in accordance with the MSBAIT's Notice and Proxy Statement dated September 22, 2021, receipt of which is hereby acknowledged, as follows:

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

( ) Vote for the nominee listed below for a four-year term:
Kevin Donovan

( ) Do not vote for the nominee listed below for a four-year term:
Kevin Donovan

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

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

Participating School District's Name:____

Signature of Representative of Participating School District:__________________________

Dated:_____________________________

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

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

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

13. Addendum

Items 13. A-J moved to the consent agenda.

A. $645.00 Donation from Barnesville PTO for Field Trip to Thea's Pumpkin Patch
B. Lori Henrickson's Resignation as Paraprofessional
C. Kari Wilson as Elementary Office Aide
D. Chase Brenner as JH Wrestling Coach
E. Dana Berg as Volunteer Wrestling Coach for 2021-22 Season
F. Brady Berg as Volunteer Wrestling Coach for 2021-22 Season
G. Connor Meyer as Volunteer Wrestling Coach for 2021-22 Season
H. Tyler Walsh as Volunteer Wrestling Coach for 2021-22 Season
I. Rylee Anderson as Volunteer Wrestling Coach for 2021-22 Season
J. Dion Bredman as Volunteer Boys Basketball Coach 2021-22 Season
K. Memo of Agreement Between Barnesville Public School and Children's Dental Services 371

Memorandum of Agreement

Between Children's Dental Services (CDS) And Barnesville Public Schools

This Memorandum of Agreement is designed to formalize the continuing relationship between Children's Dental Services (CDS), hereinafter referred to as CDS and Barnesville Public Schools regarding the operation of portable dental clinics.

Terms of Agreement

1. BARNESVILLE PUBLIC SCHOOLS agrees to provide the following at no cost to CDS at each of the locations where clinic services are provided:
   - Space as renovated and presently defined including reception area, examination rooms, shared bathrooms, conference rooms, offices, and storage. When possible and at the discretion of each site, CDS will have access to conference rooms.
   - All utilities.
   - Routine maintenance and repairs (e.g. light bulbs, windows, ceiling tiles, towels, toilet paper).
   - Rubbish removal (non-hazardous waste).
   - Custodial and housekeeping services.
   - Access to the internet and phones at each site.

2. CDS will provide the following at no cost to BARNESVILLE PUBLIC SCHOOLS
   - Dental equipment and supplies (pharmaceuticals, laboratory and medical) for use in care.
   - Proper maintenance and disposal of hazardous waste.
   - Appropriate staffing for the dental care (with training and licensing as required by law).
   - Supervision of dental staff.
   - All billing responsibilities.
   - Dental malpractice insurance for all appropriate staff.
   - All dental equipment installed is the property and responsibility of CDS. It remains property of CDS should the agreement end, and all repairs and maintenance of the dental equipment are the responsibility of CDS.

3. CDS and BARNESVILLE PUBLIC SCHOOLS mutually give permission to include names and other descriptive information about CDS on-site dental care in their respective catalogs, brochures and correspondence, naming CDS as the entity operating the dental care, and the BARNESVILLE PUBLIC SCHOOLS is the host and collaborating agency for the dental care.

4. CDS agrees that it has complete operational responsibility over the provision of dental care. This responsibility includes securing funding, and adjusting staffing levels or hours of operation according to school hours.

5. CDS will protect the confidentiality of any and all information received from patients who seek services at the children's dental clinic unless disclosure is necessary for the health and safety of the student and/or other persons.

6. CDS and BARNESVILLE PUBLIC SCHOOLS staff will work cooperatively. This includes collaboration whenever possible between clinic staff and community center staff in addressing patient needs.

7. Either BARNESVILLE PUBLIC SCHOOLS or CDS may terminate this Agreement with or without cause upon at least thirty (30) days written notice to the other party.

8. This Agreement constitutes the entire understanding and Agreement between CDS and

BARNESVILLE PUBLIC SCHOOLS with regard to all matters herein. This Agreement supersedes in the entirety any and all previous agreements, whether written or oral, between the parties.

