



Independent School District #146
Regular School Board Meeting
7:00 PM on November 21, 2022
Barnesville High School
302 3rd Street South
Barnesville, MN 56514

1. Call to Order

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

2. Roll Call

Members present: Dion Bredman, Marla Field, Andrew Maier, Dave Herbranson, Ryan Lindbom, Crystal Henderson, Jacob Thompson and Superintendent Ellerbusch

Guests present: Bryan Strand, Todd Henrickson, Aaron Schindler, Michael Stein, Erin Ellingson and Ron Johnson

3. Pledge of Allegiance

4. Approval of Agenda

5. Approval of Minutes

1. Call to Order

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

2. Roll Call

Members present: Dion Bredman, Marla Field, Ryan Lindbom, Jacob Thompson, Andy Maier and Superintendent Ellerbusch

Guests present: Erin Ellingson, Bryan Strand, Todd Henrickson, Aaron Schindler, Tonya and Nathan Stokka, Zach Griffin, Julia Gerner, Justin Omdalen, Joel Voxland, Michael Stein, Jodi Samuelson and Brooke Fradet

3. Pledge of Allegiance

4. Approval of Agenda

Vote to approve the agenda as presented/amended. This motion, made by Jacob Thompson and seconded by Andrew Maier, Passed.

5. Approval of Minutes

Vote to approve the minutes of the regular school board meeting on September 19, 2022 as presented/amended. This motion, made by Marla Field and seconded by Ryan Lindbom, Passed.

6. Claims, Accounts and Financial

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

7. Appreciation, Recognition and Presentations

7.A. Executive Summary of FY22 Audit

8. Recognition of Citizens for Input Purposes

Tonya Stokka addressed the Board to ask about the school lunches. With the newly renovated kitchen, was there a plan to improve meals and offer more choices, better quality?

Nathan Stokka addressed the Board to let them know that he had noticed some ADA compliance issues with some of the crosswalk areas. He will send more information to Superintendent Ellerbusch.

Julia Gerner addressed the Board with questions about the lockdown and the tunnel, what was done and how it worked.

Justin Omdalen addressed the Board wondering if there was any new information or news in regards to the threat that was made.

9. Reports/News

9.A. High School Principal's Report

9.B. Elementary Principal's Report

9.C. Director of Student Activities and Community Education Coordinator's Report

9.D. Superintendent's Report

9.E. Board Committee Reports

10. Removal of Consent Items for Discussion

11. Approval of Consent Items

Vote to approve the consent agenda items as presented/amended 11A.1-11A.17, 11B.1-11B.2. This motion, made by Jacob Thompson and seconded by Andrew Maier, Passed.

11.A. Personnel

11.A.1) Adam Tonsfeldt as 9th Grade Boys' Basketball Coach

11.A.2) Jacob Grosz as 8th Grade Boys' Basketball Coach

11.A.3) Lexi Bolgrean as 7th Grade Girls' Basketball Coach

11.A.4) George Haj as 7th Grade Volleyball Coach

11.A.5) Resignation from Chase Brenner as 9th Grade/JH Wrestling Coach

11.A.6) Resignation from Adrian O'Brien as JH Baseball Coach

11.A.7) Matt Askegaard as Community Education Flag Football Coach

11.A.8) Andrew Ehlert as Community Education Flag Football Monitor

11.A.9) Chrissa Halverson-Wolters as Community Education Head Volleyball Coach

11.A.10) Haley Pender as Community Education Assistant Volleyball Coach

11.A.11) Lindsay Rotz as Community Education Student Volleyball Coach

11.A.12) Kayla Snow as Kids Club Adult Worker

11.A.13) Hailey Andersen as Kids Club Student Worker

11.A.14) Matthew Pearson as Kids Club Student Worker

11.A.15) Lindsey Rotz as Kids Club Student Worker

11.A.16) Chase Brenner as Volunteer Wrestling Coach for 2022-23 Season

11.A.17) Jeff Titus as Volunteer Wrestling Coach for 2022-23 Season

11.B. Donations

11.B.1) \$1,334.51 Donation from Barnesville Post Prom Jr Class Parents for Senior Class Aux.

11.B.2) \$250 Donation from Nicole and Bryan Larson for Football Team

12. New Business

12.A. Fundraisers for SY2022-23

Vote to approve the fundraisers for the 2022-2023 school year. This motion, made by Ryan Lindbom and seconded by Marla Field, Passed.

12.B. Letter of Agreement Addressing the Employment of Marissa Westerberg

Vote to approve the Letter of Agreement Addressing the Employment of Marissa Westerberg during the 2022-2023 School Year. This motion, made by Andrew Maier and seconded by Jacob Thompson, Passed.

12.C. Non-Union Teacher Service Agreement with Marissa Westerberg

Vote to approve Non-Union Teacher Service Agreement with Marissa Westerberg. This motion, made by Ryan Lindbom and seconded by Marla Field, Passed.

13. Addendum

13.A. Project Application and Project Certification for Payment (Draw 30)

Vote to approve Project Application and Project Certification for Payment (Draw 30). This motion, made by Jacob Thompson and seconded by Andrew Maier, Passed.

14. Discussion/Information

15. Enrollment Update

K-6th Grade: 503 students, 7th-12th Grade: 406 students. Total enrollment: 909 students

16. Dates to Remember

16.A. Regular School Board Meeting

16.A.1) Monday, November 21, 2022, 7:00 PM, Barnesville High School

17. Adjournment

Vote to adjourn the meeting at 8:02 PM. This motion, made by Andrew Maier and seconded by Ryan Lindbom, Passed.



Independent School District #146
Special School Board Meeting
10:30 AM on November 7, 2022
Barnesville High School
302 3rd Street South
Barnesville, MN 56514

1. Call to Order – 10:30 AM
2. Roll Call – All Present plus Michael, Todd and Jon
3. Approval of Agenda – Dave 1st and Jake 2nd 7-0 vote
4. New Business
 - A. State Volleyball Tournament at Xcel Energy Center

Motion by Andy Maier and seconded by Jake Thompson to cancel school on Thursday, November 10, 2022 and a 1:00 PM early dismissal on Friday, November 11, 2022.

Roll Call

Jake Thompson – Yes
Andy Maier – Yes
Dave Herbranson – Yes
Marla Field – Yes
Ryan Lindbom – No
Crystal Henderson – Yes
Dion Bredman – No

Motion carried 5-2

B. State Football Tournament

Motion by Dion Bredman and seconded by Marla Field to have a regular school day on Friday, November 18, 2022 if the football team makes it to the semi-finals game. Students will be allowed a parent excused absence to attend the game.

Roll Call

Jake Thompson – No
Andy Maier – No
Dave Herbranson – No
Marla Field – No
Ryan Lindbom – No
Crystal Henderson – Absent (needed to leave early)
Dion Bredman – Yes

Motion defeated 5-1

Motion by Marla Field and seconded by Jake Thompson to allow all school employees to work on Thursday, November 10, 2022 or make it up by working ½ day on Friday, May 26, 2023 or Tuesday, May 30, 2023.

Motion carried 5-1. Crystal Henderson was absent (needed to leave early)

Motion by Jake Thompson and seconded by Andy Maier to cancel school on Friday, November 18, 2022 and Friday, December 2, 2023 if the football team plays in the semi-finals or championship game at US Bank Stadium.

Roll Call

Dion Bredman – No

Crystal Henderson – Absent (needed to leave early)

Ryan Lindbom – Yes

Marla Field – Yes

Dave Herbranson – Yes

Andy Maier – Yes

Jake Thompson – Yes

Motion carried 5-1

5. Adjournment

Motion by Jake Thompson and seconded by Ryan Lindbom to adjourn at 12:17 PM. Vote 6-0

TREASURER'S REPORT

		<u>2022-23</u>	<u>2021-22</u>
Book Balance 10/1/22		\$588,839.30	\$2,516,610.68
Receipts			
10/3/2022	19,048.84		
10/4/2022	2,824.58		
10/5/2022	403,023.69		
10/6/2022	2,213.30		
10/7/2022	1,780.08		
10/11/2022	10,633.57		
10/12/2022	3,666.11		
10/13/2022	2,841.76		
10/14/2022	86,197.28		
10/17/2022	3,493.33		
10/18/2022	302,119.60		
10/19/2022	114,277.71		
10/20/2022	5,888.30		
10/21/2022	817.27		
10/24/2022	3,735.10		
10/25/2022	3,583.72		
10/26/2022	3,968.90		
10/27/2022	1,977.13		
10/28/2022	1,963.01		
10/31/2022	282,915.52		
Net In Transit	(256.50)	<u>\$1,256,712.30</u>	<u>\$3,871,896.68</u>
		<u>\$1,845,551.60</u>	<u>\$6,388,507.36</u>
Disbursements		<u>\$1,211,357.47</u>	<u>\$3,538,447.05</u>
Book Balance	10/31/2022	\$634,194.13	\$2,850,060.31
Student Activities		\$180,884.41	\$214,647.14
MSDLAF Investment		\$3,439,353.48	\$868,605.81
Bond 2019A Investments		\$768,420.57	\$5,336,826.89
Midwest Money Market		<u>\$933,836.10</u>	<u>\$928,622.59</u>
Actual Balance		<u><u>\$5,956,688.69</u></u>	<u><u>\$10,198,762.74</u></u>

FUND	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	BALANCE	BALANCE
General	\$3,891,536.26	\$1,077,566.76	\$1,372,234.84	\$3,596,868.18 *	\$3,398,897.62 ^
Student Activities	\$165,647.30	\$27,105.42	\$11,868.31	\$180,884.41	\$214,647.14
Food Service	\$271,387.50	\$61,774.25	\$64,176.24	\$268,985.51	\$211,092.76
Community Service	(\$84,070.41)	\$27,514.25	\$25,508.76	(\$82,064.92)	(\$13,573.56)
Building Construction	\$875,754.25	\$966.39	\$108,300.07	\$768,420.57	\$5,339,470.82
Debt Service	\$958,773.09	\$264,821.85	\$0.00	\$1,223,594.94	\$1,048,228.16
Total	<u>\$6,079,027.99</u>	<u>\$1,459,748.92</u>	<u>\$1,582,088.22</u>	<u>\$5,956,688.69</u>	<u>\$10,198,762.94</u>

* Balance includes \$2,502,602 of restricted/committed funds.

^ Balance includes \$12,300,567 of restricted/committed fund, including \$10,255,316 for the building project.

Minnesota School District Liquid Asset Fund Plus
October 2022

Max Account	\$2,785,608.61
Liquid Account	\$11,744.87
Certificate of Deposit	\$642,000.00

Investment Date	Institution	Maturity Date	Rate	Investment Amount	Value at Maturity
4/19/2022	Cfg Community Bank, Lutherville, MD	1/17/2023	1.35%	\$150,000.00	\$151,682.88
6/23/2022	First Mid-Illinois Bank & Trust, Mattoon, IL	6/23/2023	2.85%	\$242,000.00	\$249,260.00
8/2/2022	First Bank of Ohio, Tiffin, OH	8/2/2023	3.10%	\$100,000.00	\$103,250.00
10/6/2022	Tab Bank, Ogden, UT	4/4/2023	4.11%	\$150,000.00	\$153,151.23
Total Minnesota School District Liquid Asset Fund Plus					\$3,439,353.48

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Midwest Bank
P.O. Box 703
Detroit Lakes, MN 56502



Independent School Dist 146
PO Box 189
Barnesville, MN 56514

Contact Us
218-847-4771
www.midwestbank.net



Account
Independent School Dist 146

Date
10/31/2022

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IntraFi® Network DepositsSM Monthly Statement
Demand or Savings Option (formerly known as ICS®)

The following information is a summary of activity in your account(s) for the month of October 2022 and the list of FDIC-insured institution(s) that hold your deposits as of the date indicated. These deposits have been placed by us, as your agent and custodian, in deposit accounts through IntraFi Network Deposits. Funds in your deposit accounts at the FDIC-insured institutions at which your funds have been placed will be "deposits," as defined by federal law.

If you have any questions regarding your ICS statement, please contact your local Midwest Bank office.

Summary of Accounts

Account ID	Deposit Option	Interest Rate	Opening Balance	Ending Balance
*****648	Savings	1.39%	\$875,754.25	\$768,420.57
TOTAL			\$875,754.25	\$768,420.57

DETAILED ACCOUNT OVERVIEW

Account ID: *****648
Account Title: Independent School Dist 146



Account Summary - Savings

Statement Period	10/1-10/31/2022	Average Daily Balance	\$830,369.27
Previous Period Ending Balance	\$875,754.25	Interest Rate at End of Statement Period	1.39%
Total Program Deposits	0.00	Statement Period Yield	1.38%
Total Program Withdrawals	(108,300.07)	YTD Interest Paid	5,550.60
Interest Capitalized	966.39		
Current Period Ending Balance	\$768,420.57		

Account Transaction Detail

Date	Activity Type	Amount	Balance
10/19/2022	Withdrawal	(\$108,300.07)	\$767,454.18
10/31/2022	Interest Capitalization	966.39	768,420.57

Summary of Balances as of October 31, 2022

FDIC-Insured Institution	City/State	FDIC Cert No.	Balance
First-Citizens Bank & Trust Company	Raleigh, NC	11063	\$248,639.28
NexBank	Dallas, TX	29209	248,639.28
Pinnacle Bank	Nashville, TN	35583	22,502.73
Western Alliance Bank	Phoenix, AZ	57512	248,639.28

**Barnesville Public Schools #146
Revenue Guideline by Source
Period Ending October 31, 2022**

Sequence: Fd, O/S

		B23					% YTD	Remaining
Description		Annual Budget	Period 202304	Year To Date	% YTD	Encumbrances	+ Enc	Balance
01	General Fund							
001	Levies	(1,217,210.00)	(76,393.51)	(558,914.53)	46%	0.00	46%	(658,295.47)
004	Tax Increment Finance Revenue	(8,100.00)	0.00	(6,614.73)	82%	0.00	82%	(1,485.27)
010	County Apport	(26,510.00)	(30.47)	(5,004.99)	19%	0.00	19%	(21,505.01)
019	Misc Local	(20,810.00)	(7.63)	(351.46)	2%	0.00	2%	(20,458.54)
021	Revenue from MN Dist	(119,130.00)	0.00	0.00	0%	0.00	0%	(119,130.00)
050	Fees from Patrons	(44,900.00)	(1,272.00)	(19,446.00)	43%	0.00	43%	(25,454.00)
060	Student Activity	(108,800.00)	(17,674.05)	(47,008.39)	43%	0.00	43%	(61,791.61)
061	Entry Fee	(9,500.00)	(1,725.00)	(1,975.00)	21%	0.00	21%	(7,525.00)
071	Med Assist Fr Dept of HS	(65,000.00)	0.00	(17,424.49)	27%	0.00	27%	(47,575.51)
092	Interest	(17,500.00)	(8,024.36)	(22,050.19)	126%	0.00	126%	4,550.19
093	Rent Facilities	(10,000.00)	0.00	(165.00)	2%	0.00	2%	(9,835.00)
096	Gifts/Bequests	(26,000.00)	(37,816.14)	(63,784.20)	245%	0.00	245%	37,784.20
099	Misc Revene	(33,010.00)	(766.53)	(17,791.36)	54%	0.00	54%	(15,218.64)
201	Endowment Fund Appr	(38,040.00)	0.00	(20,548.88)	54%	0.00	54%	(17,491.12)
211	Foundation Aid	(7,558,790.00)	(206,095.29)	(1,730,038.58)	23%	0.00	23%	(5,828,751.42)
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	(30.00)	0.00	0.00	0%	0.00	0%	(30.00)
234	Hmstd/Ag Market Value Credit	(5,000.00)	0.00	0.00	0%	0.00	0%	(5,000.00)
317	LTFM State Aid	(72,610.00)	0.00	0.00	0%	0.00	0%	(72,610.00)
360	Spec Ed General	(850,000.00)	0.00	(187,481.99)	22%	0.00	22%	(662,518.01)
400	Federal Funds and Grants	(266,590.00)	(19,991.65)	(97,301.07)	36%	0.00	36%	(169,288.93)
401	Federal Funds & Grants	(85,900.00)	(7,703.44)	(18,075.26)	21%	0.00	21%	(67,824.74)
405	Fed.thru Fiscal Agnt	0.00	0.00	(628.00)	0%	0.00	0%	628.00
619	COM Rev Producing Act (Contra)	35,000.00	8,716.71	13,103.75	37%	0.00	37%	21,896.25
620	Sale Mat-Rev Producing Act	(65,000.00)	(12,821.09)	(23,831.51)	37%	0.00	37%	(41,168.49)
621	Sale Mat-Resale Mat	(9,050.00)	(2,626.52)	(2,626.52)	29%	0.00	29%	(6,423.48)
624	Sale of Equipment	(5,000.00)	(100.00)	(100.00)	2%	0.00	2%	(4,900.00)

**Barnesville Public Schools #146
Revenue Guideline by Source
Period Ending October 31, 2022**

Sequence: Fd, O/S

		B23					% YTD	Remaining
Description		Annual Budget	Period 202304	Year To Date	% YTD	Encumbrances	+ Enc	Balance
01	General Fund							
625	Insurance Recovery	(5,000.00)	0.00	(2,314.18)	46%	0.00	46%	(2,685.82)
01	General Fund	(10,688,460.00)	(384,330.97)	(2,830,372.58)	26%	0.00	26%	(7,858,087.42)
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	0.00	0%	0.00	0%	(4,200.00)
300	State & Grants	(23,860.00)	(3,107.24)	(3,107.24)	13%	0.00	13%	(20,752.76)
400	Federal Funds and Grants	0.00	0.00	(5,197.63)	0%	0.00	0%	5,197.63
471	School Lunch Fed	(35,000.00)	(10,404.00)	(10,404.00)	30%	0.00	30%	(24,596.00)
472	Free & Reduced Meals	(60,000.00)	(9,947.16)	(9,947.16)	17%	0.00	17%	(50,052.84)
473	Commodity Cash Program	(50.00)	0.00	(207.90)	416%	0.00	416%	157.90
474	Commodities	(35,000.00)	0.00	0.00	0%	0.00	0%	(35,000.00)
476	Breakfast Revenue	(15,000.00)	(2,818.54)	(2,818.54)	19%	0.00	19%	(12,181.46)
477	Cash In Lieu Commod	0.00	0.00	(173.10)	0%	0.00	0%	173.10
601	Type A Pupil	(287,000.00)	(34,845.26)	(113,352.58)	39%	0.00	39%	(173,647.42)
606	Type A Adult	(7,030.00)	(550.45)	(779.65)	11%	0.00	11%	(6,250.35)
02	Food Service	(467,390.00)	(61,672.65)	(145,987.80)	31%	0.00	31%	(321,402.20)
04	Community Service							
001	Levies	(58,850.00)	(5,034.75)	(22,287.82)	38%	0.00	38%	(36,562.18)
019	Misc Local	(50.00)	(0.99)	(45.47)	91%	0.00	91%	(4.53)
021	Revenue from MN Dist	(5,000.00)	0.00	0.00	0%	0.00	0%	(5,000.00)
050	Fees from Patrons	(288,150.00)	(22,670.45)	(99,147.25)	34%	0.00	34%	(189,002.75)
092	Interest	(180.00)	0.00	0.00	0%	0.00	0%	(180.00)
096	Gifts/Bequests	(24,500.00)	0.00	(3,145.12)	13%	0.00	13%	(21,354.88)
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	(41,190.00)	0.00	(13,676.18)	33%	0.00	33%	(27,513.82)

**Barnesville Public Schools #146
Revenue Guideline by Source
Period Ending October 31, 2022**

Sequence: Fd, O/S

		B23					% YTD		Remaining
Description		Annual Budget	Period 202304	Year To Date	% YTD	Encumbrances	+ Enc	Balance	
04	Community Service								
301	Non-Public Aid	(370.00)	0.00	0.00	0%	0.00	0%	(370.00)	
04	Community Service	(420,020.00)	(27,706.19)	(138,301.84)	33%	0.00	33%	(281,718.16)	
06	Building Construction								
092	Interest	(500.00)	(966.39)	(3,136.84)	627%	0.00	627%	2,636.84	
06	Building Construction	(500.00)	(966.39)	(3,136.84)	627%	0.00	627%	2,636.84	
07	Debt Redemption								
001	Levies	(1,526,740.00)	(146,052.97)	(529,214.21)	35%	0.00	35%	(997,525.79)	
019	Misc Local	(1,500.00)	(35.75)	(1,646.30)	110%	0.00	110%	146.30	
092	Interest	(500.00)	0.00	0.00	0%	0.00	0%	(500.00)	
229	Disparity Reduction	(200.00)	(34.09)	(136.33)	68%	0.00	68%	(63.67)	
234	Hmstd/Ag Market Value Credit	(26,400.00)	(4,089.90)	(16,359.62)	62%	0.00	62%	(10,040.38)	
258	Wetland & Native	(584,820.00)	(102,388.39)	(409,553.56)	70%	0.00	70%	(175,266.44)	
317	LTFM State Aid	(76,400.00)	(11,428.06)	(45,712.24)	60%	0.00	60%	(30,687.76)	
07	Debt Redemption	(2,216,560.00)	(264,029.16)	(1,002,622.26)	45%	0.00	45%	(1,213,937.74)	
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:		(13,992,930.00)	(738,705.36)	(4,120,421.32)	29%	0.00	29%	(9,872,508.68)	

Barnesville Public Schools #146
Exp Summary - Fd, Pro
Period Ending October 31, 2022

Sequence: Fd, Pro

		B23					%	%	%
Description		Annual Budget	Period 202304	Year To Date	% YTD	Encumbrances	+ Enc	Remaining Balance	
01	General Fund								
010	Board-Education	50,130.00	1,488.20	18,484.82	37%	0.00	37%	31,645.18	
020	Office/Supt	270,260.00	21,234.29	93,306.34	35%	0.00	35%	176,953.66	
050	School Admin	477,360.00	38,324.25	141,763.00	30%	0.00	30%	335,597.00	
105	General Adm. Support	6,560.00	701.90	1,980.76	30%	0.00	30%	4,579.24	
108	Administrative Tech Services	15,000.00	5,049.54	5,049.54	34%	0.00	34%	9,950.46	
110	Business Services	244,450.00	19,583.91	102,659.08	42%	7,425.60	45%	134,365.32	
200	Class Size Reduction	47,730.00	1,617.16	4,413.10	9%	0.00	9%	43,316.90	
201	Kindergarten	354,780.00	27,383.19	57,457.82	16%	21.05	16%	297,301.13	
203	Elem Ed	377,490.00	31,307.73	134,024.72	36%	15,744.12	40%	227,721.16	
204	First Grade	333,600.00	31,419.84	66,062.95	20%	29.97	20%	267,507.08	
205	Second Grade	376,250.00	30,642.12	65,324.62	17%	5.45	17%	310,919.93	
206	Third Grade	274,580.00	22,297.91	46,305.28	17%	449.25	17%	227,825.47	
207	Fourth Grade	315,490.00	17,757.44	37,187.82	12%	227.94	12%	278,074.24	
208	Fifth Grade	287,880.00	25,484.88	52,811.02	18%	0.00	18%	235,068.98	
209	Sixth Grade	221,160.00	19,091.93	39,834.41	18%	0.00	18%	181,325.59	
211	Secondary Ed-Gen	147,740.00	7,407.19	50,523.97	34%	20,764.21	48%	76,451.82	
212	Art	89,760.00	12,103.18	29,153.68	32%	1,012.97	34%	59,593.35	
213	Agriculture - Non Vocational	12,860.00	1,114.34	1,866.70	15%	620.47	19%	10,372.83	
215	Business	800.00	67.85	67.85	8%	0.00	8%	732.15	
216	Educ. Disadvantaged	77,070.00	7,787.87	15,491.31	20%	0.00	20%	61,578.69	
217	Assurance of Mastery	0.00	1,490.25	1,490.25	0%	0.00	0%	(1,490.25)	
218	Gifted And Talented	22,390.00	0.00	0.00	0%	0.00	0%	22,390.00	
220	English	231,590.00	18,856.21	38,640.11	17%	0.00	17%	192,949.89	
230	Foreign Language	63,720.00	5,000.00	5,000.00	8%	0.00	8%	58,720.00	
240	Health/Phys Ed	242,640.00	20,143.06	40,986.42	17%	356.54	17%	201,297.04	
249	Dr Trg/behind Wheel	16,430.00	0.00	1,500.15	9%	0.00	9%	14,929.85	
250	FACS	49,960.00	4,478.04	8,802.08	18%	0.00	18%	41,157.92	
254	Barnesville Branderz	3,000.00	0.00	0.00	0%	0.00	0%	3,000.00	
255	Industrial Educ	109,210.00	13,002.07	23,645.11	22%	0.00	22%	85,564.89	

Barnesville Public Schools #146
Exp Summary - Fd, Pro
Period Ending October 31, 2022

Sequence: Fd, Pro

		B23					% YTD		Remaining
Description		Annual Budget	Period 202304	Year To Date	% YTD	Encumbrances	+ Enc	Balance	
01	General Fund								
256	Mathematics	263,400.00	24,485.48	49,021.85	19%	0.00	19%	214,378.15	
258	Inst Music	72,250.00	5,882.35	11,570.18	16%	0.00	16%	60,679.82	
259	Vocal Music	149,370.00	13,097.56	26,687.95	18%	0.00	18%	122,682.05	
260	Science	299,720.00	24,615.15	49,401.37	16%	44.39	16%	250,274.24	
261	Science - River Watch	3,800.00	0.00	0.00	0%	0.00	0%	3,800.00	
270	Social-Scienc/Study	272,930.00	22,682.84	45,341.12	17%	0.00	17%	227,588.88	
271	Remedial Reading/Lang Arts	0.00	1,861.45	1,861.45	0%	0.00	0%	(1,861.45)	
272	Remedial Math	16,500.00	0.00	0.00	0%	0.00	0%	16,500.00	
277	Secondary Individualized Instr	30,120.00	1,490.26	4,561.13	15%	0.00	15%	25,558.87	
288	Flow Thru/Sales	21,900.00	36,735.95	56,944.94	260%	12,001.06	315%	(47,046.00)	
289	Flo Thru/Sales	27,200.00	(800.00)	8,397.75	31%	7,005.54	57%	11,796.71	
292	Boys/Girls Athletic	40,120.00	0.00	1,749.96	4%	106.05	5%	38,263.99	
294	Boys Athletics	164,820.00	35,866.26	44,744.20	27%	1,594.61	28%	118,481.19	
295	Speech/Debate	3,600.00	0.00	0.00	0%	0.00	0%	3,600.00	
296	Girls Athletics	121,080.00	33,964.14	37,825.28	31%	2,307.81	33%	80,946.91	
298	Extra-Curricular	138,530.00	13,078.47	44,291.75	32%	4,778.15	35%	89,460.10	
299	Concessions	37,710.00	7,354.78	11,704.52	31%	0.00	31%	26,005.48	
301	Agriculture	60,040.00	4,411.61	8,712.43	15%	0.00	15%	51,327.57	
331	Consumer Homemaking	49,250.00	4,699.64	9,023.69	18%	0.00	18%	40,226.31	
341	Business and Office Education	100,720.00	8,080.01	16,323.96	16%	0.00	16%	84,396.04	
400	General Special Education	300.00	0.00	0.00	0%	0.00	0%	300.00	
401	Speech/Lang.impaired	135,540.00	11,456.55	23,128.11	17%	0.00	17%	112,411.89	
402	M.I.-Mild-Moderate	100,960.00	8,236.52	16,899.68	17%	0.00	17%	84,060.32	
403	M.I.-Moderate-Severe	112,860.00	14,067.79	26,102.29	23%	0.00	23%	86,757.71	
404	Physically Impaired	34,170.00	2,231.15	5,959.78	17%	0.00	17%	28,210.22	
405	Deaf-Hard of Hearing	13,590.00	1,093.38	2,194.33	16%	0.00	16%	11,395.67	
406	Visually Impaired	35,200.00	0.00	3,183.11	9%	0.00	9%	32,016.89	
407	Spec Learning Disabl	189,700.00	16,161.54	26,704.58	14%	0.00	14%	162,995.42	
408	Emot/Behavior Disord	171,210.00	10,651.80	26,912.64	16%	0.00	16%	144,297.36	

Barnesville Public Schools #146
Exp Summary - Fd, Pro
Period Ending October 31, 2022

Sequence: Fd, Pro

		B23					%	%	%
Description		Annual Budget	Period 202304	Year To Date	% YTD	Encumbrances	+ Enc	Remaining Balance	
01	General Fund								
410	Other Health Impair	173,980.00	21,363.69	37,569.83	22%	0.00	22%	136,410.17	
411	Autistic	219,520.00	20,131.92	37,342.43	17%	0.00	17%	182,177.57	
412	Develop Delayed	12,890.00	1,093.42	7,131.86	55%	0.00	55%	5,758.14	
416	Multiple Handicap	31,330.00	4,568.92	7,097.89	23%	0.00	23%	24,232.11	
420	Special Ed General	98,540.00	8,622.81	17,942.61	18%	98.50	18%	80,498.89	
422	Early Intervening Services	141,030.00	10,226.52	33,220.75	24%	0.00	24%	107,809.25	
430	Homebound	1,260.00	0.00	0.00	0%	0.00	0%	1,260.00	
612	Technology	110,390.00	9,264.74	79,426.19	72%	13,866.25	85%	17,097.56	
620	Educ.media/Library	76,210.00	7,471.96	15,796.81	21%	196.88	21%	60,216.31	
625	Audio/Visual Dept.	280.00	69.20	69.20	25%	0.00	25%	210.80	
630	Instruc-Related Technology	60,310.00	6,858.00	15,090.00	25%	0.00	25%	45,220.00	
640	Staff Development	105,430.00	7,763.23	26,802.45	25%	250.00	26%	78,377.55	
690	Other Inst Support	11,020.00	0.00	6,100.00	55%	0.00	55%	4,920.00	
710	Counseling/Guidance	84,670.00	7,071.36	13,884.32	16%	0.00	16%	70,785.68	
715	School Security	13,250.00	0.00	2,240.00	17%	0.00	17%	11,010.00	
718	Other School Safety	0.00	1,459.76	1,459.76	0%	0.00	0%	(1,459.76)	
720	Health Services	109,500.00	8,426.63	17,626.79	16%	0.00	16%	91,873.21	
740	Social Work Services	42,110.00	4,715.60	8,734.21	21%	0.00	21%	33,375.79	
760	Pupil Transport	627,120.00	64,789.41	137,243.19	22%	95.00	22%	489,781.81	
790	Other Pupil Services	108,000.00	6,125.00	6,250.00	6%	312.32	6%	101,437.68	
810	Oper/Maintenance	947,520.00	88,566.66	316,206.28	33%	930.50	33%	630,383.22	
811	Grounds Maint	14,140.00	1,060.66	15,612.53	110%	0.00	110%	(1,472.53)	
812	Buildings Maint	60,960.00	3,612.38	56,709.55	93%	0.00	93%	4,250.45	
813	Equip Maint	8,990.00	1,042.24	2,538.01	28%	0.00	28%	6,451.99	
850	Facilities	120,450.00	15,457.67	15,770.67	13%	0.00	13%	104,679.33	
865	LTFM Exclcd Costs -Pro 866,867	34,950.00	10,900.73	15,042.28	43%	2,057.99	49%	17,849.73	
940	Prop/Other Ins	89,080.00	0.00	82,369.92	92%	0.00	92%	6,710.08	
960	Other Non-Recurring Items	16,240.00	0.00	0.00	0%	0.00	0%	16,240.00	
01	General Fund	10,705,650.00	996,901.54	2,618,358.49	24%	92,302.62	25%	7,994,988.89	

Barnesville Public Schools #146
Exp Summary - Fd, Pro
Period Ending October 31, 2022

Sequence: Fd, Pro

		B23					%	%	%
Description		Annual Budget	Period 202304	Year To Date	% YTD	Encumbrances	+ Enc	Remaining Balance	
02	Food Service								
770	Food Service	482,070.00	64,074.64	127,561.09	26%	0.00	26%	354,508.91	
02	Food Service	482,070.00	64,074.64	127,561.09	26%	0.00	26%	354,508.91	
04	Community Service								
505	Community Ed	100,560.00	8,874.32	31,976.21	32%	0.00	32%	68,583.79	
506	Summer Recreation	68,200.00	909.90	38,657.63	57%	0.00	57%	29,542.37	
509	Kids Club	83,910.00	5,743.51	42,837.10	51%	0.00	51%	41,072.90	
580	Early Childhood	46,940.00	313.24	19,221.78	41%	12.89	41%	27,705.33	
582	School Readiness	128,330.00	5,730.49	51,954.43	40%	0.00	40%	76,375.57	
583	Preschool Screening	3,790.00	0.00	76.10	2%	0.00	2%	3,713.90	
585	Youth Dev/Youth Serv	5,610.00	3,722.69	3,722.69	66%	0.00	66%	1,887.31	
590	Other Community Programs	600.00	406.55	406.55	68%	0.00	68%	193.45	
04	Community Service	437,940.00	25,700.70	188,852.49	43%	12.89	43%	249,074.62	
06	Building Construction								
870	Bldg/Capital Improv.	500.00	(778,590.93)	(388,276.72)	77655%	0.00	77655%	388,776.72	
06	Building Construction	500.00	(778,590.93)	(388,276.72)	77655%	0.00	77655%	388,776.72	
07	Debt Redemption								
910	Debt Redemption	2,108,950.00	0.00	459,475.00	22%	0.00	22%	1,649,475.00	
07	Debt Redemption	2,108,950.00	0.00	459,475.00	22%	0.00	22%	1,649,475.00	
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:		13,935,110.00	308,085.95	3,005,970.35	22%	92,315.51	22%	10,836,824.14	

**FOOD SERVICE REPORT
2022-23**

2022-23	September	October	November	December	January	February	March	April	May	SSO 2021-22 Average
Beginning Balance	270,057.64	271,387.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	246,537
Receipts	48,731.88	61,774.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	69,399
Disbursements	47,402.02	64,176.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	61,315
Subtotal	271,387.50	268,985.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	254,621
Est. Federal/State Funding Due	23,169.70	24,128.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66,030
Ending Balance	294,557.20	293,113.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	320,650
Average Daily Participation										
Breakfast										
Elementary	85	93								
High School	44	53								
Total	129	146	0	0	0	0	0	0	0	242
Lunch										
Elementary	398	402								
High School	247	246								
Total	644	649	0	0	0	0	0	0	0	662

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	17576			WEX HEALTH INC		Wire		
				B 01	215 024	Flex Plan Medical & Dependent Care		\$60.00	
	PO#:	Voucher #:	99863	Invoice	Invoice No: 101922			Paid Amt:	\$60.00
								Check Amount:	\$60.00
0146	MB	17591			NELNET PAYMENT SERVICES		Wire		
				E 01	005 110 000 305 000	ACH Fee		\$7.22	
	PO#:	Voucher #:	99862	Invoice	Invoice No: CI-000163007			Paid Amt:	\$7.22
								Check Amount:	\$7.22
0146	MB	17576			WEX HEALTH INC		Wire		
				B 01	215 024	Flex Plan Medical & Dependent Care		\$60.00	
	PO#:	Voucher #:	99864	Invoice	Invoice No: 102022			Paid Amt:	\$60.00
								Check Amount:	\$60.00
0146	MB	17591			NELNET PAYMENT SERVICES		Wire		
				E 01	005 110 000 305 000	ACH Fee		\$3.09	
	PO#:	Voucher #:	99865	Invoice	Invoice No: CI-000163214			Paid Amt:	\$3.09
								Check Amount:	\$3.09
0146	MB	17576			WEX HEALTH INC		Wire		
				B 01	215 024	Flex Plan Medical & Dependent Care		\$55.99	
	PO#:	Voucher #:	99878	Invoice	Invoice No: 102122			Paid Amt:	\$55.99
								Check Amount:	\$55.99
0146	MB	17576			WEX HEALTH INC		Wire		
				B 01	215 024	Flex Plan Medical & Dependent Care		\$260.00	
	PO#:	Voucher #:	99879	Invoice	Invoice No: 102322			Paid Amt:	\$260.00
								Check Amount:	\$260.00
0146	MB	17576			WEX HEALTH INC		Wire		
				B 01	215 024	Flex Plan Medical & Dependent Care		\$51.45	
	PO#:	Voucher #:	99899	Invoice	Invoice No: 102422			Paid Amt:	\$51.45
								Check Amount:	\$51.45
0146	MB	12942			MIDWEST BANK		Wire		
				E 01	005 110 000 305 000	Payroll ACH Fee		\$85.75	
	PO#:	Voucher #:	99901	Invoice	Invoice No: 103122			Paid Amt:	\$85.75
								Check Amount:	\$85.75
0146	MB	17576			WEX HEALTH INC		Wire		
				B 01	215 024	Flex Plan Medical & Dependent Care		\$210.00	
	PO#:	Voucher #:	99900	Invoice	Invoice No: 102822			Paid Amt:	\$210.00
								Check Amount:	\$210.00

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0146	MB	17576			WEX HEALTH INC		Wire
			B 01	215 024	Flex Plan Medical & Dependent Care		\$23.92
PO#:	Voucher #:	99902	Invoice	Invoice No:	102622	10/31/2022	Paid Amt: \$23.92
							Check Amount: \$23.92
0146	MB	17591			NELNET PAYMENT SERVICES		Wire
			R 02	005 000 701 601 000	Refund		\$101.60
PO#:	Voucher #:	99903	Invoice	Invoice No:	Lunch refund	10/31/2022	Paid Amt: \$101.60
							Check Amount: \$101.60
0146	MB	15011			FURTHER		Wire
			B 01	215 033	Health Savings Account		\$1,527.72
PO#:	Voucher #:	99914	Invoice	Invoice No:	S2023080	10/31/2022	Paid Amt: \$1,527.72
							Check Amount: \$1,527.72
0146	MB	12851			REMIT EDUCATORS BENEFIT CONSULTANTS		Wire
			B 01	215 005	Tax Sheltered Annuities		\$2,770.43
PO#:	Voucher #:	99916	Invoice	Invoice No:	S2023080	10/31/2022	Paid Amt: \$2,770.43
							Check Amount: \$2,770.43
0146	MB	12860			MINNESOTA TEACHERS RETIREMENT		Wire
			B 01	215 018	TRA		\$30,859.41
PO#:	Voucher #:	99915	Invoice	Invoice No:	S2023080	10/31/2022	Paid Amt: \$30,859.41
			B 01	215 018	TRA		\$4,806.75
PO#:	Voucher #:	99920	Invoice	Invoice No:	S202308C0	10/31/2022	Paid Amt: \$4,806.75
							Check Amount: \$35,666.16
0146	MB	12861			PUBLIC EMPLOYEES RETIREMENT		Wire
			B 01	215 017	PERA		\$10,643.67
PO#:	Voucher #:	99913	Invoice	Invoice No:	S2023080	10/31/2022	Paid Amt: \$10,643.67
			B 01	215 017	PERA		\$571.91
PO#:	Voucher #:	99919	Invoice	Invoice No:	S202308C0	10/31/2022	Paid Amt: \$571.91
							Check Amount: \$11,215.58
0146	MB	12862			REMIT EDUCATORS BENEFIT CONSULTANTS		Wire
			B 01	215 005	Tax Sheltered Annuities		\$853.80
PO#:	Voucher #:	99908	Invoice	Invoice No:	S2023080	10/31/2022	Paid Amt: \$853.80
							Check Amount: \$853.80
0146	MB	14128			INTERNAL REVENUE SERVICE		Wire
			B 01	215 010	FICA Payable		\$38,552.96
			B 01	215 011	Federal Tax		\$16,955.05
PO#:	Voucher #:	99906	Invoice	Invoice No:	S2023080	21 10/31/2022	Paid Amt: \$55,508.01
			B 01	215 010	FICA Payable		\$7,891.74

Barnesville Public Schools #146 Detail Payment Register By Check

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			\$978.36	
	PO#:	Voucher #:	99917	Invoice	Invoice No: S202308C0	10/31/2022	Paid Amt:		\$8,870.10
							Check Amount:		\$64,378.11
0146	MB	14129			MINN DEPT OF REVENUE		Wire		
			B 01	215 013	State Tax			\$8,613.93	
	PO#:	Voucher #:	99909	Invoice	Invoice No: S2023080	10/31/2022	Paid Amt:		\$8,613.93
			B 01	215 013	State Tax			\$768.84	
	PO#:	Voucher #:	99918	Invoice	Invoice No: S202308C0	10/31/2022	Paid Amt:		\$768.84
							Check Amount:		\$9,382.77
0146	MB	14968	REMIT		REMIT EDUCATORS BENEFIT CONSULTANTS		Wire		
			B 01	215 005	Tax Sheltered Annuities			\$3,865.02	
	PO#:	Voucher #:	99912	Invoice	Invoice No: S2023080	10/31/2022	Paid Amt:		\$3,865.02
							Check Amount:		\$3,865.02
0146	MB	16537	REMIT		REMIT EDUCATORS BENEFIT CONSULTANTS		Wire		
			B 01	215 005	Tax Sheltered Annuities			\$933.36	
	PO#:	Voucher #:	99904	Invoice	Invoice No: S2023080	10/31/2022	Paid Amt:		\$933.36
							Check Amount:		\$933.36
0146	MB	16936	REMIT		REMIT EDUCATORS BENEFITS CONSULTANTS		Wire		
			B 01	215 005	Tax Sheltered Annuities			\$4,392.43	
	PO#:	Voucher #:	99907	Invoice	Invoice No: S2023080	10/31/2022	Paid Amt:		\$4,392.43
							Check Amount:		\$4,392.43
0146	MB	17576			WEX HEALTH INC		Wire		
			B 01	215 024	Flex Plan Medical & Dependent Care			\$243.15	
	PO#:	Voucher #:	99959	Invoice	Invoice No: 110222	11/7/2022	Paid Amt:		\$243.15
							Check Amount:		\$243.15
0146	MB	13040			JMC COMPUTER SERVICE INC.		Wire		
			E 01	005 110 000 305 000	JMC Fees			\$63.21	
	PO#:	Voucher #:	99962	Invoice	Invoice No: JMC Fees Oct	10/31/2022	Paid Amt:		\$63.21
							Check Amount:		\$63.21
0146	MB	14819			PAYSCHOOLS		Wire		
			E 01	005 110 000 305 000	Fees For Services			\$15.60	
	PO#:	Voucher #:	99961	Invoice	Invoice No: Oct fee	10/31/2022	Paid Amt:		\$15.60
							Check Amount:		\$15.60
0146	MB	13040			JMC COMPUTER SERVICE INC.		Wire		
			E 01	005 110 000 305 000	JMC Fees	22		\$322.75	
	PO#:	Voucher #:	99963	Invoice	Invoice No: JMC Fees Oct	10/31/2022	Paid Amt:		\$322.75
							Check Amount:		\$322.75

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	12942			MIDWEST BANK		Wire		
			E	01	005 110 000 305 000	RDC Monthly fee		\$75.00	
PO#:	Voucher #:	99975	Invoice	Invoice No:	110122	11/14/2022	Paid Amt:	\$75.00	
							Check Amount:	\$75.00	
0146	MB	15035			MIDWEST BANK DEBIT CARD		Wire		
			E	01	005 760 733 442 000	Gasoline		\$31.95	
PO#:	Voucher #:	99974	Invoice	Invoice No:	3267402	11/14/2022	Paid Amt:	\$31.95	
							Check Amount:	\$31.95	
0146	MB	17576			WEX HEALTH INC		Wire		
			B	01	215 024	Flex Plan Medical & Dependent Care		\$99.83	
PO#:	Voucher #:	99960	Invoice	Invoice No:	110422	11/14/2022	Paid Amt:	\$99.83	
							Check Amount:	\$99.83	
0146	MB	15035			MIDWEST BANK DEBIT CARD		Wire		
			E	01	005 760 733 442 000	Gasoline		\$39.25	
PO#:	Voucher #:	99977	Invoice	Invoice No:	8930598	11/14/2022	Paid Amt:	\$39.25	
							Check Amount:	\$39.25	
0146	MB	17576			WEX HEALTH INC		Wire		
			B	01	215 024	Flex Plan Medical & Dependent Care		\$137.31	
PO#:	Voucher #:	99976	Invoice	Invoice No:	102922	11/14/2022	Paid Amt:	\$137.31	
							Check Amount:	\$137.31	
0146	MB	11760			LAKES COUNTRY SERVICE COOP.		Wire		
			B	01	215 026	Health Ins Premium		\$92,798.41	
PO#:	Voucher #:	99978	Invoice	Invoice No:	110122	11/14/2022	Paid Amt:	\$92,798.41	
							Check Amount:	\$92,798.41	
0146	MB	17576			WEX HEALTH INC		Wire		
			B	01	215 024	Flex Plan Medical & Dependent Care		\$2.32	
PO#:	Voucher #:	99979	Invoice	Invoice No:	111022	11/14/2022	Paid Amt:	\$2.32	
							Check Amount:	\$2.32	
0146	MB	17576			WEX HEALTH INC		Wire		
			B	01	215 024	Flex Plan Medical & Dependent Care		\$12.19	
PO#:	Voucher #:	99980	Invoice	Invoice No:	110722	11/14/2022	Paid Amt:	\$12.19	
							Check Amount:	\$12.19	
0146	MB	17576			WEX HEALTH INC		Wire		
			B	01	215 024	Flex Plan Medical & Dependent Care		\$59.50	
PO#:	Voucher #:	99981	Invoice	Invoice No:	111122	11/14/2022	Paid Amt:	\$59.50	
							Check Amount:	\$59.50	

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	215 033	Health Savings Account			\$1,527.72	
	PO#:	Voucher #:	100162	Invoice	Invoice No: S2023090	11/15/2022		Paid Amt:	\$1,527.72
								Check Amount:	\$1,527.72
0146	MB	17576			WEX HEALTH INC		Wire		
			B 01	215 024	Flex Plan Medical & Dependent Care			\$427.97	
	PO#:	Voucher #:	100176	Invoice	Invoice No: 110122	11/15/2022		Paid Amt:	\$427.97
								Check Amount:	\$427.97
0146	MB	12851	REMIT		EDUCATORS BENEFIT CONSULTANTS		Wire		
			B 01	215 005	Tax Sheltered Annuities			\$2,770.43	
	PO#:	Voucher #:	100164	Invoice	Invoice No: S2023090	11/15/2022		Paid Amt:	\$2,770.43
								Check Amount:	\$2,770.43
0146	MB	12860			MINNESOTA TEACHERS RETIREMENT		Wire		
			B 01	215 018	TRA			\$31,086.31	
	PO#:	Voucher #:	100163	Invoice	Invoice No: S2023090	11/15/2022		Paid Amt:	\$31,086.31
								Check Amount:	\$31,086.31
0146	MB	12861			PUBLIC EMPLOYEES RETIREMENT		Wire		
			B 01	215 017	PERA			\$11,221.85	
	PO#:	Voucher #:	100161	Invoice	Invoice No: S2023090	11/15/2022		Paid Amt:	\$11,221.85
								Check Amount:	\$11,221.85
0146	MB	12862	REMIT		EDUCATORS BENEFIT CONSULTANTS		Wire		
			B 01	215 005	Tax Sheltered Annuities			\$853.80	
	PO#:	Voucher #:	100156	Invoice	Invoice No: S2023090	11/15/2022		Paid Amt:	\$853.80
								Check Amount:	\$853.80
0146	MB	14128			INTERNAL REVENUE SERVICE		Wire		
			B 01	215 010	FICA Payable			\$39,673.30	
			B 01	215 011	Federal Tax			\$17,644.12	
	PO#:	Voucher #:	100154	Invoice	Invoice No: S2023090	11/15/2022		Paid Amt:	\$57,317.42
								Check Amount:	\$57,317.42
0146	MB	14129			MINN DEPT OF REVENUE		Wire		
			B 01	215 013	State Tax			\$8,812.14	
	PO#:	Voucher #:	100157	Invoice	Invoice No: S2023090	11/15/2022		Paid Amt:	\$8,812.14
								Check Amount:	\$8,812.14
0146	MB	14968	REMIT		EDUCATORS BENEFIT CONSULTANTS		Wire		
			B 01	215 005	Tax Sheltered Annuities			\$3,865.02	
	PO#:	Voucher #:	100160	Invoice	Invoice No: S2023090	24 11/15/2022		Paid Amt:	\$3,865.02
								Check Amount:	\$3,865.02