9. This Agreement may be amended only in writing signed by all the parties hereto.

10. All notices and other communications required or desired to be given shall be given personally, or sent by telefax, registered or certified mail, postage prepaid, return receipt requested to the persons and the addresses set forth at the end of the contract. Notices will be deemed received (a) on the date delivered, if delivered personally; (b) when sent by telefax (if confirmation notice is sent by registered or certified mail on the same day; or (c) three (3) business days after posting, if sent by registered or certified mail:

11. The laws of the State of Minnesota shall govern this Agreement.

12. Nothing herein shall create or be deemed to create any relationship of agency, joint venture or partnership between BARNESVILLE PUBLIC SCHOOLS and CDS. Neither party shall have the power to bind or obligate the other in any manner except as expressly provided in this Agreement.

13. Neither party shall be liable to the other or be deemed to be in breach of the Agreement for any failure or delay in rendering performance arising out of causes beyond its reasonable control and without its fault or negligence. Such causes may include, but are not limited to, acts of God or the public enemy, fires, floods, epidemics, quarantine restrictions, strikes, freight embargoes or unusually severe weather.

14. If any provision of this Agreement is declared or found to be illegal, unenforceable, or void, then both parties shall be relieved of all obligations under that provision. The remainder of the Agreement shall be enforced to the fullest extent permissible by law.

15. Any waiver, expressed or implied, by either party of any rights, terms or conditions of the Agreement shall not operate to waive such rights, terms or conditions or any other rights, terms, or conditions beyond the specific instance of waiver.

16. CDS and BARNESVILLE PUBLIC SCHOOLS shall indemnify and defend each other with respect to claims made by third parties concerning the respective performance of the matters referenced herein.

The Parties hereby cause this instrument to be executed by their duly authorized officers:

______________________________	_____________
Sarah Wovcha, Executive Director Children's Dental Services	Date
______________________________	_____________
Dr. Jon Ellerbusch, Superintendent Barnesville Public Schools	Date

L. Schedule Date for Canvassing School Board Election

The Board agreed to schedule canvass on November 10th at 5:30 PM in the Elementary conference room.