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	16537	REMIT		EDUCATORS BENEFIT CONSULTANTS		Wire		
			B	01	215 005	Tax Sheltered Annuities		\$933.36	
	PO#:	Voucher #:	100152	Invoice	Invoice No: S2023090	11/15/2022	Paid Amt:	\$933.36	
							Check Amount:	\$933.36	
0146	MB	16936	REMIT		EDUCATORS BENEFITS CONSULTANTS		Wire		
			B	01	215 005	Tax Sheltered Annuities		\$4,392.43	
	PO#:	Voucher #:	100155	Invoice	Invoice No: S2023090	11/15/2022	Paid Amt:	\$4,392.43	
							Check Amount:	\$4,392.43	
0146	MB	17576			WEX HEALTH INC		Wire		
			B	01	215 024	Flex Plan Medical & Dependent Care		\$31.86	
	PO#:	Voucher #:	100184	Invoice	Invoice No: 111422	11/21/2022	Paid Amt:	\$31.86	
							Check Amount:	\$31.86	
0146	MB	17576			WEX HEALTH INC		Wire		
			B	01	215 024	Flex Plan Medical & Dependent Care		\$26.00	
	PO#:	Voucher #:	100185	Credit	Invoice No: 111522	11/21/2022	Paid Amt:	(\$26.00)	
			B	01	215 024	Flex Plan Medical & Dependent Care		\$131.00	
	PO#:	Voucher #:	100186	Invoice	Invoice No: 111622	11/21/2022	Paid Amt:	\$131.00	
							Check Amount:	\$105.00	
0146	MB	17576			WEX HEALTH INC		Wire		
			B	01	215 024	Flex Plan Medical & Dependent Care		\$3,232.71	
	PO#:	Voucher #:	100187	Invoice	Invoice No: 111722	11/21/2022	Paid Amt:	\$3,232.71	
							Check Amount:	\$3,232.71	
0146	MB	17576			WEX HEALTH INC		Wire		
			B	01	215 024	Flex Plan Medical & Dependent Care		\$7.95	
	PO#:	Voucher #:	100188	Invoice	Invoice No: 111922	11/21/2022	Paid Amt:	\$7.95	
							Check Amount:	\$7.95	
0146	MB	84165	17350		ALTHOFF, BENJAMIN		Check		
			E	01	300 294 000 305 502	Fees For Services		\$105.00	
	PO#:	Voucher #:	99876	Invoice	Invoice No: 101922	10/21/2022	Paid Amt:	\$105.00	
							Check Amount:	\$105.00	
0146	MB	84166	16556		BARNESVILLE AMBULANCE		Check		
			E	04	005 505 321 305 000	Com Ed Classes		\$832.00	
	PO#:	Voucher #:	99871	Invoice	Invoice No: 101822	10/21/2022	Paid Amt:	\$832.00	
							Check Amount:	\$832.00	
0146	MB	84167	14156	VB	HAWLEY VOLLEYBALL		Check		
			E	01	300 296 000 369 512	Entry Fees/Student Travel		\$100.00	
	PO#:	Voucher #:	99869	Invoice	Invoice No: 101822	10/21/2022	Paid Amt:	\$100.00	
							Check Amount:	\$100.00	

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	84168	12232		INDEPENDENT SCHOOL DISTRICT 23		Check		
				E 01	300 294 000 369 507	Entry Fees/Student Travel		\$250.00	
	PO#:	Voucher #:	99870	Invoice	Invoice No: 101822	10/21/2022	Paid Amt:	\$250.00	
							Check Amount:	\$250.00	
0146	MB	84169	15193		KING, ROY		Check		
				E 01	300 296 000 305 512	Fees For Services		\$150.00	
	PO#:	Voucher #:	99872	Invoice	Invoice No: 102022	10/21/2022	Paid Amt:	\$150.00	
							Check Amount:	\$150.00	
0146	MB	84170	17592		McMARTIN, BRIAN		Check		
				E 01	300 294 000 305 502	Fees For Services		\$105.00	
	PO#:	Voucher #:	99873	Invoice	Invoice No: 101922	10/21/2022	Paid Amt:	\$105.00	
							Check Amount:	\$105.00	
0146	MB	84171	15649		MESSER, JUSTIN		Check		
				E 01	300 294 000 305 502	Fees For Services		\$150.00	
	PO#:	Voucher #:	99875	Invoice	Invoice No: 101922	10/21/2022	Paid Amt:	\$150.00	
							Check Amount:	\$150.00	
0146	MB	84172	16017		REMIT PURCHASE POWER		Check		
				E 01	005 110 000 329 000	postage		\$1,005.00	
	PO#:	Voucher #:	99868	Invoice	Invoice No: 100922	10/21/2022	Paid Amt:	\$1,005.00	
							Check Amount:	\$1,005.00	
0146	MB	84173	17594		SANNES, RYAN		Check		
				E 01	300 294 000 305 502	Fees For Services		\$105.00	
	PO#:	Voucher #:	99877	Invoice	Invoice No: 101922	10/21/2022	Paid Amt:	\$105.00	
							Check Amount:	\$105.00	
0146	MB	84174	17593		TAPPE, SHAD		Check		
				E 01	300 294 000 305 502	Fees For Services		\$105.00	
	PO#:	Voucher #:	99874	Invoice	Invoice No: 101922	10/21/2022	Paid Amt:	\$105.00	
							Check Amount:	\$105.00	
0146	MB	84175	16215		remit TEACHER SYNERGY LLC		Check		
				E 01	100 204 000 430 000	Decodables for Phonics Skill Groups: Orange		\$40.00	
	PO#: 48710	Voucher #:	99867	Invoice	Invoice No: 208582476	10/21/2022	Paid Amt:	\$40.00	
							Check Amount:	\$40.00	
0146	MB	84176	15651		remit TEACHERS ON CALL		Check		
				E 01	100 203 000 305 000	Elem substitutes		\$993.30	
				E 01	300 211 000 305 000	HS Substitutes		\$1,354.50	
	PO#:	Voucher #:	99866	Invoice	Invoice No: 139416	26 10/21/2022	Paid Amt:	\$2,347.80	
							Check Amount:	\$2,347.80	

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	84177	11532	REMIT	CAPITAL ONE		Check		
				E 01	300 301 830 433 000	Different Snacks to Make a Trail Mix		\$29.90	
				E 01	300 301 830 433 000	Twizzlers DNA Lab Supplies		\$0.00	
	PO#: 48691	Voucher #: 99886		Invoice	Invoice No: 152289584114699	10/25/2022	Paid Amt:	\$29.90	
							Check Amount:	\$29.90	
0146	MB	84178	16086	remit	COLONIAL LIFE INSURANCE COMPANY		Check		
				B 01	215 029	Supplemental Insurance-Voluntary		\$204.94	
	PO#:	Voucher #: 99881		Invoice	Invoice No: 41790571013304	10/25/2022	Paid Amt:	\$204.94	
							Check Amount:	\$204.94	
0146	MB	84179	15388	remit	INNOVATIVE OFFICE SOLUTIONS LLC		Check		
				E 02	005 770 701 401 000	BRTPTD410 LABELMAKER,H/O ADV CONNE		\$0.00	
				E 02	005 770 701 401 000	BRTTZE2312PK LABEL,1/2" BK/WHT,2PK		\$23.09	
				E 02	005 770 701 401 000	AVE11306 INDEX,BNDR,A-Z,11 X 8.5		\$9.98	
				E 02	005 770 701 401 000	UNV12113 FOLDER,MLA,1/3 CT,LTR,100		\$9.41	
				E 02	005 770 701 401 000	Freight		\$4.50	
	PO#: 48702	Voucher #: 99885		Invoice	Invoice No: IN3973110	10/25/2022	Paid Amt:	\$46.98	
							Check Amount:	\$46.98	
0146	MB	84180	15395		MADISON NATIONAL LIFE		Check		
				B 01	215 027	Life & LTD		\$1,017.72	
	PO#:	Voucher #: 99882		Invoice	Invoice No: November 2022	10/25/2022	Paid Amt:	\$1,017.72	
							Check Amount:	\$1,017.72	
0146	MB	84181	13592	REMIT	MARCO TECHNOLOGIES LLC		Check		
				E 01	300 211 302 535 000	Konica Minolta Copier Lease		\$1,316.65	
				E 01	005 110 302 535 000	Konica Minolta Copier Lease		\$658.33	
				E 01	100 203 302 535 000	Konica Minolta Copier Lease		\$1,316.65	
				E 01	100 203 302 535 000	Supply Freight		\$15.60	
				E 01	300 211 302 535 000	Supply Freight		\$15.60	
				E 01	005 110 302 535 000	Supply Freight		\$7.80	
	PO#:	Voucher #: 99884		Invoice	Invoice No: 484621446	10/25/2022	Paid Amt:	\$3,330.63	
							Check Amount:	\$3,330.63	
0146	MB	84182	12942		MIDWEST BANK		Check		
				E 01	300 289 000 401 000	Extra cash for VB FB playoffs		\$800.00	
	PO#:	Voucher #: 99880		Invoice	Invoice No: 102522	10/25/2022	Paid Amt:	\$800.00	
							Check Amount:	\$800.00	
0146	MB	84183	15415		NCPERS GROUP LIFE INS.		Check		
				B 01	215 028	PERA Life Insurance ²⁷		\$128.00	
	PO#:	Voucher #: 99883		Invoice	Invoice No: 108802112022	10/25/2022	Paid Amt:	\$128.00	
							Check Amount:	\$128.00	

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	84184	16775		CRAGUN'S RESORT		Check		
				E 01	300 298 000 366 000	Advisor Hotel Room		\$116.97	
PO#:	Voucher #:	99898	Invoice		Invoice No: 102522	10/28/2022	Paid Amt:	\$116.97	
							Check Amount:	\$116.97	
0146	MB	84185	15388	remit	INNOVATIVE OFFICE SOLUTIONS LLC		Check		
				E 01	100 411 740 401 000	SAN81045 MARKER,EXPO2,DE,CHSL,16ST		\$35.74	
PO#: 48542	Voucher #:	99221	Invoice		Invoice No: IN3912958	10/28/2022	Paid Amt:	\$35.74	
			E 01	100 209 000 430 000	PAC102940 PAPER,CNST,9X12,50/PK,BAS		\$11.70		
			E 01	100 209 000 430 000	PAC6507 PAPER,CNST,12X18,50PK,AST		\$7.90		
			E 01	100 209 000 430 000	Freight		\$4.50		
PO#: 48493	Voucher #:	99891	Invoice		Invoice No: IN3883752	10/28/2022	Paid Amt:	\$24.10	
			E 01	100 207 000 401 000	SWI35556 STAPLES,OPTIMA PREMIUM		\$29.76		
			E 01	100 207 000 401 000	BOSB777RMAG STAPLER,BUSINESS,MG		\$20.46		
			E 01	100 207 000 401 000	Freight		\$4.50		
PO#: 48494	Voucher #:	99892	Invoice		Invoice No: IN3883753	10/28/2022	Paid Amt:	\$54.72	
			E 01	100 411 740 401 000	PIL31569 PEN,FRIXION ERAS 8PK,AST		\$24.94		
			E 01	100 411 740 401 000	Freight		\$4.50		
PO#: 48542	Voucher #:	99893	Invoice		Invoice No: IN3900554	10/28/2022	Paid Amt:	\$29.44	
			E 01	300 710 000 401 000	SAN81505 ERASER,DRY ERASE SURFACE:		\$5.86		
			E 01	300 710 000 401 000	SAN81803 CLEANER,WHITE BOARD,8OZ		\$7.30		
			E 01	300 710 000 401 000	Freight		\$4.50		
PO#: 48684	Voucher #:	99894	Invoice		Invoice No: IN3968053	10/28/2022	Paid Amt:	\$17.66	
			E 01	300 256 000 401 000	UNV55400 PENCIL,#2,UNIVERSAL		\$4.10		
			E 01	300 256 000 401 000	Freight		\$4.50		
PO#: 48712	Voucher #:	99896	Invoice		Invoice No: IN3980646	10/28/2022	Paid Amt:	\$8.60	
							Check Amount:	\$170.26	
0146	MB	84186	17597		METRO ECSU		Check		
				E 01	100 411 619 366 000	STAR Initial 2-Day Workshp		\$600.00	
PO#:	Voucher #:	99895	Invoice		Invoice No: 102822	10/28/2022	Paid Amt:	\$600.00	
							Check Amount:	\$600.00	
0146	MB	84187	11670	REMIT	SAM'S CLUB DIRECT		Check		
				R 01	300 299 000 619 000	Concessions Cost of Sales		\$220.27	
PO#:	Voucher #:	99887	Invoice		Invoice No: 004531	10/28/2022	Paid Amt:	\$220.27	
			R 01	300 299 000 619 000	Concessions Cost of Sales		\$564.96		
PO#:	Voucher #:	99888	Invoice		Invoice No: 006910	10/28/2022	Paid Amt:	\$564.96	
			R 01	300 299 000 619 000	Concessions Cost of Sales		\$880.22		
PO#:	Voucher #:	99889	Invoice		Invoice No: 009930	10/28/2022	Paid Amt:	\$880.22	

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	84187	11670	REMIT	SAM'S CLUB DIRECT		Check		
				R 01	300 299 000 619 000	Concessions Cost of Sales		\$180.62	
PO#:	Voucher #:	99890	Invoice	Invoice No:	009313	10/28/2022	Paid Amt:	\$180.62	
							Check Amount:	\$1,846.07	
0146	MB	84188	15651	remit	TEACHERS ON CALL		Check		
				E 01	100 203 000 305 000	Elem substitutes		\$632.10	
				E 01	300 211 000 305 000	HS Substitutes		\$361.20	
				E 04	005 582 344 305 000	Preschool Substitute		\$90.30	
PO#:	Voucher #:	99897	Invoice	Invoice No:	139599	10/28/2022	Paid Amt:	\$1,083.60	
							Check Amount:	\$1,083.60	
0146	MB	84189	14911	REMIT	AMAZON CAPITAL SERVICES		Check		
				E 01	300 710 000 401 000	EXPO Low Odor Dry Erase Markers, Chisel Tip		\$16.49	
				E 01	300 710 000 401 000	Shipping		\$5.99	
PO#: 48686	Voucher #:	99934	Invoice	Invoice No:	1NMT-CJQD-QCJ3	11/2/2022	Paid Amt:	\$22.48	
				E 01	005 110 000 401 000	Bankers Boxes		\$64.99	
PO#: 48650	Voucher #:	99935	Invoice	Invoice No:	16P4-VXN4-WRTC	11/2/2022	Paid Amt:	\$64.99	
				E 01	100 206 000 430 000	ScotchBlue 2090-24EP6 Original Multi-Surface		\$20.67	
				E 01	100 206 000 430 000	3 others Construction Paper Pack, 200Sheets		\$19.66	
				E 01	100 206 000 430 000	Fuyit Natural Wood Slices 30 Pcs 2.8-3.1 Inch		\$17.47	
				E 01	100 206 000 430 000	UCreate Watercolor Paper, White, Package, 1		\$18.69	
				E 01	100 206 000 430 000	SHARPER IMAGE Light Up Electronic Plug-in		\$24.99	
PO#: 48681	Voucher #:	99936	Invoice	Invoice No:	1TNX-TNCC-3L66	11/2/2022	Paid Amt:	\$101.48	
				E 01	005 010 000 401 000	2 Pack Yellow Gold Name plate holders		\$8.89	
PO#: 48690	Voucher #:	99937	Invoice	Invoice No:	1CFJ-1THJ-JLWD	11/2/2022	Paid Amt:	\$8.89	
				E 01	100 205 000 430 000	No Show Men Socks, Low Cut Ankle Sock, Me		\$33.98	
PO#: 48692	Voucher #:	99938	Invoice	Invoice No:	13QC-XVWQ-7P9P	11/2/2022	Paid Amt:	\$33.98	
				E 01	300 260 000 430 000	Seed Studio XIAO SAMD21 The Smallest Ar		\$49.98	
				E 01	300 260 000 430 000	MiscFPVERA 2PCS Drone Batteries 3.7V Lipc		\$25.18	
				E 01	300 260 000 430 000	Chanzon 120 pin 10cm 20cm 30cm Long Hea		\$17.98	
				E 01	300 260 000 430 000	SKOANBE 20PCS AG13 LR44 A76 SR44 303		\$11.78	
				E 01	300 260 000 430 000	PH Meter for Water Hydroponics Digital PH Te		\$25.98	
				E 01	300 260 000 430 000	ELEGOO 32 Pcs Double Sided PCB Board Pr		\$11.98	
				E 01	300 260 000 430 000	RotoMetals Pure Soft Lead Nuggets About 10		\$44.99	
				E 01	300 260 000 430 000	BOJACK IC L7805CV Voltage Regulator Outp		\$7.89	
				E 01	300 260 000 430 000	JOOY-TASK DC Power Supply Variable &Sma		\$116.94	
PO#: 48707	Voucher #:	99939	Invoice	Invoice No:	1GXJ-WLDH-4CMF	11/2/2022	Paid Amt:	\$312.70	
				R 01	300 299 000 619 000	Tortilla Chips	29	\$132.00	
PO#:	Voucher #:	99940	Invoice	Invoice No:	1R7Y-CW1G-H9JC	11/2/2022	Paid Amt:	\$132.00	

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type			
0146	MB	84189	14911	REMIT	AMAZON CAPITAL SERVICES		Check			
				E 01	300 211 000 401 000	Keter Westwood 150 Gallon Resin Large Deck	\$217.49			
	PO#: 48709	Voucher #:	99941	Invoice	Invoice No: 193D-X3RN-DW7L	11/2/2022	Paid Amt:	\$217.49		
				E 01	100 403 740 433 000	4 pack smock for kids	\$15.99			
				E 01	100 403 740 433 000	"Learning to Slow Down and Pay Attention	\$12.99			
				E 01	100 403 740 433 000	sensory water beads	\$9.73			
				E 01	100 403 740 433 000	"setting up classroom space"	\$23.95			
				E 01	100 403 740 433 000	"teamwork isn't my thing, and I don't like to sh	\$10.95			
				E 01	100 403 740 433 000	loctite fun-tak	\$2.17			
				E 01	100 403 740 433 000	Pilot frixion clicker erasable	\$15.50			
				E 01	100 403 740 433 000	Lavigo kitchen timer	\$22.99			
	PO#: 48695	Voucher #:	99942	Invoice	Invoice No: 11CX-V1CC-YK3M	11/2/2022	Paid Amt:	\$114.27		
				E 01	100 403 740 433 000	Crayola Washable paint 12 count	\$52.95			
				E 01	100 403 740 433 000	Learning Resources POP for word families ga	\$12.60			
				E 01	100 403 740 433 000	Fldget roller chain finger exerciser	\$9.99			
				E 01	100 403 740 433 000	Mr. Pen spikey sensory rings	\$6.98			
				E 01	100 403 740 433 000	Stylus pen for Ipad with palm rejection	\$80.97			
				E 01	100 403 740 433 000	6 pack multi function electronic timer	\$16.89			
	PO#: 48695	Voucher #:	99943	Invoice	Invoice No: 1XXK-Y9VM-QJJH	11/2/2022	Paid Amt:	\$180.38		
				E 01	005 810 000 410 000	hoovercarpet cleaner	\$229.00			
	PO#: 48697	Voucher #:	99944	Invoice	Invoice No: 1F4M-XWNH-9FMK	11/2/2022	Paid Amt:	\$229.00		
				E 01	005 110 000 401 000	Fujitsu ScanSnap iX1600 Wireless Scanner	\$449.99			
	PO#: 48696	Voucher #:	99945	Invoice	Invoice No: 1VQF-94C6-N6V6	11/2/2022	Paid Amt:	\$449.99		
							Check Amount:	\$1,867.65		
0146	MB	84190	17583		A-OX WELDING SUPPLY INC		Check			
				E 01	300 301 830 433 000	Argon & CO2	\$70.47			
				E 01	300 301 830 433 000	Oxygen	\$27.25			
				E 01	300 301 830 433 000	Acetylene	\$73.20			
				E 01	300 301 830 433 000	Other Fees--	\$30.50			
	PO#: 48677	Voucher #:	99932	Invoice	Invoice No: 01267765	11/2/2022	Paid Amt:	\$201.42		
				E 01	300 301 830 433 000	Tank Lease	\$338.00			
	PO#: 48677	Voucher #:	99933	Invoice	Invoice No: 01268022	11/2/2022	Paid Amt:	\$338.00		
							Check Amount:	\$539.42		
0146	MB	84191	10440	remit	BARNES & NOBLE INC.		Check			
				E 01	300 620 000 470 000	books	\$914.03			
	PO#: 48678	Voucher #:	99931	Invoice	Invoice No: 4341920	11/2/2022	Paid Amt:	\$914.03		
							Check Amount:	\$914.03		
0146	MB	84192	15977		CARDMEMBER SERVICES		Check			
				E 04	005 509 321 405 000	Subscriptions	\$150.00			

Barnesville Public Schools #146

Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
0146	MB	84192	15977		CARDMEMBER SERVICES		Check
				E 01	300 260 000 430 000	Return	(\$18.41)
				E 01	300 298 000 820 000	NHS Membership	\$385.00
				E 01	300 289 000 401 000	HS auxiliary accounts	\$610.12
				E 01	300 289 000 401 000	Student Council auxiliary	\$60.64
				E 01	005 110 000 322 000	Forum subscription	\$100.00
				E 01	300 298 000 401 000	Activities Supplies	\$189.87
PO#:	Voucher #:	99951	Invoice	Invoice No:	October 2022	11/2/2022	Paid Amt: \$1,477.22
							Check Amount: \$1,477.22
0146	MB	84193	17314		COMPLETE BOOK & MEDIA SUPPLY LLC		Check
				E 01	100 620 000 470 000	9781512403190 Dino-Valentine's Day	\$25.06
PO#: 48617	Voucher #:	99928	Invoice	Invoice No:	1636828	11/2/2022	Paid Amt: \$25.06
				E 01	100 620 000 470 000	9781338047684 Mr. Wolf's Class: A Graphic N	\$6.59
				E 01	100 620 000 470 000	9781338047837 Lucky Stars: A Graphic Novel	\$6.59
				E 01	100 620 000 470 000	9781338621013 Rescue	\$5.93
				E 01	100 620 000 470 000	9781338271393 What If You Had T. Rex Teeth	\$3.34
				E 01	100 620 000 470 000	9781338208788 What If You Had an Animal T	\$3.34
				E 01	100 620 000 470 000	9781338680638 Azmina the Gold Glitter Drag	\$3.95
				E 01	100 620 000 470 000	9781338680645 Willa the Silver Glitter Dragor	\$3.95
				E 01	100 620 000 470 000	9781338680676 Aisha the Sapphire Treasure	\$3.95
				E 01	100 620 000 470 000	9781338846591 Rosie the Twilight Dragon (Dr	\$4.01
				E 01	100 620 000 470 000	9781338662160 Night Owl (Upside-Down Mag	\$11.21
				E 01	100 620 000 470 000	9781338221534 The Big Shrink (Upside-Dowr	\$4.01
				E 01	100 620 000 470 000	9781338111163 Dragon Overnight (Upside-Do	\$4.01
				E 01	100 620 000 470 000	9780545800549 Showing Off (Upside-Down M	\$4.01
				E 01	100 620 000 470 000	9781338329544 The Bad Guys in They're Bee	\$4.61
				E 01	100 620 000 470 000	9781338304619 Kristy and the Snobs: A Grapl	\$16.49
				E 01	100 620 000 470 000	9780544319615 The Hole Story of the Doughr	\$11.33
				E 01	100 620 000 470 000	9780590939980 One Grain of Rice: A Mathem	\$14.51
				E 01	100 620 000 470 000	9781338729399 Last Ride at Luna Park: A Gr	\$8.57
				E 01	100 620 000 470 000	9781524875565 Unicornado: Another Phoebe	\$7.91
				E 01	100 620 000 470 000	9781338221565 Hide and Seek	\$4.01
PO#: 48617	Voucher #:	99929	Invoice	Invoice No:	1636755	11/2/2022	Paid Amt: \$132.32
				E 01	100 620 000 470 000	9780545865012 Happy Dreamer	\$12.05
				E 01	100 620 000 470 000	9781338682212 The Three Little Superpigs ar	\$5.27
				E 01	100 620 000 470 000	9780358521167 Besties: Find Their Groove	\$15.74
				E 01	100 620 000 470 000	9781338129946 The Bad Was an Old Pirate Wh	\$11.86
				E 01	100 620 000 470 000	9781338325072 There Was an Old Astronaut	\$11.86
				E 01	100 620 000 470 000	9781338736632 Frankenstein Doesn't Plant P	\$15.17

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	84193	17314		COMPLETE BOOK & MEDIA SUPPLY LLC		Check		
				E 01	100 620 000 470 000	9780063045415 The Sour Grape		\$26.38	
				E 01	100 620 000 470 000	9781250219954 Investigators		\$6.59	
				E 01	100 620 000 470 000	9781580890540 First Day Jitters		\$11.21	
		PO#: 48616	Voucher #: 99930	Invoice	Invoice No: 1636754	11/2/2022	Paid Amt:	\$116.13	
							Check Amount:	\$273.51	
0146	MB	84194	17124		CONDE SYSTEMS		Check		
				E 01	300 254 000 450 000	#MUG026 11oz. Ceramic Mug		\$77.40	
				E 01	300 254 000 450 000	coupon		(\$20.00)	
				E 01	300 254 000 450 000	#HUG17B Can Koozie (20 Pack)		\$18.00	
				E 01	300 254 000 450 000	#4712M Ash Heather T-Shirt		\$57.20	
				E 01	300 254 000 450 000	#4712L Ash Heather T-Shirt		\$30.84	
				E 01	300 254 000 450 000	#4712XL Ash Heather T-Shirt		\$30.84	
				E 01	300 254 000 450 000	#4767M White T-Shirt		\$55.20	
				E 01	300 254 000 450 000	#4767L White T-Shirt		\$29.56	
				E 01	300 254 000 450 000	#4767XL White T-Shirt		\$14.78	
				E 01	300 254 000 450 000	#4734M Blue T-Shirt		\$8.23	
				E 01	300 254 000 450 000	#4734L Blue T-Shirt		\$8.23	
				E 01	300 254 000 450 000	#4734XL Blue T-Shirt		\$8.23	
				E 01	300 254 000 450 000	#U1001 Unisub Blank MDF 6x8 Black Edge		\$42.48	
				E 01	300 254 000 450 000	#4944X2 Ash Heather Long Sleeve T-Shirt		\$12.26	
		PO#: 48679	Voucher #: 99927	Invoice	Invoice No: 1693637	11/2/2022	Paid Amt:	\$373.25	
							Check Amount:	\$373.25	
0146	MB	84195	12853		EA - BARNESVILLE		Check		
				B 01	215 025	Nea-Mea-Bea Dues Payable		\$2,713.20	
		PO#:	Voucher #: 99798	Invoice	Invoice No: S2023070	11/2/2022	Paid Amt:	\$2,713.20	
				B 01	215 025	Nea-Mea-Bea Dues Payable		\$2,713.20	
		PO#:	Voucher #: 99905	Invoice	Invoice No: S2023080	11/2/2022	Paid Amt:	\$2,713.20	
							Check Amount:	\$5,426.40	
0146	MB	84196	15344		EDUCATORS BENEFIT CONSULTANTS		Check		
				E 01	005 110 000 305 000	Fees For Services		\$61.66	
		PO#:	Voucher #: 99926	Invoice	Invoice No: 25680	11/2/2022	Paid Amt:	\$61.66	
							Check Amount:	\$61.66	
0146	MB	84197	16960		REMIT ESGI, LLC		Check		
				E 01	100 203 000 461 000	ESGI 12 Month License		\$672.00	
		PO#: 48716	Voucher #: 99954	Invoice	Invoice No: ESGI42628	11/2/2022	Paid Amt:	\$672.00	
							Check Amount:	\$672.00	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	84198	15730		ESSENTIA HEALTH		Check		
				E 01	300 790 000 305 000	monthly sports medicine agreement		\$125.00	
	PO#:	Voucher #:	99953	Invoice	Invoice No: 0523.3010.1707.01	11/2/2022	Paid Amt:	\$125.00	
							Check Amount:	\$125.00	
0146	MB	84199	15413	remit	FIDELITY SECURITY LIFE		Check		
				B 01	215 031	Vision Premium		\$595.43	
	PO#:	Voucher #:	99925	Invoice	Invoice No: 2925910	11/2/2022	Paid Amt:	\$595.43	
							Check Amount:	\$595.43	
0146	MB	84200	17397		KJOS, SARA		Check		
				R 04	005 582 344 050 000	Refund		\$215.00	
	PO#:	Voucher #:	99948	Invoice	Invoice No: 102822	11/2/2022	Paid Amt:	\$215.00	
							Check Amount:	\$215.00	
0146	MB	84201	17287	remit	LITERACY RESOURCES LLC		Check		
				E 01	100 271 317 430 000	Bridge the Gap Intervention Lessons		\$207.00	
	PO#: 48694	Voucher #:	99924	Invoice	Invoice No: 242660	11/2/2022	Paid Amt:	\$207.00	
							Check Amount:	\$207.00	
0146	MB	84202	16818		MN SCHOOL EMPLOYEES ASSOCIATION		Check		
				B 01	215 025	Nea-Mea-Bea Dues Payable		\$441.99	
	PO#:	Voucher #:	99910	Invoice	Invoice No: S2023080	11/2/2022	Paid Amt:	\$441.99	
							Check Amount:	\$441.99	
0146	MB	84203	12663	remit	REALLY GOOD STUFF LLC		Check		
				E 01	100 206 000 401 000	159316 Happy Birthday From All Of Us Birthd		\$13.29	
	PO#: 48434	Voucher #:	99922	Invoice	Invoice No: 8108249	11/2/2022	Paid Amt:	\$13.29	
				E 01	100 207 000 401 000	159316 Happy Birthday From All Of Us Birthd		\$26.58	
	PO#: 48430	Voucher #:	99923	Invoice	Invoice No: 8108248	11/2/2022	Paid Amt:	\$26.58	
							Check Amount:	\$39.87	
0146	MB	84204	12141		REGION 6A, MSHSL		Check		
				R 01	300 289 000 060 000	Section FB		\$5,390.00	
	PO#:	Voucher #:	99947	Invoice	Invoice No: 102922	11/2/2022	Paid Amt:	\$5,390.00	
							Check Amount:	\$5,390.00	
0146	MB	84205	12141		REGION 6A, MSHSL		Check		
				R 01	300 289 000 060 000	Section FB		\$3,475.00	
	PO#:	Voucher #:	99952	Invoice	Invoice No: 102822	11/2/2022	Paid Amt:	\$3,475.00	
							Check Amount:	\$3,475.00	
0146	MB	84206	17598		STOKKA, TONYA		Check		
				E 04	005 505 321 305 000	Fees For Services 33		\$64.00	
	PO#:	Voucher #:	99921	Invoice	Invoice No: 102722	11/2/2022	Paid Amt:	\$64.00	
							Check Amount:	\$64.00	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	84207	16653		VERIFIED FIRST		Check		
				E 01	005 105 000 305 000	Background Checks		\$166.32	
PO#:	Voucher #:	99946	Invoice	Invoice No:	INV-000386153	11/2/2022	Paid Amt:	\$166.32	
							Check Amount:	\$166.32	
0146	MB	84208	16972		XCEL ENERGY		Check		
				E 01	005 810 000 333 000	Natural Gas		\$2,206.14	
PO#:	Voucher #:	99949	Invoice	Invoice No:	801783023	11/2/2022	Paid Amt:	\$2,206.14	
							Check Amount:	\$2,206.14	
0146	MB	84209	16972		XCEL ENERGY		Check		
				E 01	005 810 000 333 000	Natural Gas		\$8,835.64	
PO#:	Voucher #:	99950	Invoice	Invoice No:	801938832	11/2/2022	Paid Amt:	\$8,835.64	
							Check Amount:	\$8,835.64	
0146	MB	84210	12942		MIDWEST BANK		Check		
				E 01	300 296 000 369 512	Meal Money for State VB		\$2,160.00	
				E 01	300 296 000 366 512	Meal Money for Coaches for State Football		\$600.00	
PO#:	Voucher #:	99956	Invoice	Invoice No:	110722	11/7/2022	Paid Amt:	\$2,760.00	
							Check Amount:	\$2,760.00	
0146	MB	84211	15935	VB	MNVBCA		Check		
				E 01	300 289 000 401 000	VB Banquet - Students		\$576.00	
				E 01	300 296 000 366 512	VB Banquet - Adults		\$160.00	
PO#:	Voucher #:	99955	Invoice	Invoice No:	110722	11/7/2022	Paid Amt:	\$736.00	
							Check Amount:	\$736.00	
0146	MB	84212	14891	REMIT	SCHOOL HEALTH CORPORATION		Check		
				E 01	300 260 000 430 000	10002-PS 10" Waka Kickball		\$109.90	
PO#: 48423	Voucher #:	99958	Invoice	Invoice No:	5555977-02	11/7/2022	Paid Amt:	\$109.90	
							Check Amount:	\$109.90	
0146	MB	84213	15651	remit	TEACHERS ON CALL		Check		
				E 01	100 203 000 305 000	Elem substitutes		\$1,173.90	
				E 01	300 211 000 305 000	HS Substitutes		\$1,715.70	
PO#:	Voucher #:	99957	Invoice	Invoice No:	139834	11/7/2022	Paid Amt:	\$2,889.60	
							Check Amount:	\$2,889.60	
0146	MB	84214	15619		CULINEX		Check		
				E 02	005 770 701 401 000	Salad bar containers		\$108.00	
				E 02	005 770 701 401 000	Serving utensils 1 cup		\$104.84	
				E 02	005 770 701 401 000	Serving utensils 3/4 cup		\$104.84	
				E 02	005 770 701 401 000	Dishwasher Thermometers		\$72.70	
PO#: 48717	Voucher #:	99972	Invoice	Invoice No:	INV871954	11/9/2022	Paid Amt:	\$390.38	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	84214	15619		CULINEX		Check		
				E 02	005 770 701 401 000			Cold station jars & pumps for condiments	\$925.00
		PO#: 48717	Voucher #:	99973	Invoice	Invoice No: INV872495	11/9/2022		
								Paid Amt:	\$925.00
								Check Amount:	\$1,315.38
0146	MB	84215	15730		AUD ESSENTIA AUDIOLOGY DEPARTMENT		Check		
				E 01	300 401 372 433 000			Microphone Repair	\$200.00
		PO#: 48732	Voucher #:	99964	Invoice	Invoice No: 110722	11/9/2022		
								Paid Amt:	\$200.00
								Check Amount:	\$200.00
0146	MB	84216	15730		ESSENTIA HEALTH		Check		
				E 01	300 790 000 305 000			monthly sports medicine agreement	\$125.00
		PO#:	Voucher #:	99965	Invoice	Invoice No: 0123.3010.1707.01	11/9/2022		
								Paid Amt:	\$125.00
								Check Amount:	\$125.00
0146	MB	84217	12255		REMIT GOPHER		Check		
				E 01	300 240 000 430 000			gopher Itty Coated foam ball screamin yellow (\$80.06
				E 01	300 240 000 430 000			table tennis ball stiga 1 star GK11-899	\$69.95
		PO#: 48728	Voucher #:	99971	Invoice	Invoice No: #IN234569	11/9/2022		
								Paid Amt:	\$150.01
								Check Amount:	\$150.01
0146	MB	84218	14085		GRAPHIC EDGE DBA GAME ONE		Check		
				E 01	300 292 000 401 505			Holloway Day Bags	\$171.00
				E 01	300 292 000 401 505			Shipping @ 15%	\$24.73
		PO#: 48555	Voucher #:	99970	Invoice	Invoice No: 1624333	11/9/2022		
								Paid Amt:	\$195.73
								Check Amount:	\$195.73
0146	MB	84219	17278		MENARDS		Check		
				E 01	300 255 000 430 000			9" Performax Band Saw	\$149.99
		PO#: 48693	Voucher #:	99968	Invoice	Invoice No: 59727	11/9/2022		
				E 01	300 240 000 430 000			28" Orange Cone	\$71.97
		PO#: 48720	Voucher #:	99969	Invoice	Invoice No: 60708	11/9/2022		
								Paid Amt:	\$71.97
								Check Amount:	\$221.96
0146	MB	84220	16100		MINNESOTA REGION 1 NATIONAL CONVENTION		Check		
				E 01	300 301 830 366 000			National Convention	\$545.00
		PO#:	Voucher #:	99966	Invoice	Invoice No: 2022 National Conv	11/9/2022		
								Paid Amt:	\$545.00
								Check Amount:	\$545.00
0146	MB	84221	11854		remit SCHEEL'S		Check		
				E 01	300 240 000 350 000			Equipment Repairs	\$271.96
		PO#: 48558	Voucher #:	99967	Invoice	Invoice No: 003 2230-IN	11/9/2022		
								Paid Amt:	\$271.96
								Check Amount:	\$271.96

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	84222	10685		BARNESVILLE BUS COMPANY, INC.		Check		
				E 01	005 760 720 360 000	Monthly Fee		\$50,800.00	
PO#:	Voucher #:	99999	Invoice	Invoice No:	November 2022	11/15/2022	Paid Amt:	\$50,800.00	
							Check Amount:	\$50,800.00	
0146	MB	84223	10001		CITY OF BARNESVILLE		Check		
				E 01	005 810 000 332 000	Electricity		\$12,988.37	
				E 01	005 810 000 331 000	Water-Sewage		\$7,478.75	
				E 01	005 810 000 330 000	Garbage		\$23.78	
				E 04	005 505 321 320 000	Communication		\$32.64	
				E 01	005 810 000 320 000	Communication		\$675.30	
PO#:	Voucher #:	99982	Invoice	Invoice No:	10090069	11/15/2022	Paid Amt:	\$21,198.84	
							Check Amount:	\$21,198.84	
0146	MB	84224	16568		COCA-COLA BOTTLING COMPANY HIGH COUNTRY		Check		
				E 02	005 770 707 490 000	Food		\$109.00	
PO#:	Voucher #:	99990	Invoice	Invoice No:	4207214	11/15/2022	Paid Amt:	\$109.00	
				E 02	005 770 707 490 000	Food		\$165.00	
PO#:	Voucher #:	99991	Invoice	Invoice No:	4207271	11/15/2022	Paid Amt:	\$165.00	
				E 02	005 770 707 490 000	Food		\$134.50	
PO#:	Voucher #:	99992	Invoice	Invoice No:	4207321	11/15/2022	Paid Amt:	\$134.50	
				E 02	005 770 707 490 000	Food		\$143.50	
PO#:	Voucher #:	99993	Invoice	Invoice No:	4207368	11/15/2022	Paid Amt:	\$143.50	
							Check Amount:	\$552.00	
0146	MB	84225	14833		KUTTER, DANA		Check		
				E 01	300 294 000 305 503	Fees For Services		\$70.00	
PO#:	Voucher #:	99987	Invoice	Invoice No:	110322	11/15/2022	Paid Amt:	\$70.00	
							Check Amount:	\$70.00	
0146	MB	84226	13592	REMIT	MARCO TECHNOLOGIES LLC		Check		
				E 01	005 110 302 535 000	Konica Minolta Copier Lease		\$658.33	
				E 01	300 211 302 535 000	Konica Minolta Copier Lease		\$1,316.65	
				E 01	100 203 302 535 000	Konica Minolta Copier Lease		\$1,316.65	
				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#:	Voucher #:	99986	Invoice	Invoice No:	486651151	11/15/2022	Paid Amt:	\$3,330.63	
							Check Amount:	\$3,330.63	
0146	MB	84227	12942		MIDWEST BANK		Check		
				E 01	300 294 000 369 502	Meal Money for State VB		\$2,600.00	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	84227	12942		MIDWEST BANK		Check		
				E 01	300 294 000 366 502			Meal Money for Coaches for State Football	\$520.00
PO#:	Voucher #:	99983	Invoice	Invoice No:	111422	11/15/2022	Paid Amt:	\$3,120.00	
							Check Amount:	\$3,120.00	
0146	MB	84228	10217		MINN. STATE HIGH SCHOOL LEAGUE		Check		
				E 01	300 294 000 401 502			Section Medals	\$100.00
PO#:	Voucher #:	99998	Invoice	Invoice No:	2022-23	11/15/2022	Paid Amt:	\$100.00	
							Check Amount:	\$100.00	
0146	MB	84229	12076	remit	PREMIUM WATERS, INC.		Check		
				E 01	005 720 000 401 000			General Supplies	\$78.48
PO#:	Voucher #:	99985	Invoice	Invoice No:	502598-10-22	11/15/2022	Paid Amt:	\$78.48	
							Check Amount:	\$78.48	
0146	MB	84230	12594		RED RIVER TRAILS, INC.		Check		
				E 01	300 296 733 360 512			VB	\$584.00
				E 01	300 289 733 360 000			VB	\$391.00
PO#:	Voucher #:	99996	Invoice	Invoice No:	25887	11/15/2022	Paid Amt:	\$975.00	
							Check Amount:	\$975.00	
0146	MB	84231	17471		REINHART FOODSERVICE LLC		Check		
				E 02	005 770 701 490 000			Commodities	\$56.10
PO#:	Voucher #:	99994	Invoice	Invoice No:	352311	11/15/2022	Paid Amt:	\$56.10	
				E 02	005 770 701 490 000			Food	\$1,386.18
				E 02	005 770 705 490 000			Breakfast Food	\$305.72
				E 02	005 770 707 490 000			Food	\$61.22
				E 02	005 770 701 401 000			General Supplies	\$281.05
				E 02	005 770 705 401 000			Breakfast General Supplies	\$51.39
PO#:	Voucher #:	99995	Invoice	Invoice No:	355648	11/15/2022	Paid Amt:	\$2,085.56	
							Check Amount:	\$2,141.66	
0146	MB	84232	14553	REMIT	ROCHESTER TELECOM SYSTEMS		Check		
				E 01	005 810 000 320 000			Communication	\$116.67
				E 04	005 505 321 320 000			Communication	\$0.61
PO#:	Voucher #:	99997	Invoice	Invoice No:	20949	11/15/2022	Paid Amt:	\$117.28	
							Check Amount:	\$117.28	
0146	MB	84233	16420		SIGNARAMA		Check		
				E 01	005 760 733 401 000			auto decals and setup	\$95.00
PO#:	Voucher #:	99984	Invoice	Invoice No:	INV-16091	11/15/2022	Paid Amt:	\$95.00	
							Check Amount:	\$95.00	
0146	MB	84234	15651	remit	TEACHERS ON CALL		Check		
				E 01	100 203 000 305 000			Elem substitutes	\$812.70

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	84234	15651	remit	TEACHERS ON CALL		Check		
				E 01	300 211 000 305 000	HS Substitutes		\$1,083.60	
				E 04	005 582 344 305 000	Preschool substitutes		\$361.20	
PO#:	Voucher #:	99989	Invoice	Invoice No:	140090	11/15/2022	Paid Amt:	\$2,257.50	
							Check Amount:	\$2,257.50	
0146	MB	84235	15278		WENAAS, LAWRENCE		Check		
				E 01	300 294 000 305 503	Fees For Services		\$96.00	
PO#:	Voucher #:	99988	Invoice	Invoice No:	110322	11/15/2022	Paid Amt:	\$96.00	
							Check Amount:	\$96.00	
0146	MB	84236	17022	remit	ABSOLUTE STUDIOS		Check		
				E 01	005 010 000 380 000	Advertising		\$80.00	
PO#:	Voucher #:	100000	Invoice	Invoice No:	12907	11/16/2022	Paid Amt:	\$80.00	
							Check Amount:	\$80.00	
0146	MB	84237	11239	REMIT	ACME TOOLS		Check		
				E 01	300 301 830 433 000	3 inch Metal Cut Off Wheels-- 3 pack		\$26.97	
				E 01	300 301 830 433 000	Milwaukee Impact Duty Universal Joints-- 1/2"		\$42.22	
PO#: 48725	Voucher #:	100003	Invoice	Invoice No:	10569339	11/16/2022	Paid Amt:	\$69.19	
							Check Amount:	\$69.19	
0146	MB	84238	15412		AFLAC		Check		
				B 01	215 029	Supplemental Insurance-Voluntary		\$493.54	
PO#:	Voucher #:	100001	Invoice	Invoice No:	638076	11/16/2022	Paid Amt:	\$493.54	
							Check Amount:	\$493.54	
0146	MB	84239	14911	REMIT	AMAZON CAPITAL SERVICES		Check		
				E 01	100 720 000 401 000	Baby Wipes, Unscented, Huggies Simply Clea		\$60.36	
				E 01	100 720 170 401 000	Med PRIDE NitrPride Nitrile-Vinyl Blend Exarr		\$79.92	
				E 01	100 720 000 401 000	Prestige Medical - 882-COM-PUR 3-in-1 Anerc		\$55.33	
PO#: 48731	Voucher #:	100002	Invoice	Invoice No:	1YQK-K913-119G	11/16/2022	Paid Amt:	\$195.61	
				E 01	300 240 000 430 000	Pacon Super Value Poster Board (50 Sheets)		\$93.06	
				E 01	300 240 000 430 000	Crayola Ultra Clean Markers (12 Count)		\$61.70	
				E 01	300 240 000 430 000	Crayola Colored Pencil Set (36 Count, Long)		\$11.94	
				E 01	300 240 000 430 000	30 Pack Clear Rulers		\$11.99	
				E 01	300 240 000 430 000	Elmer's Washable School Glue Sticks (30 Pac		\$17.00	
				E 01	300 240 000 430 000	Westcott Scissors for Kids (6 Pack)		\$14.64	
PO#: 48729	Voucher #:	100004	Invoice	Invoice No:	1C6V-CT9M-346Y	11/16/2022	Paid Amt:	\$210.33	
							Check Amount:	\$405.94	

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	84240	15900		ANDERSON ELECTRIC LLC		Check		
				E 01	005 812 000 350 000	invoice # 7269 replace gfi outlet		\$75.00	
		PO#: 48698	Voucher #: 100005	Invoice	Invoice No: 7269	11/16/2022	Paid Amt:	\$75.00	
								Check Amount:	\$75.00
0146	MB	84241	10002	remit	ARAMARK		Check		
				E 02	005 770 701 382 000	Laundry/Dry Cleaning		\$91.71	
		PO#:	Voucher #: 100006	Invoice	Invoice No: 2520081432	11/16/2022	Paid Amt:	\$91.71	
				E 02	005 770 701 382 000	Laundry/Dry Cleaning		\$91.71	
		PO#:	Voucher #: 100007	Invoice	Invoice No: 2520081438	11/16/2022	Paid Amt:	\$91.71	
				E 02	005 770 701 382 000	Laundry/Dry Cleaning		\$91.71	
		PO#:	Voucher #: 100008	Invoice	Invoice No: 2520089006	11/16/2022	Paid Amt:	\$91.71	
				E 02	005 770 701 382 000	Laundry/Dry Cleaning		\$91.71	
		PO#:	Voucher #: 100009	Invoice	Invoice No: 2520089012	11/16/2022	Paid Amt:	\$91.71	
								Check Amount:	\$366.84
0146	MB	84242	10685		BARNESVILLE BUS COMPANY, INC.		Check		
				E 01	300 294 733 360 502	FB		\$4,246.75	
				E 01	300 296 733 360 512	VB		\$3,791.25	
				E 01	300 213 733 360 000	Ag		\$326.25	
				E 01	300 258 733 360 000	Band		\$310.50	
				E 01	300 259 733 360 000	Choir		\$310.50	
				E 01	100 288 733 360 000	Field trip		\$387.00	
				E 01	300 218 388 360 000	JH Knowledge Bowl		\$681.75	
		PO#:	Voucher #: 100027	Invoice	Invoice No: October 22 Extra	11/16/2022	Paid Amt:	\$10,054.00	
				E 01	005 760 713 360 000	Open Enrollment Transportation		\$7,752.00	
		PO#:	Voucher #: 100028	Invoice	Invoice No: Oct 22 OE	11/16/2022	Paid Amt:	\$7,752.00	
				E 01	005 760 720 442 000	Gasoline		\$2,229.75	
				E 01	005 760 720 442 000	Gasoline		\$2,227.50	
				E 01	005 760 720 442 000	Gasoline		\$3,491.25	
		PO#:	Voucher #: 100029	Invoice	Invoice No: Oct 22 Fuel	11/16/2022	Paid Amt:	\$7,948.50	
								Check Amount:	\$25,754.50
0146	MB	84243	12156		BARNESVILLE C-STORE		Check		
				E 01	005 810 000 442 000	Gasoline		\$85.68	
		PO#:	Voucher #: 100011	Invoice	Invoice No: 642-2	11/16/2022	Paid Amt:	\$85.68	
				E 01	005 810 000 442 000	Gasoline		\$15.00	
		PO#:	Voucher #: 100012	Invoice	Invoice No: 4085-2	11/16/2022	Paid Amt:	\$15.00	
				E 01	005 811 000 442 000	Gasoline		\$46.12	
		PO#:	Voucher #: 100013	Invoice	Invoice No: 7218-2	11/16/2022	Paid Amt:	\$46.12	
				E 01	005 760 733 401 000	Car Wash		\$8.00	
		PO#:	Voucher #: 100014	Invoice	Invoice No: 3851-2	11/16/2022	Paid Amt:	\$8.00	

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	84243	12156		BARNESVILLE C-STORE		Check		
				E 01	005 760 733 401 000	Car Wash		\$8.00	
PO#:		Voucher #:	100015	Invoice	Invoice No: 5886-1	11/16/2022	Paid Amt:	\$8.00	
				E 01	005 760 733 442 000	Gasoline		\$36.36	
PO#:		Voucher #:	100016	Invoice	Invoice No: 7209-2	11/16/2022	Paid Amt:	\$36.36	
							Check Amount:	\$199.16	
0146	MB	84244	16618		BARNESVILLE DRUG & HARDWARE		Check		
				E 01	005 810 000 410 000	Custodial Supplies		\$21.98	
PO#:		Voucher #:	100021	Invoice	Invoice No: 92359	11/16/2022	Paid Amt:	\$21.98	
				E 01	005 810 000 410 000	Custodial Supplies		\$32.95	
PO#:		Voucher #:	100022	Invoice	Invoice No: 93954	11/16/2022	Paid Amt:	\$32.95	
				E 01	005 810 000 410 000	Custodial Supplies		\$52.96	
PO#:		Voucher #:	100023	Invoice	Invoice No: 94593	11/16/2022	Paid Amt:	\$52.96	
				E 01	005 810 000 410 000	Custodial Supplies		\$5.49	
PO#:		Voucher #:	100024	Invoice	Invoice No: 94862	11/16/2022	Paid Amt:	\$5.49	
				E 01	005 810 000 410 000	Custodial Supplies		\$56.39	
PO#:		Voucher #:	100025	Invoice	Invoice No: 95539	11/16/2022	Paid Amt:	\$56.39	
				E 01	005 810 000 410 000	Custodial Supplies		\$77.88	
PO#:		Voucher #:	100026	Invoice	Invoice No: 96384	11/16/2022	Paid Amt:	\$77.88	
							Check Amount:	\$247.65	
0146	MB	84245	10013		BARNESVILLE GROCERY		Check		
				E 01	300 403 740 433 000	Indiv Instruct Mat'l		\$14.54	
PO#:		Voucher #:	100017	Invoice	Invoice No: Oct 22 Sped	11/16/2022	Paid Amt:	\$14.54	
				R 01	300 299 000 619 000	Concessions Cost of Sales		\$62.85	
PO#:		Voucher #:	100018	Invoice	Invoice No: Oct 22 Conc	11/16/2022	Paid Amt:	\$62.85	
				E 01	300 250 000 430 000	Instructional Sup		\$123.32	
				E 01	300 331 830 433 000	Indiv Instruct Mat'l		\$552.80	
PO#:		Voucher #:	100019	Invoice	Invoice No: Oct 22 FACS	11/16/2022	Paid Amt:	\$676.12	
				E 01	100 288 000 401 000	General Supplies		\$51.64	
PO#:		Voucher #:	100020	Invoice	Invoice No: Oct 22	11/16/2022	Paid Amt:	\$51.64	
							Check Amount:	\$805.15	
0146	MB	84246	10025		BARNESVILLE RECORD-REVIEW		Check		
				E 01	005 010 000 380 000	Minutes		\$540.00	
PO#:		Voucher #:	100010	Invoice	Invoice No: 103122	11/16/2022	Paid Amt:	\$540.00	
							Check Amount:	\$540.00	
0146	MB	84247	15055	remit	BSN SPORTS LLC		Check		
				E 01	300 298 302 530 000	Schutt F7 Helmet - flat purple black facemask		\$1,496.00	
				E 01	300 298 302 530 000	Freight		\$47.93	
PO#: 48239		Voucher #:	100030	Invoice	Invoice No: 618688969	11/16/2022	Paid Amt:	\$1,543.93	

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	84247	15055	remit	BSN SPORTS LLC		Check		
				E 01	300 298 302 530 000	Purple Baseball belts #1458835		\$61.75	
				E 01	300 298 302 530 000	Freight		\$0.90	
	PO#: 48719	Voucher #: 100031		Invoice	Invoice No: 918309749	11/16/2022	Paid Amt:	\$62.65	
								Check Amount:	\$1,606.58
0146	MB	84248	13428	REMIT	CLAY COUNTY PUBLIC HEALTH		Check		
				E 02	005 770 701 820 000	Dues and Membership		\$795.00	
	PO#:	Voucher #: 100032		Invoice	Invoice No: 2023 Renewal	11/16/2022	Paid Amt:	\$795.00	
								Check Amount:	\$795.00
0146	MB	84249	13428	REMIT	CLAY COUNTY PUBLIC HEALTH		Check		
				E 02	005 770 701 820 000	Dues and Membership		\$735.00	
	PO#:	Voucher #: 100033		Invoice	Invoice No: 2023 Renewal	11/16/2022	Paid Amt:	\$735.00	
								Check Amount:	\$735.00
0146	MB	84250	17314		COMPLETE BOOK & MEDIA SUPPLY LLC		Check		
				E 01	100 620 000 470 000	9780606371124 Roller Girl		\$16.29	
				E 01	100 620 000 470 000	9781534499287 The Labyrinth of Doom		\$8.57	
				E 01	100 620 000 470 000	9780316500203 Middle School: Winter Blunde		\$9.23	
				E 01	100 620 000 470 000	9781419762949 Diper ?verl?de (Diary of a Wii		\$39.56	
	PO#: 48617	Voucher #: 100034		Invoice	Invoice No: 1640313	11/16/2022	Paid Amt:	\$73.65	
				E 01	100 620 000 470 000	9781536201802 Stella Endicott and the Anythi		\$14.51	
	PO#: 48617	Voucher #: 100035		Invoice	Invoice No: 1638890	11/16/2022	Paid Amt:	\$14.51	
								Check Amount:	\$88.16
0146	MB	84251	17423		CONN-SELMER INC		Check		
				E 01	300 211 160 401 011	M50 PORTABLE ROSEWOOD XYLOPHONE		\$2,742.50	
				E 01	300 211 160 401 011	M 635C CLASSIC CHIMES 1 1/4 CHROME		\$3,588.50	
				E 01	300 211 160 401 011	LECT04CCG Mid-Range Concert Toms (SI)		\$934.00	
				E 01	300 211 160 401 011	B490R HOLTON EUPHONIUM OFT 4 VLV		\$1,714.59	
				E 01	300 211 160 401 011	2341W King Tuba Outfit		\$5,434.92	
				E 01	300 211 160 401 011	Stimulus Program		(\$857.30)	
	PO#: 47696	Voucher #: 100036		Invoice	Invoice No: 1917375	11/16/2022	Paid Amt:	\$13,557.21	
								Check Amount:	\$13,557.21
0146	MB	84252	10007		DACOTAH PAPER CO		Check		
				E 01	005 810 000 410 000	invoice 3 42296 mop heads		\$147.75	
	PO#: 48724	Voucher #: 100037		Invoice	Invoice No: 42296	11/16/2022	Paid Amt:	\$147.75	
				E 01	005 865 352 401 000	invoice # 35653 nitrile gloves		\$161.36	
				E 01	005 810 000 410 000	26x42 white can liner		\$179.00	
				E 01	005 810 000 410 000	33x40 silver can liners		\$213.04	
				E 01	005 810 000 410 000	23x33 black can liners		\$737.35	

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	84252	10007		DACOTAH PAPER CO		Check		
				E 01 005 810 000 410 000	38x58 black can liners			\$84.70	
	PO#: 48676	Voucher #: 100038	Invoice	Invoice No: 35653		11/16/2022	Paid Amt:		\$1,375.45
			R 01 300 299 000 619 000	Concessions Cost of Sales				\$589.98	
			E 01 300 299 000 401 000	General Supplies				\$45.17	
	PO#:	Voucher #: 100039	Invoice	Invoice No: 35484		11/16/2022	Paid Amt:		\$635.15
								Check Amount:	\$2,158.35
0146	MB	84253	13220		EARTHGRAINS BAKING CO. INC.		Check		
				E 02 005 770 701 490 000	Food			\$55.18	
	PO#:	Voucher #: 100040	Invoice	Invoice No: 52155690000360		11/16/2022	Paid Amt:		\$55.18
			E 02 005 770 701 490 000	Food				\$53.04	
	PO#:	Voucher #: 100041	Invoice	Invoice No: 52155690000361		11/16/2022	Paid Amt:		\$53.04
			E 02 005 770 701 490 000	Food				\$57.54	
	PO#:	Voucher #: 100042	Invoice	Invoice No: 52155690000321		11/16/2022	Paid Amt:		\$57.54
			E 02 005 770 701 490 000	Food				\$79.51	
	PO#:	Voucher #: 100043	Invoice	Invoice No: 52155690000320		11/16/2022	Paid Amt:		\$79.51
			E 02 005 770 701 490 000	Food				\$49.48	
	PO#:	Voucher #: 100044	Invoice	Invoice No: 52155690000284		11/16/2022	Paid Amt:		\$49.48
			E 02 005 770 701 490 000	Food				\$69.87	
	PO#:	Voucher #: 100045	Invoice	Invoice No: 52155690000285		11/16/2022	Paid Amt:		\$69.87
			E 02 005 770 701 490 000	Food				\$53.67	
	PO#:	Voucher #: 100046	Invoice	Invoice No: 52155690000249		11/16/2022	Paid Amt:		\$53.67
			E 02 005 770 701 490 000	Food				\$61.65	
	PO#:	Voucher #: 100047	Invoice	Invoice No: 52155690000250		11/16/2022	Paid Amt:		\$61.65
			E 02 005 770 701 490 000	Food				\$59.83	
	PO#:	Voucher #: 100048	Invoice	Invoice No: 52155690000213		11/16/2022	Paid Amt:		\$59.83
			E 02 005 770 701 490 000	Food				\$59.67	
	PO#:	Voucher #: 100049	Invoice	Invoice No: 52155690000214		11/16/2022	Paid Amt:		\$59.67
								Check Amount:	\$599.44
0146	MB	84254	12545		FARGODOME		Check		
				E 01 300 294 000 305 502	Area rental for football practice (2 days)			\$750.00	
	PO#:	Voucher #: 100086	Invoice	Invoice No: IN-0007942		11/16/2022	Paid Amt:		\$750.00
								Check Amount:	\$750.00
0146	MB	84255	10052		FARMERS COOPERATIVE OIL CO		Check		
				E 01 005 760 733 442 000	Gasoline			\$76.59	
	PO#:	Voucher #: 100051	Invoice	Invoice No: 396-2		11/16/2022	Paid Amt:		\$76.59
			E 01 005 760 733 442 000	Gasoline	42			\$57.17	
	PO#:	Voucher #: 100052	Invoice	Invoice No: 5514-1		11/16/2022	Paid Amt:		\$57.17

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0146	MB	84255	10052		FARMERS COOPERATIVE OIL CO		Check
				E 01 005 760	733 442 000 Gasoline		\$55.49
PO#:	Voucher #:	100053	Invoice	Invoice No:	5886-1	11/16/2022	Paid Amt: \$55.49
				E 01 005 760	733 442 000 Gasoline		\$53.95
PO#:	Voucher #:	100054	Invoice	Invoice No:	5943-1	11/16/2022	Paid Amt: \$53.95
				E 01 005 760	733 442 000 Gasoline		\$63.01
PO#:	Voucher #:	100055	Invoice	Invoice No:	6179-1	11/16/2022	Paid Amt: \$63.01
				E 01 005 760	733 442 000 Gasoline		\$62.69
PO#:	Voucher #:	100056	Invoice	Invoice No:	6618-1	11/16/2022	Paid Amt: \$62.69
				E 01 005 760	733 442 000 Gasoline		\$50.36
PO#:	Voucher #:	100057	Invoice	Invoice No:	7566-1	11/16/2022	Paid Amt: \$50.36
				E 01 005 760	733 442 000 Gasoline		\$65.01
PO#:	Voucher #:	100058	Invoice	Invoice No:	1925-2	11/16/2022	Paid Amt: \$65.01
				E 01 005 760	733 442 000 Gasoline		\$55.30
PO#:	Voucher #:	100059	Invoice	Invoice No:	2143-2	11/16/2022	Paid Amt: \$55.30
				E 01 005 760	733 442 000 Gasoline		\$45.16
PO#:	Voucher #:	100060	Invoice	Invoice No:	2157-2	11/16/2022	Paid Amt: \$45.16
				E 01 005 760	733 442 000 Gasoline		\$72.67
PO#:	Voucher #:	100061	Invoice	Invoice No:	8606-1	11/16/2022	Paid Amt: \$72.67
				E 01 005 760	733 442 000 Gasoline		\$51.47
PO#:	Voucher #:	100062	Invoice	Invoice No:	2479-1	11/16/2022	Paid Amt: \$51.47
				E 01 005 760	733 442 000 Gasoline		\$57.13
PO#:	Voucher #:	100063	Invoice	Invoice No:	2517-2	11/16/2022	Paid Amt: \$57.13
				E 01 005 760	733 442 000 Gasoline		\$73.80
PO#:	Voucher #:	100064	Invoice	Invoice No:	9905-1	11/16/2022	Paid Amt: \$73.80
				E 01 005 760	733 442 000 Gasoline		\$63.36
PO#:	Voucher #:	100065	Invoice	Invoice No:	3272-2	11/16/2022	Paid Amt: \$63.36
				E 01 005 760	733 442 000 Gasoline		\$47.02
PO#:	Voucher #:	100066	Invoice	Invoice No:	4464-2	11/16/2022	Paid Amt: \$47.02
				E 01 005 760	733 442 000 Gasoline		\$74.95
PO#:	Voucher #:	100067	Invoice	Invoice No:	4545-2	11/16/2022	Paid Amt: \$74.95
				E 01 005 760	733 442 000 Gasoline		\$51.60
PO#:	Voucher #:	100068	Invoice	Invoice No:	2567-1	11/16/2022	Paid Amt: \$51.60
				E 01 005 760	733 442 000 Gasoline		\$74.01
PO#:	Voucher #:	100069	Invoice	Invoice No:	4875-2	11/16/2022	Paid Amt: \$74.01
				E 01 005 760	733 442 000 Gasoline		\$51.55
PO#:	Voucher #:	100070	Invoice	Invoice No:	4893-2	43 11/16/2022	Paid Amt: \$51.55
				E 01 005 760	733 442 000 Gasoline		\$56.23
PO#:	Voucher #:	100071	Invoice	Invoice No:	5199-2	11/16/2022	Paid Amt: \$56.23

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0146	MB	84255	10052		FARMERS COOPERATIVE OIL CO		Check		
				E 01	005 760 733 442 000 Gasoline			\$78.00	
	PO#:	Voucher #:	100072	Invoice	Invoice No: 5289-2	11/16/2022	Paid Amt:	\$78.00	
				E 01	005 810 000 442 000 Gasoline			\$118.00	
	PO#:	Voucher #:	100073	Invoice	Invoice No: 546-1	11/16/2022	Paid Amt:	\$118.00	
							Check Amount:	\$1,454.52	
0146	MB	84256	16836		FFA		Check		
				E 01	300 299 000 305 000 Fees For Services			\$928.71	
	PO#:	Voucher #:	100074	Invoice	Invoice No: 101922	11/16/2022	Paid Amt:	\$928.71	
							Check Amount:	\$928.71	
0146	MB	84257	16846		FM WATER SYSTEMS		Check		
				E 01	005 812 000 350 000 # 1000414-1 reinstall water softeners in high s			\$7,575.00	
	PO#: 48701	Voucher #:	100075	Invoice	Invoice No: #1000414-1	11/16/2022	Paid Amt:	\$7,575.00	
							Check Amount:	\$7,575.00	
0146	MB	84258	10060		FUCHS SANITATION, INC		Check		
				E 01	005 810 000 330 000 Garbage			\$1,205.83	
	PO#:	Voucher #:	100050	Invoice	Invoice No: 88289	11/16/2022	Paid Amt:	\$1,205.83	
							Check Amount:	\$1,205.83	
0146	MB	84259	14210		GIRLS TRACK		Check		
				E 01	300 299 000 305 000 Fees For Services			\$505.60	
	PO#:	Voucher #:	100076	Invoice	Invoice No: 1025922	11/16/2022	Paid Amt:	\$505.60	
							Check Amount:	\$505.60	
0146	MB	84260	16322		HENRY'S FOODS INC.		Check		
				R 01	300 299 000 619 000 Concessions Cost of Sales			\$1,362.35	
	PO#:	Voucher #:	100077	Invoice	Invoice No: 6237023	11/16/2022	Paid Amt:	\$1,362.35	
							Check Amount:	\$1,362.35	
0146	MB	84261	15901	remit	HUDL		Check		
				E 01	300 292 000 401 000 Girls Varsity Basketball Hudl Gold			\$999.00	
				E 01	300 292 000 401 000 Football Hudl Gold			\$1,600.00	
				E 01	300 292 000 401 000 Football Hudl Play Tools			\$199.00	
				E 01	300 292 000 401 000 Girls Track Hudl Gold			\$999.00	
	PO#: 48713	Voucher #:	100078	Invoice	Invoice No: INV0139031	11/16/2022	Paid Amt:	\$3,797.00	
							Check Amount:	\$3,797.00	
0146	MB	84262	15388	remit	INNOVATIVE OFFICE SOLUTIONS LLC		Check		
				E 01	100 205 000 401 000 AVE74100 PROTECTOR,SHT,TPLD,CLR			\$49.56	
				E 01	100 205 000 401 000 Freight	44		\$4.50	
	PO#: 48715	Voucher #:	100079	Invoice	Invoice No: IN3981895	11/16/2022	Paid Amt:	\$54.06	
							Check Amount:	\$54.06	

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	84263	17596		JB SERVICES INC		Check		
				E 01	100 288 000 305 000	Striping		\$7,385.00	
				E 01	100 288 000 305 000	Pickleball Equipment		\$4,423.00	
				E 01	100 288 000 401 000	Install 4 Basketball Systems		\$2,210.99	
				E 01	005 850 302 510 000	Install 4 Basketball Systems		\$5,000.01	
				E 01	100 288 000 305 000	Striping Change order		\$525.00	
	PO#: 48742	Voucher #: 100082		Invoice	Invoice No: 5107	11/16/2022	Paid Amt:	\$19,544.00	
							Check Amount:	\$19,544.00	
0146	MB	84264	16615		JIFFY JONS INC		Check		
				E 01	005 811 000 350 000	Jiffy Jon Rent (Football)		\$392.00	
	PO#:	Voucher #: 100083		Invoice	Invoice No: 71190	11/16/2022	Paid Amt:	\$392.00	
							Check Amount:	\$392.00	
0146	MB	84265	13040		JMC COMPUTER SERVICE INC.		Check		
				E 01	100 203 000 405 000	Teacher Conference Scheduler		\$123.50	
	PO#:	Voucher #: 100085		Invoice	Invoice No: 5034	11/16/2022	Paid Amt:	\$123.50	
							Check Amount:	\$123.50	
0146	MB	84266	10904		JOHNSON CONTROLS, INC		Check		
				E 01	005 865 380 350 000	Misinvoice # 1-123036082091 install new stea		\$1,352.07	
	PO#: 48726	Voucher #: 100080		Invoice	Invoice No: 1-123036082091	11/16/2022	Paid Amt:	\$1,352.07	
							Check Amount:	\$1,352.07	
0146	MB	84267	12685		REMIT JW PEPPER & SON INC.		Check		
				E 01	300 259 000 430 000	Dos Oruguitas SATB E-pring		\$27.50	
	PO#: 48736	Voucher #: 100081		Invoice	Invoice No: 364751561	11/16/2022	Paid Amt:	\$27.50	
							Check Amount:	\$27.50	
0146	MB	84268	16348	remit	KEMPS LLC dba CASS CLAY CREAMERY		Check		
				E 02	005 770 701 495 000	Milk		\$213.80	
	PO#:	Voucher #: 100087		Invoice	Invoice No: 4200718	11/16/2022	Paid Amt:	\$213.80	
				E 02	005 770 701 495 000	Milk		\$200.85	
	PO#:	Voucher #: 100088		Invoice	Invoice No: 4200492	11/16/2022	Paid Amt:	\$200.85	
				E 02	005 770 701 495 000	Milk		\$147.95	
	PO#:	Voucher #: 100089		Invoice	Invoice No: 4206031	11/16/2022	Paid Amt:	\$147.95	
				E 02	005 770 701 495 000	Milk		\$610.00	
	PO#:	Voucher #: 100090		Invoice	Invoice No: 4206127	11/16/2022	Paid Amt:	\$610.00	
				E 02	005 770 701 495 000	Milk		\$226.20	
				E 02	005 770 701 490 000	Food		\$20.70	
	PO#:	Voucher #: 100091		Invoice	Invoice No: 4213774	11/16/2022	Paid Amt:	\$246.90	
				E 02	005 770 701 495 000	Milk		\$251.55	

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	84268	16348	remit	KEMPS LLC dba CASS CLAY CREAMERY		Check		
				E 02 005 770	701 490 000 Food			\$20.70	
PO#:		Voucher #:	100092	Invoice	Invoice No: 4214595	11/16/2022	Paid Amt:	\$272.25	
				E 02 005 770	701 495 000 Milk			\$676.40	
				E 02 005 770	701 490 000 Food			\$20.70	
PO#:		Voucher #:	100093	Invoice	Invoice No: 4219850	11/16/2022	Paid Amt:	\$697.10	
				E 02 005 770	701 495 000 Milk			\$119.85	
PO#:		Voucher #:	100094	Invoice	Invoice No: 4219814	11/16/2022	Paid Amt:	\$119.85	
				E 02 005 770	701 495 000 Milk			\$119.85	
PO#:		Voucher #:	100095	Invoice	Invoice No: 4219808	11/16/2022	Paid Amt:	\$119.85	
				E 02 005 770	701 495 000 Milk			\$93.95	
				E 02 005 770	701 490 000 Food			\$20.70	
PO#:		Voucher #:	100096	Invoice	Invoice No: 4227338	11/16/2022	Paid Amt:	\$114.65	
				E 02 005 770	701 495 000 Milk			\$134.45	
PO#:		Voucher #:	100097	Invoice	Invoice No: 4227373	11/16/2022	Paid Amt:	\$134.45	
				E 02 005 770	701 495 000 Milk			\$620.20	
PO#:		Voucher #:	100098	Invoice	Invoice No: 4234328	11/16/2022	Paid Amt:	\$620.20	
				E 02 005 770	701 495 000 Milk			\$266.70	
				E 02 005 770	701 490 000 Food			\$20.70	
PO#:		Voucher #:	100099	Invoice	Invoice No: 4233457	11/16/2022	Paid Amt:	\$287.40	
				E 02 005 770	701 495 000 Milk			\$250.45	
PO#:		Voucher #:	100100	Invoice	Invoice No: 4254154	11/16/2022	Paid Amt:	\$250.45	
				E 02 005 770	701 495 000 Milk			\$250.45	
				E 02 005 770	701 490 000 Food			\$20.70	
PO#:		Voucher #:	100101	Invoice	Invoice No: 4254157	11/16/2022	Paid Amt:	\$271.15	
				E 02 005 770	701 495 000 Milk			\$184.60	
PO#:		Voucher #:	100102	Invoice	Invoice No: 4246964	11/16/2022	Paid Amt:	\$184.60	
				E 02 005 770	701 495 000 Milk			\$454.60	
PO#:		Voucher #:	100103	Invoice	Invoice No: 4238571	11/16/2022	Paid Amt:	\$454.60	
				E 02 005 770	701 495 000 Milk			\$119.85	
PO#:		Voucher #:	100104	Invoice	Invoice No: 4246961	11/16/2022	Paid Amt:	\$119.85	
								Check Amount:	\$5,065.90
0146	MB	84269	14364		KENNEDY & GRAVEN, CHARTERED		Check		
				E 01 005 105	000 305 000 Fees For Services			\$1,292.50	
PO#:		Voucher #:	100084	Invoice	Invoice No: 170642	11/16/2022	Paid Amt:	\$1,292.50	
								Check Amount:	\$1,292.50
0146	MB	84270	14269		LAKES COUNTRY SERVICE COOP	46	Check		
				E 01 300 640	316 405 000 PD4Me online professional development			\$1,050.00	

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	84270	14269		LAKES COUNTRY SERVICE COOP		Check		
				E 01	100 640 316 405 000	PD4Me online professional development		\$1,050.00	
PO#:	Voucher #:	100105	Invoice		Invoice No: 96587	11/16/2022	Paid Amt:	\$2,100.00	
							Check Amount:	\$2,100.00	
0146	MB	84271	10039		LARRY DAVIS GARAGE		Check		
				E 01	005 850 302 370 000	6 mo storage facility rent		\$1,800.00	
PO#:	Voucher #:	100106	Invoice		Invoice No: 17405	11/16/2022	Paid Amt:	\$1,800.00	
							Check Amount:	\$1,800.00	
0146	MB	84272	11540		MCEA EXECUTIVE OFFICE		Check		
				E 04	005 505 321 820 000	MCEA Membership		\$164.00	
PO#:	Voucher #:	100107	Invoice		Invoice No: 2023	11/16/2022	Paid Amt:	\$164.00	
							Check Amount:	\$164.00	
0146	MB	84273	11039		MN ST COMMUNITY/TECH COLLEGE		Check		
				E 01	998 790 000 390 000	e campus college		\$36,000.00	
PO#:	Voucher #:	100108	Invoice		Invoice No: 00865428	11/16/2022	Paid Amt:	\$36,000.00	
							Check Amount:	\$36,000.00	
0146	MB	84274	15852		NASP, INC.		Check		
				E 01	300 240 000 430 000	10940 - Easton 1820 Aluminum Arrows (5dzn)		\$186.00	
				E 01	300 260 000 430 000	Shipping @ 15%		\$0.00	
PO#: 48721	Voucher #:	100109	Invoice		Invoice No: 273243	11/16/2022	Paid Amt:	\$186.00	
							Check Amount:	\$186.00	
0146	MB	84275	13598	PE Rem	PEARSON EDUCATION		Check		
				E 01	100 216 401 430 000	Boehm Test of Basic Concepts Boehm-3, Bool		\$233.25	
				E 01	100 216 401 430 000	Freight		\$14.01	
PO#: 48518	Voucher #:	100120	Invoice		Invoice No: 19996478	11/16/2022	Paid Amt:	\$247.26	
							Check Amount:	\$247.26	
0146	MB	84276	17471		REINHART FOODSERVICE LLC		Check		
				E 02	005 770 701 490 000	Commodities		\$122.40	
PO#:	Voucher #:	100110	Invoice		Invoice No: 378633	11/16/2022	Paid Amt:	\$122.40	
				E 02	005 770 701 490 000	Food		\$2,391.99	
				E 02	005 770 705 490 000	Breakfast Food		\$602.26	
				E 02	005 770 701 401 000	General Supplies		\$75.59	
				E 02	005 770 705 401 000	Breakfast General Supplies		\$51.39	
PO#:	Voucher #:	100111	Invoice		Invoice No: 381363	11/16/2022	Paid Amt:	\$3,121.23	
				E 02	005 770 701 490 000	Food		\$3,578.98	
				E 02	005 770 705 490 000	Breakfast Food		\$288.99	
				E 02	005 770 701 401 000	General Supplies		\$51.39	

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	84276	17471		REINHART FOODSERVICE LLC		Check		
				R 01	300 299 000 619 000	Concessions Cost of Sales		\$195.92	
PO#:	Voucher #:	100112	Invoice		Invoice No: 381365	11/16/2022	Paid Amt:	\$4,115.28	
				E 02	005 770 701 490 000	Food		\$2,236.88	
				E 02	005 770 705 490 000	Breakfast Food		\$641.19	
PO#:	Voucher #:	100113	Invoice		Invoice No: 373051	11/16/2022	Paid Amt:	\$2,878.07	
				E 02	005 770 701 490 000	Food		\$2,878.40	
				E 02	005 770 705 490 000	Breakfast Food		\$209.39	
				E 02	005 770 701 401 000	General Supplies		\$106.79	
				E 02	005 770 707 490 000	Food		\$24.29	
PO#:	Voucher #:	100114	Invoice		Invoice No: 373052	11/16/2022	Paid Amt:	\$3,218.87	
				E 02	005 770 701 490 000	Commodities		\$25.50	
PO#:	Voucher #:	100115	Invoice		Invoice No: 368825	11/16/2022	Paid Amt:	\$25.50	
				E 04	005 509 321 490 000	Kids Club snacks		\$1,166.53	
PO#:	Voucher #:	100116	Invoice		Invoice No: 373009	11/16/2022	Paid Amt:	\$1,166.53	
				E 02	005 770 701 490 000	Food		\$3,853.58	
				E 02	005 770 705 490 000	Breakfast Food		\$342.80	
PO#:	Voucher #:	100117	Invoice		Invoice No: 365284	11/16/2022	Paid Amt:	\$4,196.38	
				E 02	005 770 701 490 000	Food		\$3,075.67	
				E 02	005 770 705 490 000	Breakfast Food		\$47.81	
				E 02	005 770 707 490 000	Food		\$397.91	
				E 02	005 770 701 401 000	General Supplies		\$169.27	
PO#:	Voucher #:	100118	Invoice		Invoice No: 365131	11/16/2022	Paid Amt:	\$3,690.66	
				E 02	005 770 701 490 000	Food		\$2,172.26	
				E 02	005 770 705 490 000	Breakfast Food		\$624.96	
				E 02	005 770 701 401 000	General Supplies		\$165.98	
PO#:	Voucher #:	100119	Invoice		Invoice No: 355649	11/16/2022	Paid Amt:	\$2,963.20	
							Check Amount:	\$25,498.12	
0146	MB	84277	17599		SAINT JOHN'S UNIVERSITY		Check		
				E 01	300 294 000 305 502	Dome rental		\$500.00	
PO#:	Voucher #:	100121	Invoice		Invoice No: 9	11/16/2022	Paid Amt:	\$500.00	
							Check Amount:	\$500.00	
0146	MB	84278	11245		REMIT SCHOOL SPECIALTY LLC		Check		
				E 01	100 205 000 430 000	013083 Spectra Deluxe Bleeding Tissue Pape		\$5.45	
PO#: 48449	Voucher #:	100127	Invoice		Invoice No: 208131267006	11/16/2022	Paid Amt:	\$5.45	
				E 01	100 212 160 430 012	214005 Crayola Colored Pencil Classpack with		\$39.90	
PO#: 48581	Voucher #:	100128	Invoice		Invoice No: 208131219400	48 11/16/2022	Paid Amt:	\$39.90	

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Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	84278	11245	REMIT	SCHOOL SPECIALTY LLC		Check		
				E 01	100 212 160 430 012	1593020 Sax Versatemp Washable Heavy-Bo		\$162.04	
	PO#: 48581	Voucher #:	100129	Invoice	Invoice No: 208131189003	11/16/2022	Paid Amt:	\$162.04	
							Check Amount:	\$207.39	
0146	MB	84279	16892		SOLID TECHNOLOGY SYSTEMS, INC.		Check		
				E 01	100 715 342 530 000	Grey School Card access and video intercom		\$1,084.35	
	PO#:	Voucher #:	100122	Invoice	Invoice No: 5012353	11/16/2022	Paid Amt:	\$1,084.35	
				E 01	005 810 000 410 000	Key Fobs		\$799.98	
	PO#:	Voucher #:	100123	Invoice	Invoice No: 5012343	11/16/2022	Paid Amt:	\$799.98	
				E 06	005 870 000 305 885	Changes/Additions Door Access System & Lor		\$6,376.90	
	PO#: 48730	Voucher #:	100124	Invoice	Invoice No: 5012325	11/16/2022	Paid Amt:	\$6,376.90	
							Check Amount:	\$8,261.23	
0146	MB	84280	10140		STEIN'S INC		Check		
				E 01	005 810 000 410 000	invoice #908103 cap for advance scrubber		\$28.55	
	PO#: 48723	Voucher #:	100125	Invoice	Invoice No: 908103	11/16/2022	Paid Amt:	\$28.55	
				E 01	005 810 000 410 000	invoice # 908094 os-192 boiler treatment		\$340.48	
				E 01	005 810 000 410 000	freight		\$4.00	
	PO#: 48723	Voucher #:	100126	Invoice	Invoice No: 908094	11/16/2022	Paid Amt:	\$344.48	
							Check Amount:	\$373.03	
0146	MB	84281	10225		TRAINING ROOM INC		Check		
				E 01	300 292 000 401 000	Leukotape Rolls		\$56.50	
	PO#: 48750	Voucher #:	100130	Invoice	Invoice No: 99589	11/16/2022	Paid Amt:	\$56.50	
							Check Amount:	\$56.50	
0146	MB	84282	16469	remit	TURNITIN, LLC		Check		
				E 01	300 211 000 405 000	Yearly subscription for 2022-23 school year		\$2,695.00	
	PO#: 48388	Voucher #:	100131	Invoice	Invoice No: IN11236188	11/16/2022	Paid Amt:	\$2,695.00	
							Check Amount:	\$2,695.00	
0146	MB	84283	16610	remit	ULINE		Check		
				E 01	005 810 000 410 000	invoice # 155118224 floor sign		\$56.00	
				E 01	005 810 000 410 000	shipping		\$17.62	
	PO#: 48722	Voucher #:	100132	Invoice	Invoice No: 155118224	11/16/2022	Paid Amt:	\$73.62	
				E 01	005 812 000 420 000	invoice # 154972229 glow tape for commons		\$310.00	
				E 01	005 812 000 420 000	watch your step signs		\$104.00	
				E 01	005 812 000 420 000	shipping		\$24.77	
	PO#: 48722	Voucher #:	100133	Invoice	Invoice No: 154972229	11/16/2022	Paid Amt:	\$438.77	
							Check Amount:	\$512.39	
0146	MB	84284	10295		US FOODS		Check		
				E 02	005 770 705 490 000	Breakfast Food		\$89.39	

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0146	MB	84284	10295		US FOODS		Check		
				E 02 005 770 701 490 000	Food			\$820.27	
				E 02 005 770 701 401 000	General Supplies			\$237.00	
				E 02 005 770 707 490 000	Food			\$25.98	
PO#:	Voucher #:	100134	Invoice	Invoice No: 5145848		11/16/2022	Paid Amt:	\$1,172.64	
			E 02 005 770 705 490 000	Breakfast Food				\$679.30	
PO#:	Voucher #:	100135	Invoice	Invoice No: 5145843		11/16/2022	Paid Amt:	\$679.30	
			E 02 005 770 705 490 000	Breakfast Food				\$431.28	
			E 02 005 770 701 490 000	Food				\$688.86	
			E 02 005 770 701 401 000	General Supplies				\$209.62	
PO#:	Voucher #:	100136	Invoice	Invoice No: 4971365		11/16/2022	Paid Amt:	\$1,329.76	
			E 02 005 770 705 490 000	Breakfast Food				\$34.52	
			E 02 005 770 707 490 000	Food				\$268.88	
			E 02 005 770 701 401 000	General Supplies				\$865.15	
PO#:	Voucher #:	100137	Invoice	Invoice No: 4792127		11/16/2022	Paid Amt:	\$1,168.55	
			E 02 005 770 701 401 000	Supplies				\$43.88	
PO#:	Voucher #:	100138	Invoice	Invoice No: 4622712		11/16/2022	Paid Amt:	\$43.88	
			E 02 005 770 707 490 000	Food				\$25.98	
			E 02 005 770 701 490 000	Food				\$537.38	
			R 01 300 299 000 619 000	Concessions Cost of Sales				\$213.88	
PO#:	Voucher #:	100139	Invoice	Invoice No: 4622715		11/16/2022	Paid Amt:	\$777.24	
			E 02 005 770 701 495 000	Milk				\$641.60	
PO#:	Voucher #:	100150	Invoice	Invoice No: 4847472		11/16/2022	Paid Amt:	\$641.60	
							Check Amount:	\$5,812.97	
0146	MB	84285	17509	REMIT	WANKE ASSOCIATES LLC		Check		
				E 01 005 110 000 401 000	Power cord			\$59.95	
PO#:	Voucher #:	100146	Invoice	Invoice No: 2719		11/16/2022	Paid Amt:	\$59.95	
							Check Amount:	\$59.95	
0146	MB	84286	13590		WE TRAVEL PC LLC		Check		
				E 01 005 630 302 305 000	Technology Coordinator			\$7,155.00	
PO#:	Voucher #:	100141	Invoice	Invoice No: 1067		11/16/2022	Paid Amt:	\$7,155.00	
			E 01 005 630 302 305 000	BHS server patches, updates, health checks, s				\$162.00	
PO#: 48751	Voucher #:	100142	Invoice	Invoice No: 12461		11/16/2022	Paid Amt:	\$162.00	
			E 01 005 630 302 305 000	VNL Email Request, mac address filter, email				\$324.00	
PO#: 48751	Voucher #:	100143	Invoice	Invoice No: 12454		11/16/2022	Paid Amt:	\$324.00	
			E 06 005 870 000 401 887	Unifi6 Enterprise Gym/Auditorium Updated Ac				\$699.98	
PO#: 48751	Voucher #:	100144	Invoice	Invoice No: 12453		11/16/2022	Paid Amt:	\$699.98	
			E 01 005 612 000 405 000	Cyber Security - Avanan Email Security				\$424.80	
			E 01 005 612 000 405 000	Google Workspace Backup				\$375.00	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	84286	13590		WE TRAVEL PC LLC		Check		
				E 01	005 612 000 405 000		Server Protection	\$225.00	
				E 01	005 612 000 405 000		Endpoint Security	\$615.00	
	PO#: 48751	Voucher #: 100145		Invoice	Invoice No: 12476	11/16/2022		Paid Amt: \$1,639.80	
								Check Amount: \$9,980.78	
0146	MB	84287	15764		WEST SIDE STEEL		Check		
				E 01	300 213 000 450 000		Metal for Student Projects in Advanced Weldir	\$620.47	
	PO#: 48708	Voucher #: 100149		Invoice	Invoice No: 4555	11/16/2022		Paid Amt: \$620.47	
								Check Amount: \$620.47	
0146	MB	84288	17576		WEX HEALTH INC		Check		
				E 01	005 110 000 305 000		Benefits Fees	\$118.25	
	PO#:	Voucher #: 100147		Invoice	Invoice No: 0001629229-IN	11/16/2022		Paid Amt: \$118.25	
								Check Amount: \$118.25	
0146	MB	84289	13908		WRESTLING		Check		
				E 01	300 299 000 305 000		concessions	\$562.13	
	PO#:	Voucher #: 100148		Invoice	Invoice No: 103022	11/16/2022		Paid Amt: \$562.13	
								Check Amount: \$562.13	
0146	MB	84290	17309		AVI SYSTEMS INC		Check		
				E 06	005 870 000 305 827		Communications	\$17,168.00	
	PO#:	Voucher #: 100174		Invoice	Invoice No: Draw #31	11/17/2022		Paid Amt: \$17,168.00	
								Check Amount: \$17,168.00	
0146	MB	84291	17177		EICHOLTZ MASONRY INC		Check		
				E 06	005 870 000 520 804		Masonry	\$81,428.00	
	PO#:	Voucher #: 100167		Invoice	Invoice No: Draw #31	11/17/2022		Paid Amt: \$81,428.00	
								Check Amount: \$81,428.00	
0146	MB	84292	17312		FAR-MOOR ACOUSTICS & FLOORS LLC		Check		
				E 06	005 870 000 520 809		Acoustical Ceilings	\$21,745.00	
	PO#:	Voucher #: 100171		Invoice	Invoice No: Draw #31	11/17/2022		Paid Amt: \$21,745.00	
								Check Amount: \$21,745.00	
0146	MB	84293	17322		FM ASPHALT LLC		Check		
				E 06	005 870 000 520 831		Bituminous Paving	\$11,595.00	
	PO#:	Voucher #: 100173		Invoice	Invoice No: Draw #31	11/17/2022		Paid Amt: \$11,595.00	
								Check Amount: \$11,595.00	
0146	MB	84294	17232		GAST CONSTRUCTION CO INC		Check		
				E 06	005 870 000 520 806		Carpentry	\$8,780.00	
	PO#:	Voucher #: 100168		Invoice	Invoice No: Draw #31	51 11/17/2022		Paid Amt: \$8,780.00	
								Check Amount: \$8,780.00	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	84295	17232		GAST CONSTRUCTION CO INC		Check		
				E 06	005 870 000 520 806		Carpentry	\$29,057.00	
	PO#:	Voucher #:	100169	Invoice	Invoice No: Draw #31	11/17/2022		Paid Amt:	\$29,057.00
								Check Amount:	\$29,057.00
0146	MB	84296	17263		H2I GROUP INC		Check		
				E 06	005 870 000 305 889		Hourly Workers	\$1,855.00	
	PO#:	Voucher #:	100166	Invoice	Invoice No: Draw #31	11/17/2022		Paid Amt:	\$1,855.00
								Check Amount:	\$1,855.00
0146	MB	84297	17233		MANNING MECHANICAL INC		Check		
				E 06	005 870 000 520 822		Plumbing & HVAC	\$59,555.00	
	PO#:	Voucher #:	100172	Invoice	Invoice No: Draw #31	11/17/2022		Paid Amt:	\$59,555.00
								Check Amount:	\$59,555.00
0146	MB	84298	17248		MCARTHUR TILE CO		Check		
				E 06	005 870 000 520 809		Tilework	\$8,920.00	
	PO#:	Voucher #:	100170	Invoice	Invoice No: Draw #31	11/17/2022		Paid Amt:	\$8,920.00
								Check Amount:	\$8,920.00
0146	MB	84299	17313		NORCOSTCO INC		Check		
				E 06	005 870 000 520 811		Equipment	\$4,295.00	
	PO#:	Voucher #:	100175	Invoice	Invoice No: Draw #31	11/17/2022		Paid Amt:	\$4,295.00
								Check Amount:	\$4,295.00
0146	MB	84300	17252		PIERCE LEE ROOFING, LLC		Check		
				E 06	005 870 000 401 889		Misc Marl/Constr Supplies	\$734.72	
	PO#:	Voucher #:	100165	Invoice	Invoice No: Draw #31	11/17/2022		Paid Amt:	\$734.72
								Check Amount:	\$734.72
0146	MB	84301	16905		RA MORTON & ASSOCIATES LLC		Check		
				E 06	005 870 000 305 882		CM Fees	\$1,375.00	
				E 06	005 870 000 305 889		Phone/Technology	\$54.66	
				E 06	005 870 000 305 883		Job Overhead	\$159.34	
	PO#:	Voucher #:	100151	Invoice	Invoice No: Draw #31	11/17/2022		Paid Amt:	\$1,589.00
								Check Amount:	\$1,589.00
0146	MB	84302	16568		COCA-COLA BOTTLING COMPANY HIGH COUNTRY		Check		
				R 01	300 299 000 619 000		Concessions Cost of Sales	\$428.25	
	PO#:	Voucher #:	100180	Invoice	Invoice No: 4207369	11/17/2022		Paid Amt:	\$428.25
				R 01	300 299 000 619 000		Concessions Cost of Sales	\$75.00	
	PO#:	Voucher #:	100181	Invoice	Invoice No: 4207322	11/17/2022		Paid Amt:	\$75.00
				R 01	300 299 000 619 000		Concessions Cost of Sales	\$562.25	
	PO#:	Voucher #:	100182	Invoice	Invoice No: 4207270	11/17/2022		Paid Amt:	\$562.25

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	84302	16568		COCA-COLA BOTTLING COMPANY HIGH COUNTRY		Check		
				R 01	300 299 000 619 000	Concessions Cost of Sales		\$813.50	
	PO#:	Voucher #:	100183	Invoice	Invoice No: 4207213	11/17/2022	Paid Amt:	\$813.50	
							Check Amount:	\$1,879.00	
0146	MB	84303	15411		DELTA DENTAL OF MINNESOTA		Check		
				B 01	215 032	premiums		\$3,340.02	
	PO#:	Voucher #:	100179	Invoice	Invoice No: CNS0001111185	11/17/2022	Paid Amt:	\$3,340.02	
							Check Amount:	\$3,340.02	
0146	MB	84304	11911		stpaul c HOLIDAY INN ST PAUL DOWNTOWN		Check		
				E 01	300 296 000 366 512	State Volleyball Rooms		\$200.00	
	PO#:	Voucher #:	100177	Invoice	Invoice No: BAR	11/17/2022	Paid Amt:	\$200.00	
							Check Amount:	\$200.00	
0146	MB	84305	16818		MN SCHOOL EMPLOYEES ASSOCIATION		Check		
				B 01	215 025	Nea-Mea-Bea Dues Payable		\$480.82	
	PO#:	Voucher #:	100158	Invoice	Invoice No: S2023090	11/17/2022	Paid Amt:	\$480.82	
							Check Amount:	\$480.82	
0146	MB	84306	17009		REMIT STERICYCLE INC		Check		
				E 01	005 110 000 305 000	Shredding Services		\$745.93	
	PO#:	Voucher #:	100178	Invoice	Invoice No: 8002737254	11/17/2022	Paid Amt:	\$745.93	
							Check Amount:	\$745.93	
0146	MB	84307	14518		CARUSO, AMY		Check		
				E 04	005 505 321 305 000	Comm Ed Instructor		\$60.00	
	PO#:	Voucher #:	100197	Invoice	Invoice No: 112122	11/21/2022	Paid Amt:	\$60.00	
							Check Amount:	\$60.00	
0146	MB	84308	13450		CROWN TROPHY		Check		
				E 01	300 289 000 401 000	Team Statistical Awards		\$87.50	
				E 01	300 289 000 401 000	MVP Award		\$70.00	
				E 01	300 289 000 401 000	Senior Awards		\$181.50	
				E 01	300 289 000 401 000	Shipping Cost		\$0.00	
	PO#: 48714	Voucher #:	100192	Invoice	Invoice No: 61518	11/21/2022	Paid Amt:	\$339.00	
							Check Amount:	\$339.00	
0146	MB	84309	15619		CULINEX		Check		
				E 02	005 770 701 401 000	Compartment Lunch Trays		\$3,734.28	
	PO#: 48740	Voucher #:	100189	Invoice	Invoice No: INV873002	11/21/2022	Paid Amt:	\$3,734.28	
							Check Amount:	\$3,734.28	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
0146	MB	84310	15680		GRUCHOW, BRANDON		Check		
				E 01	300 294 000 401 506	Wrestling Scale Calibration		\$200.00	
PO#:	Voucher #:	100190	Invoice	Invoice No:	110322	11/21/2022	Paid Amt:	\$200.00	
							Check Amount:	\$200.00	
0146	MB	84311	17600		HINSZ, AUBRYN		Check		
				B 01	206 001	Activities Worker		\$14.00	
PO#:	Voucher #:	100194	Invoice	Invoice No:	111522	11/21/2022	Paid Amt:	\$14.00	
							Check Amount:	\$14.00	
0146	MB	84312	10190	remit	LAKE AGASSIZ EDUCATION COOPERATIVE		Check		
				E 01	200 420 740 396 000	Sp Ed Sal Pur F Other D		\$8,315.14	
				E 01	200 401 740 396 000	Sp Ed Sal Pur F Other D		\$2,562.41	
				E 01	200 404 740 396 000	Sp Ed Sal Pur F Other D		\$98.47	
				E 01	200 420 740 396 000	Sp Ed Sal Pur F Other D		\$307.67	
				E 01	100 740 160 377 012	Licensed Social Worker		\$4,715.60	
PO#:	Voucher #:	100195	Invoice	Invoice No:	November 2022	11/21/2022	Paid Amt:	\$15,999.29	
							Check Amount:	\$15,999.29	
0146	MB	84313	15043		SCHATZ, TAYLOR		Check		
				E 04	005 505 321 305 000	TKD		\$1,452.00	
				E 04	005 505 321 305 000	Adult Self Defense		\$224.00	
PO#:	Voucher #:	100198	Invoice	Invoice No:	1121222	11/21/2022	Paid Amt:	\$1,676.00	
							Check Amount:	\$1,676.00	
0146	MB	84314	15651	remit	TEACHERS ON CALL		Check		
				E 01	100 203 000 305 000	Elem substitutes		\$1,896.30	
				E 01	300 211 000 305 000	HS Substitutes		\$1,083.60	
PO#:	Voucher #:	100191	Invoice	Invoice No:	140357	11/21/2022	Paid Amt:	\$2,979.90	
							Check Amount:	\$2,979.90	
0146	MB	84315	17481		TROWBRIDGE, LILLIAN		Check		
				B 01	206 001	Activities Worker		\$45.00	
PO#:	Voucher #:	100193	Invoice	Invoice No:	111522	11/21/2022	Paid Amt:	\$45.00	
							Check Amount:	\$45.00	
0146	MB	84316	16697	extensio	UNIVERSITY OF MINNESOTA EXTENSION		Check		
				E 04	005 585 332 305 000	4H Lego Class		\$288.00	
PO#:	Voucher #:	100196	Invoice	Invoice No:	22-23-002	11/21/2022	Paid Amt:	\$288.00	
							Check Amount:	\$288.00	