14. Discussion/Information

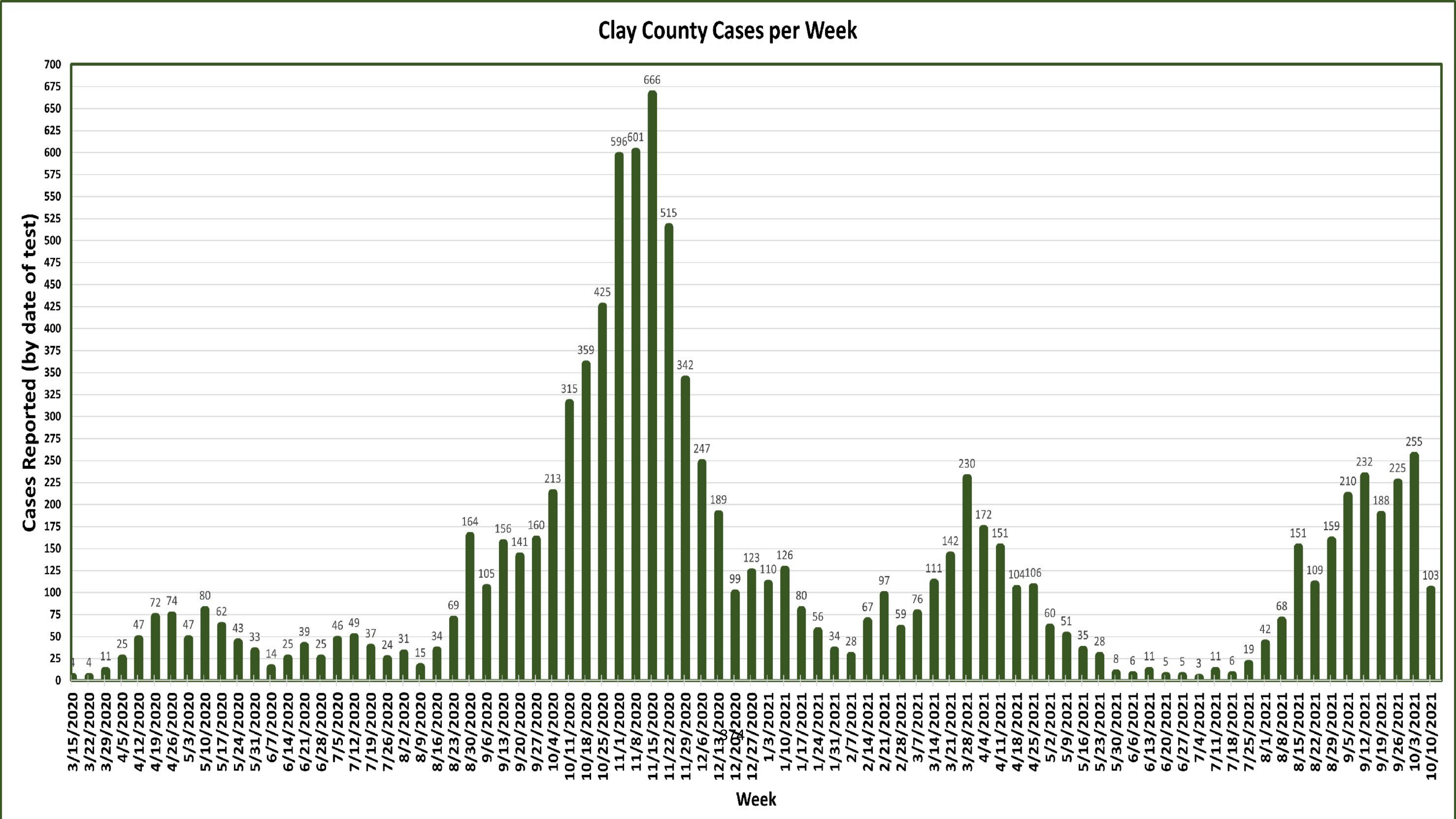
A. Free Lunch for Substitutes

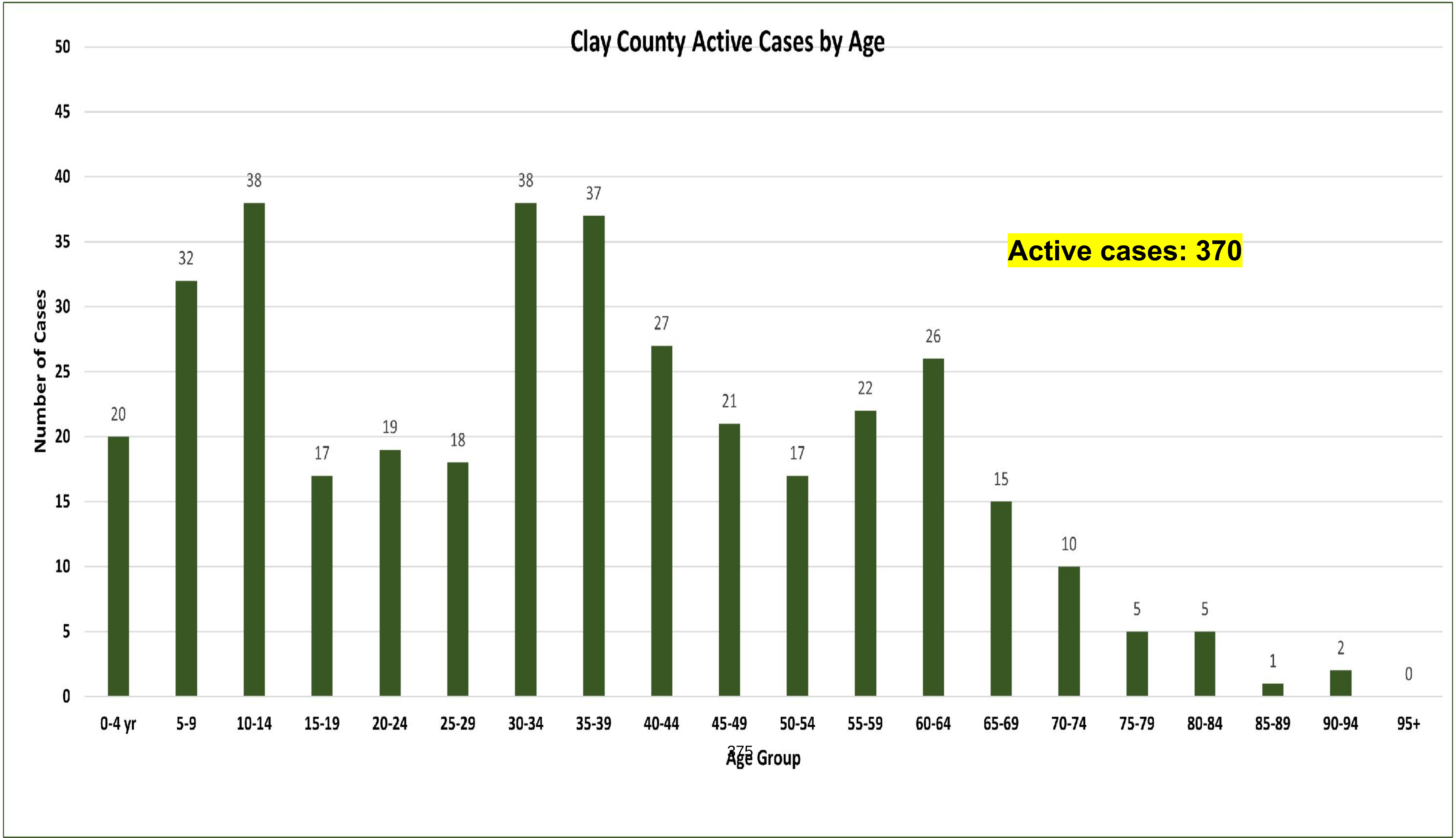
The Board would like to check local pay rates and after they receive more information, will bring this item back.