Barnesville Public Schools #146 Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
0146	MB	84317	12140	bookfai	SCHOLASTIC BOOK FAIRS-15		Check	
				R 01 100 288 000 060 000	Elem Book Fair		\$4,214.98	
		PO#:	Voucher #:	100199	Invoice	Invoice No: 5195486	11/21/2022	Paid Amt: \$4,214.98
							Check Amount:	\$4,214.98
							Report Total:	\$971,560.83

CLAIMS PRESENTED TO THE BOARD OF EDUCATION
Monday, November 21, 2022

Amundson, Jayla			\$56.00
	Activity Worker	\$56.00	
Amundson, Scott			\$276.00
	Activity Worker	\$276.00	
Anderson, Hailey			\$142.65
	Kids Club	\$142.65	
Askegard, Mya			\$21.00
	Activity Worker	\$21.00	
Biewer, Joyce			\$411.66
	Substitute Para	\$411.66	
Biewer, Rumely			\$21.00
	Activity Worker	\$21.00	
Blanco, Amira			\$21.00
	Activity Worker	\$21.00	
Blilie, Amber			\$276.00
	Activity Worker	\$276.00	
Blilie, Macie			\$56.00
	Activity Worker	\$56.00	
Blomberg, Cassandra			\$1,620.84
	Preschool Para	\$1,620.84	
Bolgrean, Shirley			\$669.92
	Substitute Para	\$669.92	
Bomstad, Ryan			\$276.00
	Activity Worker	\$276.00	
Bontjes, Alexis			\$14.00
	Activity Worker	\$14.00	
Bontjes, Jaida			\$45.00
	Activity Worker	\$45.00	
Braton, Carrie			\$782.00
	Activity Worker	\$782.00	
Braton, Lydia			\$35.00
	Activity Worker	\$35.00	
Buck, Chandra			\$414.77
	Kids Club	\$399.04	
	Paraprofessional	\$15.73	
Butenhoff, Mary			\$43.50
	Food Service Substitute	\$43.50	
Carlton, Cheryl			\$40.74
	Staff Development	\$40.74	
Caruso, Amy			\$1,571.40
	Preschool Para	\$1,571.40	

Chezum, Briana			\$952.00
	Concessions	\$952.00	
Connelly, Lesley			\$32.91
	Paraprofessional	\$32.91	
Cossette, Anika			\$49.00
	Activity Worker	\$49.00	
Cossette, Ella			\$35.00
	Activity Worker	\$35.00	
Davis, Bruce			\$145.40
	Custodial Expense	\$145.40	
Duval, Duane			\$335.39
	Custodial Expense	\$335.39	
Duval, Susan			\$138.00
	Activity Worker	\$138.00	
Erickson, Desiree			\$5,375.27
	Kids Club	\$608.07	
	Substitute Teacher	\$4,767.20	
Ernst, Laurie			\$46.00
	Custodial Expense	\$46.00	
Fenner, Juanita			\$703.31
	Food Service Expense	\$703.31	
Field, Erica			\$56.00
	Activity Worker	\$56.00	
Fradet, Brooke			\$195.00
	School Board Expense	\$195.00	
Grabow, Shari			\$837.78
	Staff Development	\$837.78	
Gross, Anna			\$100.00
	Activity Worker	\$100.00	
Gylland, Jennifer			\$125.48
	Substitute Teacher	\$125.48	
Haapala, Laurie			\$278.25
	Custodial Expense	\$278.25	
Halverson, Steven			\$100.00
	Activity Worker	\$100.00	
Halverson-Wolters, Chrissa			\$24.77
	Staff Development	\$24.77	
Hamann, Angela			\$716.58
	Food Service Expense	\$716.58	
Haspel, Kelsey			\$15.28
	Paraprofessional	\$15.28	
Hauck, Brea			\$40.74
	Staff Development	\$40.74	

Haus, Jessica			\$41.94
	Staff Development	\$41.94	
Henrickson, Todd			\$259.00
	Activity Worker	\$259.00	
Herbranson, Joanne			\$663.76
	Paraprofessional	\$183.44	
	Staff Development	\$45.86	
	Kids Club	\$388.46	
	Activity Worker	\$46.00	
Hermes, Anthony			\$31.37
	Substitute Teacher	\$31.37	
Hinsz, Aubryn			\$14.00
	Activity Worker	\$14.00	
Hinsz, Tracy			\$46.00
	Activity Worker	\$46.00	
Hoyer, Megan			\$171.37
	Staff Development	\$140.00	
	Substitute Teacher	\$31.37	
Inniger, Holly			\$75.00
	Activity Worker	\$75.00	
Ishaug, Thomas			\$100.00
	Activity Worker	\$100.00	
John, Stephen			\$125.00
	Activity Worker	\$125.00	
Johnson, Jedidiah			\$206.37
	Activity Worker	\$175.00	
	Substitute Teacher	\$31.37	
Johnson, Ruth			\$933.12
	Food Service	\$933.12	
Jordahl, Lowell			\$654.88
	Custodial Expense Sub	\$654.88	
Julsrud, Wanda			\$1,677.14
	Transportation	\$1,562.14	
	Staff Development	\$115.00	
Kara, Roxanne			\$144.36
	Custodial Expense	\$144.36	
Kluck, Melissa			\$2,161.21
	Transportation	\$2,161.21	
Lien, Sara			\$171.68
	Clerical	\$171.68	
Maesse, Tammy			\$71.00
	Activity Worker	\$71.00	

Martinson, Karie			\$125.00
	Activity Worker	\$125.00	
Meyer, Sandy			\$25.00
	Activity Worker	\$25.00	
Mulcahy, Elisabeth			\$35.00
	Activity Worker	\$35.00	
O'Leary, Trisha			\$25.00
	Activity Worker	\$25.00	
Odden, Scott			\$169.23
	Custodial Expense	\$169.23	
Olson, Hope			\$198.61
	Paraprofessional	\$157.87	
	Staff Development	\$40.74	
Paur, Nicholas			\$62.74
	Substitute Teacher	\$62.74	
Peloubet-Messer, Christine			\$399.68
	Community Ed	\$307.68	
	Activity Worker	\$92.00	
Peterson, Monica			\$94.11
	Substitute Teacher	\$94.11	
Poepping, Sarah			\$230.00
	Activity Worker	\$230.00	
Quistorff, Katelynn			\$434.59
	Custodial Expense	\$434.59	
Rasmussen, Janet			\$57.33
	Staff Development	\$57.33	
Redding, LaVonne			\$1,036.21
	Food Service Expense	\$1,036.21	
Reep, Richard			\$149.94
	Custodial Expense	\$149.94	
Rollie, Dale			\$125.00
	Activity Worker	\$125.00	
Ronsberg, Betsy			\$62.92
	Paraprofessional	\$10.49	
	Staff Development	\$52.43	
Rotz, Lindsey			\$574.56
	Kids Club	\$368.87	
	Community Ed	\$205.69	
Rotz, Stacey			\$1,819.15
	Preschool Para	\$1,819.15	
Samuelson, Craig			\$125.00
	Activity Worker	\$125.00	

Samuelson, Jodi			\$65.00
	School Board Expense	\$65.00	
Schaub, Michael			\$174.03
	Substitute Teacher	\$125.48	
	Staff Development	\$48.55	
Schilling, Ashley			\$63.06
	Paraprofessional	\$5.73	
	Staff Development	\$57.33	
Schindler, Aaron			\$167.00
	Activity Worker	\$167.00	
Schmitt Jr, Thomas			\$31.37
	Substitute Teacher	\$31.37	
Seefeldt, Sierra			\$14.00
	Activity Worker	\$14.00	
Smith, Heidi			\$31.37
	Substitute Teacher	\$31.37	
Snobl, Isabella			\$35.00
	Activity Worker	\$35.00	
Snobl, Scott			\$94.11
	Substitute Teacher	\$94.11	
Snow, Kayla			\$821.28
	Kids Club	\$821.28	
Solum, McKinzie			\$125.00
	Activity Worker	\$125.00	
Sorenson, Cora			\$21.00
	Activity Worker	\$21.00	
Sossa, Brooke			\$351.65
	Kids Club	\$351.65	
Sossa, Brynn			\$290.45
	Kids Club	\$255.45	
	Activity Worker	\$35.00	
Sossa, Melissa			\$736.00
	Activity Worker	\$736.00	
Spillum, Mary			\$359.56
	Kids Club	\$359.56	
Stanford, Gina			\$119.63
	Substitute Para	\$119.63	
Strand, Bryan			\$230.00
	Activity Worker	\$230.00	
Strand, Nathan			\$125.48
	Substitute Teacher	\$125.48	
Strand, Sydney			\$21.00
	Activity Worker	\$21.00	

Swenson, Lauren			\$348.15
	Substitute Para	\$348.15	
Teeples, Britta			\$46.00
	Activity Worker	\$46.00	
Thorkildson, Lynn			\$92.00
	Activity Worker	\$92.00	
Trowbridge, Lillian			\$45.00
	Activity Worker	\$45.00	
Trowbridge, Philip			\$169.37
	Substitute Teacher	\$31.37	
	Activity Worker	\$138.00	
Wierschke, Amy-Jo			\$31.37
	Substitute Teacher	\$31.37	
Wilson, Kari			\$10.73
	Clerical	\$10.73	
Wirth, Barbara			\$694.56
	Food Service Expense	\$694.56	
Yeske, Susan			\$120.00
	Activity Worker	\$120.00	
Zander, Cindy			\$62.74
	Substitute Teacher	\$62.74	
Zepper, Cary			\$914.86
	Custodial Expense	\$87.00	
	Activity Worker	\$782.00	
	Paraprofessional	\$45.86	
	SUBTOTAL	\$36,803.68	
		TOTAL	\$36,803.68

MSDLAF TRANSFERS TO MIDWEST BANK

10/18/2022	TRANSFER	\$56,000
10/18/2022	TRANSFER	\$244,000

11/16/2022	TRANSFER	\$30,000	
11/16/2022	TRANSFER	<u>\$270,000</u>	\$600,000.00

MIDWEST BANK CREDIT CARD EXPENDITURES

Jon Ellerbusch		<u> </u>	\$0.00
Todd Henrickson		<u> </u>	\$0.00
Bryan Strand			\$995.12
	National Honor Society Membership	\$385.00	
	HS Axuiliary Accounts	\$610.12	
		<u> </u>	\$0.00
Jodi Samuelson			\$142.23
	Student Council Aux.	\$60.64	
	Subscription	\$100.00	
	HS Science Exp.	<u>(\$18.41)</u>	
Aaron Schindler			\$339.87
	Community Ed subscription	\$150.00	
	Supplies	<u>\$189.87</u>	
Total Credit Card Expense			<u>\$1,477.22</u>

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

Fund	Description	Total
01	General Fund	\$667,473.11
02	Food Service	\$45,188.84
04	Community Service	\$5,100.28
06	Building Construction	\$253,798.60
Report Total		\$971,560.83

Student Activity Account Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
1146	MN	17936	1048		GERRELLS SPORT CENTER, INC		Check
				E 01	300 298 000 401 580 Football Bag		\$162.00
		PO#:	Voucher #:	4747	Invoice Invoice No: 22000042589	10/24/2022	Paid Amt: \$162.00
							Check Amount: \$162.00
1146	MN	17937	1061		LONG WEEKEND SPORTSWEAR		Check
				E 01	300 298 000 401 315 Chamber Choir Tshirts		\$257.50
		PO#: 1397	Voucher #:	4744	Invoice Invoice No: 25873	10/24/2022	Paid Amt: \$257.50
							Check Amount: \$257.50
1146	MN	17938	1776		RANDY SHAVER CANCER RESEARCH & COMMUNITY FUND		Check
				E 01	300 298 000 401 580 Tackle Cancer		\$1,799.00
		PO#:	Voucher #:	4745	Invoice Invoice No: 10242022	10/24/2022	Paid Amt: \$1,799.00
							Check Amount: \$1,799.00
1146	MN	17939	1777		SYLLIAASEN, TYLER		Check
				E 01	300 298 000 401 470 Parade Float		\$76.41
		PO#:	Voucher #:	4746	Invoice Invoice No: Parade Float	10/24/2022	Paid Amt: \$76.41
							Check Amount: \$76.41
1146	MN	17940	1461		3X GEAR		Check
				E 01	300 298 000 401 540 Volleyball Tournament Tshirts		\$275.00
		PO#:	Voucher #:	4749	Invoice Invoice No: 15624	10/31/2022	Paid Amt: \$275.00
							Check Amount: \$275.00
1146	MN	17941	1012		ANDERSON, LAURA		Check
				E 01	100 298 000 401 107 Pop in Lounge Elem		\$44.50
		PO#:	Voucher #:	4748	Invoice Invoice No: 10312022	10/31/2022	Paid Amt: \$44.50
							Check Amount: \$44.50
1146	MN	17942	1557		CRAGUNS CONFERENCE HOUSING		Check
				E 01	300 298 000 401 470 MASC Hotel Room Leadership Forum		\$116.97
		PO#:	Voucher #:	4752	Invoice Invoice No: 10312022	10/31/2022	Paid Amt: \$116.97
							Check Amount: \$116.97
1146	MN	17943	1026		ISD #146		Check
				E 01	300 298 000 401 580 Pizza for FB Team		\$249.11
		PO#:	Voucher #:	4750	Invoice Invoice No: 10312022	10/31/2022	Paid Amt: \$249.11
							Check Amount: \$249.11
1146	MN	17944	1071		MINNESOTA REGION 1 NATIONAL CONVENTION		Check
				E 01	300 298 000 401 410 National Convention		\$1,927.00
		PO#:	Voucher #:	4751	Invoice Invoice No: 10312022	10/31/2022	Paid Amt: \$1,927.00
							Check Amount: \$1,927.00
1146	MN	17945	1717		PERSONAL TOUCH MARKETING & MANUFACTURING		Check
				E 01	100 298 000 401 110 Unity Day Tshirts		\$696.50

Student Activity Account Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type		
1146	MN	17945	1717		PERSONAL TOUCH MARKETING & MANUFACTURING		Check		
				E 01	100 298 000 401 110	Extra Shirts		\$84.50	
		PO#: 1395	Voucher #:	4753	Invoice	Invoice No: 84841	10/31/2022	Paid Amt:	\$781.00
								Check Amount:	\$781.00
1146	MN	17946	1026		ISD #146		Check		
				E 01	300 298 000 401 540	VB Banquet		\$576.00	
		PO#:	Voucher #:	4755	Invoice	Invoice No: VBBanquet	11/8/2022	Paid Amt:	\$576.00
				E 01	300 298 000 401 540	Buffalo River Bus to Pine River		\$276.00	
		PO#:	Voucher #:	4758	Invoice	Invoice No: Buffalo	11/8/2022	Paid Amt:	\$276.00
				E 01	300 298 000 401 540	Red River VB Bus		\$391.00	
		PO#:	Voucher #:	4759	Invoice	Invoice No: RedRiverVBUS	11/8/2022	Paid Amt:	\$391.00
								Check Amount:	\$1,243.00
1146	MN	17947	1061		LONG WEEKEND SPORTSWEAR		Check		
				E 01	300 298 000 401 106	Christmas Sweatshirts		\$1,688.00	
		PO#:	Voucher #:	4756	Invoice	Invoice No: 25997	11/8/2022	Paid Amt:	\$1,688.00
								Check Amount:	\$1,688.00
1146	MN	17948	1061		LONG WEEKEND SPORTSWEAR		Check		
				E 01	300 298 000 401 223	Senior Tshirts		\$901.00	
		PO#: 1396	Voucher #:	4757	Invoice	Invoice No: 26021	11/8/2022	Paid Amt:	\$901.00
								Check Amount:	\$901.00
1146	MN	17949	1778		MNVBCA		Check		
				E 01	300 298 000 401 540	Spike Rat Shirts		\$625.00	
		PO#:	Voucher #:	4754	Invoice	Invoice No: 2022Spike	11/8/2022	Paid Amt:	\$625.00
								Check Amount:	\$625.00
1146	MN	17950	1075		NIBBE, ALISSA		Check		
				E 01	300 298 000 401 313	Musical Supplies		\$455.40	
		PO#:	Voucher #:	4761	Invoice	Invoice No: 11082022	11/8/2022	Paid Amt:	\$455.40
								Check Amount:	\$455.40
1146	MN	17951	1562		THE PREFERRED SAVINGS GUIDE		Check		
				E 01	300 298 000 401 300	Blue Books		\$1,020.00	
				E 01	300 298 000 401 315	Blue Books		\$1,005.00	
		PO#:	Voucher #:	4760	Invoice	Invoice No: 6008	11/8/2022	Paid Amt:	\$2,025.00
								Check Amount:	\$2,025.00
1146	MN	17952	1075		NIBBE, ALISSA		Check		
				E 01	300 298 000 401 313	Musical Supplies		\$388.03	
		PO#:	Voucher #:	4762	Invoice	Invoice No: Musical11/7/22	65 11/8/2022	Paid Amt:	\$388.03
								Check Amount:	\$388.03

Student Activity Account Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type
1146	MN	17953	1008		ASKEGAARD, MEGAN		Check
				E 01	300 298 000 401 540 Team Pizza		\$80.72
	PO#:	Voucher #:		4765	Invoice Invoice No: 11162022	11/16/2022	Paid Amt: \$80.72
							Check Amount: \$80.72
1146	MN	17954	1634		COTTONWOOD DESIGNS		Check
				E 01	300 298 000 401 360 Kind Tshirts		\$3,062.00
	PO#:	Voucher #:		4764	Invoice Invoice No: KindTshirt	11/16/2022	Paid Amt: \$3,062.00
							Check Amount: \$3,062.00
1146	MN	17955	1026		ISD #146		Check
				E 01	300 298 000 401 540 Meeting Room VB Team		\$600.00
	PO#:	Voucher #:		4767	Invoice Invoice No: 111622	11/16/2022	Paid Amt: \$600.00
				E 01	300 298 000 401 540 Valley Bus- Volleyball		\$2,304.00
	PO#:	Voucher #:		4768	Invoice Invoice No: 7947	11/16/2022	Paid Amt: \$2,304.00
							Check Amount: \$2,904.00
1146	MN	17956	1061		LONG WEEKEND SPORTSWEAR		Check
				E 01	300 298 000 401 540 VB Section tshirts		\$507.50
	PO#:	Voucher #:		4766	Invoice Invoice No: 26053	11/16/2022	Paid Amt: \$507.50
							Check Amount: \$507.50
1146	MN	17957	1069		MSUM THEATER DEPARTMENT		Check
				E 01	100 298 000 401 110 2nd Grade Play		\$462.00
	PO#:	Voucher #:		4763	Invoice Invoice No: 111622	11/16/2022	Paid Amt: \$462.00
							Check Amount: \$462.00
1146	MN	17958	1602		TEEPLES, BRITTA		Check
				E 01	300 298 000 401 106 Bingo Cards		\$31.60
	PO#:	Voucher #:		4769	Invoice Invoice No: 111622	11/16/2022	Paid Amt: \$31.60
							Check Amount: \$31.60
1146	MN	17959	1026		ISD #146		Check
				E 01	300 298 000 401 580 Bus to St. Cloud		\$1,796.00
	PO#:	Voucher #:		4770	Invoice Invoice No: 20994-Bus	11/21/2022	Paid Amt: \$1,796.00
							Check Amount: \$1,796.00
1146	MN	17960	1026		ISD #146		Check
				E 01	300 298 000 401 540 Crown Trophy		\$189.00
	PO#:	Voucher #:		4771	Invoice Invoice No: 61518	11/21/2022	Paid Amt: \$189.00
							Check Amount: \$189.00
1146	MN	17961	1713		ARMSTRONG, RACHELLE		Check
				E 01	300 298 000 401 313 Sign Language Interpreter		\$150.00
	PO#:	Voucher #:		4772	Invoice Invoice No: 11202022	11/21/2022	Paid Amt: \$150.00
							Check Amount: \$150.00

Student Activity Account Detail Payment Register By Check

Co	Bank	Check No	Code	Rcd	Vendor	Pmt/Void Date	Pmt Type	
1146	MN	17962	1712		THEISEN, KAITLYN		Check	
				E 01 300 298 000 401 313	Sign Language Interpreter		\$181.25	
		PO#:	Voucher #:	4773	Invoice	Invoice No: 112022	11/21/2022	Paid Amt: \$181.25
							Check Amount:	\$181.25
							Report Total:	\$22,377.99

7. Appreciation, Recognition and Presentations

A. Education First (EF) Student Tour to Ireland

Mrs. Breanna Mueller

FFA/Ag Teacher Breanna Mueller addressed the Board to present on an opportunity for students to participate in an agricultural focused trip to Ireland in June of 2024.

B. World's Best Workforce

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Barnesville Public Schools

World's Best Workforce

Annual Report 2022

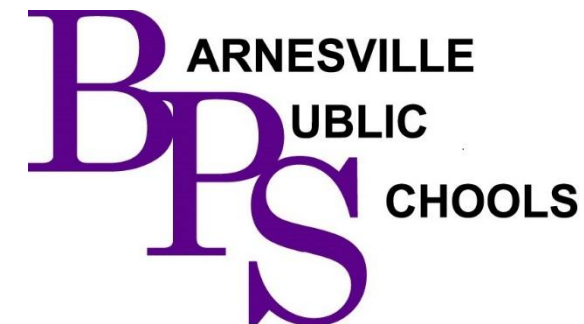
Presented by:

Mr. Todd Henrickson, Elementary Principal

Mr. Bryan Strand, High School Principal

Dr. Jon Ellerbusch, Superintendent

November 21, 2022



Overview

Vision, Mission and Core Values
District Profile

Student Growth

Sites Accountability Measures
21-22 World's Best Workforce Results
22-23 World's Best Workforce Goals

Initiatives & Accomplishments

Elementary School
High School

Partnerships

District Partnerships
Find Us at <https://www.barnesville.k12.mn.us/>

OUR VISION

Recognized for excellence, integrity and challenging learners to reach their full potential.



OUR MISSION

Working collaboratively to develop responsible students in an innovative environment.



OUR CORE VALUES/BELIEFS

- ❖ Putting children first to prepare them for the future.
- ❖ Promoting academics, arts and athletics.
- ❖ Promoting school spirit and enthusiasm so that all feel connected and proud.
- ❖ Effective Communication.
- ❖ Collaboration and team building for a professional learning community.
- ❖ Fair and Equal Opportunity for All Students.
- ❖ Accommodate All Learners.

OUR CORE VALUES/BELIEFS

- ❖ Partnering with Families and Community.
- ❖ Adhering to the “Code of Conduct.”
 - Commitment- loyal and dedicated
 - Honesty- truthful
 - Respect- considerate of self and others
 - Responsibility- accountable
 - Safety- words, actions, and deeds
- ❖ Data Driven Decisions That Align With District’s Vision, Mission and Core Values.

Schools and Departments

Barnesville Public Schools

Barnesville Elementary School

Mr. Todd Henrickson, Principal
(218) 354-2300

Barnesville High School

Mr. Bryan Strand, Principal
(218) 354-2228

District Offices

Dr. Jon Ellerbusch, Superintendent
(218) 354-2217

Student Activities and Community Education

Mr. Aaron Schindler, Director of Student Activities and Community Education Coordinator
(218) 354-2228



Barnesville Public Schools

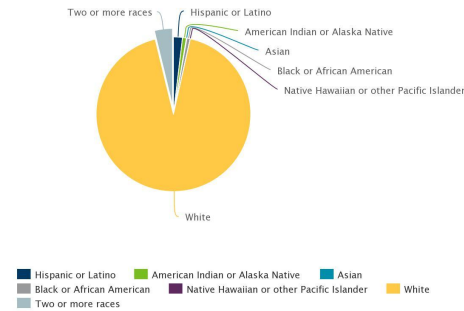
Barnesville Public Schools serves Barnesville, Comstock, Wolverton and fifteen townships.



Staff Profile

Number of inexperienced teachers with 3 years or less	5
Number of teachers with 4-10 years of experience	12
Number of teachers with 11 years or more of experience	43
Percentage of teachers teaching in their fully licensed field	95
Percentage of teachers with an advanced degree	70

Student Profile



Race/Ethnicity	Count	Percent
Hispanic or Latino	28	3.1%
American Indian or Alaska Native	5	0.6%
Asian	0	0.0%
Black or African-American	5	0.6%
Native Hawaiian or other Pacific Islander	0	0.0%
White	836	93.0%
Two or more races	24	2.7%
⁷⁶ All students	898	100.0%

Student Achievement Growth

Renaissance for Fluency and Comprehension

Minnesota Comprehensive Assessments (MCA)



Our elementary uses Renaissance to measure academic growth in grades K-6. Students take fall, winter and spring tests in the areas of math and reading.

Students below proficiency in math and/or reading are provided instructional interventions and weekly reassessed.

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MCAs are given each spring for students in grades 3-8, 10 and 11 in the areas of math and reading. Science tests are given in grades 5, 8 and once in high school.

Academic Growth

Early Childhood

Early Childhood offers community preschool, family education, childhood screening, special education, school readiness and young parent services.



Barnesville Elementary School

Elementary teachers are trained and supported by instructional coaches to monitor student learning on a continuous basis. Teachers use daily classroom data and common assessments to assist in determining the academic growth of each student. Students not meeting benchmark targets are identified for additional supports and services. Students exceeding growth targets are supported in the classroom through extension activities.

Academic Growth



High School

Students in grade 8 are introduced to the MN Career Information System. Students in grade 9 complete the Career Cluster Interest Inventory and create a MCIS Personal Learning Plan. Students in grade 10 complete the Career Interest Research Project and make revisions to their MCIS Personal Learning Plan. All students in grade 11 have the opportunity to take the ACT, ASVAB, PSAT assessments. Financial aid presentations and college sponsored tours are made available to students in grade 12.





Five Goals of World's Best Workforce

- ❖ All students meet school readiness goals
- ❖ All third grade students achieve grade level literacy
- ❖ Close the achievement gap for all students
- ❖ All students attain college and career readiness
- ❖ All students graduate from high school

2021-22 WBWF

Student outcomes

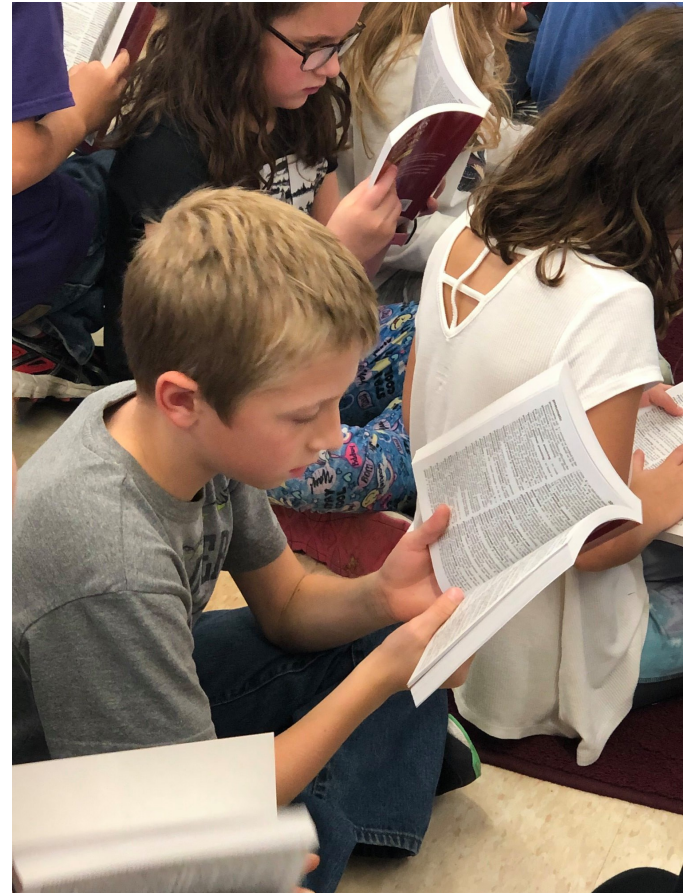
All Students Ready for School

Percentage of preschoolers meeting goals for social emotional development	85
Percentage of preschoolers meeting goals for approaches to learning	95
Percentage of preschoolers meeting goals for language and literacy	90
Percentage of preschoolers meeting goals for creativity and arts	85
Percentage of preschoolers meeting goals for cognitive development	90
Percentage of preschoolers meeting goals for physical/motor development	90

All Students in Third Grade Achieving Grade Level Literacy

Percentage of Barnesville 3rd Grade MCA Reading Proficiency scores - **57.1%**

Percentage of Statewide 3rd Grade MCA Reading Proficiency scores - **47.8%**



2021-22 WBWF

Student outcomes

Close Achievement Gap Between Free and Reduced and Non-Free and Reduced Student Groups



The proficiency among 3rd grade students were **50.0%** (free and reduced) and **57.1%** (all) on the spring 2022 Reading MCA assessment. **Difference of 7.1%**

The proficiency among 3rd grade students were **66.7%** (free and reduced) and **79.2%** (all) on the spring 2022 Math MCA assessment. **Difference of 12.5%**

The gap among 3rd grade students receiving F&R lunches and all students **decreased 27.8%** between the spring 2021 Reading MCA and 2022 Reading MCA assessments.

The gap among 3rd grade students receiving F&R lunches and all students **decreased 5.9%** between the spring 2021 Math MCA and 2022 Math MCA assessments.

The proficiency among 6th grade students were **46.2%** (free and reduced) and **61.4%** (all) on the spring 2022 Reading MCA assessment. **Difference of 15.2%**

The proficiency among 6th grade students were **30.8%** (free and reduced) and **45.7%** (all) on the spring 2022 Math MCA assessment. **Difference of 14.9%**

The gap among 6th grade students receiving F&R lunches and all students **decreased 15.6%** between the spring 2021 Reading MCA and 2022 Reading MCA assessments.

2021-22 WBWF

Student outcomes

Close Achievement Gap Between Free and Reduced and Non-Free and Reduced Student Groups



The proficiency among high school students were **54.5%** (free and reduced) and **66.0%** (all) on the spring 2021 Reading MCA assessment. **Difference of 11.5%**

The proficiency among high school students were **50.0%** (free and reduced) and **62.0%** (all) on the spring 2021 Math MCA assessment. **Difference of 12.0%**

The gap among high school students receiving F&R lunches and all students **decreased 12.3%** between the spring 2021 Reading MCA and 2022 Reading MCA assessments.

The gap among high school students receiving F&R lunches and all students **decreased 8.1%** between the spring 2021 Math MCA and 2022 Math MCA assessments.

2021-22 WBWF

Student outcomes

All Students Career- and College-Ready by Graduation

8th graders were introduced to the MN Career Information Systems.

9th graders completed the Career Cluster Interest Survey & MCIS Personal Learning Plan.

10th graders completed the Career Interest Research Project and made revisions to the MCIS Personal Learning Plan.

11th graders were provided the opportunity to take the ACT, ASVAB and PSAT assessments.

12th graders received financial aid presentations and workplace and college sponsored tours.

All Students Graduate

96.2% of seniors graduated in 2022.



Kindergarten Readiness

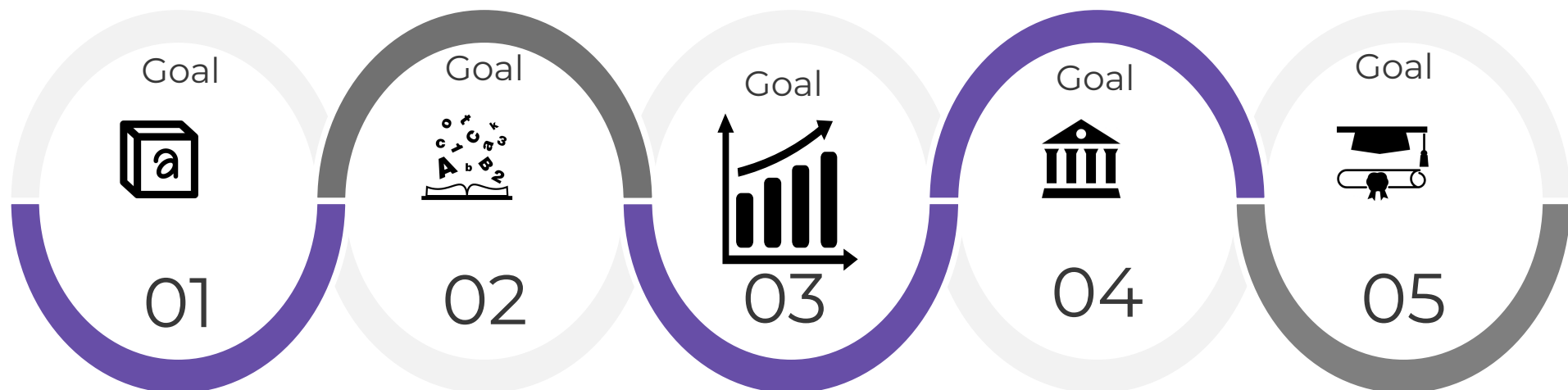
The percentage of students screened at age three will increase from 80% in 2021-22 to 83% in 2022-23.

Achievement Gap Reduction

The achievement gap between students receiving F&R lunches compared to Non-F&R students will decrease by 5% as measured by the Reading and Math MCA.

Graduation

The percentage of students earning their high school diploma in four years will be 100%.



Literacy by Grade 3

The percentage of elementary students enrolled as of October 1 who meet or exceed their reading fluency as measured by Renaissance will increase from 55% in the spring of 2022 to 60% in the spring of 2023.

Career & College Readiness

In order to prepare all students for college and careers, the percentage of students meeting all four college readiness benchmarks as measured by ACT will increase from 30% for graduating Class of 2022 to 35% for graduating Class of 2023.

Initiatives and Accomplishments at Elementary School

What I Need (WIN)

Elementary teachers and Interventionalists use WIN teaching procedures to help all students succeed in the classroom- it is not just for children with special needs or learning disabilities.

Minnesota Comprehensive Assessments

Standardized math and reading scores continue to far exceed the state averages year-after-year.

1

2

3

4

5

Teacher-Child Interaction Training

All K-2 teachers and paraprofessionals have been trained in TCIT. The purpose is strengthening teacher-child relationship skills and increase teachers' confidence to manage challenging behaviors and to promote young children's social-emotional development.

Makerspace Lab

A collaborative work space in the elementary where students explore, make and learn together using high technology tools.

Commitment and Dedication

Teachers and support staff are always willing to go above and beyond to ensure student success.

Initiatives and Accomplishments at High School

Minnesota Comprehensive Assessments

Students in grades 7-11 continue to exceed the state averages on MCA assessments year-after-year.

Commitment and Dedication

Teachers and support staff are always willing to go above and beyond to ensure student success.



1

2

3

4

5

High School Graduation

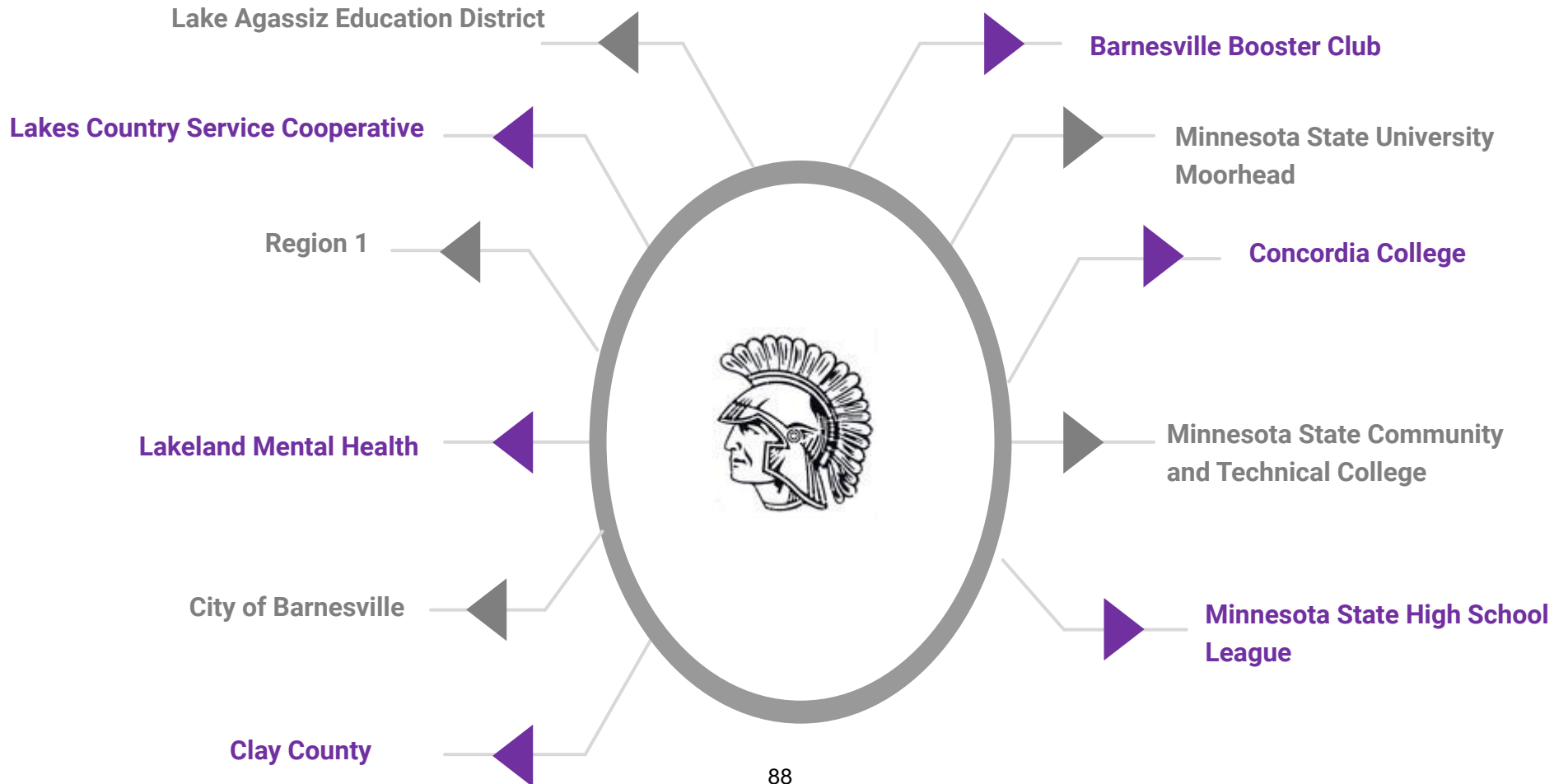
Nearly 100% of students earn a high school diploma in four (4) years.

College Credits

Sixty (60) students earned a combined 945 college credits during the school day.

District Partnerships

Teamwork toward a common goal



8. Recognition of Citizens for Input Purposes

Ron Johnson addressed the Board with praise for the new auditorium. He noticed that there was not a flag present in the auditorium area and spoke with his VFW Auxiliary and they would like to donate a flag to the district. The Board thanked Ron and the VFW and will work on a plan to decide what is needed for the space.

9. Reports/News

A. High School Principal's Report

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Barnesville High School - Board Report November 21, 2022

Past Months Events

1. October Students of the Month - 7th grade - Kobi Thompson, 8th grade - Nathan Froehler, 9th grade - Kristin Lamm, 10th grade - Cameron Schmidt, 11th grade - Lucas Fuller, 12th grade -Kylie Morgan
2. Quarter 1 ended on November 7
3. November 11 hosted the Veteran’s Day program at the high school
 1. Thank you to Mr. Sylliaasen and the student council for all of their hard work
 2. Great job by all the speakers as well as the students that helped with the honor guard
4. Congratulations to Jonny Robideau who was selected for the all-star football team.
 1. The game will be on Saturday, December 10 at US Bank Stadium at 6:00 p.m
5. Students (juniors) took the ASVAB test November 3
6. Congratulations to the cast and crew of the fall musical, “Back to the 80’s”
 1. Alissa Nibbe put on a spectacular show as did her pit band along with the assistance of Sarah Leach with music

Future High School Events

7. November 23 school out at 1:00 p.m.
8. November 30 - Grade Check
9. December 7 - Grade recheck for eligibility
10. November 24-25 No school Thanksgiving break
11. December 5, is the date for high school conferences 4:00-7:30 p.m.
12. December 12, Choir concert @ 7:00 p.m. in new gym grades 7-12
13. December 1, Band concert @7:00 p.m. grades 5-12
14. December 23 is last day of school before Christmas break early out at 1:00, school resumes on January 3rd

TODD HENRICKSON - ELEMENTARY PRINCIPAL
Board Report – November 21, 2022

• **October Students of the Month**

- K – Olivia Holt 1st – Olivia Carter 2nd – Nora Skrove
- 3rd – Ryder Harfield 4th – Camden Sizer 5th – Addison Anderson
- 6th – Zoey Wirth

• **Oct 24th & 25th – Vision & Hearing Screening**

- Thank you to Trisha, Michelle F, and Haley for setting this up.
- Thank you to the Barnesville staff members who helped with the screenings: Chrissa, Joanne, Janet, Jess, Betsy, Ashley, Lynn, Susan, and Joyce.
- Thank you to the MSUM Students who volunteered their time to help.

• **Oct 25th – Picture Retakes**

• **Oct 28th – CPT (see attached)**

• **Oct 28th – The new Outdoor Court was completed (see attached pictures)**

• **Oct 31st – Grades K-1 walked to the Care Center for a Halloween Parade**

• **Nov 7th – End of Quarter 1**

• **Nov 9th & 10th PBIS Update - Training in Sartell**

- Due to a lack of subs, we sent a smaller group
- The entire team will be updated tomorrow morning.

• **Nov 14th & 15th – Parent/Teacher Conferences – 4:00pm-7:30pm**

- Conferences were well attended.
- Thank you to the PTO for serving meals on both nights.

• **Scholastic Book Fair - \$12,170.92**

- Thank you to Mrs. Thorkildson for organizing this event.
- The library will receive 50% of the total after taxes
- Thank you to Ashley Schilling and Janet Rasmussen for their help before school.
- Thank you to the Literary League Members: Laurie Andvik, Elieen Plath, Deb Abbey, and Ardys Randell for their help during conferences nights.

• **Nov 17th – Dental Day – Elementary Conference Room**

- 6 students were seen

• **Nov 17th – 2nd Grade attended the MSUM Play, “A Year with Frog and Toad”**

• **Dec 5th – PTO Fundraiser Pick-up – Elementary Cafeteria from 3:00-6:00**

- This is a date change due to State Volleyball

• **Dec 5th – Elementary Music Program - PAC**

- Grade 4 Program - 6:30pm
- Grades 5 & 6 Program and Band Concert – 7:00pm

Elementary Calendar:

Nov	22	A	7:15 am – PBIS Team – Conference Room 9:00 am – Lake Agassiz Principals Meeting – Hawley 11:00 am – City Meeting – Conference Room
Nov	23	A	7:30 am – Grade Above Meetings: K-1 / 2-3 / 4-5 / 6-HS 7:30 am – BSA Committee Meeting – HS Conference Room 10:00 am – Admin Meeting 1:00 – Early Out (See Early Dismissal Schedule)
Nov	24	--	Happy Thanksgiving!
Nov	25	--	No School!
Nov	29	C	SOM Nominations - Due 7:30 – Wellness Meeting – HS Conference Room
Nov	30	A	10:00 – Admin Meeting
Dec	1	B	Door Supervision Change
Dec	5	A	9:00 – Grades 4-6 program Dress rehearsal – PAC – Grade Levels are invited 3:00 – LETRS Training – Mr. H (Zoom) 6:30 – 4 th Grade Music Program – PAC 7:00 – 5 th & 6 th Grade Music & Band Program - PAC
Dec	7	C	7:30 – Site Council - Library 9:00 – Western Division Principals Meeting – Fergus Falls 10:00 – Admin Meeting 3:15 – PBIS Training
Dec	12	C	8:00 – LETRS Training – Mr. H (Zoom)
Dec	13	A	7:15 – PBIS Meeting – Conference Room 7:00 – PTO Meeting – Library
Dec	14	B	7:30 – Grade Level Meetings 8:00 – LETRS Training – Mr. H (Zoom)
Dec	19	B	7:00 – School Board Meeting – HS Library
Dec	21	A	7:30 – Staff Meeting
Dec	23	B	1:00 – Early Out (See Early Dismissal Schedule)

CPT – Friday, October 28, 2022

8:00

All Staff – PBIS Survey

- The link was emailed earlier in the week
- Will take approximately 20-30 minutes

Special Ed

- Ukeru Training for the following: Sarah, Cheryl, Amy, Hope, and Brea

8:30

Title I Paras (Holly & Patti)

- Discussion on the interventions and assessments that are being used.

Grade Level Teachers - LA Mapping (continued)

- Finished Product Sample:
 - https://docs.google.com/spreadsheets/d/11JXXHcWR_OJo71SixGkvVkzFxlN7NuYPdSP6nEbyqkMU/edit?usp=sharing

10:00

Done





BOARD REPORT -- AARON SCHINDLER
ACTIVITIES DIRECTOR/COMMUNITY EDUCATION COORDINATOR
November 21, 2022

ACTIVITY INFORMATION:

- **Volleyball**
 - Heart O' Lakes- Finished tied for 2nd
 - #1 Seed in the South Sub-Section
 - Congratulations to Coach Askegaard and her staff as well as the players on a magical season!
 - Congratulations to Coach Askegaard- Section 8AA Coach of The Year
 - Congratulations to our All-Conference Players: Emily Smith and Kenzie Skogen
 - Honorable Mention: Emily Riddle, Sydney Strand, and Rumely Biewer
 - November 13th – HOL All-Star Match
 - Coach Askegaard coached one of the teams. She has never lost!
 - All-Conference Players participated

- **Football**
 - District – 1st Place Finish
 - #1 Seed in Section 8AA
 - Section 8AA Champions
 - Congratulations to Jonny Robideau – Selected to Play in the MN All-Star Game
 - AA State Championship Game: Barnesville (8AA) vs Chatfield (1AA) at the US Bank Friday December 2nd at 1:00 pm

- **October 24th – Start Date - JH Girls Basketball**

- **November 14th – Start Date - Grades 9-12 Girls Basketball**

- **November 21st – Start Date**
 - Grades 7-12 Wrestling
 - Grades 9-12 Boys Basketball

- **JH Girls Basketball Numbers**
 - 7th = 13 / 8th = 8 **Total = 21**

- **Change of Pace**
 - 9th = 3 / 10th = 1 / 11th = 1 / 12th = 6 **Total = 11**

- **Jazz Band**
 - 9th = 1 / 10th = 4 / 11th = 5 / 12th = 7 **Total = 17**

- **Girls Basketball Numbers**
 - 9th = 6 / 10th = 8 / 11th = 3 / 12th = 5 **Total = 22**

- **Wrestling (preliminary)**
 - 7th = 6 / 8th = 5 / 9th = 4 / 10th = 1 / 11th = 5 / 12th = 6 **Total = 27**

- **Boys Basketball (preliminary)**
 - 9th = 12 / 10th = 8 / 11th = 6 / 12th = 11 **Total = 37**



Barnesville Public Schools Regular School Board Meeting

7:00 PM on Monday, November 21, 2022
High School Library

Superintendent's Monthly Board Report

1. Emergency Messages on Blackboard

Blackboard doesn't have a feature to distinguish phone, text and email messages. They agreed on our idea to begin emergency messages with "Urgent Message from ISD 146."

There is a Blackboard feature to send an emergency message that

- Sends immediately
- Ignores system blackout times (9:30 PM until 8:00 AM)
- Delivers to all recipient numbers (some have multiple phone numbers)

2. HVAC Noise Issues

Please find below a link to Proposal Request (PR) 118. It provides the following plans for addressing HVAC noise issues in the Ag Shop, BSA, and Science Classroom:

- Ag Shop - New sound attenuator and ductwork
- BSA - Install liner in the return air duct drop
- Science Classroom - Replace noisy grill

Click [here](#)

3. High School Parking Lot

The HS Parking Lot near the east pond will need to be replaced in spring 2023. I confirmed with RA Morton that they've retained \$62,000 from All Finish Concrete. In addition, their bonding company has been placed on notice. Our hope is All Finish gets the job done correctly this next time around.

4. Energy Audit by Martin Mechanical Design

Board members have expressed their desire for an energy audit. Andy provided me with contact information for Brian Martin at Martin Mechanical Design. Click [here](#) to see their K-12 projects.

I created and shared a Google folder of documents with Brian. He is going to put together a proposal cost for us.

5. Official MN DOT Detour Route for 2023 Highway 9 Project

Please find below a link to the Official MN DOT Detour Route for the 2023 Highway 9 Project. We support and recognize there will be some inconveniences for the School District and others (e.g., delivery truck drivers traveling farther out of the way).

Click [here](#)

6. Day of Caring

The High School Philanthropy and Youth (PAY) and Student Council groups are considering participating in a Day of Caring in Spring 2023. Other schools and service organizations have been doing this volunteer work in the area. We think it'd be rewarding for our students to do the same here in Barnesville!

Day of Caring Timeline - Click [here](#)

United Way of Cass-Clay Day of Caring - Click [here](#)

E. Board Committee Reports

10. Approval of Consent Items

A. Personnel

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

- 1) Sam Olson as 7th Grade Boys" Basketball Coach
- 2) Rylee Anderson as 9th/JH Wrestling Coach
- 3) Noah Krause as Volunteer Basketball Coach
- 4) Extension of Unpaid Leave of Absence for Laura Anderson

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Dr. Ellerbusch, Mr. Henrickson, and the Barnesville School Board,

I am writing to request an extension of my unpaid leave absence from my position as a 4th Grade classroom teacher. The dates of my leave would now include January 3, 2023, the date I was originally planning to return, and continue to the end of the 2022-2023 school year.

I am requesting this extension to be able to continue to work on our farm when fieldwork resumes this spring. Desi Erickson, the long term substitute who is currently in my position will continue on teaching in that capacity for the remainder of the school year. I will continue to substitute teach when needed to keep my connection to the school.

I appreciate your consideration and understanding.

Sincerely,



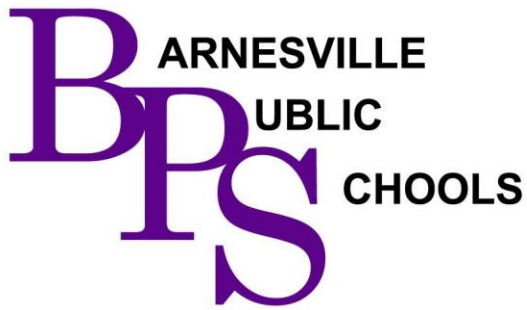
Laura Anderson

5) Leave Request for Breanna Mueller

B. Donations

1) \$37,796.14 Donation from Barnesville Area Community Fund for Elementary Activity Court

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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”

October 27, 2022

Dear Ms. Rebecca Peterson:

Thank you for mailing Barnesville Public School a \$37,796.14 check for the Elementary Activity Court project. We greatly appreciate this donation from the Barnesville Community Fund!

Sincerely,

Dr. Jon Ellerbusch

Jon P. Ellerbusch, Ed.D.
Superintendent

- 2) \$582 Donation from Barnesville PTO for Kindergarten Trip to Pumpkin Patch
 - 3) \$500 Donation from Barnesville PTO for Kids Club Supplies
 - 4) \$225 Donation from Microsoft-Benevity Fund for Softball Auxiliary Account
 - 5) \$20 Donation from Bell Bank
- C. Project Application and Project Certification for Payment (Draw 31)

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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 School Barnesville, MN	APPLICATION NO: 31	Distribution to:
		PERIOD TO: November 05, 2022	OWNER: <input type="checkbox"/>
ATTENTION: Dr. Jon Ellerbusch, Superintendent	VIA CONSTRUCTION MANAGER: R. A. Morton & Associates, LLC	PROJECT NOS: 1907 /	CONSTRUCTION MANAGER: <input type="checkbox"/>
			ARCHITECT: <input type="checkbox"/>
			: <input type="checkbox"/>

PROJECT APPLICATION FOR PAYMENT

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

1. TOTAL CONTRACT SUMS <i>(Item A Totals)</i>	\$28,050,000.00
2. TOTAL NET CHANGES BY CHANGE ORDERS <i>(Item B Totals)</i>	\$950,324.15
3. TOTAL CONTRACT SUM TO DATE <i>(Item C Totals)</i>	\$29,000,324.15
4. TOTAL COMPLETED & STORED TO DATE <i>(Item F Totals)</i>	\$28,839,040.43
5. RETAINAGE <i>(Item H Totals)</i>	\$442,457.00
6. LESS PREVIOUS TOTAL PAYMENTS <i>(Item I Totals)</i>	\$28,149,861.71
7. CURRENT PAYMENT DUE <i>(Item J Totals)</i>	\$246,721.72

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, 2027

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 \$246,721.72

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. 31
 Period From: 10/05/22
 To: 11/05/22

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	(415,205.00)	0.00							0.00	100%
Phone/Technology	0.00	12,748.77	12,748.77	12,748.77		12,748.77		12,694.11	54.66		
Temp Office	0.00	18,970.34	18,970.34	18,970.34		18,970.34		18,970.34			
Temp Storage	0.00	3,100.00	3,100.00	3,100.00		3,100.00		3,100.00			
Temp Toilet	0.00	13,121.00	13,121.00	13,121.00		13,121.00		13,121.00			
Temp Electric	0.00	25,538.31	25,538.31	25,538.31		25,538.31		25,538.31			
Temp Heat/Environ Control	0.00	83,647.08	83,647.08	83,647.08		83,647.08		83,647.08			
Barricades/Temp Fencing	0.00	15,520.00	15,520.00	15,520.00		15,520.00		15,520.00			
Construction Staking	0.00	41,502.70	41,502.70	41,502.70		41,502.70		41,502.70			
Construction Testing	0.00	113,908.50	113,908.50	113,908.50		113,908.50		113,908.50			
Safety	0.00	133.03	133.03	133.03		133.03		133.03			
Misc Mat'l/Constr Supplies	0.00	1,820.52	1,820.52	1,820.52		1,820.52		1,085.80	734.72		
Construction Signage	0.00	1,916.00	1,916.00	1,916.00		1,916.00		1,916.00			
Hourly Workers	0.00	44,236.64	44,236.64	44,236.64		44,236.64		42,381.64	1,855.00		
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	56,703.72	56,703.72	56,703.72		56,703.72		56,703.72			
Clean Up	0.00	143,583.26	143,583.26	143,583.26		143,583.26		143,583.26			
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	2,129.22	2,129.22	2,129.22		2,129.22		1,969.88	159.34		
Sub-Total	\$415,205.00	\$170,265.89	\$585,470.89	\$585,470.89	\$0.00	\$585,470.89	\$0.00	\$582,667.17	\$2,803.72	\$0.00	100%
3A Combination Building and Site Concrete											
All Finish Concrete, Inc.	1,130,567.06	72,756.58	1,203,323.64	1,203,323.64		1,203,323.64	60,166.00	1,143,157.64		0.00	100%
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											
Innovative Builders	0.00	87,817.77	87,817.77	87,818.16		87,818.16		87,818.16		(0.39)	100%
4A Masonry											
Eicholtz Masonry, Inc.	1,684,400.00	64,160.68	1,748,560.68	1,748,560.68		1,748,560.68	6,000.00	1,661,132.68	81,428.00	0.00	100%
4B Masonry Restoration											
Bradco Restoration, Inc.	0.00	106,035.00	106,035.00	106,035.00		106,035.00		106,035.00		0.00	100%
5A Steel Supply (MO)											
Integrity Steel Supply, LLC	782,000.00	89,448.60	871,448.60	871,448.60		871,448.60		871,448.60		0.00	100%
5B Steel Erection (LO)											
Innovative Erectors, Inc.	348,900.00	335,158.64	684,058.64	684,058.64		684,058.64	34,203.00	649,855.64		0.00	100%
6A Carpentry											
Gast Construction Co., Inc.	429,500.00	151,639.93	581,139.93	581,139.93		581,139.93		543,302.93	37,837.00	0.00	100%
6B Architectural Woodwork											
Northern Woodwork, Inc.	141,537.00	42,674.72	184,211.72	184,211.72		184,211.72		184,211.72		0.00	100%
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	21,315.63	1,357,481.63	1,355,723.90		1,355,723.90	67,786.00	1,287,937.90		1,757.73	100%
7C Joint Sealants											
WCS1, LLC	60,500.00	(2,075.00)	58,425.00	58,425.00		58,425.00		58,425.00		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
8A Doors, Frames, and Hardware (MO)											
Central Door & Hardware, Inc.	264,937.00	72,354.00	337,291.00	334,470.00		334,470.00	16,724.00	317,746.00		2,821.00	99%
8B Aluminum Doors and Windows											
Rusco Window Company, Inc.	338,689.00	22,465.00	361,154.00	338,100.50		338,100.50	16,905.00	321,195.50		23,053.50	94%
8C Sectional Doors	Contract Prepared Later - \$ Taken From Contingenc										
PS Garage Doors	15,000.00	37,049.00	52,049.00	52,049.00		52,049.00		52,049.00		0.00	100%
9A Gypsum System											
RTL Construction, Inc.	778,075.00	127,533.52	905,608.52	905,608.52		905,608.52		905,608.52		0.00	100%
9B Tilework											
McArthur Tile Corporation	130,000.00	48,390.00	178,390.00	178,390.00		178,390.00		169,470.00	8,920.00	0.00	100%
9C Acoustical Ceilings	* Contract Prepared Later - \$ Added to Contingency										
Far-Moor Acoustics & Floors, LLC	365,000.00	69,907.00	434,907.00	434,907.00		434,907.00		413,162.00	21,745.00	0.00	100%
9D Wood Flooring											
H2I Group, Inc.	194,300.00		194,300.00	194,300.00		194,300.00		194,300.00		0.00	100%
9E Floor Covering											
Bachman, Inc. dba Floor to Ceiling Carpet One	326,398.00	80,407.04	406,805.04	406,805.04		406,805.04		406,805.04		0.00	100%
9F Painting											
Trall Painting Co.	184,500.00	24,276.00	208,776.00	208,776.00		208,776.00	10,439.00	198,337.00		0.00	100%
10A Lockers											
Olympus Lockers & Storage Products, Inc.	77,219.00	1,995.00	79,214.00	79,214.00		79,214.00		79,214.00		0.00	100%
11A Gymnasium Equipment											
H & B Specialized Products, Inc.	51,600.00		51,600.00	51,600.00		51,600.00		51,600.00		0.00	100%
11C Foodservice Equipment	Contract Prepared Later - \$ Taken from Owner Cont										
Trimark Hockenbergs	0.00	390,322.97	390,322.97	390,322.97		390,322.97	19,516.00	370,806.97		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
12A Furnishings											
H2I Group, Inc.	158,992.00	11,853.00	170,845.00	170,845.00		170,845.00		170,845.00		0.00	100%
12B Auditorium Seating											
H2I Group, Inc.	133,500.00		133,500.00	133,500.00		133,500.00		133,500.00		0.00	100%
12C Bleachers											
Seating & Athletic Facility Enterprises, LLC (SAAFE, LLC)	123,845.00		123,845.00	123,845.00		123,845.00		123,845.00		0.00	100%
14A Conveying Equipment											
Otis Elevator Company	155,000.00	980.00	155,980.00	155,980.00		155,980.00	7,799.00	148,181.00		0.00	100%
21A Fire Protection											
LVC Companies, Inc.	532,906.00	84,328.96	617,234.96	606,247.96		606,247.96	30,312.00	575,935.96		10,987.00	98%
22A Plumbing & HVAC											
Manning Mechanical, Inc.	4,634,000.00	1,321,525.81	5,955,525.81	5,955,525.81		5,955,525.81		5,895,970.81	59,555.00	0.00	100%
26A Electrical Communications, Electronic Safety, & Security											
Vinco, Inc.	1,607,800.00	525,723.32	2,133,523.32	2,133,523.32		2,133,523.32	106,676.00	2,026,847.32		0.00	100%
31A Earthwork and Site Utilities											
Landwehr Construction, Inc.	1,357,679.00	166,837.83	1,524,516.83	1,524,516.83		1,524,516.83		1,524,516.83		0.00	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 Ashpaht, LLC	164,600.00	67,292.00	231,892.00	231,892.00		231,892.00		220,297.00	11,595.00	0.00	100%
32B Landscaping											
Allowance	25,000.00		25,000.00	12,846.39		12,846.39		12,846.39		12,153.61	51%
Tuckpointing											
Allowance	* \$ Trans. - 4B Masonry Restoration & 11B Equip. 331,614.00	(331,614.00)	0.00							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
Auditorium Sound Equip.	* \$ Trans. To 27A Comm. & 11B Equipment *										
Allowance	400,000.00	(400,000.00)	0.00							0.00	100%
27A Communications	* \$ Trans. From Tuckpointing Allow. & 27A Allow. *										
AVI Systems, Inc.	0.00	343,350.10	343,350.10	343,350.10		343,350.10		326,182.10	17,168.00	0.00	100%
11B Equipment	* \$ Trans. From Tuckpointing Allow. & 27A Allow. *										
Norcostco, Inc.	0.00	85,900.00	85,900.00	85,900.00		85,900.00		81,605.00	4,295.00	0.00	100%
Sub-Total	\$19,504,943.06	\$3,803,700.10	\$23,308,643.16	\$23,251,870.71	\$0.00	\$23,251,870.71	\$442,457.00	\$22,566,870.71	\$242,543.00	\$56,772.45	100%
CM Fees											
R. A. Morton & Associates, LLC	685,000.00	28,625.00	713,625.00	713,625.00		713,625.00		712,250.00	1,375.00	0.00	100%
CM Reimbursables											
R. A. Morton & Associates, LLC	88,000.00		88,000.00	88,000.00		88,000.00		88,000.00		0.00	100%
Architect Fees	1,886,326.00	(85,000.00)	1,801,326.00	1,772,417.09		1,772,417.09		1,772,417.09		28,908.91	98%
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	9,872.00	37,262.00	37,262.00		37,262.00		37,262.00		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	48,500.00		48,500.00		48,500.00		9,400.00	84%
Plan Printing & Bid Expenses	* Added to Contingency *										
	6,040.13	(303.29)	5,736.84	5,736.84		5,736.84		5,736.84		0.00	100%
Owner Project Supplies	* Added to Contingency *										
	3,000.00	(45.34)	2,954.66	2,954.66		2,954.66		2,954.66		0.00	100%
Wrestling Room Relocation and Pads	* Added to Contingency *										
	60,000.00	(3,768.99)	56,231.01	56,231.01		56,231.01		56,231.01		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
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	72,940.00	72,940.00	72,940.00		72,940.00		72,940.00		0.00	100%
Clock System	0.00	32,727.05	32,727.05	32,727.05		32,727.05		32,727.05		0.00	100%
		* 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		31,327.00		0.00	100%
		* Taken from Owner Contingency *									
Asbestos Abatement	174,876.00	63,019.00	237,895.00	237,895.00		237,895.00		237,895.00		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	3,925.17	3,925.17	3,925.17		3,925.17		3,925.17		0.00	100%
Elementary Classroom Cabinets	* \$ Taken From Construction Contingency *										
	0.00	41,547.64	41,547.64	41,547.64		41,547.64		41,547.64		0.00	100%
Elementary Remodel Carpet	* \$ Taken From Construction Contingency *										
	0.00	81,136.45	81,136.45	81,136.45		81,136.45		81,136.45		0.00	100%
		* \$ Taken From Construction Contingency *									
Window Treatments	0.00	23,610.00	23,610.00	23,610.00		23,610.00		23,610.00		0.00	100%
		* \$ Taken From Construction Contingency *									
Epoxy Floor - Locker Rooms	0.00	10,500.00	10,500.00	10,500.00		10,500.00		10,500.00		0.00	100%
		* \$ Taken From Construction Contingency *									
Epoxy Floor - Ind. Tech Shop	0.00	21,750.00	21,750.00	21,750.00		21,750.00		21,750.00		0.00	100%
Concrete Pour Behind Boiler Room	* Line Added - \$ Added to Project Cost *										
	0.00	2,330.00	2,330.00	2,330.00		2,330.00		2,330.00		0.00	100%
		* \$ Taken From Construction Contingency *									
FF&E	472,153.00	116,135.60	588,288.60	588,288.60		588,288.60		588,288.60		0.00	100%
Additional Elementary FF&E	0.00	66,202.36	66,202.36							66,202.36	0%
Fitness Equipment	152,658.00	791.30	153,449.30	153,449.30		153,449.30		153,449.30		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	
Technology	300,000.00	28,361.67	328,361.67	328,361.67		328,361.67		328,361.67		0.00	100%	
Legal & Fiscal	406,648.00	(213,336.15)	193,311.85	193,311.85		193,311.85		193,311.85		0.00	100%	
Added to project	\$267,071.93 was added to Contingency - Increased Project Budget										0.00	#DIV/0!
Additional LTFM Funds	* \$122,684.09 Elementary Class Room & Carpets*											
Food Service Funds	* \$69,387.84 Portion of Trimark Contract*											
Secured Front Entrance	* \$75,000.00 Secured Entry Grant*											
Contingency	3,183,576.94	(3,183,576.94)	0.00	Starting Contingency includes Construction Contingency, Owner Contingency and initial Interest Earnings							0.00	100%
Interest Earnings	\$603,209.00 was added to Contingency - Increased Project Budget (Started at \$400,031 - added \$255,000 then adjusted to final projection by reducing by \$51,822)										0.00	#DIV/0!
Sub-Total	\$8,129,851.94	(\$3,023,641.84)	\$5,106,210.10	\$5,001,698.83	\$0.00	\$5,001,698.83	\$0.00	\$5,000,323.83	\$1,375.00	\$104,511.27	98%	
Construction Total	\$28,050,000.00	\$950,324.15	\$29,000,324.15	\$28,839,040.43	\$0.00	\$28,839,040.43	\$442,457.00	\$28,149,861.71	\$246,721.72	\$161,283.72	99%	

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

Listing of Checks to be Prepared

Draw #31

Please Do NOT Combine Checks for the Same Contractor.

R. A. Morton & Associates, LLC	\$	1,589.00
Pierce Lee Roofing, LLC	\$	734.72
H2I Group	\$	1,855.00
Eicholtz Masonry, Inc.	\$	81,428.00
Gast Construction Company, Inc.	\$	8,780.00
Gast Construction Company, Inc.	\$	29,057.00
McArthur Tile Corporation	\$	8,920.00
Far-Moor Acoustics & Floors, LLC	\$	21,745.00
Manning Mechanical, Inc.	\$	59,555.00
FM Asphalt, LLC	\$	11,595.00
AVI Systems, Inc.	\$	17,168.00
Norcostco, Inc.	\$	<u>4,295.00</u>
Draw Total	\$	<u><u>246,721.72</u></u>

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

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

THANK YOU!

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

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

Owner Contingency Fund Balance

Reconciliation
11/05/22

Beginning Balance of Contingency Fund	\$1,933,608.00
Change Orders Processed On Draw #1	<u>0.00</u>
Contingency Balance Shown on Draw #1	1,933,608.00
Change Orders Processed On Draw #2	<u>0.00</u>
Contingency Balance Shown on Draw #2	1,933,608.00
Change Orders Processed On Draw #3	<u>0.00</u>
Contingency Balance Shown on Draw #3	1,933,608.00
Change Orders Processed On Draw #4	<u>0.00</u>
Contingency Balance Shown on Draw #4	1,933,608.00
Change Orders Processed On Draw #5	<u>0.00</u>
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	<u>(1,857.00)</u>
Contingency Balance Shown on Draw #6	1,913,431.00
Change Orders Processed On Draw #7	<u>0.00</u>
Contingency Balance Shown on Draw #7	1,913,431.00
Change Orders Processed On Draw #8	<u>0.00</u>
Contingency Balance Shown on Draw #8	1,913,431.00
Change Orders Processed On Draw #9	<u>0.00</u>
Contingency Balance Shown on Draw #9	1,913,431.00
Change Orders Processed On Draw #10	<u>0.00</u>
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	<u>(385,810.00)</u>
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	<u>(500.00)</u>
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 Contingency	<u>186,000.00</u>
Contingency Balance Shown on Draw #13	6,598.15
Change Orders Processed On Draw #14	<u>(6,560.00)</u>
Contingency Balance Shown on Draw #14	38.15
Change Orders Processed On Draw #15	<u>0.00</u>
Contingency Balance Shown on Draw #15	38.15
Change Orders Processed On Draw #16	<u>0.00</u>
Contingency Balance Shown on Draw #16	38.15
Change Orders Processed On Draw #17	<u>0.00</u>
Contingency Balance Shown on Draw #17	38.15
Change Orders Processed On Draw #18	<u>0.00</u>
Contingency Balance Shown on Draw #18	38.15
Change Orders Processed On Draw #19	<u>0.00</u>
Contingency Balance Shown on Draw #19	38.15
Change Orders Processed On Draw #20	<u>0.00</u>
Contingency Balance Shown on Draw #20	38.15
Change Orders Processed On Draw #21	<u>0.00</u>
Contingency Balance Shown on Draw #21	38.15
Change Orders Processed On Draw #22	0.00

Contingency Balance Shown on Draw #22	38.15
Change Orders Processed On Draw #23	<u>0.00</u>
Contingency Balance Shown on Draw #23	38.15
Change Orders Processed On Draw #24	<u>0.00</u>
Contingency Balance Shown on Draw #24	38.15
Change Orders Processed On Draw #25	<u>0.00</u>
Contingency Balance Shown on Draw #25	38.15
Change Orders Processed On Draw #26	0.00
Included in Construction Contingency	<u>(38.15)</u>
Contingency Balance Shown on Draw #26	(0.00)
Change Orders Processed On Draw #27	<u>0.00</u>
Contingency Balance Shown on Draw #27	(0.00)
Change Orders Processed On Draw #28	<u>0.00</u>
Contingency Balance Shown on Draw #28	(0.00)
Change Orders Processed On Draw #29	<u>0.00</u>
Contingency Balance Shown on Draw #29	(0.00)
Change Orders Processed On Draw #30	<u>0.00</u>
Contingency Balance Shown on Draw #30	(0.00)
Change Orders Processed On Draw #31	<u>0.00</u>
Contingency Balance Shown on Draw #31	(0.00)
Change Orders in Process	<u>0.00</u>
Contingency Fund Balance as of 11/05/22	<u><u>(\$0.00)</u></u>

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

Contingency Fund Balance

Reconciliation
11/05/22

Beginning Balance of Contingency Fund	\$1,649,999.94
Change Orders Processed On Draw #1	<u>0.00</u>
Contingency Balance Shown on Draw #1	1,649,999.94
Change Orders Processed On Draw #2	<u>0.00</u>
Contingency Balance Shown on Draw #2	1,649,999.94
Change Orders Processed On Draw #3	<u>0.00</u>
Contingency Balance Shown on Draw #3	1,649,999.94
Change Orders Processed On Draw #4	<u>(197,944.10)</u>
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"	<u>19,720.65</u>
Contingency Balance Shown on Draw #5	1,321,006.07
Change Orders Processed On Draw #6	<u>(98,230.76)</u>
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	<u>67,100.00</u>
Contingency Balance Shown on Draw #7	1,263,921.49
Change Orders Processed On Draw #8	<u>(145,896.32)</u>
Contingency Balance Shown on Draw #8	1,118,025.17
Change Orders Processed On Draw #9	<u>978.00</u>
Contingency Balance Shown on Draw #9	1,119,003.17
Change Orders Processed On Draw #10	<u>(32,900.70)</u>
Contingency Balance Shown on Draw #10	1,086,102.47

Change Orders Processed On Draw #11	<u>(29,369.00)</u>
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	<u>(37,049.00)</u>
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	<u>(186,000.00)</u>
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	<u>6,560.00</u>
Contingency Balance Shown on Draw #14	771,452.17
Change Orders Processed On Draw #15	(50,309.05)
Additional \$ to Relocate Owner Equipment	<u>(1,873.00)</u>
Contingency Balance Shown on Draw #15	719,270.12
Change Orders Processed On Draw #16	<u>(55,575.08)</u>
Contingency Balance Shown on Draw #16	663,695.04
Change Orders Processed On Draw #17	<u>(37,852.69)</u>
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	<u>(81,136.45)</u>
Contingency Balance Shown on Draw #18	592,279.31
Change Orders Processed On Draw #19	(70,675.43)
Additional General Conditions Allowance \$ Required	(3,911.10)
Additional Asbestos Abatement \$ Required	(32,264.00)
Additional "Relocate Owner Equipment" \$ Required	(1,552.17)
Additional Technology \$ Required	<u>(8,241.80)</u>

Contingency Balance Shown on Draw #19	475,634.81
Change Orders Processed On Draw #20	(60,041.02)
Additional General Conditions Allowance \$ Required	(21,838.18)
Additional Builders Risk \$ Required	(4,209.00)
Additional Technology \$ Required	(10,092.96)
Additional Legal & Fiscal \$ Required	<u>(2,250.00)</u>
Contingency Balance Shown on Draw #20	377,203.65
Change Orders Processed On Draw #21	(11,028.00)
Additional General Conditions Allowance \$ Required	<u>(31,078.43)</u>
Contingency Balance Shown on Draw #21	335,097.22
Change Orders Processed On Draw #22	(25,223.18)
Additional General Conditions Allowance \$ Required	(18,547.69)
Additional Builders Risk \$ Required	(3,800.00)
Line Added for Window Treatments	(22,800.00)
Additional FFE \$ Required	(58,262.26)
Additional Fitness Equipment \$ Required	(791.30)
Additional Technology \$ Required	<u>(3,974.91)</u>
Contingency Balance Shown on Draw #22	201,697.88
Change Orders Processed On Draw #23	(27,097.80)
Additional General Conditions Allowance \$ Required	(36,450.00)
Additional Scoreboards \$ Required	(2,645.00)
Additional Technology \$ Required	<u>(2,824.00)</u>
Contingency Balance Shown on Draw #23	132,681.08
Change Orders Processed On Draw #24	(53,324.38)
Additional General Conditions Allowance \$ Required	(10,824.99)
Builders Risk Credit Added Back to Contingency	212.00
Line Added for Epoxy Floors - Locker Rooms	<u>(10,500.00)</u>
Contingency Balance Shown on Draw #24	58,243.71
Change Orders Processed On Draw #25	(48,105.66)
Additional General Conditions Allowance \$ Required	(13,236.18)
Additional Builders Risk \$ Required	(2,179.00)
Additional FFE \$ Required	(46,481.91)
Additional LTFM Funds Allocated to Project for Elementary Classroom Cabinets & Carpet	122,684.09
Food Service Funds Allocated to Project for Portion of Trimark Contract	69,387.84
Secured Front Entry Funds Allocated to Project	75,000.00
Adjustment for Difference Between Estimated Additional Interest and Actual	<u>(51,822.00)</u>
Contingency Balance Shown on Draw #25	163,490.89
Change Orders Processed On Draw #26	(1,524.91)
Additional General Conditions Allowance \$ Required	(567.00)
Balance of Owner Contingency	<u>38.15</u>

Contingency Balance Shown on Draw #26	161,437.13
Change Orders Processed On Draw #27	(47,758.30)
Additional General Conditions Allowance \$ Required	(1,379.15)
Additional Window Treatments \$ Required	(810.00)
Additional FFE \$ Required	<u>(11,391.43)</u>
Contingency Balance Shown on Draw #27	100,098.25
Change Orders Processed On Draw #28	(8,816.68)
Additional General Conditions Allowance \$ Required	<u>(2,485.00)</u>
Contingency Balance Shown on Draw #28	88,796.57
Change Orders Processed On Draw #29	(55,294.89)
Additional General Conditions Allowance \$ Required	(350.00)
Builders Risk Refund Added Back to Contingency	212.00
Line Added for Epoxy Floors - Ind. Tech Shop	<u>(21,750.00)</u>
Contingency Balance Shown on Draw #29	11,613.68
Change Orders Processed On Draw #30	(2,809.54)
Additional Technology \$ Required	<u>(1,281.00)</u>
Contingency Balance Shown on Draw #30	7,523.14
Change Orders Processed On Draw #31	(20,229.00)
Additional General Conditions Allowance \$ Required	(2,803.72)
Construction Management Fees Not Billed	1,375.00
Balance of Plan Printing & Bid Expenses Added to Contingency	303.29
Balance of Owner Project Supplies Added to Contingency	45.34
Balance of Wrestling Room Relocation and Pads Added to Contingency	3,768.99
Balance of Clock System Added to Contingency	453.10
Additional Technology \$ Required	(1,947.00)
Line Added for Concrete Pour Behind Boiler Room	<u>(2,330.00)</u>
Additional Project Cost Shown on Draw #31	(13,840.86)
Change Orders in Process	<u>1,653.50</u>
Additional Project Cost as of 11/05/22	<u><u>(\$12,187.36)</u></u>

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

Change Order Status Report
11/05/22

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"	(744.00)

		precast. Add burnished 20' x 3'4".	
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).	(4,777.92)

		PR #14 - Biology 123 electrical. (\$14.13).	
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 Expansion - 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 partition. Wall infill.	16,395.42
		Sub-Total	98,230.76

Change Orders Approved at Draw #7

50-2	Trall 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 structural 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 at six locations in Biology 123 and change from a duplex to a quad outlet.	595.59
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 1220.	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 addition 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 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.	(13,000.00)
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 tothing 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. Tothing 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 - ES 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 floor. Add a new data receptacle and raceway to run additional data cable across ceiling space to planned location at reception desk.	599.18
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	Trall Painting Co.	FCO #34 - Labor and materials to paint existing Halls 1200 1210, 1220, and 1130.	3,180.00
** 141-8	Trall 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	Trall 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 - Additionl 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 severely 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 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	1,215.00

		extra mobilization to install elementary casework.	
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 guard rail 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 Approved at Draw #19

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

Sub-Total 70,675.43

Change Orders Approved at Draw #20

250-13	Innovative Erectors, Inc.	FCO #61 - Adjustments to Structural Steel. Corrections for plan dimensions/elevation discrepancies 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
255-7	FM Asphalt, LLC	PR #92 - ES Parking signage.	2,860.00
256-31	Manning Mechanical, Inc.	PR #94 - Exterior wall hydrants.	10,184.00
257-15	Innovative Erectors, Inc.	PR #90 - Lighting balcony 190k beam.	3,468.16
258-15	Traill Painting Co.	PR #37 - New Ag Shop. The school decided not to paint	(4,685.00)

the rigid structure in the new steel building and will accept a credit of (\$4,685.00).

		Sub-Total	60,041.02
<u>Change Orders Approved at Draw #21</u>			
261-20	Gast Construction Company, Inc.	PR #63 - Signage. Owner decided to go with cast aluminum in lieu of acrylic, resulting in an add of \$2,767.00 to original PR #63 pricing of \$12,303.00 written in change order #1907-259-19.	2,767.00
262-21	Gast Construction Company, Inc.	PR #31 - Flag Poles.	8,261.00
		Sub-Total	11,028.00
<u>Change Orders Approved at Draw #22</u>			
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. Replace CMU carelessly removed during sky link structural steel installation. \$4,646.00.	(17,757.54)
259-19	Gast Construction Company, Inc.	PR #63 - Add for reduced scope exterior signage.	12,303.00
260-11	All Finish Concrete, Inc.	FCO #68 - Additional Curb, Sidewalk and Parking Lot Slab. 1.) Prep for and install new siewalks at the elementary parking lot sidewalk connection to 5th Street sidewalk, at curve from 4th Sreet to 4th Avenue and between sidewalk and 4th Avenue at the north aluminum entry doors of the high school addition. 2.) Install section of new curb and parking lot slab where existing was removed to install 15" HDPE storm sewer piping from catch basin 7 to existing curb basin at south side of the existing HS parking lot.	7,995.72
263-11	Far-Moor Acoustics & Floors, LLC	FCO #69 - Additional ACT at existing locations. Provide and install ceilings in existing HS halls 1000, 1001, & 1010 & Ag Room 112, Ag Office 112B, Kitchen 102, Girls' Bathroom 116 and ES Library.	19,342.00
264-12	Far-Moor Acoustics & Floors, LLC	FCO #70 - Additional ACT at plan missed locations. Provide and install ceilings in existing ES entries E1007 & E1009 and at HS Hall 1300.	2,461.00
265-22	Gast Construction Company, Inc.	PR #63 - Signage. Owner decided to go with 15" lettering for "MAIN ENTRANCE" in lieu of '12", resulting in an add of \$879.00 to revised PR #63 pricing.	879.00
		Sub-Total	25,223.18
<u>Change Orders Approved at Draw #23</u>			
266-8	FM Asphalt, LLC	FCO #73 - Additional signage and paint striping at ES & HS parking lots. 1. Add two entrance signs at ES bus lane and one additional stall and number bus stalls - \$1,050.00. 2. Paint existng HS ADA stall curbs blue and a bus only sign with restricted hour sign at ES bus lane entrance - \$925.00. 3. Re-stripe existing HS parking lot - \$1,250.00.	3,225.00

267-16	Innovative Erectors, Inc.	FCO #74 - Gym column base plate modifications. Fix columns C8 & C13 due to strong wind shifting with masonry shelter and dislodging anchor bolts at north gym wall.	880.80
268-9	FM Asphalt, LLC	FCO #72 - patching at 5th Street HS bus lane. HS bus lane entry from 5th Street SE to provide a smooth transition from 5th Street to the concrete HS bus lane.	4,020.00
269-17	Landwehr Construction, Inc.	FCO #75 - Prep for additional sidewalk at ES parking lot. Prep for additional sidewalk from 5th Street sidewalk to north ES parking lot sidewalk.	763.28
270-33	Vinco, Inc.	FCO #76 - Electrical demo and new power to FA related items. Demolition of existing equipment, power to existing and new mechanical equipment, fire alarm tie in to existing items not shown on plans.	6,532.21
271-7	Rusco Windows Company, Inc.	PR #96 - Fitness 183 mirrors.	1,800.00
272-14	Integrity Steel Supply, LLC	PR #97 - Roof ladder.	1,331.00
273-17	Innovative Erectors, Inc.	PR #97 - Roof ladder.	2,110.90
274-34	Vinco, Inc.	PR #98 - HS kitchen office data.	715.07
275-35	Vinco, Inc.	PR #103 - HS Hall 1520 Exiting Lighting.	2,689.42
276-11	Bachman, Inc. dba Floor to Ceiling	FCO #71 - Commons 170 step risers and nosings. Provide and install rubber risers and nosings at the steps and ramp at Commons 170.	1,997.00
277-36	Vinco, Inc.	PR #89 - HS Area A mechanical items.	801.29
278-37	Vinco, Inc.	PR #101 - HS hall 1520 light fixtures.	(439.17)
283-13	Far-Moor Acoustics & Floors, LLC	PR #102 - Stair H ceiling.	671.00
Sub-Total			27,097.80

Change Orders Approved at Draw #24

279-32	Manning Mechanical, Inc.	PR #29 - ES Sprinkler piping support. Plan review requires added hanger support for piping.	2,429.20
280-33	Manning Mechanical, Inc.	PR #95 - Boiler EPO System.	2,114.70
281-34	Manning Mechanical, Inc.	PR #99 - HS Practice room modifications.	2,373.74
282-7	LVC Companies, Inc.	PR #102 - Stair H ceiling.	1,176.01
284-16	Trall Painting Co.	PR #105 - HS balcony revisions.	300.00
285-16	RTL Construction, Inc.	PR #102 - Stair H ceiling.	1,657.14
286-17	RTL Construction, Inc.	PR #105 - HS balcony revisions.	1,712.06
287-18	Innovative Erectors, Inc.	PR #72R1 - HS catwalk elect enclosure framing revision 1. Agreed to not exceed \$14,637.43.	14,637.43
288-17	Trall Painting Co.	PR #104 - HS track guardrail gates.	985.00
289-15	Integrity Steel Supply, LLC	PR #104 - HS track guardrail gates.	4,259.00
291-17	Eicholtz Masonry, Inc.	FCO #77 - Egress walkway at door 10. Provide and install scaffolding, reinforced poly, and wood planks, 7 months rent.	651.75
292-18	Eicholtz Masonry, Inc.	FCO #78 - CMU walls. Install walls at shower stall rooms 122A & 148A, infill wall required for ADA plumbing at toilets 161 & 163.	4,941.20
293-38	Vinco, Inc.	FCO #79 - Owner requested changes. 1.) Provide power to owner furniture at ES district & admin desk. \$586.82. 2.) Repair FA wiring at existing HS that were reinstalled by others at abated halls on 2nd & 3rd floor demo. \$2,125.00. 3.) Reinstall 120v lighting to the 13 existing ES classroom alcoves. \$4,306.56. 4.) Relocate data & power service at two walls in ES reception E100. \$2,426.42. 5.) Add data rough-in and power at existing ES SPED E122, E123, E124. \$1,869.27.	11,314.07
296-18	RTL Construction, Inc.	FCO #82 - Unforeseen/Project Enhancement. 1.) Skim existing deteriorated walls in new admin area with 5/8"	1,691.02

		sheetrock and prep for paint. \$1,234.60. 2.) Tape and sand wall patches at reading nooks in eight elementary classrooms. \$456.42.	
297-19	RTL Construction, Inc.	FCO #18 - Area B project enhancement. Add bulkheads for ceiling at SPED 128, framed opening for electrical panel at Chemistry 116 & prep 119 frame for added access panels to enclose gas shut off at Chemistry 116 and access VAV at SPED 130, frame for recessed gas controller at Chemistry 116 & skim coat existing infilled windows at SPED 128.	2,606.06
298-20	RTL Construction, Inc.	FCO #26 - Demo existing roof decking. Cut and remove a section of steel roof deck at east exterior wall of existing art room 143.	476.00
Sub-Total			53,324.38

Change Orders Approved at Draw #25

290-12	Bachman, Inc. dba Floor to Ceiling	PR #107 - HS commons 170 wall base.	497.00
294-39	Vinco, Inc.	FCO #80 - Wire ADA push buttons at auto operated entries. Install 18/2 cable and connections for ADA push buttons on openings E100E.1, E100A.1, E1000.1 & E1000.3.	764.17
299-8	Rusco Windows Company, Inc.	PR #106 - ES Office Sliding Window.	2,685.00
300-21	RTL Construction, Inc.	PR #106 - ES Office Sliding Window.	864.26
301-18	Traill Painting Co.	PR #106 - ES Office Sliding Window.	300.00
302-40	Vinco, Inc.	PR #108 - HS Door 1300 Magnetic Door Holds.	792.50
303-23	Gast Construction Company, Inc.	PR #106 - ES Office Sliding Window.	7,676.00
304-24	Gast Construction Company, Inc.	PR #112 - HS Assembly Occupancy Signage.	1,458.00
306-12	All Finish Concrete, Inc.	FCO #89 - Cold Weather Concrete. Winter rates for schedule delayed concrete.	258.50
307-35	Manning Mechanical, Inc.	PR #89 - HS Area A Mechanical Items	4,159.10
308-22	RTL Construction, Inc.	FCO #81 - Miscellaneous Gypsum Extras. 1.) Add 1/2" RC Channel to select walls at Band & Choir rooms. \$2,152.76. 2.) Frame, sheetrock, tape, and sand gypsum bulkhead at Commons 145 connection to Hall 1300. \$1,874.72. 3.) Difference in material and labor cost to install 5/8" fire treated plywood in lieu of 5/8" gypsum wallboard at Auditorium 190. \$3,577.99. 4.) Frame, sheetrock, tape, and sand gypsum bulkhead at stair J. \$1,914.23.	9,519.70
309-23	RTL Construction, Inc.	FCO #83 - Code Related Gypsum Extras. 1.) Add 2 hr shaft wall enclosure above door 1030 to provide 2 hr assembly around multiple penetrations. \$2,589.00. 2.) Build temporary steel stud/gypsum walls outside existing door 10. \$1,398.01. 3.) Frame, sheetrock, and firetape gypsum walls outside existing door 10. \$281.12.	5,109.25
310-24	RTL Construction, Inc.	FCO #90 - Unforeseen/Owner Requested Project Enhancements. 1.) Frame, sheetrock, and finish gypsum soffit at Lobby E1005 & Hall E1006, provide access door to access fire alarm junction boxes. \$2,145.23. 2.) Frame, sheetrock, and finish radius bulkhead at vestibule 190E. \$774.62. 3.) Frame and install fire treated plywood on knee wall at AG Shop 112B. \$830.59. 4.) Patch mirror mounting holes in gypsum wall at Fitness 183 after mirrors were relocated approximately one foot higher. \$456.42.	4,206.86
311-13	Northern Woodwork, Inc.	FCO #92 - Stage Nosing Revision. Revise maple stair nosing trim at stage 191 to have deeper returns to	2,678.00

		accommodate electrical conduits and back boxes and one additional day per diem for install crew.	
312-14	Northern Woodwork, Inc.	FCO #86 - Added ADA Cabinet Panel. Provide and install ADA panel at open sink cabinet in Conference Room E100B.	150.00
313-41	Vinco, Inc.	PR #111R1 - HS Auditorium Lighting.	609.32
314-19	Trall Painting Co.	FCO #93 - Auditorium Floor Sealing. Added floor sealing not shown on the plans.	6,378.00
		Sub-Total	48,105.66

Change Orders Approved at Draw #26

316-42	Vinco, Inc.	PR #114 - Exterior Light Fixtures.	1,524.91
		Sub-Total	1,524.91

Change Orders Approved at Draw #27

317-16	Integrity Steel Supply, LLC	FCO #95 - Onsite rework deduct. Stair F stringers and commons 170 ADA ramp railing not fabricated correctly and had to be modified for proper installation.	(3,321.90)
318-17	Integrity Steel Supply, LLC	FCO #97 - Metal Adds. 1. Stairs at Mechanical Room 199 were not shown on bid documents. 2. Conflict between ductwork and wind bridging at Auditorium bar joist space. 3. Project enhancement for safety of public.	4,190.00
319-43	Vinco, Inc.	FCO #87 - Electrical Adds. 1. Relocate light fixtures at Elementary School Conference Room E100B. \$391.00. 2. Extend existing electrical boxes out to accommodate added layer of drywall at HS Conference Room 142D and records 142C. \$437.10. 3. Per ASI #32, add USB outlets at burnished block counter walls in Commons 170. \$10,206.67. 4. Replace GFCI receptacle at concessions 145A with a standard receptacle and add a GFCI breaker at electrical panel to solve issues with their existing pretzel machine. \$363.65. 5. Add two 2 x 2 light fixtures each at Men's toilet 171 and Women's toilet 172. \$642.32.	12,040.73
320-3	McArthur Tile Corporation	FCO #100 - Floor Leveling. After wall demo, existing floor was lower at planned new door opening to ES staff toilet E133.2.	590.00
322-36	Manning Mechanical, Inc.	FCO #99 - Upsize Piping & Added EPO Switch. Remove originally specified 1- 1/2" piping for AHU1 and replace with 3", replace 1 1/2" piping for AHU 5 with 2" per RFI #72. \$14,201.31. Add an EPO switch at HS Mech room 186 for water heater and wire installed EPO switches at Elementary boiler room. \$1,427.00	15,628.31
323-19	Innovative Erectors, Inc.	FCO #96 - Unforeseen/not on plans steel erection. 1. Grout hollow core plank cores solid for stair H. \$311.08. 2. Install horizontal wind bracing where ductwork layout required bracing removal. \$1,083.23. 3. Remove detailed 3/4" plywood backer, prep for toggle bolts and reinstall for guardrail attachment at 2nd floor tier seating. \$1,263.83. 4. Install stairs at Mechanical Mezzanine 199. \$538.84.	3,196.98
324-20	Innovative Erectors, Inc.	FCO #85 - Onsite rework add. Stair F stringers and commons 170 ADA ramp railing not fabricated correctly and had to be modified for proper installation.	3,321.90
327-37	Manning Mechanical, Inc.	PR #117 - HS Gymnasium water cooler.	2,952.00
328-9	Rusco Windows Company, Inc.	PR #47 - Door security system. Added labor to change	850.00

329-21	Innovative Erectors, Inc.	existing panics to EL Rim panics, add removable mullion, add (2) power transfers. PR #110 - Auditorium handrails.	8,310.28
Sub-Total			47,758.30

Change Orders Approved at Draw #28

295-1	Otis Elevator Company	FCO #84 - Elevator additional staffing. Extra trip to operate elevator to allow for fire caulking in the elevator shaft for code compliance.	980.00
321-13	All Finish Concrete, Inc.	FCO #98 - Floor Sealing Credit. Switch floor sealing type at select rooms scheduled to receive concrete sealer.	(5,420.00)
331-14	Far-Moor Acoustics & Floors, LLC	FCO #102 - Misc. Ceiling Changes. 1. Reduce footage of ES elevator equipment room. 2. Plan discrepancy. 3. ISD vendor removed ceiling but did not reinstall. 4. Adjustment to ceiling heights.	2,947.00
332-38	Manning Mechanical, Inc.	FCO #101 - Plasma Table Exhaust. Provide enhanced exhaust performance at existing plasma table.	1,500.04
333-44	Vinco, Inc.	FCO #103 - Electrical Extras. 1. Prep tile and reinstall brackets and smoke detectors in acoustical ceiling. \$306.00. 2. Install conduit and CAT6 and floor boxes south side of Track 2510. \$2,265.20.	2,571.20
334-45	Vinco, Inc.	FCO #104 - Unforeseen Electrical. 1. Relocate power feeds for RTU's to avoid modified structural steel and duct and piping at ES. \$5,243.25. 2. Relocate two existing exit lights at Cafeteria E150 for ductwork routing. \$562.65. 3. Replace damaged emergency light at fitness 183. \$432.54.	6,238.44
Sub-Total			8,816.68

Change Orders Approved at Draw #29

305-8	LVC Companies, Inc.	FCO #88 - Fire Protection Changes. 1. Remove exposed heads and install flex heads in new ACT in Ag Classroom 112 and in Ag Office 112B \$1,382.00. 2. Remove plastic lines and reinstall steel after district removed walls and ceilings. \$2,119.20.	3,501.20
325-9	LVC Companies, Inc.	FCO #94 - VE plastic pipe. Value engineering to use CPVC Blazemaster pipe in lieu of specified schedule 40 in HS.	(5,383.40)
326-10	LVC Companies, Inc.	FCO #91 - Code compliance fire protection. Added coverage for areas not shown on plan but required by code, wood ceiling in HS and 2nd floor mechanical room.	13,820.40
330-20	Trall Painting Co.	PR #110 - Auditorium handrails.	573.00
335-46	Vinco, Inc.	FCO #106 - Code Items. 1. Illuminate walking spaces outside vestibules 1521 & 1522. \$983.56. 2. Install (5) additional ceiling mount emergency light fixtures at Auditorium 190. \$2,293.24.	3,276.80
336-9	Central Door & Hardware, Inc.	FCO #109 - Miscellaneous Hardware Changes. 1.) Add storeroom under stairs H at HS addition \$1,419.00. 2.) Provide removable mullion for door 180.8 \$1,087.00. 3.) Provide storeroom locksets and keyed lock cores for elevator equipment rooms 18A & E002A. \$315.00.	2,821.00
339-1	Innovative Builders	FCO #115 - Concrete Floor Finish at Ag Shop. Concrete floor finish for PR #37 Ag Shop was unacceptable to ISD #146 and was rejected. Credit was accepted by	(12,250.00)

340-7	Pierce Lee Roofing, LLC	district as payment in lieu of removal and replacement. FCO #114 - Code Required Items for PLR. 1.) Install weather barrier over exterior sheathing at curtain wall framing at Vestibule 1521 & 1522. \$886.44. 2.) Extend smoke hatch release cables to a reachable height above the stage floor. \$1,640.68.	2,527.12
341-26	Gast Construction Company, Inc.	FCO #112 - Eicholtz Frame Install. Eicholtz did not install HM frames at Fitness 183 and Costume 192E.2 while constructing wall and had to demo out an incorrectly installed frame at 180A.2 in Gym Storage, hired Gast Co. to install frame afterwards. \$363.00.	363.00
342-19	Eicholtz Masonry, Inc.	CO #111 - Extra Masonry Work. 1.) Remove & cut architectural stone at Vestibule 170A and Commons 170 south exterior wall to match field engineered dimension associated with curtain wall HS4. \$1,001.00. 2.) Remove excess mortar from CMU joints on existing north and east wall of Wrestling room and tuck point. \$1,869.45. FCO #113 - Deduct for FCO #112. Did not install HM frames at Fitness 183 & Costume 192.E2 while constructing wall & had to demo out an incorrectly installed frame at 108A.2 in Gym Storage. Hired Gast Co. to install frame afterwards. (\$363.00).	2,507.45
343-20	Eicholtz Masonry, Inc.	FCO #110 - Masonry Not on BP-1 Plans. 1.) Infills at multiple locations in existing HS and ES. 2.) Demo portion of existing brick veneer above new roofline at the north exterior wall and install flashing, weeps, and new bricks.	13,103.42
344-21	Eicholtz Masonry, Inc.	PR #26R1 - HS Secure Entry. Door infill CR 141.	951.50
345-22	Eicholtz Masonry, Inc.	ASI #32 - HS Commons Countertop Power. Add one course at knee wall in Commons 170 to make room for outlets.	1,984.40
346-13	Bachman, Inc. dba Floor to Ceiling	FCO #116 - Floor Prep. Prep floors to receive new LVT and Carpet.	6,608.04
347-47	Vinco, Inc.	FCO #105 - 1.) Existing ceilings and lights were removed per architectural and electrical demolition plans at Elementary School Rooms E124, E125, & E149 but no new fixtures were indicated to be installed. 2.) Electrical demo plan ED2111 did not indicate need to demo power to mechanical equipment scheduled to be removed from existing Mechanical Room 156 or Receiving E155. 3.) Fire alarm tie-in at fire rated coil door 192F.2 not indicated on PR #61. 4.) Strip lighting at first section of north tier seating in Auditorium 190 not indicated on Area E Lighting Plan E1125. 5.) BP-3 AV power supply required larger amperage than what was indicated on BP-2 plans (6). Wiring needs from Mini Split at Electrical Room 185 to rooftop condensing unit not indicated on plan pages E1135 or E6000.	20,890.96

Sub-Total 55,294.89

Change Orders Approved at Draw #30

315-25	RTL Construction, Inc.	PR #113 - HS Auditorium Stage Stair Furring.	460.81
338-25	Gast Construction Company, Inc.	FCO #108 - HM Frame Delay. Foam fill 29 HM door and window frames and install with CMU existing wall anchors, bondo, and prime anchor holes after installation. Caused by frames not arriving on time.	6,916.00
348-4	WCS1, LLC	FCO #114 - Caulking Credit. WCS1 requested we use	(6,325.00)

	someone else to fulfill remaining contract items to complete project.	
350-8 Pierce Lee Roofing, LLC	FCO #122 - Prefinished Metal at HS & ES. Install pre-finished metal coping at top of ES main entry. Install pre-finished metal along main entry at HS.	1,757.73
	Sub-Total	2,809.54
<hr/> Change Orders Approved at Draw #31 <hr/>		
349-11 LVC Companies, Inc.	FCO #120 - LVC Overtime. Cost difference between overtime rate and regular rate for overnight work performed for enhancement of the summer remodel schedule.	10,987.00
351-27 Gast Construction Company, Inc.	FCO #123 - Miscellaneous Gast Extras. 1. Demo existing brick and raise steel lintel at existing exterior wall between Hall E106. \$650.00. 2. Demo existing plaster ceiling. \$530.00. 3. Demo existing 2 x 4 acoustical ceiling \$530.00. 4. Cut and demo out sections of existing CMU wall & shore to hold until plumbing and new wall infill were complete. \$770.00. 5. Replace damaged top rails, rebuild center support and install new shelves. \$145.00. 6. Install extra HM frame existing wood door and misc. hardware. \$260.00. 7. Cut and remove concrete slab. \$280.00. 8. Add additional wood blocking to achieve needed wall height at second floor auditorium knee wall. \$383.00. 9. Add plywood and 2x subfloor at exterior wall lines of pedestrian walkway. \$4,470.00. 10. Cut and remove concrete slab, form and pour in new concrete around pole vault pit. \$1,224.00.	9,242.00
	Sub-Total	20,229.00
<hr/> Change Orders in Process <hr/>		
337-10 Central Door & Hardware, Inc.	FCO #108 - HM Frame Delay. Foam fill 29 HM door and window frames and install with CMU existing wall anchors, bondo, and prime anchor holes after installation. Caused by frames not arriving on time.	(6,916.00)
352-21 Traill Painting Co.	FCO #117 - Fire Rating Identification Vinyl Labels. Code required fire rating identification above ceilings at fire and smoke rate assemblies. FCO #118 - Miscellaneous Extra Painting. Extra painting throughout project for items unforeseen or not on plans.	5,262.50
	Sub-Total	(1,653.50)
	Change Order Status To Date 11/05/22	3,485,722.83

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

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

11. New Business
A. Audit for FY22



INDEPENDENT SCHOOL DISTRICT NO. 146

Executive Summary - June 30, 2022

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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



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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 2022, the District expended approximately \$1.6 million in Federal awards.