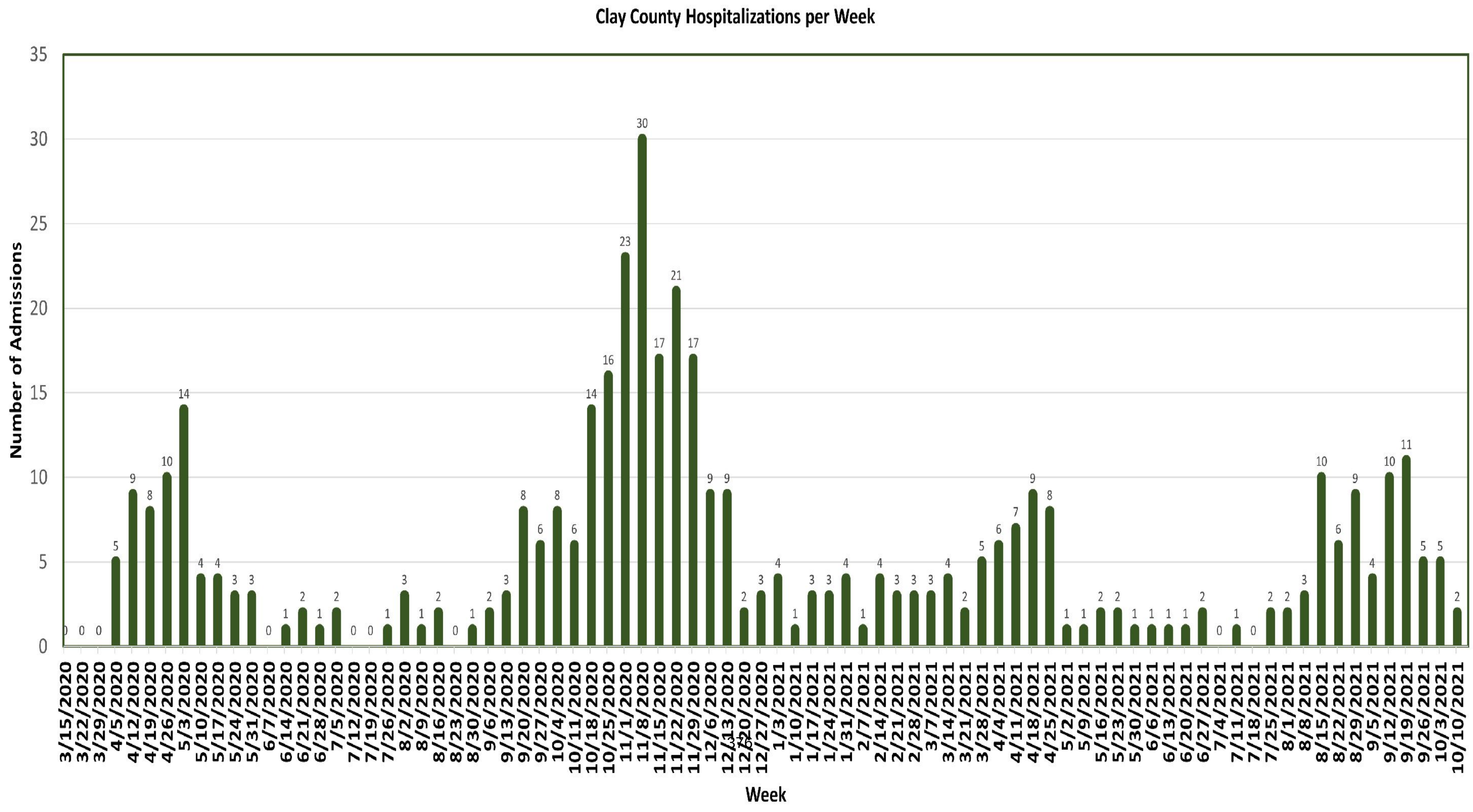
B. Discounted Fees for Kids Club Workers