FINDINGS

Financial Statements:

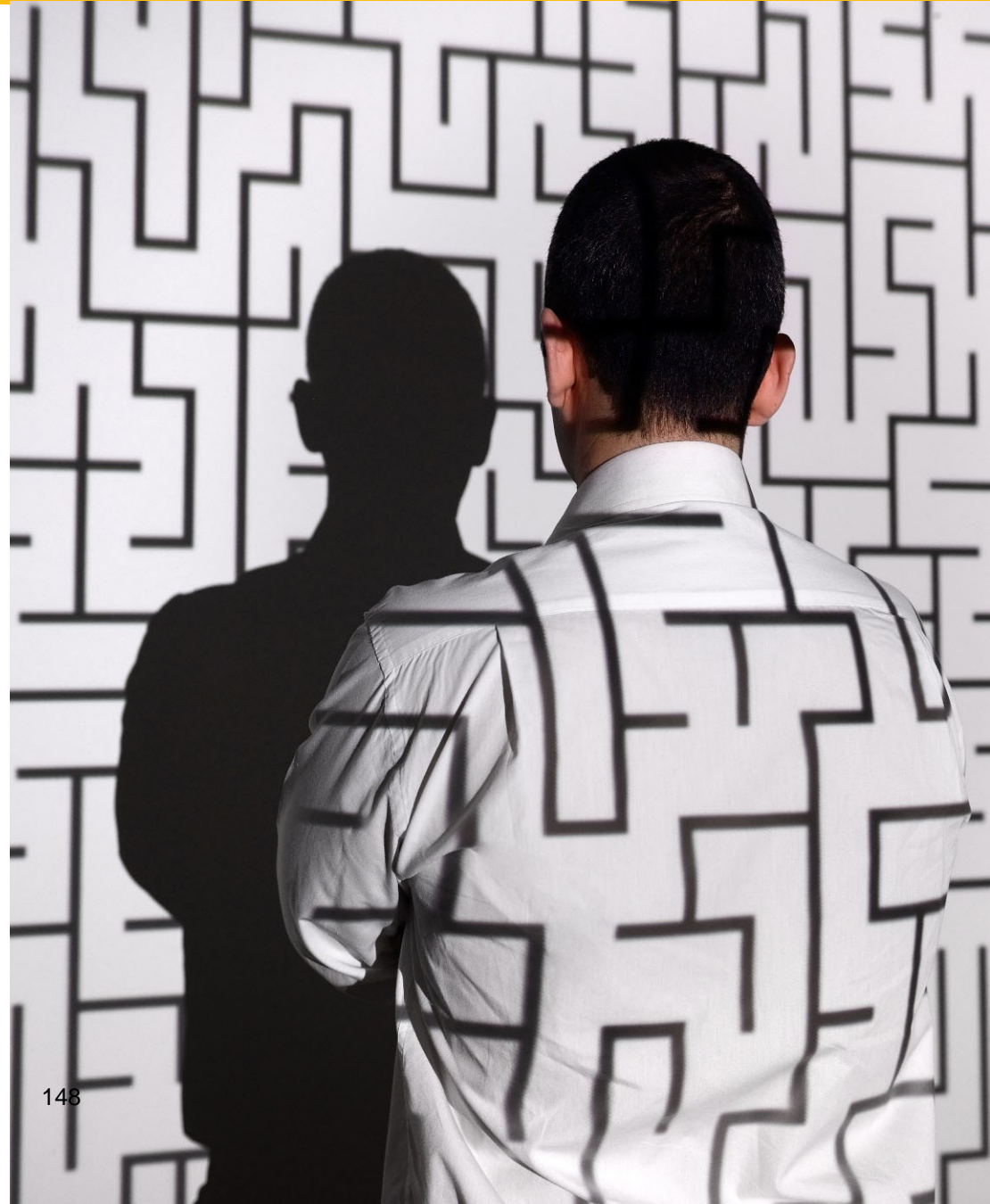
1. Preparation of Financial Statements, including SEFA
2. Material Journal Entries
3. Segregation of Duties

Federal Awards:

1. None

Minnesota Legal Compliance:

1. None



GASB 87 IMPLEMENTATION

- Required for reporting periods beginning after June 15, 2021
- For lessees:
 - Adds new statement of net position items
 - Intangible right-to-use lease asset and lease liability total of \$137,848



As a result of implementing this accounting standard had no impact on net position at July 1, 2021.

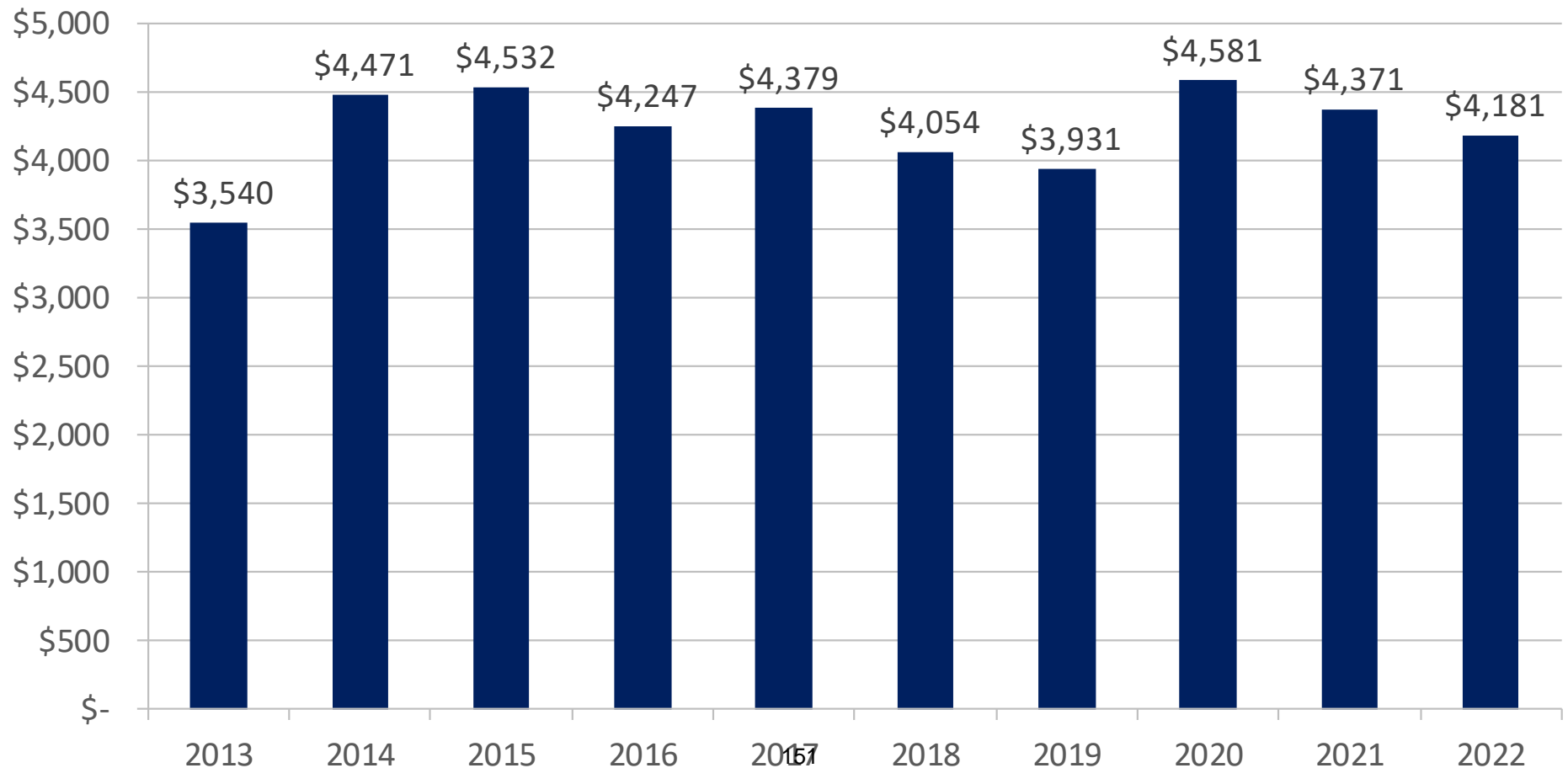


CASH AND INVESTMENTS

CASH/INVESTMENTS

Most significantly affected by the state aid payments structure.

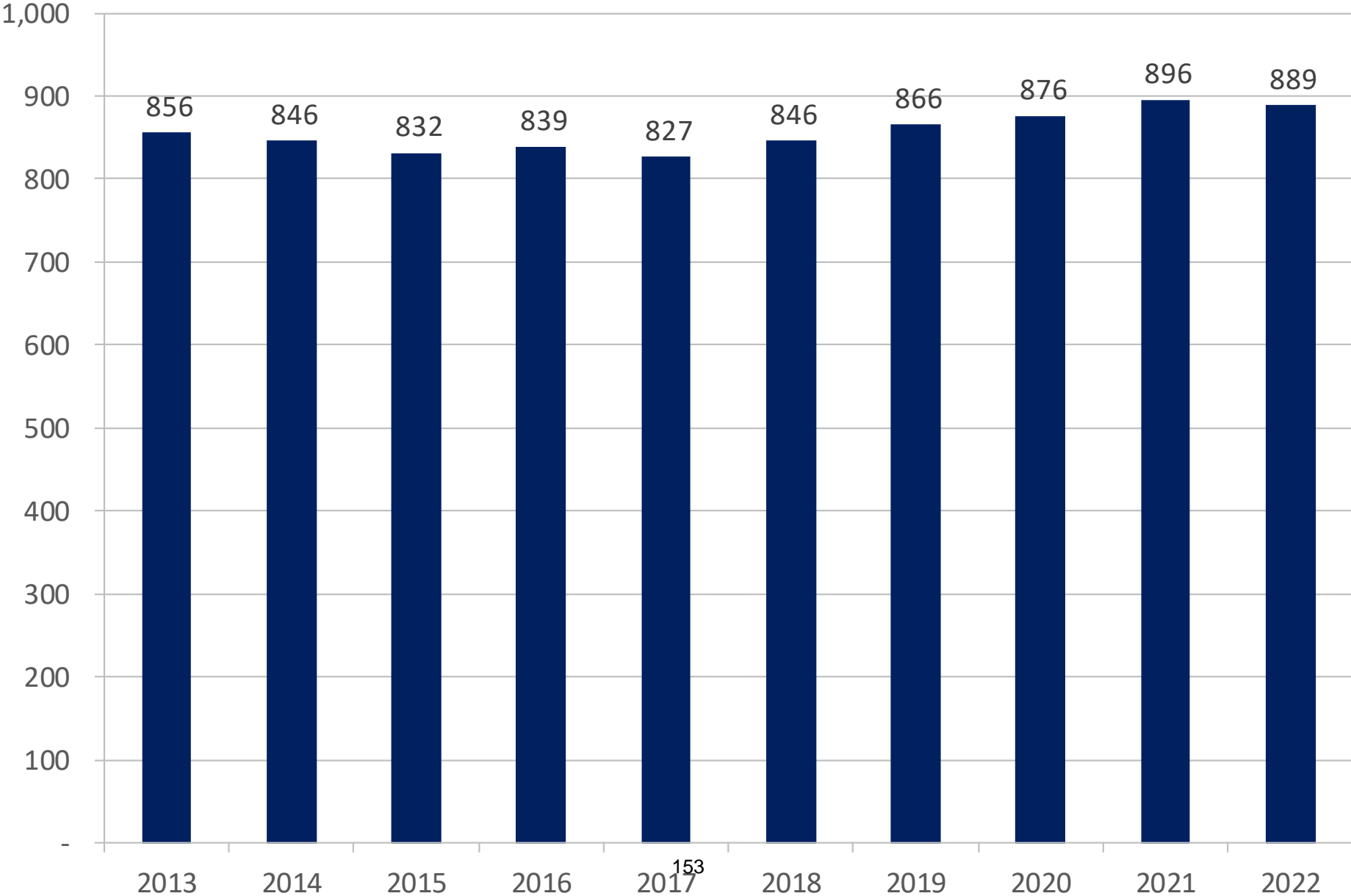
Balances (in thousands) of the District for the past ten years:





GENERAL FUND

ADM SERVED



BUDGET TO ACTUAL

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues				
State sources	\$ 8,203,420	\$ 8,404,590	\$ 8,451,956	\$ 47,366
Local levies	1,158,790	1,180,350	1,212,348	31,998
Federal sources	775,230	887,200	850,511	(36,689)
Other	737,330	772,030	766,743	(5,287)
Total revenues	<u>10,874,770</u>	<u>11,244,170</u>	<u>11,281,558</u>	<u>37,388</u>
				0.33%
				Over
Expenditures				
Current				
Regular and vocational instruction	5,600,070	5,622,430	5,705,812	(83,382)
Administration and district support services	1,003,450	1,021,500	1,000,789	20,711
Special education instruction	1,372,490	1,468,170	1,499,139	(30,969)
Instructional and pupil support services	1,628,520	1,668,190	1,610,311	57,879
Sites and buildings	1,052,670	1,033,070	1,082,411	(49,341)
Other	69,520	73,600	75,635	(2,035)
Debt service	-	94,820	75,911	18,909
Capital outlay	658,050	486,910	488,435	(1,525)
Total expenditures	<u>11,384,770</u>	<u>11,468,690</u>	<u>11,538,443</u>	<u>(69,753)</u>
				0.61%
				Over
Deficiency of Revenues under Expenditures	(510,000)	(224,520)	(256,885)	(32,365)
Other Financing Sources				
Sale of equipment	5,000	95,770	95,768	(2)
Insurance recovery	5,000	5,000	-	(5,000)
	<u>10,000</u>	<u>100,770</u>	<u>95,768</u>	<u>(5,002)</u>
Net Change in Fund Balance	<u>\$ (500,000)</u>	<u>\$ (123,750)</u>	(161,117)	<u>\$ (37,367)</u>
Fund Balance, Beginning of Year			<u>3,732,100</u>	
Fund Balance, End of Year	154		<u>\$ 3,570,983</u>	

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

Represents amounts that cannot be spent

Not in spendable form

Inventory, prepaid expenses

Restricted

Legally restricted by outside parties

Cannot be appropriated for other spending

Committed

Intended for a specific activity

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

Assigned

Intended for a specific activity by school board or designated individuals

Not legally restricted

Unassigned

Reserves

“Rainy day” fund

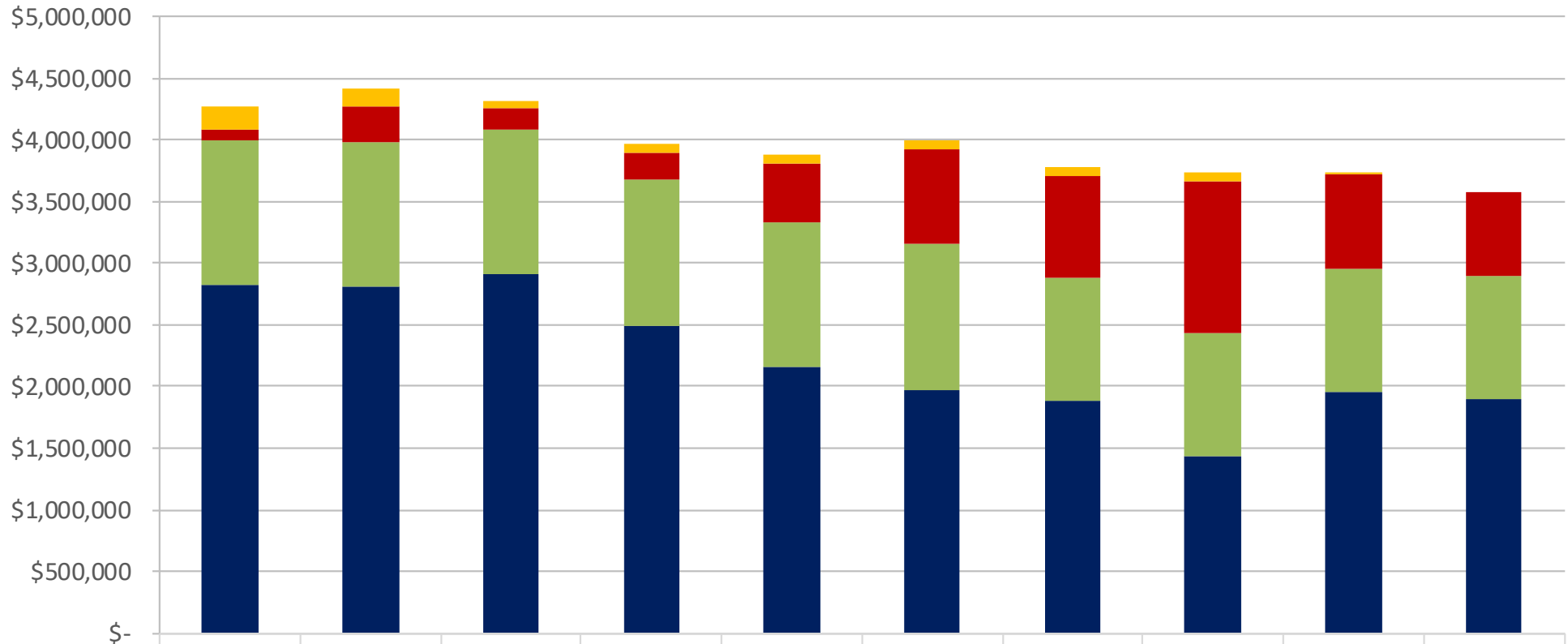
CHANGES IN UFARS FUND BALANCES

Fund Balance: cumulative difference between fund assets and fund liabilities

	Fund Balance Beginning of Year	Net Change in Fund Balance	Fund Balance End of Year
Nonspendable	\$ 10,857	\$ (10,857)	\$ -
Restricted for student activities	200,213	(40,716)	159,497
Restricted for staff development	161,417	71,104	232,521
Restricted for operating capital	112,109	(50,688)	61,421
Restricted for gifted and talented	22,184	5,989	28,173
Restricted for safe schools levy	7,034	27,749	34,783
Restricted for long term facilities maintenance	79,550	(62,185)	17,365
Restricted for medical assistance	190,152	(49,152)	141,000
Committed for severance	250,000	-	250,000
Committed for	750,000	-	750,000
Unassigned	1,948,584	(52,361)	1,896,223
	<u>\$ 3,732,100</u>	<u>\$ (161,117)</u>	<u>\$ 3,570,983</u>

TOTAL FUND BALANCES

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



	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
■ Nonspendable	\$185,556	\$148,451	\$49,960	\$62,237	\$65,330	\$70,383	\$71,500	\$84,484	\$10,857	\$-
■ Restricted	\$95,589	\$285,175	\$177,891	\$225,578	\$470,927	\$772,190	\$826,162	\$1,225,911	\$772,659	\$674,760
■ Committed	\$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	\$1,000,000
■ Unassigned	\$2,817,862	\$2,806,596	\$2,910,694	\$2,497,894	\$2,162,422	\$1,974,480	\$1,886,668	\$1,430,131	\$1,948,584	\$1,896,223

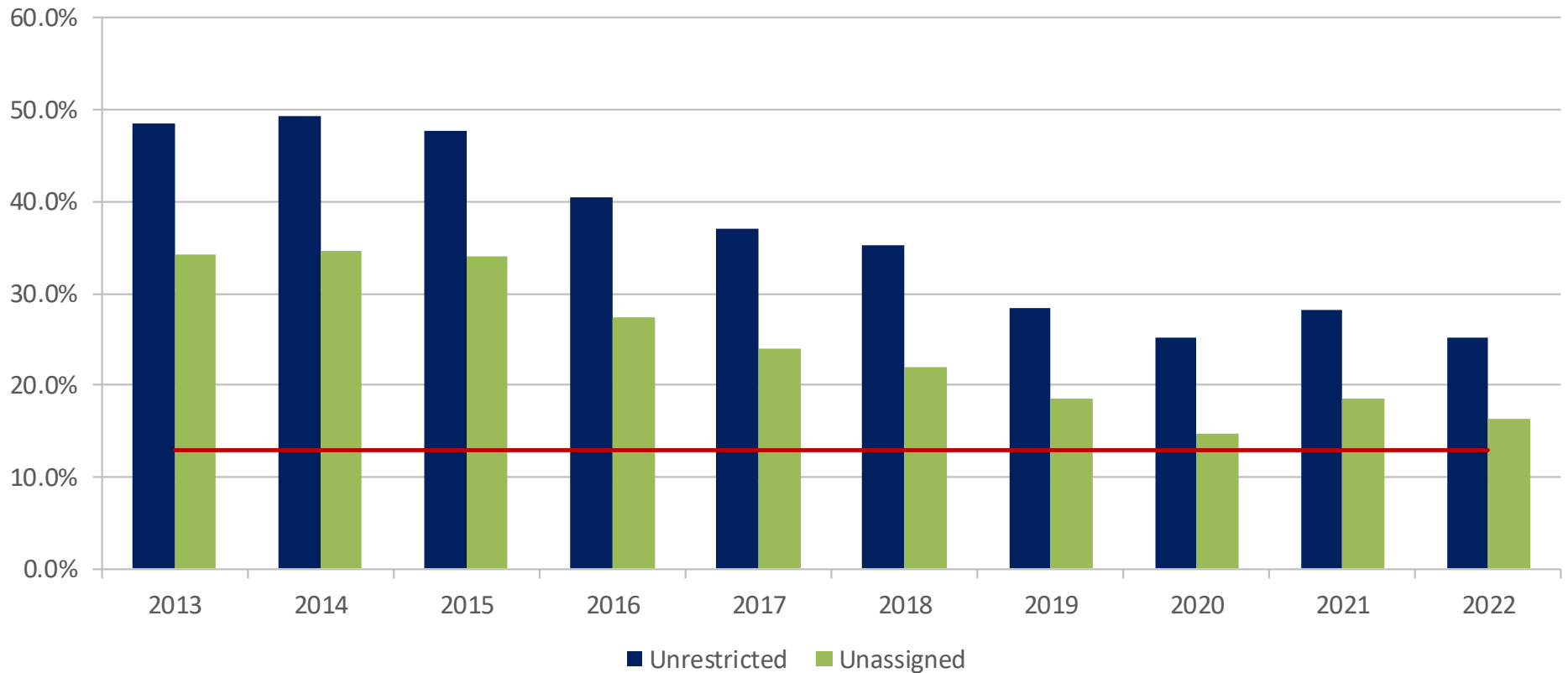
RECOMMENDATIONS REGARDING FUND BALANCES

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 \$1.5M.

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 \$1.9M.

UNRESTRICTED AND UNASSIGNED FUND BALANCE

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



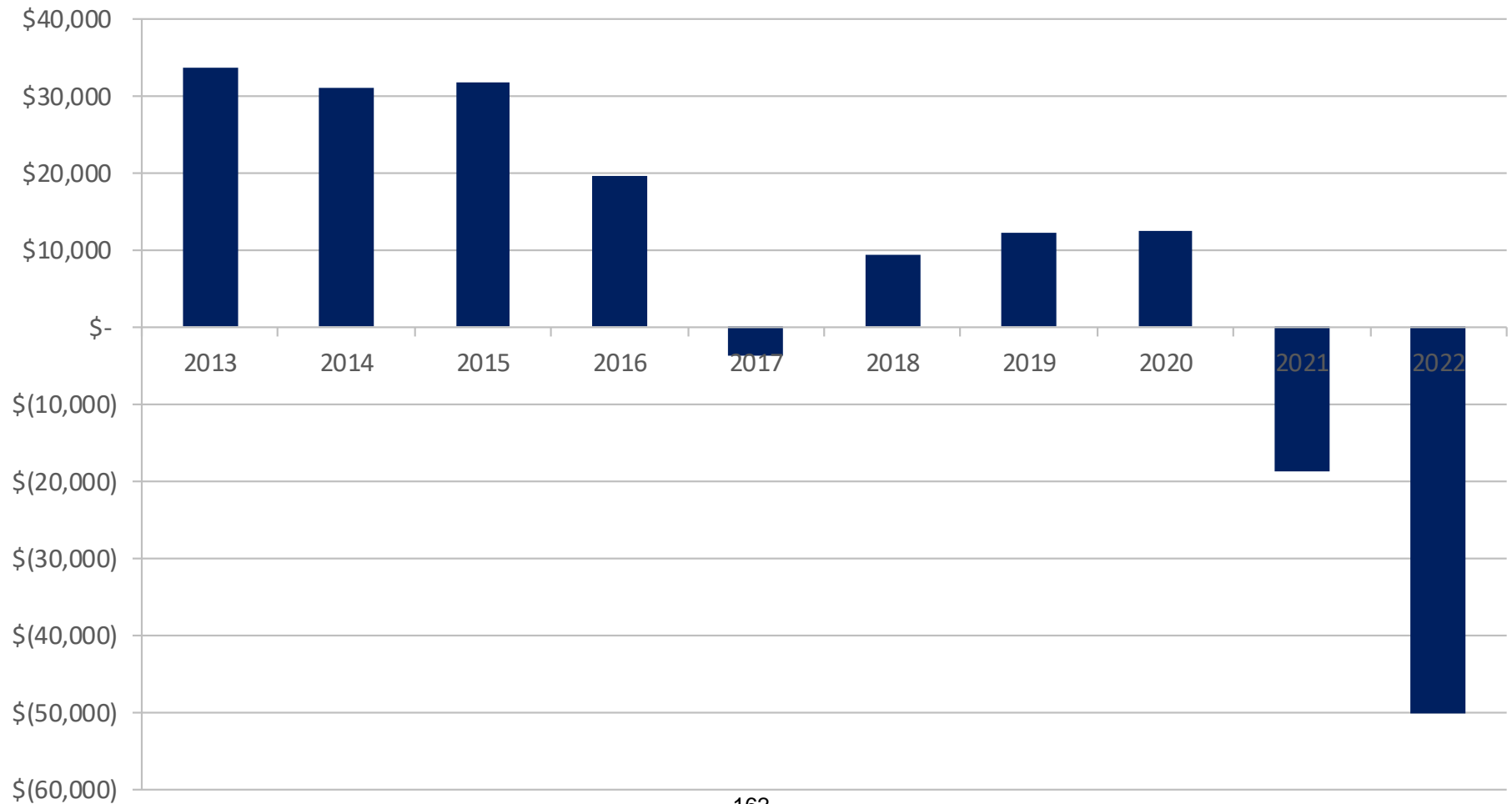
The maroon lines indicate the District's fund balance policy of maintaining an unassigned fund balance of 13% of expenditures.



OTHER FUNDS

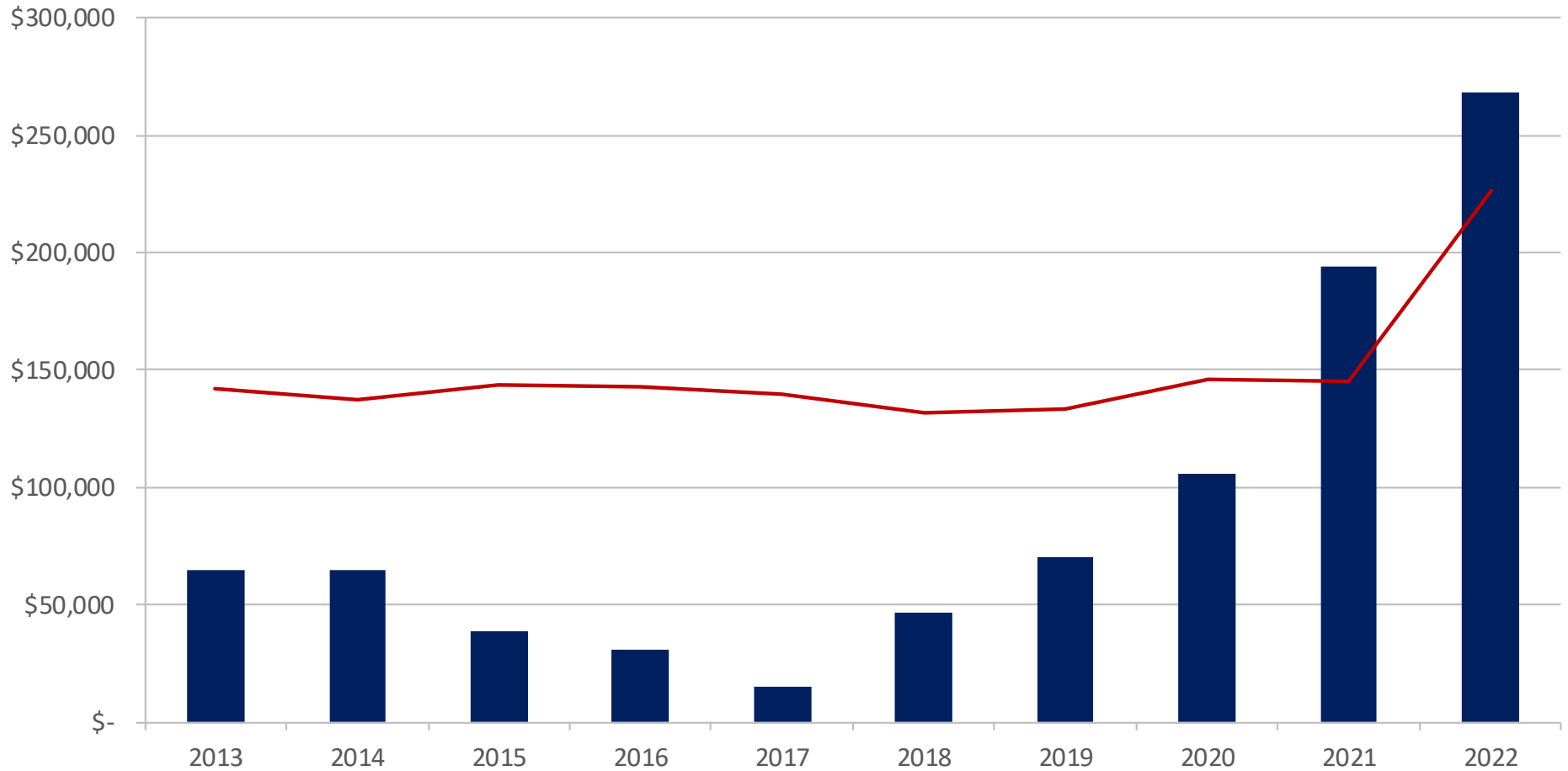
YEAR-END FUND BALANCE – COMMUNITY SERVICE FUND

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



YEAR END FUND BALANCE – FOOD SERVICE FUND

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



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

WHAT'S NEXT AND OTHER TOPICS

- Federal grant programs
 - American Rescue Plan Act
 - Infrastructure Investment and Jobs Act
- *GASB No. 96, Subscription-Based Information Technology Arrangements (2023)*
- Ongoing Communication – throughout the year
 - Online publications
 - Webinars
 - Access to specialists



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 ¹⁶⁵ 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

¹⁶⁶
eidebailly.com



Financial Statements
June 30, 2022

Independent School District No. 146
Barnesville Public Schools

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<u>Name</u>	<u>Position</u>	<u>Term Expires</u>
School Board		
Dion Bredman	Chairperson	2023
Jacob Thompson	Vice Chairperson	2025
Ryan Lindbom	Clerk	2023
Marla Field	Treasurer	2025
Andrew Maier	Director	2025
David Herbranson	Director	2023
Crystal Henderson	Director	2025
Administration		
Jon Ellerbusch	Superintendent	
Jodi Samuelson	Finance Officer	



Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinions

We have audited 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, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements 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, 2022, and the respective changes in financial position, and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Adoption of New Accounting Standard

As discussed in Notes 1 and 12 to the financial statements, the District has adopted the provisions of Government Accounting Standards Board (GASB) Statement No. 87, *Leases*, for the year ended June 30, 2022. Accordingly, a restatement has been made to the governmental activities right to use assets and lease liabilities as of July 1, 2021. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, 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 is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual fund schedules and the uniform financial accounting and reporting standards compliance table are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund schedules, the uniform financial accounting and reporting standards compliance table, and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 18, 2022 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 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 18, 2022 on our consideration of the District's compliance with aspects of the provisions of the Minnesota Legal Compliance Audit Guide for School Districts. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing, and not directed primarily toward obtaining knowledge of noncompliance. That report is an integral part of procedures performed in accordance with Office of the State Auditor's Minnesota Legal Compliance Audit Guide for School Districts in considering the District's compliance with certain regulatory requirements pursuant to Minn. Stat. §6.65.



Fargo, North Dakota
October 18, 2022

This section of Barnesville 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, 2022. Please read it in conjunction with the District's financial statements, which immediately follow this section.

Financial Highlights

Key financial highlights for the 2021-2022 fiscal year include the following:

- *General Fund 01* – The overall revenues were \$11,281,558 while the overall expenditures were \$11,538,443. These, along with net other financing sources of \$95,768, decreased the fund balance by \$161,117.
- *Food Service Fund 02* – The overall revenues were \$754,719 while the overall expenditures were \$680,107. This increased the fund balance by \$74,612.
- *Community Service Fund 04* – The overall revenues were \$358,198 while the overall expenditures were \$389,539. This decreased the fund balance by \$31,341.
- *Capital Projects Fund 06* – The overall revenues were \$59,593 while the overall expenditures were \$9,939,168. This decreased the fund balance by \$9,879,575.
- *Debt Service Fund 07* – The overall revenues were \$2,216,179 while the overall expenditures were \$2,107,700. This increased the fund balance by \$108,479.

Overview of the Financial Statements

Government-Wide Statements

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

- Over time, increases or decreases in the District's net position is 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 government-wide financial statement 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 service, 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 or “major” funds—not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

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

The District has one kind of fund:

- *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 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 government-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 \$3,275,294 on June 30, 2022.

Statement of Net Position
 June 30, 2022 and 2021

	2022	2021 (as restated)
Assets		
Current assets	\$ 9,390,932	\$ 20,711,196
Capital assets	34,286,724	24,292,843
Total assets	43,677,656	45,004,039
Deferred Outflows of Resources	2,914,370	2,837,524
Liabilities		
Other liabilities	2,037,502	4,898,886
Long-term liabilities	31,391,548	33,683,858
Total liabilities	33,429,050	38,582,744
Deferred Inflows of Resources	9,887,682	7,877,773
Net Position		
Net investment in capital assets	7,533,994	24,154,995
Restricted for specific purposes	1,145,977	11,299,909
Unrestricted	(5,404,677)	(34,073,858)
Total net position	\$ 3,275,294	\$ 1,381,046

Independent School District No. 146

Barnesville Public Schools

Management's Discussion and Analysis

Year Ended June 30, 2022

Changes in Net Position – The District's total revenues were approximately \$14.7 million for the year ended June 30, 2022. Property taxes and state formula aid accounted for 80.4% of total revenue for the year. Another 17.1% came from program revenues.

The total cost of all programs and services was approximately \$12.8 million. The District's expenses are predominantly related to educating and caring for students. The purely administrative activities of the District accounted for just 5.8% of total costs.

The total revenues exceeded expenses, increasing the net position by approximately \$1.9 million for fiscal year 2022.

Statement of Activities
Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Revenues		
Program revenues		
Charges for service	\$ 859,188	\$ 494,045
Operating grants and contributions	1,656,240	2,003,530
General		
Property taxes	2,713,340	2,657,936
Aids and payments from state and other	9,136,333	8,174,674
Miscellaneous revenues	379,114	351,118
Total revenues	<u>14,744,215</u>	<u>13,681,303</u>
Expenses		
Administration	742,011	759,590
District support services	266,121	244,385
Regular instruction	5,146,203	5,575,034
Vocational instruction	242,511	273,218
Special education instruction	1,546,262	1,187,716
Community education and services	425,061	262,480
Instructional support services	687,763	379,133
Pupil support services	1,676,424	1,379,876
Sites and buildings	1,208,681	1,137,118
Fiscal and other fixed-cost programs	908,930	993,407
Total expenses	<u>12,849,967</u>	<u>12,191,957</u>
Change in Net Position	1,894,248	1,489,346
Net Position (Deficit) - Beginning	<u>1,381,046</u>	<u>(108,300)</u>
Net Position - Ending	<u>\$ 3,275,294</u>	<u>\$ 1,381,046</u>

Independent School District No. 146

Barnesville Public Schools

Management's Discussion and Analysis

Year Ended June 30, 2022

General Fund

The General Fund includes the primary operations of the District in providing educational services to students from kindergarten through grade 12, including pupil transportation activities, buildings and grounds, and capital outlay projects.

The following schedule presents a summary of General Fund Revenues.

	Year Ended June 30,		Amount of Increase (Decrease)	Percent Increase (Decrease)
	2022	2021		
Local property taxes	\$ 1,212,348	\$ 1,088,714	\$ 123,634	11.4%
Other local sources	728,833	398,422	330,411	82.9%
State sources	8,451,956	8,361,114	90,842	1.1%
Federal sources	850,511	579,295	271,216	46.8%
Miscellaneous	37,910	5,429	32,481	598.3%
Total general fund revenues	\$ 11,281,558	\$ 10,432,974	\$ 848,584	8.1%

Total General Fund revenue increased by \$848,584 or 8.1% 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 mix of property tax and state aid can change significantly from year to year without any net change on revenue. Federal sources increased during 2022 as a result of additional grant funding received through the Emergency Connectivity Fund for the ongoing COVID 19 pandemic. Other local sources increased from fees and fundraising, which had previously been more restricted during the COVID-19 pandemic.

The following schedule presents a summary of General Fund expenditures.

	Year Ended June 30,		Amount of Increase (Decrease)	Percent Increase (Decrease)
	2022	2021		
Salaries and benefits	\$ 7,686,327	\$ 7,584,634	\$ 101,693	1.3%
Purchased services	1,936,083	1,475,612	460,471	31.2%
Supplies and materials	1,321,668	548,191	773,477	141.1%
Capital expenditures	488,435	732,570	(244,135)	-33.3%
Other expenditures	105,930	115,226	(9,296)	-8.1%
Total general fund expenditures	\$ 11,538,443	\$ 10,456,233	\$ 1,082,210	10.3%

Total General Fund expenditures increased by \$1,082,210 or 10.3% from the previous year. The majority of the increase in purchased services expenditures related to additional cost of utilities due to added square footage as a result of the construction projects to the District’s buildings. Other increased expenditures related to transportation costs, substitute teachers, and the addition of a full-time social worker at the elementary school. The majority of the increased supplies and materials expenditures related to purchase of iPads for the entire school and supplies for increased activities for student auxiliary accounts.

General Fund Budgetary Highlights

The District’s general fund results when compared to the final budget are:

- Actual revenues were \$37,388 more than budget, mainly because of greater than anticipated general education and special education aid from the state and from greater than anticipated property tax revenue.
- Actual expenditures were \$69,753 more than budget mainly due to various sites and buildings expenditures as a result of going construction.

Other Non-Major Funds

The Food Service Fund incurred a current year surplus of \$74,612. The Community Service Fund incurred a current year deficit of \$31,341. From the standpoint of maintaining current operating expenditures within the range of annual revenue, the Community Service Fund and Food Service Fund continue to operate on a sound financial basis. The capital projects fund incurred a current year deficit of \$9,879,575, which was the result of a school building project that left a fund balance of \$375,741.

Capital Assets

By the end of fiscal year 2022, the District had invested approximately \$42.1 million in a broad range of capital assets, including school buildings, athletic facilities, computer and audit-visual equipment, and school vehicles. Total depreciation expense for the year was \$427,354. Note 5 presents the detail of the District’s capital assets.

Capital Assets Governmental Activities
June 30, 2022 and 2021

	2022	2021 (as restated)
Land	\$ 719,663	\$ 719,663
Construction in Progress	28,216,991	18,076,298
Buildings	11,413,369	11,398,370
Equipment	1,605,995	1,340,452
Right-to-use leased assets	137,848	137,848
Accumulated depreciation/amortization	<u>(7,807,142)</u>	<u>(7,379,788)</u>
Total capital assets	<u>\$ 34,286,724</u>	<u>\$ 24,292,843</u>

Long-Term Liabilities

At year end the District had \$26,798,006 of long term debt, excluding pension and OPEB liabilities. This consisted of bonded indebtedness of \$24,630,000, unamortized bond premiums of \$2,018,408, leases payable of \$104,322, and vacation and sick leave payable of \$45,276. Note 7 presents the detail of the District's long-term debt. Note 6 presents the details of the District's leases. The District has \$378,666 in liabilities for other postemployment benefits. See Note 8 for further information on OPEB obligations. The District has \$4,214,876 in net pension liability at June 30, 2022. See Note 9 for further information on pensions.

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. The state did allocate additional resources to school districts at a much greater level in the next two years than has been seen for quite some time. However, with the continuing uncertainty of funding sustainability and a substantial change across the district surrounding the opening of the new school and reconfiguration of grade levels at every building, the District will continue to monitor its spending to remain fiscally responsible.

With the ongoing COVID-19 Pandemic, the effects on budgeted revenues and expenditures are unknown. The District anticipates revenue shortfalls from regular activities, however additional federal money was received through the American Rescue Plan Act and from the Emergency Connectivity Fund during 2022. The District continues to provide educational services to its pupils. The District has maintained strong reserve balances which will help bridge financial gaps. This global pandemic has created unprecedented challenges for Federal, State and Local Government operations, creating uncertainty in the outcome of the 2023 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 No. 146, Barnesville, Minnesota.

Independent School District No. 146
 Barnesville Public Schools
 Statement of Net Position
 June 30, 2022

Assets	
Cash and cash equivalents	\$ 5,445,296
Receivables	
Current property taxes	2,712,709
Delinquent property taxes	40,206
Accounts	20,510
Due from other governmental units	1,154,268
Inventories	<u>17,943</u>
	<u>9,390,932</u>
Capital assets	
Capital assets not being depreciated	
Land	719,663
Construction in progress	28,216,991
Capital assets, net of accumulated depreciation/amortization	
Buildings and improvements	4,715,373
Equipment	532,372
Right-to-use leased assets	<u>102,325</u>
Total capital assets	<u>34,286,724</u>
Total assets	<u>43,677,656</u>
Deferred Outflows of Resources	
Other postemployment benefits	85,439
Pension plans	<u>2,828,931</u>
Total deferred inflows of resources	<u>2,914,370</u>
Liabilities	
Accounts payable	954,747
Due to other governmental units	26,644
Salaries payable	649,836
Accrued interest payable	382,896
Unearned revenue	23,379
Long-term liabilities	
Due within one year - other than pensions and OPEB	1,387,144
Due in more than one year - other than pensions and OPEB	25,410,862
Due in more than one year - OPEB	378,666
Due in more than one year - net pension liability	<u>4,214,876</u>
Total liabilities	<u>33,429,050</u>
Deferred Inflows of Resources	
Property taxes levied for subsequent year	3,342,542
Other postemployment benefits	6,683
Pension plans	<u>6,538,457</u>
Total deferred inflows of resources	<u>9,887,682</u>
Net Position	
Net investment in capital assets	7,533,994
Restricted for specific purposes	1,145,977
Unrestricted	<u>(5,404,677)</u>
Total net position	<u>\$ 3,275,294</u>

Independent School District No. 146
Barnesville Public Schools
Statement of Activities
Year Ended June 30, 2022

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities				
Administration	\$ 742,011	\$ -	\$ -	\$ (742,011)
District support services	266,121	-	-	(266,121)
Regular instruction	5,146,203	463,139	-	(4,683,064)
Vocational instruction	242,511	-	-	(242,511)
Special education instruction	1,546,262	13,238	781,757	(751,267)
Community education and services	425,061	246,638	42,618	(135,805)
Instructional support services	687,763	-	-	(687,763)
Pupil support services	1,676,424	76,580	674,790	(925,054)
Sites and buildings	1,208,681	59,593	157,075	(992,013)
Fiscal and other fixed-cost programs	908,930	-	-	(908,930)
Total governmental activities	\$ 12,849,967	\$ 859,188	\$ 1,656,240	(10,334,539)
General Revenues				
Property taxes, levied for general purposes				1,202,397
Property taxes, levied for community education and services				54,939
Property taxes, levied for debt service				1,456,004
Aids and payments from state sources				8,272,474
Aids and payments from federal sources				838,661
County apportionment				25,198
Unrestricted investment earnings				12,033
Gain on disposal of property and equipment				95,768
Miscellaneous revenues				271,313
Total general revenues				12,228,787
Change in Net Position				1,894,248
Net Position - Beginning				1,381,046
Net Position - Ending				\$ 3,275,294

Independent School District No. 146
Barnesville Public Schools
Governmental Funds
Balance Sheet
June 30, 2022

	General	Capital Projects	Debt Service	Other Governmental Funds	Totals
Assets					
Cash and cash equivalents	\$ 3,280,684	\$ 1,263,898	\$ 599,955	\$ 300,759	\$ 5,445,296
Receivables					
Current property taxes	1,014,941	-	1,656,270	41,498	2,712,709
Delinquent property taxes	13,935	-	25,607	664	40,206
Accounts	5,172	-	-	15,338	20,510
Due from other governmental units	1,074,265	-	74,892	5,111	1,154,268
Due from other funds	15,798	-	-	-	15,798
Inventories	-	-	-	17,943	17,943
Total assets	\$ 5,404,795	\$ 1,263,898	\$ 2,356,724	\$ 381,313	\$ 9,406,730
Liabilities					
Accounts payable	\$ 62,641	\$ 888,157	\$ -	\$ 3,949	\$ 954,747
Due to other governmental units	6,094	-	-	20,550	26,644
Salaries payable	608,666	-	-	41,170	649,836
Due to other funds	-	-	-	15,798	15,798
Unearned revenue	1,467	-	-	21,912	23,379
Total liabilities	678,868	888,157	-	103,379	1,670,404
Deferred Inflows of Resources					
Unavailable revenue-property taxes	9,403	-	17,279	448	27,130
Property taxes levied for subsequent year	1,145,541	-	2,137,953	59,048	3,342,542
Total deferred inflows of resources	1,154,944	-	2,155,232	59,496	3,369,672
Fund Balance					
Nonspendable	-	-	-	17,943	17,943
Restricted	674,760	375,741	201,492	250,609	1,502,602
Committed	1,000,000	-	-	-	1,000,000
Unassigned	1,896,223	-	-	(50,114)	1,846,109
Total fund balance	3,570,983	375,741	201,492	218,438	4,366,654
Total liabilities, deferred inflows of resources, and fund balance	\$ 5,404,795	\$ 1,263,898	\$ 2,356,724	\$ 381,313	\$ 9,406,730

Independent School District No. 146
 Barnesville Public Schools
 Reconciliation of the Balance Sheet to the Statement of Net Position
 June 30, 2022

Total Fund Balances - Governmental Funds	\$ 4,366,654
Amounts reported for governmental activities in the statement of net position is different because:	
Capital assets used in governmental activities are not financial resources, and, therefore, are not reported as assets in the governmental funds.	34,286,724
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.	(382,896)
Delinquent property taxes are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.	27,130
Deferred outflows and inflows of resources related to pension and OPEB plans are applicable to future periods and, therefore, are not reported in the funds.	(3,630,770)
Long-term liabilities, including bonds payable, leases, bond premiums, compensated absences, other post-employment benefits, and pension liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	<u>(31,391,548)</u>
Total Net Position - Governmental Activities	<u>\$ 3,275,294</u>

Independent School District No. 146
Barnesville Public Schools
Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended June 30, 2022

	General	Capital Projects	Debt Service	Other Governmental Funds	Totals
Revenues					
Local property tax levies	\$ 1,212,348	\$ -	\$ 1,453,682	\$ 54,879	\$ 2,720,909
Other local and county sources	715,152	-	2,321	262,530	980,003
Investment earnings	9,687	59,593	1,591	755	71,626
Rental income	3,994	-	-	-	3,994
State sources	8,451,956	-	758,585	68,721	9,279,262
Federal sources	850,511	-	-	649,452	1,499,963
Sales and other conversion of assets	37,910	-	-	76,580	114,490
Total revenues	11,281,558	59,593	2,216,179	1,112,917	14,670,247
Expenditures					
Current					
Administration	753,861	-	-	-	753,861
District support services	246,928	-	-	-	246,928
Regular instruction	5,463,301	-	-	-	5,463,301
Vocational instruction	242,511	-	-	-	242,511
Special education instruction	1,499,139	-	-	-	1,499,139
Community education and service	-	-	-	389,539	389,539
Instructional support services	650,654	-	-	-	650,654
Pupil support services	959,657	-	-	600,577	1,560,234
Sites and buildings	1,082,411	-	-	-	1,082,411
Fiscal and other fixed cost programs	75,635	-	-	-	75,635
Debt service					
Principal	33,526	-	1,135,000	-	1,168,526
Interest	42,385	-	972,700	-	1,015,085
Capital outlay	488,435	9,939,168	-	79,530	10,507,133
Total expenditures	11,538,443	9,939,168	2,107,700	1,069,646	24,654,957
Excess (Deficiency) of Revenues over (under) Expenditures	(256,885)	(9,879,575)	108,479	43,271	(9,984,710)
Other Financing Sources					
Sale of property	95,768	-	-	-	95,768
Net Change in Fund Balance	(161,117)	(9,879,575)	108,479	43,271	(9,888,942)
Fund Balance, Beginning of Year	3,732,100	10,255,316	93,013	175,167	14,255,596
Fund Balance, End of Year	\$ 3,570,983	\$ 375,741	\$ 201,492	\$ 218,438	\$ 4,366,654

Independent School District No. 146
 Barnesville Public Schools
 Reconciliation of the Statement of Revenues, Expenditures,
 and Changes in Fund Balances to the Statement of Activities
 Year Ended June 30, 2022

Net Change in Fund Balances - Total Governmental Funds \$ (9,888,942)

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.

Capital outlay	10,421,235
Depreciation/amortization expense	(427,354)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(9,951)
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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.	(3,060)
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In the statement of activities, OPEB liabilities 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.	(19,579)
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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 an expense.	513,968
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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.	1,307,931
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Change in Position of Governmental Activities	\$ 1,894,248
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Independent School District No. 146

Barnesville Public Schools

Statement of Revenues, Expenditures and Changes in Fund Balances – Budget to Actual – General Fund

Year Ended June 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues				
Local property tax levies	\$ 1,158,790	\$ 1,180,350	\$ 1,212,348	\$ 31,998
Other local and county sources	675,780	719,980	715,152	(4,828)
Investment earnings	17,500	12,000	9,687	(2,313)
Rental income	5,000	1,000	3,994	2,994
State sources	8,203,420	8,404,590	8,451,956	47,366
Federal sources	775,230	887,200	850,511	(36,689)
Sales and other conversion of assets	39,050	39,050	37,910	(1,140)
	<u>10,874,770</u>	<u>11,244,170</u>	<u>11,281,558</u>	<u>37,388</u>
Expenditures				
Current				
Administration	761,540	767,260	753,861	13,399
District support services	241,910	254,240	246,928	7,312
Regular instruction	5,360,030	5,383,080	5,463,301	(80,221)
Vocational instruction	240,040	239,350	242,511	(3,161)
Special education instruction	1,372,490	1,468,170	1,499,139	(30,969)
Instructional support services	709,020	709,020	650,654	58,366
Pupil support services	919,500	959,170	959,657	(487)
Sites and buildings	1,052,670	1,033,070	1,082,411	(49,341)
Fiscal and other fixed cost programs	69,520	73,600	75,635	(2,035)
Debt Service				
Principal	-	52,420	33,526	18,894
Interest	-	42,400	42,385	15
Capital outlay	658,050	486,910	488,435	(1,525)
	<u>11,384,770</u>	<u>11,468,690</u>	<u>11,538,443</u>	<u>(69,753)</u>
Deficiency of Revenues under Expenditures	(510,000)	(224,520)	(256,885)	(32,365)
Other Financing Sources				
Sale of property	5,000	95,770	95,768	(2)
Insurance recovery	5,000	5,000	-	(5,000)
	<u>10,000</u>	<u>100,770</u>	<u>95,768</u>	<u>(5,002)</u>
Net Change in Fund Balance	<u>\$ (500,000)</u>	<u>\$ (123,750)</u>	(161,117)	<u>\$ (37,367)</u>
Fund Balance, Beginning of Year			<u>3,732,100</u>	
Fund Balance, End of Year			<u>\$ 3,570,983</u>	

Note 1 - Summary of Significant Accounting Policies

A. Organization

Independent School District No. 146, Barnesville 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 Financial Statement Presentation

The government-wide financial statements (Statement of Net Position and Statement of Activities) display information about the reporting government as a whole. 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

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:

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 leases are reported as other financing sources.

Recording of Expenditures – Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service principal and interest expenditures on general long-term debt, including lease liabilities, as well as expenditures related to compensated absences, severance, postemployment benefits, and pensions, are recognized later based on specific accounting rules applicable to each, generally when payment is due. General capital asset acquisitions, including entering into contracts giving the District the right to use leased assets, are reported as expenditures in the governmental funds. Issuance of long-term debt and financing through leases are reported as other financing sources.

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. Descriptions of the funds included in this report are 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. The District's Student Activity Funds are under board control and are reported in the general fund.

Capital Projects Fund – The capital projects fund is used to account for capital projects within the District.

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.

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 Cash Equivalents

Cash balances for all district funds are pooled and invested to the extent available in various investment instruments as authorized by state statutes. Earnings from such investments are allocated to each of the funds based on the fund's average monthly cash and cash equivalents balance. Funds that incur a deficit balance in pooled cash and cash equivalents during the year are charged interest.

Deposits and investments consist of deposits, money market funds, petty cash, monies deposited with the Minnesota School District Liquid Asset Fund (MSDLAF), municipal bonds, and commercial paper, and are stated at fair value. Fair value is the price that would be received to sell the investment in an orderly transaction at year end.

The District has an approved investment policy in place to ensure compliance with state laws relating to investments, and to guarantee that investments meet certain primary criteria.

Receivables

Amounts 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.

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 2022 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 2021 and collectible in 2022. 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. Acquisition value is the price that would have been paid to acquire an asset with equivalent service potential on the date of the 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. Land and construction in progress are not depreciated.

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

Long-Term Obligations

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

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.

Accrued Employee Benefits

Vacation – The District compensates substantially all full-time noncertified employees for unused vacation upon termination. As of June 30, 2022, this amount did not exceed a normal year's accumulation. In the fund financial statements, the expenditure for vacation pay is recognized when payment is made, and a liability is recorded only for amounts payable in the current period. In the district-wide statements, vacation expense is recognized as earned and a liability is recorded for all earned vacation pay.

Sick Leave – 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 or sick leave 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.

Postemployment Benefits Other Than Pensions (OPEB)

Under the provisions of the various employee and union contracts, the District provides certain postemployment benefits other than pensions to eligible retirees. These OPEB obligations are funded on a pay-as-you-go basis. The total OPEB liability, deferred outflows/inflows of resources, and OPEB expense were actuarially determined in accordance with GASB Statement No. 75. Additional information can be found in Note 8.

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. 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.

TRA has a special funding situation created by direct aid contributions made by the State of Minnesota, City of Minneapolis and Minneapolis School District. This 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 9.

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 plans 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 amounts are 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 amounts are 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 amounts are 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 majority vote of the school board is required to commit a fund balance to a specific purpose and subsequently to remove or change any constraint so adopted by the board. A committed fund balance cannot be a negative number.
- Assigned fund balance amounts are 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 a fund balance may be taken after the end of the fiscal year. An appropriation of an existing fund balance to eliminate a projected budgetary deficit in the subsequent year’s budget in an amount no greater than the projected excess of expected expenditures over expected revenues satisfies the criteria to be classified as an assignment of fund balance. The school board, by majority vote, may assign fund balances to be used for specific purposes when appropriate. The board also delegates the power to assign fund balances to the following: the Superintendent of Schools and the Finance Officer. Assignments so made shall be reported to the school board on a monthly basis, either separately or as part of ongoing reporting by the assigning party if other than the school board. An assigned fund balance cannot be a negative number.

- Unassigned fund balance amounts are the 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.

If resources from more than one fund balance classification could be spent, the school district will strive to spend resources from fund balance classifications in the following order (first to last): restricted, committed, assigned, and unassigned. The school district will strive to maintain an unassigned general fund balance of 13% of the annual general fund operating expenditures.

Leases

The District is a lessee for noncancellable leases of building space, copier and postage meters. The District recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements.

At the commencement of a lease, the District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the District determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the District is reasonably certain to exercise.

The District monitors changes in circumstances that would require a remeasurement of its lease(s) and will remeasure the lease assets and liabilities if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

At the commencement of a lease, the District initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the District determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The District uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The District monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

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 2022.

Estimates

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

Implementation of GASB Statement No. 87

As of July 1, 2021, the District adopted GASB Statement No. 87, *Leases*. The implementation of this standard establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The standard requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The effect of the implementation of this standard on beginning net position is disclosed in Note 12 and the additional disclosures required by this standard is included in Note 6.

Note 2 - Stewardship, Compliance, and Accountability

Deficit Fund Balance

At June 30, 2022, the Community Service Fund had a deficit fund balance of \$50,114. The deficit will be eliminated in the following year through a combination of future revenues and, if necessary, transfers from the General Fund.

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 \$69,753 for the year ended June 30, 2022. These over expenditures were funded by greater than expected revenues and existing fund balance.

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, 2022, all deposits were insured or collateralized by securities held by the District's agent in the District's name.

Investments

The following are considered the most significant risks associated with investments:

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

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

Interest Rate Risk - Investments – The District does not have a formal policy that limits investment maturities.

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 following table presents the District's deposit and investment balances at June 30, 2022:

Type	Fair Value	Investment Maturities (in Years)		
		N/A	< 1	1 - 5
Cash and cash equivalents				
Minnesota School				
District Liquid Asset Fund	\$ 3,161,001	\$ 3,161,001	\$ -	\$ -
Deposits	1,353,468	1,353,468	-	-
Money market	930,527	930,527	-	-
Petty cash	300	300	-	-
	<u>\$ 5,445,296</u>	<u>\$ 5,445,296</u>	<u>\$ -</u>	<u>\$ -</u>

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

Note 4 - Due from Other Governmental Units

Amounts receivable from other governments as of June 30, 2022, include:

Fund	Federal	State	Total
Major funds			
General	\$ 190,072	\$ 884,193	\$ 1,074,265
Debt service	-	74,892	74,892
Non-major funds	800	4,311	5,111
	<u>\$ 190,872</u>	<u>\$ 963,396</u>	<u>\$ 1,154,268</u>

Note 5 - Capital Assets

Capital asset activity for the year ended June 30, 2022 is as follows:

	Balance July 1, 2021 (as restated)	Additions	Deletions	Balance June 30, 2022
Capital assets not being depreciated				
Land	\$ 719,663	\$ -	\$ -	\$ 719,663
Construction in progress	18,076,298	10,140,693	-	28,216,991
Total capital assets, not being depreciated	<u>18,795,961</u>	<u>10,140,693</u>	<u>-</u>	<u>28,936,654</u>
Capital assets being depreciated/amortized:				
Buildings and improvements	11,398,370	14,999	-	11,413,369
Equipment	1,340,452	265,543	-	1,605,995
Right-to-use leased assets	137,848	-	-	137,848
Total capital assets being depreciated/amortized	<u>12,876,670</u>	<u>280,542</u>	<u>-</u>	<u>13,157,212</u>
Less accumulated depreciation/amortization for				
Buildings and improvements	6,430,631	267,365	-	6,697,996
Equipment	949,157	124,466	-	1,073,623
Right-to-use leased assets	-	35,523	-	35,523
Total accumulated depreciation/amortization	<u>7,379,788</u>	<u>427,354</u>	<u>-</u>	<u>7,807,142</u>
Net capital assets, depreciated/amortized	<u>5,496,882</u>	<u>(146,812)</u>	<u>-</u>	<u>5,350,070</u>
Total capital assets, net	<u>\$ 24,292,843</u>	<u>\$ 9,993,881</u>	<u>\$ -</u>	<u>\$ 34,286,724</u>

Depreciation/amortization expense for the year ended June 30, 2022 was charged to the following functions/programs:

District support services	\$	2,666
Regular instruction		74,158
Special education instruction		3,276
Instructional support services		577
Pupil support services		27,700
Sites and buildings		<u>318,977</u>
 Total depreciation/amortization expense	 \$	 <u><u>427,354</u></u>

Note 6 - Leases

Leases Payable

During prior years, the District entered into a five year lease agreement as lessee for the acquisition and use of building space. An initial lease liability was recorded in the amount of \$2,776 during the current fiscal year. As of June 30, 2022, the value of the lease liability was \$1,886. The District is required to make monthly principal and interest payments of \$1,000. The lease has an interest rate of 4.00%. The equipment has a five year estimated useful life. The carrying value of the right-to-use leased asset as of the end of the current fiscal year was \$2,776 and had accumulated amortization of \$925. Interest expense totaled \$145, and amortization expensed totaled \$925 for the year.

The District entered into five year lease agreements as lessee for the acquisition and use of copier machines and a postage meter. An initial lease liability was recorded in the amount of \$135,072 during the current fiscal year. As of June 30, 2022, the value of the lease liability was \$102,436. The District is required to make monthly principal and interest payments of \$3,116. The leases have interest rates ranging from 3.00% to 4.00%. The equipment has a five year estimated useful life. The carrying value of the right-to-use leased asset as of the end of the current fiscal year was \$135,072 and had accumulated amortization of \$34,598. Interest expense totaled \$4,758 and amortization expensed totaled \$34,598 for the year.

The future principal and interest lease payments as of June 30, 2022, were as follows:

Years Ending June 30,	Principal	Interest
2023	\$ 34,859	\$ 3,553
2024	33,273	2,185
2025	33,350	841
2026	<u>2,840</u>	<u>9</u>
	<u><u>\$ 104,322</u></u>	<u><u>\$ 6,588</u></u>

Note 7 - Long-Term Liabilities

Changes in long-term liabilities during the year ended June 30, 2022 are as follows:

	Balance July 1, 2021 (as restated)	Additions	Deletions	Balance June 30, 2022	Due Within One Year
Bonds payable	\$ 25,765,000	\$ -	\$ 1,135,000	\$ 24,630,000	\$ 1,190,000
Unamortized bond premium	2,135,417	-	117,009	2,018,408	117,009
Leases	137,848	-	33,526	104,322	34,859
Vacation and sick leave	42,216	49,889	46,829	45,276	45,276
	<u>\$ 28,080,481</u>	<u>\$ 49,889</u>	<u>\$ 1,332,364</u>	<u>\$ 26,798,006</u>	<u>\$ 1,387,144</u>

Bonds Payable

Following is a summary of bonds payable as of June 30, 2022:

Bond Description	Final Maturity	Interest Rate	Original Principal	Outstanding Balance
General Obligation Facilities Maintenance Bonds, Series 2018A	2028	3.00%	\$ 1,565,000	\$ 985,000
General Obligation School Building Bonds, Series 2019A	2040	3.00%-5.00%	25,285,000	<u>23,645,000</u>
				<u>\$ 24,630,000</u>

The bonds are general obligations of the District for which the full faith and credit and unlimited taxing powers of the district are pledged. Bond principal and interest payments are made by the debt service fund.

Vacation and Sick Leave

Vacation and sick leave consists of vested vacation and sick leave as discussed in Note 1. These expenses are paid out of the general fund.

Remaining principal and interest payments on bonds are as follows:

Years Ending June 30,	Bonds Payable	
	Principal	Interest
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	1,225,000	677,750
2028-2032	6,245,000	2,535,300
2033-2037	7,215,000	1,391,850
2038-2040	4,865,000	294,750
	<u>\$ 24,630,000</u>	<u>\$ 8,275,350</u>

Note 8 - Other Post-Employment Benefits

A. Plan Description

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 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 \$735 for single and \$1,848 for family coverage. The implicit rate subsidy is only until Medicare eligibility. There are no subsidized post-employment medical, dental, or life insurance benefits.

C. Employees Covered by Benefit Terms

At the valuation date of July 1, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	3
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	101
	104

D. Total OPEB Liability

The District’s total OPEB liability of \$378,666 was measured as of July 1, 2021, and was determined by an actuarial valuation of July 1, 2021.

E. Actuarial Assumptions

The total OPEB liability in the July 1, 2021, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.00 percent
Salary increases	Service graded table
Discount rate	2.10 percent
Healthcare cost trend rates	6.50 percent, grading to 5.00 percent over 6 years, and then to 4.00 percent over the next 48 years
Retiree plan participation	
Pre-65 subsidy available	N/A
Pre-65 subsidy not available	
Non-certified and MSEA	10%
All others	50%
Percent of married retirees electing spouse coverage	
Spouse subsidy available	N/A
Spouse subsidy not available	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-2020 Generational Improvement Scale.

The actuarial assumptions used in the July 1, 2021, valuation were based on inputs from a variety of published sources of historical and projected future financial data.

Since the previous valuation dated July 1, 2019, the following changes have been made:

- The discount rate was changed from 3.10% to 2.10% based on updated 20-year municipal bond rates.
- The inflation rate was changed from 2.50% to 2.00%
- Healthcare trend rates were changed to better anticipate short term and long term medical increases.
- Salary increase rates for non-teachers were updated to reflect the latest experience study.
- The withdrawal rates were updated to reflect the latest experience study.

F. Changes in the Total OPEB Liability

Balance at June 30, 2021	\$	285,794
Changes from the Prior Year:		
Service cost		28,160
Interest cost		9,576
Assumption changes		27,670
Plan changes		-
Difference between expected and actual experience		37,639
Benefit payments		<u>(10,173)</u>
Total Net Changes		<u>92,872</u>
Balance at June 30, 2022	\$	<u><u>378,666</u></u>

The measurement date of the OPEB liability was July 1, 2021; the date of the actuarial valuation on which the total OPEB liability is based was July 1, 2021.

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 of one percentage point lower and one percentage point higher than the current discount rate:

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	<u>1% Decrease in Discount Rate</u>	<u>Discount Rate</u>	<u>1% Increase in Discount Rate</u>
Discount rate	1.10%	2.10%	3.10%
Net OPEB Liability	\$ 400,349	\$ 378,666	\$ 357,403

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 of one percentage point lower and one percentage point higher than the current healthcare cost trend rates:

	<u>1% Decrease in Healthcare Trend Rate</u>	<u>Selected Healthcare Trend Rate</u>	<u>1% Increase in Healthcare Trend Rate</u>
Medical trend rate	5.50%, decreasing to 4.00% over 6 years then to 3.00% over the next 48 years	6.50%, decreasing to 5.00% over 6 years then to 4.00% over the next 48 years	7.50%, decreasing to 6.00% over 6 years then to 5.00% over the next 48 years
Net OPEB Liability	\$ 340,985	\$ 378,666	\$ 423,164

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

For the year ended June 30, 2022, the District recognized OPEB expense of \$46,124. At June 30, 2022, the District reported deferred outflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Liability losses	\$ 35,177	\$ -
Assumption changes	23,717	6,683
Employer contributions made after the measurement date	26,545	-
	<u>\$ 85,439</u>	<u>\$ 6,683</u>

The \$26,545 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, 2023.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expenses as follows:

Years Ended June 30,	OPEB Expense Amount
2023	\$ 8,388
2024	8,388
2025	8,388
2026	8,388
2027	9,330
Thereafter	9,329

Note 9 - 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), both of which are administered on a state-wide basis.

For the year ended June 30, 2022, the District reported its proportionate share of deferred outflows of resources, net pension liabilities, deferred inflows of resources, and pension expense for each of the plans as follows:

	Deferred Outflows of Resources	Net Pension Liability	Deferred Inflows of Resources	Pension Expense (Income)
PERA	\$ 678,307	\$ 862,631	\$ 804,927	\$ 72,472
TRA	2,150,624	3,352,245	5,733,530	33
Total all plans	\$ 2,828,931	\$ 4,214,876	\$ 6,538,457	\$ 72,505

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. 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, 2022, were \$121,660. The District's contributions were equal to the required contributions as set by state statute.

D. Pension Costs

At June 30, 2022, the District reported a liability of \$862,631 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 \$26,322.

The net pension liability was measured as of June 30, 2021, 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, 2020, through June 30, 2021, 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 0.0202 percent for the beginning of the period.

District’s proportionate share of net pension liability	\$ 862,631
State of Minnesota’s proportionate share of the net pension liability associated with the District	<u>26,322</u>
Total	<u><u>\$ 888,953</u></u>

For the year ended June 30, 2022, the District recognized pension expense of \$72,472 for its proportionate share of the General Employees Plan’s pension expense. In addition, the District recognized \$2,124 as grant revenue for its proportionate share of the State of Minnesota’s pension expense for the annual \$16 million contribution.

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At June 30, 2022 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	\$ 5,064	\$ 26,399
Changes in actuarial assumptions	526,704	18,812
Net collective difference between projected and actual investment earnings	-	747,234
Change in proportion	24,879	12,482
Contributions paid to PERA subsequent to the measurement date	121,660	-
Total	\$ 678,307	\$ 804,927

The \$121,660 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, 2023. 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
2023	\$ (37,200)
2024	(595)
2025	(6,719)
2026	(203,766)

E. Long-Term Expected Return on Investment

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	33.5%	5.10%
International Equity	16.5%	5.30%
Fixed Income	25.0%	0.75%
Private Markets	25.0%	5.90%
	100.0%	

F. Actuarial Methods and Assumptions

The total pension liability in the June 30, 2021, actuarial valuation was determined using an individual entry-age normal actuarial cost method. The long-term rate of return on pension plan investments used in the determination of the total liability is 6.5 percent. This assumption is based on a review of inflation and investments return assumptions from a number of national investment consulting firms. The review provided a range of return investment return rates deemed to be reasonable by the actuary. An investment return of 6.5 percent was deemed to be within that range of reasonableness for financial reporting purposes.

Inflation is assumed to be 2.25 percent for the General Employees Plan. Benefit increases after retirement are assumed to be 1.25 percent for the General Employees Plan.

Salary growth assumptions in the General Employees Plan range in annual increments from 10.25 percent after one year of service to 3.0 percent after 29 years of service and 6.0 percent per year thereafter.

Mortality rates for the General Employees Plan are based on the Pub-2010 General Employee Mortality Table. The table is adjusted slightly to fit PERA's experience.

Actuarial assumptions for the General Employees Plan are reviewed every four years. 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 2021:

Changes in Actuarial Assumptions:

- The investment return and single discount rates were changed from 7.50 percent to 6.50 percent, for financial reporting purposes.
- The mortality improvement scale was changed from Scale MP-2019 to Scale MP-2020.

Changes in Plan Provisions:

- There were no changes in plan provisions since the previous valuation.

G. Discount Rate

The discount rate used to measure the total pension liability in 2021 was 6.5 percent. 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.

H. 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	5.50%	\$ 1,759,326
Current Discount Rate	6.50%	\$ 862,631
1% Higher	7.50%	\$ 126,837

I. 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

Tier 1	Step Rate Formula	Percentage
Basic	First ten years of service	2.2% per year
	All years after	2.7% per year
Coordinated	First ten years if service years are up to July 1, 2006	1.2% per year
	First ten years if service years are July 1, 2006 or after	1.4% per year
	All other years of service if service years are up to July 1, 2006	1.7% per year
	All other years of service if service years are July 1, 2006 or after	1.9% per year

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, 2020, June 30, 2021, and June 30, 2022, were:

	June 30, 2020		June 30, 2021		June 30, 2022	
	Employees	Employers	Employees	Employers	Employees	Employers
Basic	11.00%	11.92%	11.00%	12.13%	11.00%	12.34%
Coordinated	7.50%	7.92%	7.50%	8.13%	7.50%	8.34%

The following is a reconciliation of employer contributions in TRA’s fiscal year 2021 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.

	<i>in thousands</i>
Employer contributions reported in TRA's Comprehensive Annual Financial Report, Statement of Changes in Fiduciary Net Position	\$ 448,829
Add employer contributions not related to future contribution efforts	379
Deduct TRA's contributions not included in allocation	<u>(538)</u>
Total employer contributions	448,670
Total non-employer contributions	<u>37,840</u>
Total contributions reported in <i>Schedule of Employer and Non-Employer Allocations</i>	<u><u>\$ 486,510</u></u>

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

D. Actuarial Assumptions

The total pension liability in the June 30, 2021, 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, 2021
Measurement Date	June 30, 2021
Experience Study	June 5, 2019 (demographic assumptions) November 6, 2017 (economic assumptions)
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Investment rate of return	7.00%
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 five years and female rates set back seven 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%
Total	100.0%	

The TRA actuary has determined the average of the expected remaining service lives of all members for fiscal year 2022 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 2020 valuation

- The investment return assumption was changed from 7.50 percent to 7.00 percent.

E. Discount Rate

The discount rate used to measure the total pension liability was 7.00 percent. The discount rate used to measure the TPL at the Prior Measurement Date was 7.50 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the fiscal year 2021 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

On June 30, 2022, the District reported a liability of \$3,352,245 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, 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 0.0766 percent at the end of the measurement period and 0.0731 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	\$ 3,352,245
State's proportionate share of the net pension liability associated with the district	\$ 282,859

For the year ended June 30, 2022, the District recognized pension expense of \$33. It also recognized \$3,167 as a decrease to pension expense for the support provided by direct aid.

On June 30, 2022, the District had deferred resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 86,645	\$ 91,429
Net difference between projected and actual investment earnings on pension plan investments	-	2,820,542
Changes of assumptions	1,228,316	2,801,478
Changes in proportion	454,588	20,081
District's contributions to TRA subsequent to the measurement date	381,075	-
Total	\$ 2,150,624	\$ 5,733,530

The \$381,075 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, 2023.

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
2023	\$ (2,013,426)
2024	(1,515,943)
2025	(311,197)
2026	(422,974)
2027	299,559

G. Pension Liability Sensitivity

The following presents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.00 percent as well what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate.

Sensitivity of Net Pension Liability (NPL) to changes in the discount rate

1% decrease (6.00%)	Current (7.00%)	1% increase (8.00%)
\$ 6,771,698	\$ 3,352,245	\$ 548,021

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, St. Paul, MN, 55103-4000; or by calling (651)-296-2409 or (800)-657-3669.

Note 10 - Interfund Payable and Receivables

	Due From Other Funds	Due To Other Funds
General Fund	\$ 15,798	\$ -
Nonmajor Governmental Funds		
Community Service Fund	-	15,798
	\$ 15,798	\$ 15,798

At June 30, 2022, an interfund payable and receivable of \$15,798 existed between the General Fund and Community Service Fund as a result of deficit cash balances in the Community Service Fund.

Note 11 - Fund Balance

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

The following is a summary of fund balances as of June 30, 2022:

	General	Capital Projects	Debt Service	Other Government Funds	Totals
Nonspendable					
Inventories	\$ -	\$ -	\$ -	\$ 17,943	\$ 17,943
Restricted					
Student activities	159,497	-	-	-	159,497
Staff development	232,521	-	-	-	232,521
Operating capital	61,421	-	-	-	61,421
Gifted and talented	28,173	-	-	-	28,173
Safe schools levy	34,783	-	-	-	34,783
Food service	-	-	-	250,609	250,609
Capital projects	-	375,741	-	-	375,741
Debt service	-	-	201,492	-	201,492
Long-term facilities maintenance	17,365	-	-	-	17,365
Medical assistance	141,000	-	-	-	141,000
Total restricted	674,760	375,741	201,492	250,609	1,502,602
Committed					
Severance	250,000	-	-	-	250,000
Capital	750,000	-	-	-	750,000
Total committed	1,000,000	-	-	-	1,000,000
Unassigned	1,896,223	-	-	(50,114)	1,846,109
Total fund balance	\$ 3,570,983	\$ 375,741	\$ 201,492	\$ 218,438	\$ 4,366,654

Independent School District No. 146

Barnesville Public Schools

Notes to Financial Statements

June 30, 2022

The UFARS fund balance reporting standards are slightly different than the reporting standards under GASB Statement No. 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
Nonspendable			
Inventory	\$ 17,943	\$ -	\$ 17,943
Restricted			
Student activities	159,497	-	159,497
Staff development	232,521	-	232,521
Operating capital	61,421	-	61,421
Community education	-	(40,884)	(40,884)
Early childhood and family education	-	(18,395)	(18,395)
Gifted and talented	28,173	-	28,173
School readiness	-	(134,870)	(134,870)
Safe schools levy	34,783	-	34,783
Food service	250,609	-	250,609
Community service	-	144,035	144,035
Capital projects	375,741	-	375,741
Debt service	201,492	-	201,492
Long-term facilities maintenance			
General fund	17,365	-	17,365
Medical assistance	141,000	-	141,000
Total restricted	<u>1,502,602</u>	<u>(50,114)</u>	<u>1,452,488</u>
Committed			
Severance	250,000	-	250,000
Capital	750,000	-	750,000
Total committed	<u>1,000,000</u>	<u>-</u>	<u>1,000,000</u>
Unassigned	<u>1,846,109</u>	<u>50,114</u>	<u>1,896,223</u>
Total fund balance	<u>\$ 4,366,654</u>	<u>\$ -</u>	<u>\$ 4,366,654</u>

Note 12 - Adoption of New Standard

As of July 1, 2021, the District adopted GASB Statement No. 87, *Leases*. The implementation of this standard establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The Statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. Beginning net position was restated to retroactively adopt the provisions of GASB Statement No. 87 as follows:

	Governmental Activities
Net Position at June 30, 2021, as previously reported	\$ 1,381,046
Add right-to-use asset under GASB Statement No. 87 at July 1, 2021	137,848
Less lease liability under GASB Statement No. 87 at July 1, 2021	(137,848)
Net Position at July 1, 2021, as restated	\$ 1,381,046

Note 13 - 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, thru 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 monthly 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 14 - 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 the employee’s deferral up to the following maximums depending on contracted number of hours worked by the employee each day:

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

Contributions are invested in tax deferred annuities selected and owned by Plan participants. The District contributions for the years ended June 30, 2022 and 2021 were \$118,582 and \$121,481, respectively.

Note 15 - Commitments and Contingencies

Federal and State 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.

Construction Commitments

The District has active construction projects as of June 30, 2022. The projects include renovation projects at the school district with construction costs of \$28,216,991 reported as construction in progress with remaining commitments of \$427,788 as of June 30, 2022. The project is expected to be completed in Fall 2022.

Note 16 - Related Organizations

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 \$229,069 were made by the District to the related organization for the year ended June 30, 2022. 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 17 - 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, 2022, tax abatements for the District totaled \$12,753.



Required Supplementary Information
June 30, 2022

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

Independent School District No. 146
Barnesville Public Schools
Schedule of Changes in the District's Total OPEB Liability and Related Ratios
June 30, 2022

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

	2022	2021	2020	2019	2018
Service cost	\$ 28,160	\$ 22,750	\$ 22,087	\$ 20,499	\$ 19,902
Interest	9,576	8,692	8,845	7,955	7,704
Changes of assumptions	27,670	-	(11,699)	-	-
Differences between expected and actual experience	37,639	-	5,105	-	-
Benefit payments	(10,173)	(6,533)	(3,017)	(4,701)	(36,634)
Net change in total OPEB liability	92,872	24,909	21,321	23,753	(9,028)
Total OPEB liability - beginning	285,794	260,885	239,564	215,811	224,839
Total OPEB liability - ending	<u>\$ 378,666</u>	<u>\$ 285,794</u>	<u>\$ 260,885</u>	<u>\$ 239,564</u>	<u>\$ 215,811</u>
Covered payroll	\$ 5,637,439	\$ 5,521,631	\$ 5,360,807	\$ 4,926,228	\$ 4,782,746
District's total OPEB liability as a percentage of covered payroll	6.72%	5.18%	4.87%	4.86%	4.51%

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

Notes to the Schedule of Changes in the District's Total OPEB Liability and Related Ratios

2022 Changes

Changes in Actuarial Assumptions

- Health care trend rates, mortality tables, and salary increase rates were updated.
- The salary scale for non-teachers was updated.
- The inflation rate was changed from 2.50% to 2.00%
- The discount rate was changed from 3.10% to 2.10%.

Changes in Plan Provisions

- None

2021 Changes

Changes in Actuarial Assumptions

- None

Changes in Plan Provisions

- None

2020 Changes

Changes in Actuarial Assumptions

- 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 3.00% 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%

Changes in Plan Provisions

- None

2019 Changes

Changes in Actuarial Assumptions

- None

Changes in Plan Provisions

- None

Independent School District No. 146
Barnesville Public Schools
Schedule of Employer's Share of Net Pension Liability
June 30, 2022

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	6/30/2014	0.0233%	\$ 1,094,517	N/A	\$ 1,094,517	\$ 1,236,044	88.6%	78.8%
PERA	6/30/2015	0.0211%	1,093,512	N/A	1,093,512	1,230,840	88.8%	78.2%
PERA	6/30/2016	0.0212%	1,721,335	22,505	1,743,840	1,312,880	131.1%	68.9%
PERA	6/30/2017	0.0215%	1,372,546	17,227	1,389,773	1,383,747	99.2%	75.9%
PERA	6/30/2018	0.0202%	1,120,613	36,824	1,157,437	1,352,213	82.9%	79.5%
PERA	6/30/2019	0.0193%	1,067,054	33,165	1,100,219	1,259,080	84.7%	80.2%
PERA	6/30/2020	0.0202%	1,211,082	37,304	1,248,386	1,353,147	89.5%	79.1%
PERA	6/30/2021	0.0202%	862,631	26,322	888,953	1,461,707	59.0%	87.0%
TRA	6/30/2014	0.0747%	\$ 3,442,122	\$ 242,285	\$ 3,684,407	\$ 3,433,181	100.3%	81.5%
TRA	6/30/2015	0.0698%	4,317,820	529,881	4,847,701	3,543,413	121.9%	76.8%
TRA	6/30/2016	0.0709%	16,911,342	1,697,098	18,608,440	3,700,293	457.0%	44.9%
TRA	6/30/2017	0.0714%	14,252,735	1,377,731	15,630,466	3,690,400	386.2%	51.6%
TRA	6/30/2018	0.0709%	4,451,889	418,058	4,869,947	3,940,333	113.0%	78.1%
TRA	6/30/2019	0.0717%	4,570,173	404,212	4,974,385	4,070,091	112.3%	78.1%
TRA	6/30/2020	0.0731%	5,400,726	452,448	5,853,174	4,246,982	127.2%	75.5%
TRA	6/30/2021	0.0766%	3,352,245	282,859	3,635,104	4,160,775	80.6%	86.6%

* 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.

Independent School District No. 146
 Barnesville Public Schools
 Schedule of Employer's Contributions
 June 30, 2022

**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	6/30/2015	\$ 92,313	\$ 92,313	\$ -	\$ 1,230,840	7.5%
PERA	6/30/2016	98,466	98,466	-	1,312,880	7.5%
PERA	6/30/2017	103,781	103,781	-	1,383,747	7.5%
PERA	6/30/2018	101,416	101,416	-	1,352,213	7.5%
PERA	6/30/2019	94,431	94,431	-	1,259,080	7.5%
PERA	6/30/2020	101,486	101,486	-	1,353,147	7.5%
PERA	6/30/2021	109,628	109,628	-	1,461,707	7.5%
PERA	6/30/2022	121,661	121,661	-	1,622,147	7.5%
TRA	6/30/2015	\$ 265,756	\$ 265,756	\$ -	\$ 3,543,413	7.5%
TRA	6/30/2016	277,522	277,522	-	3,700,293	7.5%
TRA	6/30/2017	276,780	276,780	-	3,690,400	7.5%
TRA	6/30/2018	295,525	295,525	-	3,940,333	7.5%
TRA	6/30/2019	313,804	313,804	-	4,070,091	7.7%
TRA	6/30/2020	336,361	336,361	-	4,246,982	7.9%
TRA	6/30/2021	338,271	338,271	-	4,160,775	8.1%
TRA	6/30/2022	381,075	381,075	-	4,569,245	8.3%

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

Notes to the Schedule of Employer's Share of Net Pension Liability and Schedule of Employer's Contributions**PERA****2021 Changes**

Changes in Actuarial Assumptions

- The investment return and single discount rates were changed from 7.50 percent to 6.50 percent, for financial reporting purposes.
- The mortality improvement scale was changed from Scale MP-2019 to Scale MP-2020.

Changes in Plan Provisions

- There were no changes in plan provisions since the previous valuation.

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

2021 Changes

Changes in Actuarial Assumptions

- The investment return assumption was changed from 7.50 percent to 7.00 percent.

Changes in Plan Provisions

- There have been no changes since the prior valuation.

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.
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- 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.

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, 2022

**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
 Year Ended June 30, 2022

	Fund Balance Beginning of Year	Net Change in Fund Balance	Fund Balance End of Year
Nonspendable	\$ 10,857	\$ (10,857)	\$ -
Restricted for student activities	200,213	(40,716)	159,497
Restricted for staff development	161,417	71,104	232,521
Restricted for operating capital	112,109	(50,688)	61,421
Restricted for gifted and talented	22,184	5,989	28,173
Restricted for safe schools levy	7,034	27,749	34,783
Restricted for long term facilities maintenance	79,550	(62,185)	17,365
Restricted for medical assistance	190,152	(49,152)	141,000
Committed for severance	250,000	-	250,000
Committed for capital	750,000	-	750,000
Unassigned	1,948,584	(52,361)	1,896,223
	<u>\$ 3,732,100</u>	<u>\$ (161,117)</u>	<u>\$ 3,570,983</u>

Independent School District No. 146
 Barnesville Public Schools
 Nonmajor Governmental Funds
 Combining Balance Sheet
 June 30, 2022

	<u>Food Service</u>	<u>Community Service</u>	<u>Totals</u>
Assets			
Cash and cash equivalents	\$ 300,759	\$ -	\$ 300,759
Receivables			
Current property taxes	-	41,498	41,498
Delinquent property taxes	-	664	664
Accounts	2,100	13,238	15,338
Due from other governmental units	800	4,311	5,111
Inventories	17,943	-	17,943
	<u>321,602</u>	<u>59,711</u>	<u>381,313</u>
Total assets	<u>\$ 321,602</u>	<u>\$ 59,711</u>	<u>\$ 381,313</u>
Liabilities			
Accounts payable	\$ 2,987	\$ 962	\$ 3,949
Due to other governmental units	-	20,550	20,550
Salaries payable	30,071	11,099	41,170
Due to other funds	-	15,798	15,798
Unearned revenue	19,992	1,920	21,912
	<u>53,050</u>	<u>50,329</u>	<u>103,379</u>
Total liabilities	<u>53,050</u>	<u>50,329</u>	<u>103,379</u>
Deferred Inflows of Resources			
Unavailable revenue-property taxes	-	448	448
Property taxes levied for subsequent year	-	59,048	59,048
	<u>-</u>	<u>59,496</u>	<u>59,496</u>
Total deferred inflows of resources	<u>-</u>	<u>59,496</u>	<u>59,496</u>
Fund Balance (Deficit)			
Nonspendable	17,943	-	17,943
Restricted	250,609	-	250,609
Unassigned	-	(50,114)	(50,114)
	<u>268,552</u>	<u>(50,114)</u>	<u>218,438</u>
Total fund balance (deficit)	<u>268,552</u>	<u>(50,114)</u>	<u>218,438</u>
Total liabilities, deferred inflows of resources, and fund balance (deficit)	<u>\$ 321,602</u>	<u>\$ 59,711</u>	<u>\$ 381,313</u>

Independent School District No. 146
 Barnesville Public Schools
 Nonmajor Governmental Funds
 Combining Schedule of Revenues, Expenditures and Changes in Fund Balance
 Year Ended June 30, 2022

	<u>Food Service</u>	<u>Community Service</u>	<u>Totals</u>
Revenues			
Local property tax levies	\$ -	\$ 54,879	\$ 54,879
Other local and county sources	2,594	259,936	262,530
Investment earnings	755	-	755
State sources	25,338	43,383	68,721
Federal sources	649,452	-	649,452
Sales and other conversion of assets	76,580	-	76,580
Total revenues	<u>754,719</u>	<u>358,198</u>	<u>1,112,917</u>
Expenditures			
Current			
Community education and service	-	389,539	389,539
Pupil support services	600,577	-	600,577
Capital outlay	79,530	-	79,530
Total expenditures	<u>680,107</u>	<u>389,539</u>	<u>1,069,646</u>
Net Change in Fund Balance	74,612	(31,341)	43,271
Fund Balance (Deficit), Beginning of Year	<u>193,940</u>	<u>(18,773)</u>	<u>175,167</u>
Fund Balance (Deficit), End of Year	<u>\$ 268,552</u>	<u>\$ (50,114)</u>	<u>\$ 218,438</u>



Other Supplementary Information
June 30, 2022

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

Independent School District No. 146
Barnesville Public Schools
Uniform Financial Accounting and Reporting Standards Compliance Table
Year Ended June 30, 2022

Fiscal Compliance Report - 6/30/2022

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

	Audit	UFARS	Audit - UFARS		Audit	UFARS	Audit - UFARS
01 GENERAL FUND				06 BUILDING CONSTRUCTION			
Total Revenue	\$11,281,558	<u>\$11,281,555</u>	\$3	Total Revenue	\$59,593	<u>\$59,593</u>	\$0
Total Expenditures	\$11,538,443	<u>\$11,538,438</u>	\$5	Total Expenditures	\$9,939,168	<u>\$9,939,169</u>	(\$1)
<i>Non Spendable:</i>				<i>Non Spendable:</i>			
4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	\$0	4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	\$0
<i>Restricted / Reserved:</i>				<i>Restricted / Reserved:</i>			
4.01 Student Activities	\$159,497	<u>\$159,497</u>	\$0	4.07 Capital Projects Levy	\$0	<u>\$0</u>	\$0
4.02 Scholarships	\$0	<u>\$0</u>	\$0	4.13 Project Funded by COP	\$0	<u>\$0</u>	\$0
4.03 Staff Development	\$232,521	<u>\$232,521</u>	\$0	4.67 LTFM	\$0	<u>\$0</u>	\$0
4.07 Capital Projects Levy	\$0	<u>\$0</u>	\$0	<i>Restricted:</i>			
4.08 Cooperative Revenue	\$0	<u>\$0</u>	\$0	4.64 Restricted Fund Balance	\$375,741	<u>\$375,741</u>	\$0
4.13 Project Funded by COP	\$0	<u>\$0</u>	\$0	<i>Unassigned:</i>			
4.14 Operating Debt	\$0	<u>\$0</u>	\$0	4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	\$0
4.16 Levy Reduction	\$0	<u>\$0</u>	\$0	07 DEBT SERVICE			
4.17 Taconite Building Maint	\$0	<u>\$0</u>	\$0	Total Revenue	\$2,216,179	<u>\$2,216,179</u>	\$0
4.24 Operating Capital	\$61,421	<u>\$61,421</u>	\$0	Total Expenditures	\$2,107,700	<u>\$2,107,700</u>	\$0
4.26 \$25 Taconite	\$0	<u>\$0</u>	\$0	<i>Non Spendable:</i>			
4.27 Disabled Accessibility	\$0	<u>\$0</u>	\$0	4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	\$0
4.28 Learning & Development	\$0	<u>\$0</u>	\$0	<i>Restricted / Reserve:</i>			
4.34 Area Learning Center	\$0	<u>\$0</u>	\$0	4.25 Bond Refundings	\$0	<u>\$0</u>	\$0
4.35 Contracted Alt. Programs	\$0	<u>\$0</u>	\$0	4.33 Maximum Effort Loan Aid	\$0	<u>\$0</u>	\$0
4.36 State Approved Alt. Program	\$0	<u>\$0</u>	\$0	4.51 OZAB Payments	\$0	<u>\$0</u>	\$0
4.38 Gifted & Talented	\$28,173	<u>\$28,173</u>	\$0	4.67 LTFM	\$0	<u>\$0</u>	\$0
4.40 Teacher Development and Evaluation	\$0	<u>\$0</u>	\$0	<i>Restricted:</i>			
4.41 Basic Skills Programs	\$0	<u>\$0</u>	\$0	4.64 Restricted Fund Balance	\$201,492	<u>\$201,492</u>	\$0
4.48 Achievement and Integration	\$0	<u>\$0</u>	\$0	<i>Unassigned:</i>			
4.49 Safe School Crime - Crime Levy	\$34,783	<u>\$34,783</u>	\$0	4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	\$0
4.51 OZAB Payments	\$0	<u>\$0</u>	\$0	08 TRUST			
4.52 OPEB Liab Not In Trust	\$0	<u>\$0</u>	\$0	Total Revenue	\$0	<u>\$0</u>	\$0
4.53 Unfunded Sev & Retirement Levy	\$0	<u>\$0</u>	\$0	Total Expenditures	\$0	<u>\$0</u>	\$0
4.59 Basic Skills Extended Time	\$0	<u>\$0</u>	\$0	<i>Restricted / Reserve:</i>			
4.67 LTFM	\$17,365	<u>\$17,365</u>	\$0	4.01 Student Activities	\$0	<u>\$0</u>	\$0
4.72 Medical Assistance	\$141,000	<u>\$141,000</u>	\$0	4.02 Scholarships	\$0	<u>\$0</u>	\$0
4.73 PPP Loan	\$0	<u>\$0</u>	\$0	4.22 Unassigned Fund Balance (Net Assets)	\$0	<u>\$0</u>	\$0
4.74 EIDL Loan	\$0	<u>\$0</u>	\$0	18 CUSTODIAL			
<i>Restricted:</i>				Total Revenue	\$0	<u>\$0</u>	\$0
4.64 Restricted Fund Balance	\$0	<u>\$0</u>	\$0	Total Expenditures	\$0	<u>\$0</u>	\$0
4.75 Title VII Impact Aid	\$0	<u>\$0</u>	\$0	<i>Restricted / Reserve:</i>			
4.76 Payments in Lieu of Taxes	\$0	<u>\$0</u>	\$0	4.01 Student Activities	\$0	<u>\$0</u>	\$0
<i>Committed:</i>				4.02 Scholarships	\$0	<u>\$0</u>	\$0
4.18 Committed for Separation	\$250,000	<u>\$250,000</u>	\$0	4.48 Achievement and Integration	\$0	<u>\$0</u>	\$0
4.61 Committed Fund Balance	\$750,000	<u>\$750,000</u>	\$0	4.64 Restricted Fund Balance	\$0	<u>\$0</u>	\$0
<i>Assigned:</i>				20 INTERNAL SERVICE			
4.62 Assigned Fund Balance	\$0	<u>\$0</u>	\$0	Total Revenue	\$0	<u>\$0</u>	\$0
<i>Unassigned:</i>				Total Expenditures	\$0	<u>\$0</u>	\$0
4.22 Unassigned Fund Balance	\$1,896,223	<u>\$1,896,225</u>	(\$2)	4.22 Unassigned Fund Balance (Net Assets)	\$0	<u>\$0</u>	\$0
02 FOOD SERVICES				25 OPEB REVOCABLE TRUST			
Total Revenue	\$754,719	<u>\$754,718</u>	\$1	Total Revenue	\$0	<u>\$0</u>	\$0
Total Expenditures	\$680,107	<u>\$680,106</u>	\$1	Total Expenditures	\$0	<u>\$0</u>	\$0
<i>Non Spendable:</i>							
4.60 Non Spendable Fund Balance	\$17,943	<u>\$17,943</u>	\$0				
<i>Restricted / Reserved:</i>							
4.52 OPEB Liab Not In Trust	\$0	<u>\$0</u>	\$0				

Independent School District No. 146
Barnesville Public Schools
Uniform Financial Accounting and Reporting Standards Compliance Table
Year Ended June 30, 2022

4.74 EIDL Loan	\$0	<u>\$0</u>	<u>\$0</u>	4.22 Unassigned Fund Balance (Net Assets)	\$0	<u>\$0</u>	<u>\$0</u>
<i>Restricted:</i>	\$0	<u>\$0</u>	<u>\$0</u>		\$0	<u>\$0</u>	<u>\$0</u>
4.64 Restricted Fund Balance	\$250,609	<u>\$250,609</u>	<u>\$0</u>	45 OPEB IRREVOCABLE TRUST			
<i>Unassigned:</i>				Total Revenue	\$0	<u>\$0</u>	<u>\$0</u>
4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>	Total Expenditures	\$0	<u>\$0</u>	<u>\$0</u>
				4.22 Unassigned Fund Balance (Net Assets)	\$0	<u>\$0</u>	<u>\$0</u>
04 COMMUNITY SERVICE							
Total Revenue	\$358,198	<u>\$358,198</u>	<u>\$0</u>	47 OPEB DEBT SERVICE			
Total Expenditures	\$389,539	<u>\$389,536</u>	<u>\$3</u>	Total Revenue	\$0	<u>\$0</u>	<u>\$0</u>
<i>Non Spendable:</i>				Total Expenditures	\$0	<u>\$0</u>	<u>\$0</u>
4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>	<i>Non Spendable:</i>			
<i>Restricted / Reserved:</i>				4.60 Non Spendable Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>
4.26 \$25 Taconite	\$0	<u>\$0</u>	<u>\$0</u>	<i>Restricted:</i>			
4.31 Community Education	(\$40,884)	<u>(\$40,884)</u>	<u>\$0</u>	4.25 Bond Refundings	\$0	<u>\$0</u>	<u>\$0</u>
4.32 E. C. F. E	(\$18,395)	<u>(\$18,395)</u>	<u>\$0</u>	4.64 Restricted Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>
4.40 Teacher Development and Evaluation	\$0	<u>\$0</u>	<u>\$0</u>	<i>Unassigned:</i>			
4.44 School Readiness	(\$134,870)	<u>(\$134,870)</u>	<u>\$0</u>	4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>
4.47 Adult Basic Education	\$0	<u>\$0</u>	<u>\$0</u>				
4.52 OPEB Liab Not In Trust	\$0	<u>\$0</u>	<u>\$0</u>				
4.73 PPP Loan	\$0	<u>\$0</u>	<u>\$0</u>				
4.74 EIDL Loan	\$0	<u>\$0</u>	<u>\$0</u>				
<i>Restricted:</i>							
4.64 Restricted Fund Balance	\$144,035	<u>\$144,036</u>	<u>(\$1)</u>				
<i>Unassigned:</i>							
4.63 Unassigned Fund Balance	\$0	<u>\$0</u>	<u>\$0</u>				

Independent School District No. 146
Barnesville Public Schools
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

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			
<i>Passed through Minnesota Department of Education</i>			
Child Nutrition Cluster			
Non-Cash Assistance (Commodities):			
National School Lunch Program	10.555	0146-01-000 FIN 701	\$ 43,859
Cash Assistance:			
School Breakfast Program	10.553	0146-01-000 FIN 705	101,673
National School Lunch Program	10.555	0146-01-000 FIN 701	483,058
COVID-19 National School Lunch Program	10.555C	0146-01-000 FIN 710	20,206
Summer Food Service Program for Children	10.559	0146-01-000 FIN 709	3,153
Total Child Nutrition Cluster			<u>\$ 651,949</u>
Total Department of Agriculture			\$ 651,949
Department of Treasury			
<i>Passed through Minnesota Department of Education</i>			
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027C	0146-01-000 FIN 150	2,730
Department of Health and Human Services			
<i>Passed through Minnesota Department of Education</i>			
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	0146-01-000 FIN 170	34,707
Federal Communications Commission			
COVID-19 Emergency Connectivity Funds Program	32.009	N/A	302,680
Department of Education			
<i>Passed through Minnesota Department of Education</i>			
Title I Grants to Local Educational Agencies	84.010	0146-01-000 FIN 401	90,112
Supporting Effecton Instruction State Grants	84.367	0146-01-000 FIN 414	34,352
COVID-19 Education Stabilization Fund - GEER	84.425C	0146-01-000 FIN 153	11,850
COVID-19 Education Stabilization Fund - ESSER II	84.425D	0146-01-000 FIN 151, 155	125,778
COVID-19 Education Stabilization Fund - Expanded Summer Learning	84.425U	0146-01-000 FIN 163	7,967
COVID-19 Education Stabilization Fund - ESSER III	84.425U	0146-01-000 FIN 160, 161	234,212
Total 84.425			<u>379,807</u>
Special Education Cluster			
Special Education Grants to States	84.027	0146-01-000 FIN 619	<u>84,456</u>
Total Department of Education			<u>588,727</u>
Total Federal Financial Assistance			<u>\$ 1,580,793</u>

Note 1 – Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of the District under programs of the federal government for the year ended June 30, 2022. 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 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 commodities received and disbursed. At June 30, 2022 the District had food commodities totaling \$17,943 in inventory.