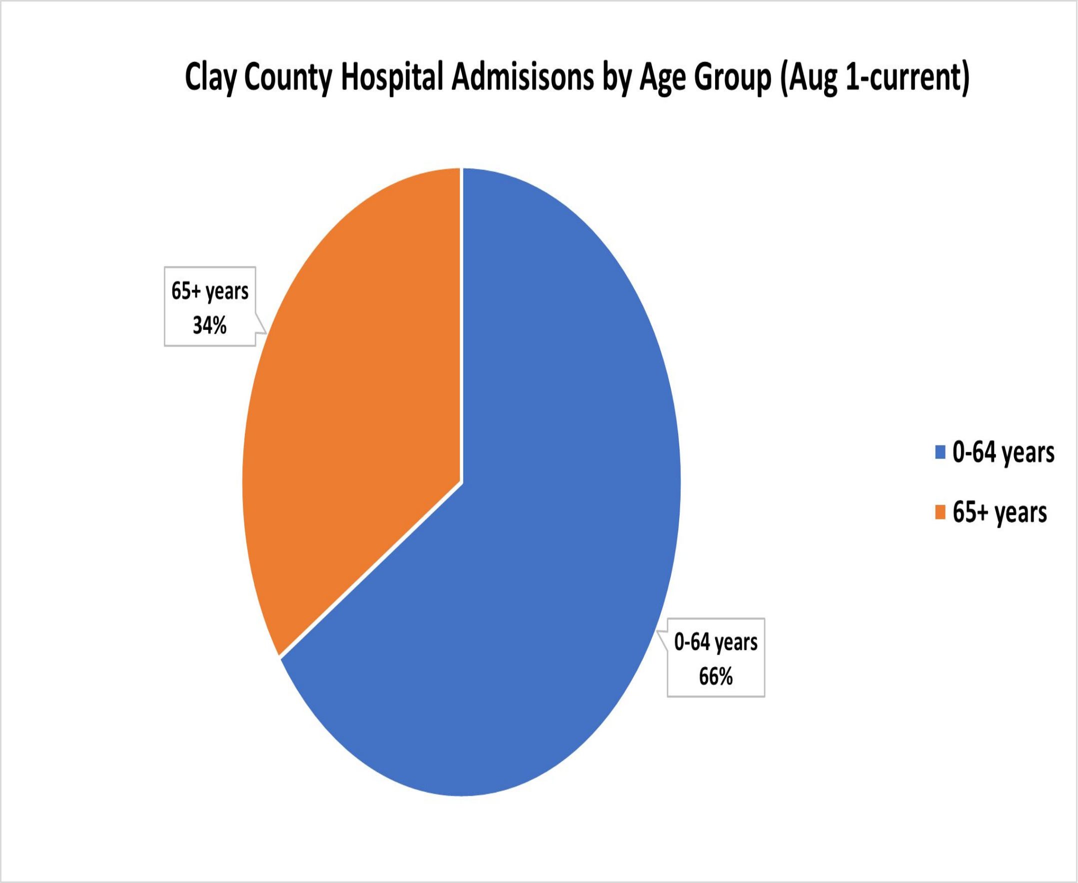
C. Pay for High School Student Workers

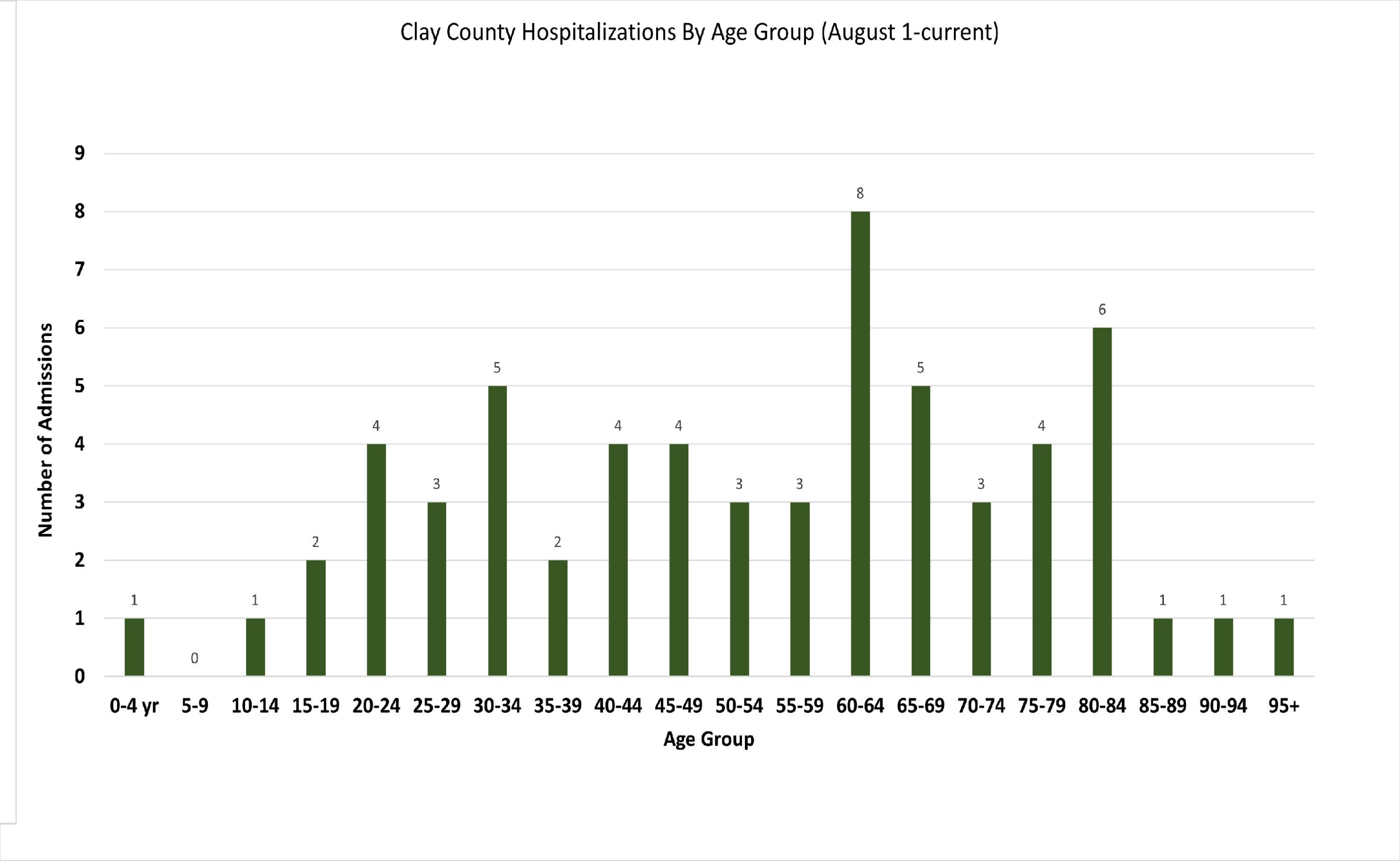
D. COVID-19 374


Clay County Cases per Week
Cases Reported (by date of test)
Week


Clay County Active Cases by Age
Active cases: 370
Number of Cases
50
45
40
35
30
25
20
15
10
5
0
20
32
38
17
19
18
38
37
27
21
17
22
26
15
10
5
5
1
2
0
0-4 yr
5-9
10-14
15-19
20-24
25-29
30-34
35-39
40-44
45-49
50-54
55-59
60-64
65-69
70-74
75-79
80-84
85-89
90-94
95+
Age Group

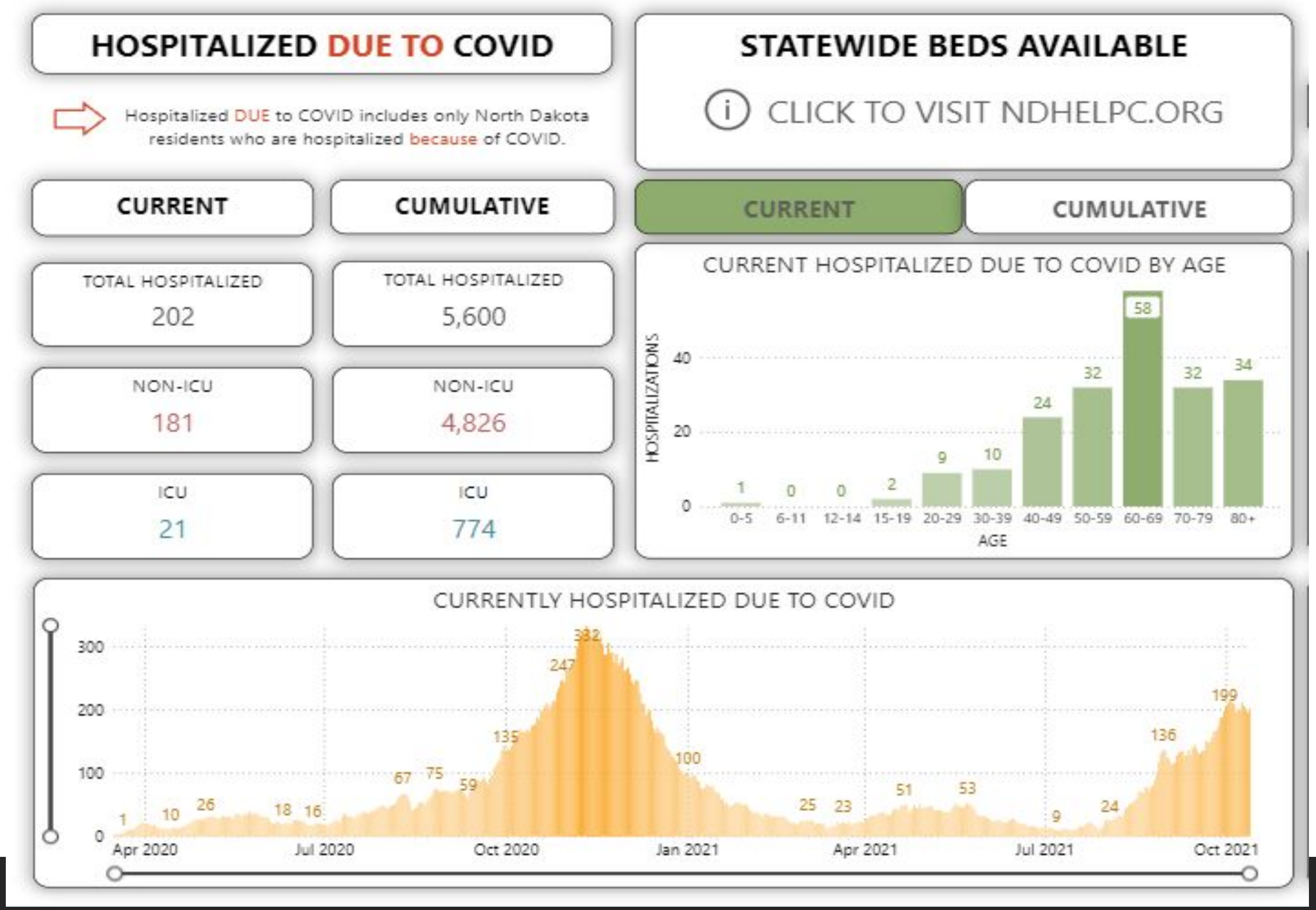

Clay County Hospitalizations per Week
Number of Admissions
0
5
10
15
20
25
30
35
Week

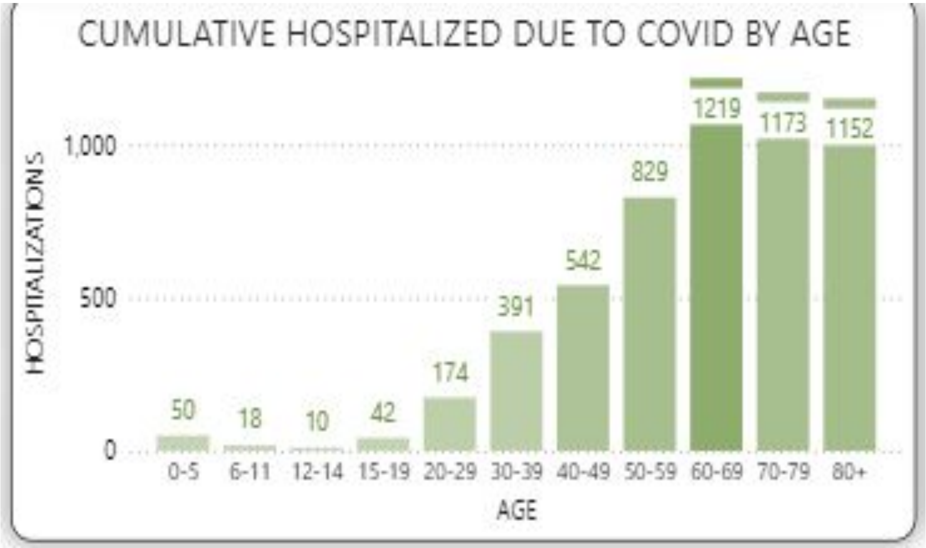

Clay County Hospital Admisisons by Age Group (Aug 1-current)
65+ years
34%
0-64 years
66%
0-64 years
65+ years


Clay County Hospitalizations By Age Group (August 1-current)
Number of Admissions
Age Group
0-4 yr 1
5-9 0
10-14 1
15-19 2
20-24 4
25-29 3
30-34 5
35-39 2
40-44 4
45-49 4
50-54 3
55-59 3
60-64 8
65-69 5
70-74 3
75-79 4
80-84 6
85-89 1
90-94 1
95+ 1

Hospital Capacity

Facility Name:	Available Staffed ICU Beds:	Available Staffed Inpatient Beds (excluding ICU):	Available Staffed Pediatric ICU Beds:	Available Staffed Pediatric Inpatient Beds (excluding ICU):	Date Modified:
Fargo - Essentia Health	0	0	0	1	10/13/2021 8:10
Fargo - Sanford Health	3	2	1	4	10/13/2021 9:08
Fargo - VA Hospital	2	3	n/a	n/a	10/12/2021 12:21





ND Hospitalization Data

15. Enrollment Update 381

Enrollment: K-6th: 504, 7th-12th: 396, Total enrollment: 900

Barnesville Public School
Student Enrollment
SY 2021-2022

	2021-22 Projection	Sep 10	Oct 1	Nov 1	Dec 1	Jan 1	Feb 1	Mar 1	Apr 1	May 1	June 1
Grade K	80	70	70								
Grade 1	71	83	83								
Grade 2	75	68	68								
Grade 3	78	75	75								
Grade 4	72	69	69								
Grade 5	60	67	67								
Grade 6	68	72	72								
	504	**504**	**504**								
Grade 7	70	72	72								
Grade 8	66	70	69								
Grade 9	66	67	65								
Grade 10	74	73	73								
Grade 11	67	64	63								
Grade 12	58	54	54								
	401	**400**	**396**								
Grades K-12	**905**	**904**	**900**								

16. Dates to Remember
   A. Regular School Board Meeting
      1) Monday, November 15, 2021, 7:00 PM, Barnesville High School
17. Adjournment