Additional Reports
June 30, 2022

**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 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 Public Schools (“the District”), as of and for the year ended June 30, 2022, 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 18, 2022.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We identified certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2022-001, 2022-002, and 2022-003 that we consider to be material weaknesses.

Report on 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

Government Auditing Standards requires the auditor to perform procedures on the District's responses to findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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



Fargo, North Dakota
October 18, 2022



Independent Auditor’s Report on Compliance for the Major Federal Program; 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 Program

Opinion on the Major Federal Program

We have audited Independent School District No. 146’s (the District) compliance with the types of compliance requirements identified as subject to audit 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, 2022. 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.

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, 2022.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the District’s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design 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 the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.



Fargo, North Dakota
October 18, 2022



Independent Auditor's Report on *Minnesota Legal Compliance*

The School Board of
Independent School District No. 146
Barnesville 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 Public Schools ("the District") as of and for the year ended June 30, 2022, 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 18, 2022.

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 – bid laws, depositories of public funds and public investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and uniform financial accounting and reporting standards sections of the *Minnesota Legal Compliance Audit Guide for School Districts*, promulgated by the State Auditor pursuant to Minn. Stat. §6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

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

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

Fargo, North Dakota
October 18, 2022

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:

<u>Name of Federal Program</u>	<u>Federal Financial Assistance Listing/CFDA Number</u>
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

**2022-001 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.

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

**2022-002 Material Journal Entries
 Material Weakness**

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

Condition – During the course of our engagement, we proposed material audit adjustments that were not identified as a result of the District’s existing internal controls, and therefore could have resulted in a material misstatement of the District’s financial statements.

Cause – The District does not have an internal control system designed to identify all necessary adjustments.

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.

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

**2022-003 Segregation of Duties
Material Weakness**

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.

Condition – The District does not have enough staff to adequately separate duties in cash receipts, cash disbursements, payroll and liabilities, and general ledger maintenance and reconciliation.

Cause – One individual is responsible for receipting cash, preparing the deposit slip, making the deposit in the financial institution, and entering the transaction into the accounting system. Also, there is no formal process to review journal entries that are posted into the accounting system.

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.

Recommendation – The accounting 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.

Views 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

None reported



October 18, 2022

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, 2022, and have issued our report thereon dated October 18, 2022. 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 May 4, 2022, 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, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

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 each of the District’s major federal programs 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 internal controls 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 18, 2022. 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 the Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance dated October 18, 2022.

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.

Significant Risks Identified

As stated in our auditor's report, professional standards require us to design our audit to provide reasonable assurance that the financial statements are free of material misstatement whether caused by fraud or error. In designing our audit procedures, professional standards require us to evaluate the financial statements and assess the risk that a material misstatement could occur. Areas that are potentially more susceptible to misstatements, and thereby require special audit considerations, are designated as "significant risks". We have identified the following as significant risks.

- Management Override of Controls - Professional standards require auditors to address the possibility of management overriding controls. Accordingly, we identified as a significant risk that management of the District may have the ability to override controls that the District has implemented. Management may override the District's controls in order to modify the financial records with the intent of manipulating the financial statements to overstate the District's financial performance or with the intent of concealing fraudulent transactions.
- Lack of Segregation of Duties – 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.
- Revenue Recognition - We identified revenue recognition as a significant risk due to the number of transactions incurred at or near year-end and a risk of recording those in the incorrect fiscal year.
- Improper Capitalization – We identified improper capitalization of capital assets as a significant risk due to the potential of not identifying all expenditures to be capitalized on the government-wide financial statements.

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. As described in Note 1, the District adopted GASB Statement No. 87, *Leases*. The implementation of this standard establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Accordingly, the accounting change has been retrospectively applied to prior years presented. 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:

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

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 in determining that it is reasonable in relation to the basic financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements relate to net pension liability.

Significant Unusual Transactions

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. There were not any significant transactions identified.

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. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit. The misstatements on the attached schedule that were identified as a result of our audit procedures were brought to the attention of, and corrected by, management.

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.

Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. As described in Note 12 to the financial statements, due to the adoption of GASB Statement 87, *Leases*, the District restated opening balances as of July 1, 2021. We have included an emphasis of matter in our report regarding this restatement.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter dated October 18, 2022.

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.

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.



Client: **26155 - Independent School District No. 146**
 Engagement: **AA 2022 - Independent School District No. 146**
 Period Ending: **6/30/2022**
 Trial Balance: **3.00 - Trial Balance**
 Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
Adjusting Journal Entries			
Adjusting Journal Entries JE # 100			
CLIENT POST: CY GASB 68 Entry to record direct aid contribution items			
R01-005-000-000-000-397	Revenue-State Aid	1,043.00	
E01-010-203-000-000-891	Pension Expense		521.50
E01-020-203-000-000-891	Pension Expense		521.50
Total		1,043.00	1,043.00
Adjusting Journal Entries JE # 101			
CLIENT POST: To adjust nonspendable fund balances to actual.			
B01-460-000---	Nonspendable Fund Balance	10,857.00	
B02-464-000---	Restricted Fund Balance	3,582.00	
B01-422-000---	Unappropriated Fund Balance		10,857.00
B02-460-000---	Nonspendable Fund Balance		3,582.00
Total		14,439.00	14,439.00
Adjusting Journal Entries JE # 102			
CLIENT POST: To adjust gen ed aid			
B01-121-000---	Due from Dept of Education	85,763.00	
R01-005-000-000-211-000	Foundation Aid		74,403.00
R01-005-000-302-211-000	Operating Capital Aid		3,203.00
R01-005-000-316-211-000	Staff Development Aid		1,828.00
R01-005-000-317-211-000	Basic Skills Aid		6,124.00
R01-005-000-330-211-000	Learning & Development Aid		28.00
R01-005-000-388-211-000	Gifted & Talented Foundation Aid		177.00
Total		85,763.00	85,763.00
Adjusting Journal Entries JE # 103			
CLIENT POST: To adjust delinquent A/R to actual			
B01-111-000---	Delinquent Property Taxes Receivable	10,268.00	
B01-231-000---	Deferred Revenue	12,892.00	
B04-111-000---	Delinquent Prop Taxes Rec	389.00	
B04-231-000---	Deferred Revenue	599.00	
B07-111-000---	Delinquent Prop Taxes Rec	10,265.00	
B07-231-000---	Deferred Revenue	17,382.00	
B01-231-000---	Deferred Revenue		10,268.00
B04-231-000---	Deferred Revenue		389.00
B07-231-000---	Deferred Revenue		10,265.00
R01-005-000-000-001-000	Levies		12,892.00
R04-005-505-321-001-000	Levies		599.00
R07-005-000-000-001-000	Levies		17,382.00
Total		51,795.00	51,795.00
Adjusting Journal Entries JE # 104			
CLIENT POST: To adjust for tax shift			
B01-235-000---	Property Taxes Levied/Subsequent Year Ex		
R01-005-000-000-001-000	Levies		
Total		0.00	0.00
Adjusting Journal Entries JE # 105			
CLIENT POST: To adjust state aid receivables to actual			
B01-121-000---	Due from Dept of Education	19,537.00	
B07-121-000---	Due from State Dept of Education	5,812.00	
R01-005-000-000-001-000	Levies	6,231.00	
R01-005-000-000-234-000	Hmstd/Ag Market Value Credit	162.00	
R04-005-000-321-234-000	Hmstd/Ag Market Value Credit	25.00	
R04-005-582-344-300-000	State & Grants	31.00	
R04-005-590-000-301-000	Non-Public Aid	90.00	
R07-005-000-000-234-000	Hmstd/Ag Market Value Credit	966.00	
B01-121-000---	Due from Dept of Education		6,231.00
B04-121-000---	Due from Dept. of Education		25.00
R01-005-000-000-212-000	Literacy Incentive Aid		173.00
R01-005-000-000-227-000	Abatement		1,135.00
R01-005-000-000-370-000	Misc Rev fm MDE		816.00
R01-005-420-000-360-000	Spec Ed General		10,538.00
R01-005-420-740-360-000	Spec Ed General		1,720.00
R01-005-865-000-317-000	LTFM State Aid		5,317.00
R04-005-505-321-001-000	Levies		106.00
R04-005-580-328-300-000	ECFE State Aid		15.00
R07-005-865-000-317-000	LTFM State Aid		6,778.00

Client: **26155 - Independent School District No. 146**
 Engagement: **AA 2022 - Independent School District No. 146**
 Period Ending: **6/30/2022**
 Trial Balance: **3.00 - Trial Balance**
 Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
Total		32,854.00	32,854.00
Adjusting Journal Entries JE # 106			
CLIENT POST: To spread the levy			
B01-101-000---	Gen Fund Cash	16,047.00	
R07-005-000-000-001-000	Levies	16,047.00	
B07-101-000---	Debt Service Cash		16,047.00
R01-005-000-000-001-000	Levies		16,047.00
Total		32,094.00	32,094.00
Adjusting Journal Entries JE # 107			
CLIENT POST: to adjust for tax shift			
R01-005-000-000-001-000	Levies	211,278.00	
B01-235-000---	Property Taxes Levied/Subsequent Year Ex		115,904.00
R01-005-000-830-001-000	Career and Technical Education Levy		95,374.00
Total		211,278.00	211,278.00
Adjusting Journal Entries JE # 108			
CLIENT POST (REVERSE IN FY 23): To record the portion of the pay app #27 to June 2022 (25 of 25 days total \$141,254).			
E06-005-870-000-305-000	Fees For Services - Building	745,637.00	
E06-005-870-000-520-803	Concrete	19,634.00	
E06-005-870-000-520-804	Masonry & Tuckpointing	12,713.00	
E06-005-870-000-520-805	Steel	15,114.00	
E06-005-870-000-520-806	Carpentry	5,368.00	
E06-005-870-000-520-807	Roofing, Caulking, Air Barrier	2,260.00	
E06-005-870-000-520-809	Interior Finish	10,170.00	
E06-005-870-000-520-821	Fire Suppression	8,899.00	
E06-005-870-000-520-822	Plumbing	45,484.00	
E06-005-870-000-520-826	Electrical	13,419.00	
E06-005-870-000-520-831	Earthwork & Site Utilities	989.00	
E06-005-870-000-520-889	Building Acquisition	7,204.00	
B06-206-000---	Accounts Payable		886,891.00
Total		886,891.00	886,891.00
Adjusting Journal Entries JE # 109			
CLIENT POST: To adjust federal receivable for FIN 619 expenditures that will be reimbursed by Lake Agassiz Education Cooperative with federal dollars.			
B01-122-000---	Due from Federal Government/Dept Ed	26,388.00	
R01-005-000-000-021-000	Revenue from MN Dist		26,388.00
Total		26,388.00	26,388.00
Adjusting Journal Entries JE # 110			
CLIENT POST: New Lease - Entry to record revenue/expense for leases entered in CY (water cooler lease)			
E01-005-720-155-535-011	Equipment Leased		
E01-005-720-155-589-011	Lease Trans/Install Sales		
Total		0.00	0.00
Adjusting Journal Entries JE # 111			
CLIENT POST: To adjust accumulated depreciation.			
B98-430-000---	Total Gnl Fixed Assets	391,832.00	
B98-172-000---	Allowance On Depreciation of Building		267,366.00
B98-173-000---	Allowance On Depreciation of Equipment		124,466.00
Total		391,832.00	391,832.00
Adjusting Journal Entries JE # 112			
CLIENT POST: To adjust equipment balance to actual			
B98-143-000---	Equipment	298,934.00	
B98-148-000---	Capital Lease		298,934.00
Total		298,934.00	298,934.00
Adjusting Journal Entries JE # 113			
CLIENT POST: To record due to/from other funds			
B01-118-000---	Due From Other Funds	15,798.00	
B04-101-000---	Cash	15,798.00	
B01-101-000---	Gen Fund Cash		15,798.00
B04-205-000---	Due to Other funds		15,798.00
Total		31,596.00	31,596.00
Adjusting Journal Entries JE # 114			
CLIENT POST: To adjust commodities JE			
E02-005-770-701-490-000	Food	43,859.00	

Client: **26155 - Independent School District No. 146**
 Engagement: **AA 2022 - Independent School District No. 146**
 Period Ending: **6/30/2022**
 Trial Balance: **3.00 - Trial Balance**
 Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
R02-005-000-701-472-000	Free & Reduced Meals		43,859.00
Total		43,859.00	43,859.00

Adjusting Journal Entries JE # 200

JE 7146-7158 - PBC entries subsequent to initially pulling the TB

B01-110-000---	Current Property Taxes Receivable	327,955.00	
B01-122-000---	Due from Federal Government/Dept Ed	84,171.00	
B01-210-000---	Due to MN District	8,221.00	
B02-122-000---	Due fr Fed Gov through MDCFL	189.00	
B04-110-000---	Current Property Taxes Rec	8,854.00	
B07-110-000---	Current Property Tax Receivable	278,861.00	
E01-005-810-000-330-000	Garbage	1,070.00	
E01-005-810-000-350-000	Rep-Maint Services	644.00	
E01-100-612-000-455-000	Non-Instr Tech Supplies	16,992.00	
E01-100-720-170-154-000	School Nurse	17.00	
E01-300-289-000-369-000	Entry Fees/Student Travel	448.00	
E01-300-296-000-369-517	Entry Fees/Student Travel	747.00	
E01-300-612-000-455-000	Non-Instr Tech Supplies	16,992.00	
E01-998-790-000-390-000	Payment Ed MN Dist	5,880.00	
E06-005-870-000-305-000	Fees For Services - Building	704,822.00	
E06-005-870-000-520-889	Building Acquisition	87,447.00	
R02-005-000-701-601-000	Type A Pupil	19,992.00	
R04-005-505-321-001-000	Levies	3,746.00	
R07-005-000-000-001-000	Levies	3,742.00	
B01-206-000---	Accounts Payable		8,788.00
B01-206-000---	Accounts Payable		8,221.00
B02-231-000---	Deferred Revenue		19,992.00
B04-235-000---	Prop Tax Levy For Sub Years		3,746.00
B07-235-000---	Property Taxlevied/Subsequent Year		3,742.00
E01-005-720-000-154-000	School Nurse		17.00
E01-300-612-160-455-011	Non-Instr Tech Supplies		33,983.00
E06-005-870-000-305-889	General Conditions		27,690.00
E06-005-870-000-520-803	Concrete		87,447.00
E06-005-870-000-520-822	Plumbing		574,369.00
E06-005-870-000-520-826	Electrical		102,763.00
R01-005-000-000-001-000	Levies		327,955.00
R01-005-000-150-400-011	Federal Funds and Grants		1,870.00
R01-005-000-160-400-011	ESSER III - 90% Formula Grant		58,905.00
R01-005-000-161-400-011	ESSER III - 20% Learning Loss		739.00
R01-005-000-163-400-000	Federal Funds and Grants		7,967.00
R01-005-000-170-400-000	Federal Funds and Grants		14,692.00
R02-005-000-701-473-000	Commodity Cash Program		189.00
R04-005-505-321-001-000	Levies		8,854.00
R07-005-000-000-001-000	Levies		278,861.00
B01-101-000---	Gen Fund Cash		
B01-206-000---	Accounts Payable		
B06-101-000---	Building Construction Cash		
B06-206-000---	Accounts Payable		
Total		1,570,790.00	1,570,790.00

Adjusting Journal Entries JE # 201

Client do not post: to adjust depreciation to actual

B98-100-531---	Dep Exp - Computer Hardware	2,666.00	
B98-200-531---	Dep Exp - Regular Inst	74,158.00	
B98-400-531---	Dep Exp - Sp Ed Inst	3,276.00	
B98-600-531---	Dep Exp - Inst Support	577.00	
B98-700-531---	Dep Exp - Pupil Support	27,700.00	
B98-800-531---	Dep Exp - Site, Bldg, and Equip	283,454.00	
B98-430-000---	Total Gnl Fixed Assets		391,831.00
B98-172-000---	Allowance On Depreciation of Building		
B98-173-000---	Allowance On Depreciation of Equipment		
B98-430-000---	Total Gnl Fixed Assets		
Total		391,831.00	391,831.00

Adjusting Journal Entries JE # 202

Client do not post: To adjust fund balances

B01-424-000---	Reserved for Operating Capital	50,688.00	
B01-467-000---	Rst/Rsvd for LTFM	62,185.00	
B01-472-000---	Rst/Rsvd for Med Asst	49,152.00	
B04-432-000---	Ecf Fund Balance	5,083.00	
B04-444-000---	School Readiness	48,266.00	
B21-401-000---	Student Activity Fund Balance	40,716.00	

Client: **26155 - Independent School District No. 146**
Engagement: **AA 2022 - Independent School District No. 146**
Period Ending: **6/30/2022**
Trial Balance: **3.00 - Trial Balance**
Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
B01-403-000---	Reserved-Staff Development		71,104.00
B01-422-000---	Unappropriated Fund Balance		97,899.00
B01-438-000---	Rsvd Gifted/Talented		5,989.00
B01-449-000---	Rsvd Safe Sch - Crime Levy		27,749.00
B04-431-000---	Community Educ. Fund Balance		7,288.00
B04-464-000---	Restricted Fund Balance		46,061.00
B01-403-000---	Reserved-Staff Development		
B01-403-000---	Reserved-Staff Development		
B01-406-000---	Reserved for Health & Safety		
B01-418-000---	Designation for Severance		
B01-422-000---	Unappropriated Fund Balance		
B01-424-000---	Reserved for Operating Capital		
B01-427-000---	Rsvd Disabled Access		
B01-438-000---	Rsvd Gifted/Talented		
B01-440-000---	Rst/Rsvd Teacher Dev/Eval		
B01-459-000---	Rst Basic Skills Ext Time		
B01-467-000---	Rst/Rsvd for LTFM		
B04-431-000---	Community Educ. Fund Balance		
B04-464-000---	Restricted Fund Balance		
Total		256,090.00	256,090.00

Adjusting Journal Entries JE # 203

Client do not post: To reclass due to other governments from accounts payable

B04-206-000---	Accounts Payable	20,550.00	
B04-210-000---EB	Due to Other Governments		20,550.00
Total		20,550.00	20,550.00

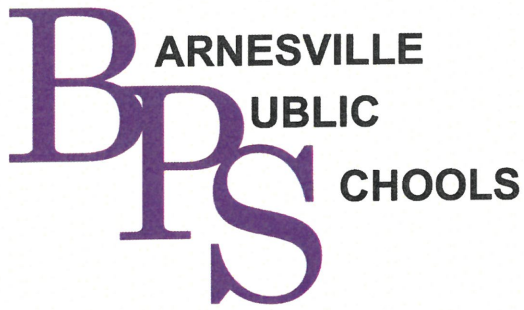
Adjusting Journal Entries JE # 204

JE ENTRIES 7159-7183

B01-101-000---	Gen Fund Cash	39.00	
B01-101-000---	Gen Fund Cash	18.00	
B01-101-000---	Gen Fund Cash	852.00	
B01-101-000---	Gen Fund Cash	2,358.00	
B01-201-000---	Salaries Payable	39.00	
B01-201-000---	Salaries Payable	852.00	
B01-206-000---	Accounts Payable	3,610.00	
B02-101-000---	Cash	242.00	
E01-100-201-000-140-000	Classroom, Licensed	2,029.00	
E01-100-201-000-210-000	FICA	155.00	
E01-100-201-000-218-000	TRA	173.00	
E01-100-408-619-433-000	Indiv Instruct Mat'l	2,021.00	
E01-100-420-619-433-000	Indiv Instruct Mat'l	2,095.00	
E01-200-405-619-303-000	Fed Sub Award SubCont	3,610.00	
E01-300-256-000-140-000	Classroom, Licensed	15.00	
E01-300-256-000-210-000	FICA	1.00	
E01-300-256-000-218-000	TRA	1.00	
E01-300-420-619-401-000	General Supplies	6,766.00	
E01-300-420-619-433-000	Indiv Instruct Mat'l	10,077.00	
E02-005-770-701-170-000	Sal-Secy,Clerk,Other	225.00	
E02-005-770-701-210-000	FICA	17.00	
R04-005-590-000-301-000	Non-Public Aid	38.00	
B01-101-000---	Gen Fund Cash		18.00
B01-101-000---	Gen Fund Cash		39.00
B01-101-000---	Gen Fund Cash		2,358.00
B01-101-000---	Gen Fund Cash		852.00
B01-201-000---	Salaries Payable		18.00
B01-201-000---	Salaries Payable		2,358.00
B01-206-000---	Accounts Payable		3,610.00
B01-210-000---	Due to MN District		3,610.00
B01-215-010---	FICA Payable		37.00
B01-215-010---	FICA Payable		310.00
B01-215-011---	Federal Tax		143.00
B01-215-013---	State Tax		73.00
B01-215-018---	TRA		2.00
B01-215-018---	TRA		326.00
B02-101-000---	Cash		242.00
B02-201-000---	Salaries Payable		242.00
E01-100-408-619-530-000	Equipment		2,021.00
E01-100-420-619-530-000	Equipment		2,095.00
E01-300-420-619-530-000	Equipment		16,841.00
R04-005-590-351-301-000	Non-Public Aid		38.00
Total		35,233.00	35,233.00

Client: **26155 - Independent School District No. 146**
 Engagement: **AA 2022 - Independent School District No. 146**
 Period Ending: **6/30/2022**
 Trial Balance: **3.00 - Trial Balance**
 Workpaper: **1a.02a - Governance Letter Attachment**

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 205			
CLIENT DO NOT POST: To record PBC JE 7199-7203.			
B98-141-000---	Land Improvements	8,500.00	
B98-142-000---	Building	6,500.00	
B98-143-000---	Equipment	265,543.00	
E01-100-203-000-142-000	Substitute Aide	70.00	
E01-100-203-000-210-000	FICA	5.00	
B98-430-000---	Total Gnl Fixed Assets		280,543.00
E01-100-410-740-146-000	Sub Non-Lic Class/Inst Sal		70.00
E01-100-410-740-210-000	FICA		5.00
Total		280,618.00	280,618.00
Adjusting Journal Entries JE # 206			
CLIENT DO NOT POST: To reclass lease levy for reporting purposes			
E01-005-850-000-305-000	Fees For Services	18,910.00	
E01-005-850-000-580-000	Principal Cap. Lease		18,910.00
Total		18,910.00	18,910.00
Adjusting Journal Entries JE # 207			
CLIENT DO NOT POST: To record JEs 7215-7219			
E01-100-050-000-170-000	Sal-Secy,Clerk,Other	21.00	
E01-100-050-000-210-000	FICA	2.00	
E01-100-050-000-214-000	PERA	2.00	
E01-100-203-000-142-000	Substitute Aide	261.00	
E01-100-203-000-210-000	FICA	20.00	
E01-100-216-401-140-000	Classroom, Licensed	199.00	
E01-100-216-401-214-000	PERA	178.00	
E01-100-216-401-218-000	TRA	27.00	
E01-100-271-161-430-011	Instructional Sup	738.00	
E01-100-411-740-162-000	One-to-One Paraprofessional	8,790.00	
E01-100-411-740-210-000	FICA	672.00	
E01-100-411-740-214-000	PERA	659.00	
R01-005-000-162-400-000	GEER I Expnd Summer Pgm	11,850.00	
E01-100-203-000-140-000	Classroom, Licensed		199.00
E01-100-203-000-214-000	PERA		178.00
E01-100-203-000-218-000	TRA		27.00
E01-100-271-161-430-000	Instructional Sup		738.00
E01-100-407-740-161-000	ParaProf/Personal Care Assist		21.00
E01-100-407-740-210-000	FICA		2.00
E01-100-407-740-214-000	PERA		2.00
E01-100-408-740-161-000	ParaProf/Personal Care Assist		261.00
E01-100-408-740-162-000	One-to-One Paraprofessional		8,790.00
E01-100-408-740-210-000	FICA		672.00
E01-100-408-740-210-000	FICA		20.00
E01-100-408-740-214-000	PERA		659.00
R01-005-000-162-400-011	Federal Funds and Grants		11,850.00
Total		23,419.00	23,419.00
	Total Adjusting Journal Entries	4,706,207.00	4,706,207.00
	Total All Journal Entries	4,706,207.00	4,706,207.00



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, 2022

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 *

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*Todd Henrickson, Elementary Principal * 218 354-2300 * thenrickson@barnesville.k12.mn.us *

*Aaron Schindler, Activities Director/Community Education Coordinator * 218-354-2638 * aschindler@barnesville.k12.mn.us

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*Chris Ellefson, Community Education Secretary * cellefson@barnesville.k12.mn.us *

*Sara Lien, Payroll/HR Assistant * slien@barnesville.k12.mn.us *

Summary Schedule of Prior Audit Findings

**Finding 2021-001 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 2021-002 Material Adjustments
 Material Weakness**

Initial Fiscal Year Finding Occurred: 2012

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

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

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

Initial Fiscal Year Finding Occurred: 2012

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").

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

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

Initial Fiscal Year Finding Occurred: 2021

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

Status: Corrected.

**Finding 2022-001 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 2022-002 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 2022-003 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 plans to implement 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.

RESOLUTION OF BARNESVILLE SCHOOL DISTRICT 146

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

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

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

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

Whereas, as a condition precedent for a School District to receive an abatement of Barnesville School District 146 residential property taxes, the participating School District must approve its Authorizing Resolution no later than December 31, 2022.

Now, Therefore Be It Resolved, by the School Board of the Barnesville School District 146 that the Barnesville School District 146 does herein approve participation in the *“Program”* for new home construction for the period commencing January 1, 2023 and expiring December 31, 2024.

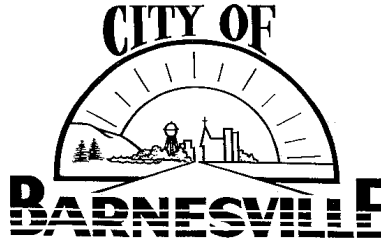
Be It Further Resolved, by the School Board of the Barnesville School District 146 that the approved *“Program”* be fully compliant with Minnesota law 469.1813-469.1816 and subject to the following:

- A residential structure will qualify for the abatement if it is classified as 1a, 1b, 2a, 4a, 4b, 4bb, or 4d under Minnesota Statutes 273.13.
- The assessed value attributable to land and new residential structures shall be abated from property taxes, for two taxes payable years, corresponding to the first two years of full value assessment after construction has been completed, provided that no part of the structure was in existence prior to January 1, 2023 and construction of the structure is commenced prior to December 31, 2024. Construction is deemed to have been commenced if a proper building permit has been issued.
- For property classified as class 1a, 1b, 2a, 4b or 4bb the abatement is limited to the assessed value of the land and the new construction. For a property classified as class 4a or 4d, the abatement is limited to the assessed value of the new construction.
- The abatement shall not apply to any special assessments that are levied against the property.

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

- 4b Residential non-homestead 1-3 units
 - Unclassified Manufactured Home
 - Ag non-homestead 2-3 units
- 4bb Residential non-homestead single unit
 - Ag non-homestead single unit
- 4d Qualifying low-income rental housing

Post Office Box 550
202 Front Street North
Barnesville, MN 56514



Phone: (218) 354-2145
Fax: (218) 354-7600
klauer@bvillemn.net

Economic Development Authority

November 15, 2022

TO: Barnesville School Board
FROM: Ryan Tonsfeldt, EDA Board Chair
RE: **2 Year Property Tax Rebate for New Residential Construction**

The Clay County Commission approved the extension of the 2 Year Property Tax Rebate for new residential construction for those cities and school districts who wish to participate in the program.

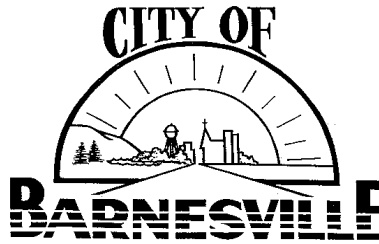
The Barnesville EDA is grateful for the Barnesville School Board's support of this program since it's inception in 2012.

Enclosed please find some background information on the program.

I plan to attend the November 21 to request that the School Board consider extending their participation in the program to December 31, 2024.

If you have questions or would like to visit more prior to that time, feel free to reach out to me or the EDA Executive Director via phone or e-mail.

Post Office Box 550
202 Front Street North
Barnesville, MN 56514



Phone: (218) 354-2145
Fax: (218) 354-7600
klauer@bvillemn.net

Economic Development Authority

Two Year Property Tax Rebate for New Residential Construction

The Barnesville Economic Development Authority recognizes that Barnesville Schools are one of the community's biggest selling points! Since 1993 we've invested between \$15,000 and \$25,000 per year in paid advertising to attract young families to Barnesville. Over the years, Barnesville has been successful in building new homes which often attract young families WITH KIDS!

Beginning in 2013, the Clay County Commissioners offered communities and school districts the opportunity to offer a **2 Year Property Tax Rebate** as a way to attract families to construct new homes. This has been a fabulous tool and has been very important to maintaining Barnesville's competitiveness as a residential choice.

THANK YOU to the Barnesville School District for participating in the 2 Year Property Tax Rebate since its inception. Although there is a cost to provide an abatement for the first two years, the tax base which is created will last forever! Without the incentive the family may have constructed their home in another community and those students would be in another school district!

Here's how it works:

When a resident begins paying property taxes on a new home, the school district receives those payments from Clay County in June and November of that year; then in December, Clay County sends an invoice for the tax dollars that the school district had received earlier in the year.

Let's take a look at the math:

In September, the Barnesville EDA surveyed 70 homeowners who live in the Del Acres Gilbertson 1st, 2nd and 3rd Additions where the majority of the new homes have been constructed. We asked these individuals to provide information on the number of children in their household. We heard back from 30 families and what we learned was that in this neighborhood there are **76 kids between the ages of 5-18!** What was even more interesting was that nearly 60% of these families moved from outside of the school district...from West Fargo, Moorhead, and Fargo; but also from Brainerd to the Twin Cities; Hawley to Detroit Lakes. **Clearly these families would have considered other communities before deciding to come to Barnesville.**

According to Jodi Samuelson, the current General Education Aid per pupil per year is \$6,863. This means that the 76 kids in the new development provided the district with \$521,588 in 2022. Barring changes at the state levels this is aid that the district will receive annually.

The current program ends on December 31, 2022. Clay County Commissioners voted to extend the program for another 2 years. This action requires the School Board to take action for school district participation.

According to Adams Development who has constructed 38 spec homes in Barnesville, "The property tax rebate has made a big difference....when all the other communities are offering the incentive - we need to make sure that we're offering our buyers a level playing field."

In the last 10 years, 52 new homes have been constructed. If we assume the average assessed value of new homes that has been constructed is \$250,000, the school taxes would be estimated at \$1,250. While you rebate \$2,500 to that property owner, after 2 years, you will receive \$1,250 per year forever, plus if that family has 3 school age children with an average tenure of 8 years in the district - 3 children times \$6,863, times 8 years equals a total benefit of \$164,712 because of the initial \$2,500 investment! Homes built in another community provide a \$0 benefit to the school district.

COUNTY ADMINISTRATOR

Stephen Larson
Phone: (218) 299-5002 / Fax: (218) 299-5195
Email: steve.larson@co.clay.mn.us



MEMORANDUM

DATE: October 14, 2022
TO: Local Units of Government
FROM: County Administrator Stephen Larson
SUBJECT: Tax Abatement for Residential Housing – 2023-2024

Clay County Board of Commissioner has once again renewed a resolution committing the County to a Tax Abatement Program for residential housing for two more years. Attached is a signed resolution and excerpt from the October 11th minutes.

You'll notice that in the resolution the County Board is following the requirements of the local government entity, when choosing to engage in an abatement program. The other requirement is that the local unit of government adopt a resolution by December 31, 2022. If you have any questions you can reach me at (218) 299-5002 or email me at steve.larson@co.clay.mn.us.

Thank you.

RESOLUTION 2022-30

WHEREAS, Minnesota Statutes 469.1813-469.1816 grants Minnesota Counties with the authority to offer current or prospective tax abatements under certain circumstances; and

WHEREAS, Clay County has received a request from the City of Moorhead as evidenced by City of Moorhead Resolution #2022-0912-4 unanimously approved by the Moorhead City Council on September 12, 2022 to join with the City of Moorhead and participate in Moorhead's two-year residential property tax abatement program; and

WHEREAS, other political subdivisions within Clay County have also expressed interest in establishing their own residential property tax abatement programs and their desire for Clay County to participate in those programs; and

WHEREAS, the Clay County Board of Commissioners held a public hearing in the matter on October 11, 2022; and

WHEREAS, the benefits of a two-year residential tax abatement will at least equal the costs Clay County will incur through the abatement; and

WHEREAS, the implementation of a two-year residential tax abatement program is in the public interest as it will increase tax base and provide employment opportunities; and

WHEREAS, it is the desire of Clay County to participate in a two-year residential property tax abatement program consistent with those adopted by the local entities.


NOW, THEREFORE, BE IT RESOLVED that Clay County will participate in a two-year residential tax abatement program as resolved by any taxing entity within the County, assuming such authorizing resolution is adopted by the entity on or before December 31, 2022.

BE IT FURTHER RESOLVED, the eligibility, options, and application of the County's residential tax abatement will match that of each individual entity's Authorizing Resolution.

ADOPTED by the Clay County Board of Commissioner this 11th day of October 2022.


Jenny Mongeau, Chair
Clay County Board of Commissioners

ATTEST:


Stephen Larson, County Administrator

EXTRACT OF MINUTES OF A MEETING
OF THE SCHOOL BOARD OF
INDEPENDENT SCHOOL DISTRICT NO. 146
(BARNESVILLE PUBLIC SCHOOLS)
CLAY, OTTER TAIL, AND WILKIN COUNTIES, MINNESOTA

Pursuant to due call and notice thereof a regular meeting of the School Board of Independent School District No. 146 (Barnesville Public Schools), Clay, Otter Tail, and Wilkin Counties, Minnesota, was held in the School District on November 21, 2022 at 7:00 o'clock p.m.

The following members were present:

and the following were absent:

Member _____ introduced the following resolution and moved its adoption:

RESOLUTION STATING THE INTENTION OF THE SCHOOL BOARD TO ISSUE GENERAL OBLIGATION SCHOOL BUILDING BONDS, SERIES 2023A, IN THE MAXIMUM AGGREGATE PRINCIPAL AMOUNT OF \$2,265,000; AND TAKING OTHER ACTIONS WITH RESPECT THERETO

BE IT RESOLVED by the School Board (the “Board”) of Independent School District No. 146 (Barnesville Public Schools), Clay, Otter Tail, and Wilkin Counties, Minnesota (the “District”), as follows:

1. Background. It is hereby determined that:

(a) At a duly called and regularly held special election on August 13, 2019, the voters of the District approved the issuance and sale by the District of general obligation bonds for the acquisition and betterment of school sites and facilities in the maximum principal amount of \$27,550,000 pursuant to Minnesota Statutes, Chapter 475, as amended (the “Act”).

(b) The purpose of the bonds as approved by the voters is to provide financing for the acquisition and betterment of school sites and facilities, including the completion of deferred maintenance projects at and the repair, remodeling, upgrading, equipping and construction of improvements to the existing Atkinson Elementary School and Barnesville High School sites and facilities, the completion of a balcony to expand the size of the auditorium to approximately 650 seats and to construct an elevated walking track, and the construction of an overhead connecting link connecting the Barnesville High School and the Atkinson Elementary School facilities (collectively, the “Projects”).

(c) On October 10, 2019, the District issued its General Obligation School Building Bonds, Series 2019A, in the principal amount of \$25,285,000 pursuant to the Act, in accordance with the authority granted by District voters, leaving a remaining unused voter-approved bond authority of \$2,265,000.

(d) It is necessary and expedient to the sound financial management of the affairs of the District to issue its General Obligation School Building Bonds, Series 2023A (the “Bonds”), in the original aggregate principal amount of \$2,265,000, pursuant to the Act, to provide financing for the Projects.

2. Covenant as to State Credit Enhancement.

(a) The District hereby covenants and obligates itself to notify the Commissioner of Education (the “Commissioner”) of a potential default in the payment of principal and interest on the Bonds and to use the provisions of Minnesota Statutes, Section 126C.55 (the “Credit Enhancement Act”) to guarantee payment of the principal and interest on the Bonds when due. The District further covenants to deposit with the paying agent for the Bonds (the “Paying Agent”), or any successor paying agent, three (3) days prior to the date on which a payment is due an amount sufficient to make that payment or to notify the Commissioner that it will be unable to make all or a portion of that payment. The Paying Agent is authorized and directed to notify the Commissioner if it becomes aware of a potential default in the payment of principal or interest on the Bonds or if, on the day two (2) business days prior to the date a payment is due on the Bonds, there are insufficient funds on deposit with the Paying Agent to make that payment. The District understands that as a result of its covenant to be bound by the provisions of the Credit Enhancement Act, the provisions of that section shall be binding as long as any Bonds of this issue remain outstanding.

(b) The District further covenants to comply with all procedures now and hereafter established by the Minnesota Departments of Management and Budget and Education pursuant to subdivision 2(c) of the Credit Enhancement Act and otherwise to take such actions as necessary to comply with that section. The Board Chair, Clerk, Treasurer, Superintendent, or Finance Officer of the District are authorized to execute any applicable Minnesota Department of Education forms.

3. Sale of Bonds. The Board has retained Ehlers and Associates, Inc. (the “Municipal Advisor”), to serve as the independent municipal advisor for the District with respect to the offer and sale of the Bonds and, therefore, is authorized by Section 475.60, subdivision 2(9), of the Act to sell the Bonds other than pursuant to a competitive sale.

4. Acceptance of Proposal. The Board shall meet at the time specified in the Preliminary Official Statement to receive and consider proposals for the purchase of the Bonds and take any other appropriate action with respect to the Bonds.

5. Authority of Municipal Advisor. The Municipal Advisor is authorized and directed to assist the District in the preparation and dissemination of a Preliminary Official Statement to be distributed to potential purchasers of the Bonds and to open, read, and tabulate the proposals for the purchase of the Bonds for presentation to the Board. The Municipal Advisor is further authorized and directed to assist the District in the award and sale of the Bonds on behalf of the District after receipt of written proposals and to assist the District in the preparation and dissemination of a final Official Statement with respect to the Bonds.

6. Authority of Bond Counsel. The law firm of Kennedy & Graven, Chartered, is authorized to act as bond counsel for the District (“Bond Counsel”), and to assist in the preparation and review of necessary documents, certificates, and instruments related to the Bonds. The officers, employees, and agents of the District are hereby authorized to assist Bond Counsel in the preparation of such documents, certificates, and instruments.

7. Reimbursement from Bond Proceeds. The District may incur certain expenditures that may be financed temporarily from sources other than the Bonds and reimbursed from the proceeds of the Bonds. Treasury Regulation § 1.150-2 (the “Reimbursement Regulations”) provides that proceeds of tax-exempt bonds allocated to reimburse expenditures originally paid from a source other than the tax-exempt bonds will not be deemed expended unless certain requirements are met. In order to preserve its ability to reimburse certain costs from proceeds of the Bonds in accordance with the Reimbursement Regulations, the District hereby makes its declaration of official intent (the “Declaration”) described below to reimburse certain costs:

(a) Declaration of Intent. The District proposes to issue the Bonds to finance the costs of the Projects. The District may reimburse original expenditures made for certain costs of the Projects from the proceeds of the Bonds in an estimated maximum principal amount of \$2,265,000. All reimbursed expenditures will be capital expenditures, costs of issuance of the Bonds, or other expenditures eligible for reimbursement under Section 1.150-2(d)(3) of the Reimbursement Regulations.

(b) Declaration Made Not Later Than 60 Days. This Declaration has been made not later than sixty (60) days after payment of any original expenditure to be subject to a reimbursement allocation with respect to the proceeds of the Bonds, except for the following expenditures: (a) costs of issuance of the Bonds; (b) costs in an amount not in excess of \$100,000 or five percent (5%) of the proceeds of the Bonds; or (c) “preliminary expenditures” up to an amount not in excess

of twenty (20) percent of the aggregate issue price of the Bonds that finance or are reasonably expected by the District to finance the Projects for which the preliminary expenditures were incurred. The term “preliminary expenditures” includes architectural, engineering, surveying, bond issuance, and similar costs that are incurred prior to commencement of acquisition, construction, or rehabilitation of the Projects, other than land acquisition, site preparation, and similar costs incident to commencement of construction.

(c) Reasonable Expectations; Official Intent. This Declaration is an expression of the reasonable expectations of the District based on the facts and circumstances known to the District as of the date hereof. The anticipated original expenditures for the Projects and the principal amount of the Bonds described in Section 7(a), above, are consistent with the District’s budgetary and financial circumstances. No sources other than proceeds of the Bonds to be issued by the District are, or are reasonably expected to be, reserved, allocated on a long-term basis, or otherwise set aside pursuant to the District’s budget or financial policies to pay such original expenditures. This resolution is intended to constitute a declaration of official intent for purposes of the Reimbursement Regulations.

(The remainder of this page is intentionally left blank.)

The motion for the adoption of the foregoing resolution was duly seconded by Member _____, and upon vote being taken thereon the following director voted in favor of the motion:

and the following voted against:

whereupon the resolution was declared duly passed and adopted.

STATE OF MINNESOTA)
)
COUNTIES OF CLAY) ss.
OTTER TAIL AND WILKIN)
)
INDEPENDENT SCHOOL)
DISTRICT NO. 146)

I, the undersigned, being the duly qualified and acting Clerk of Independent School District No. 146 (Barnesville Public Schools), Clay, Otter Tail, and Wilkin Counties, Minnesota (the “District”), hereby certify that I have carefully compared the attached and foregoing extract of minutes of a regular meeting of the School Board of the District held on the date specified above, with the original minutes on file in my office and the extract is a full, true, and correct copy of the minutes, insofar as they relate to authorizing the issuance of the District’s General Obligation School Building Bonds, Series 2023A, in the maximum aggregate principal amount of \$2,265,000.

WITNESS My hand as such Clerk this ____ day of November, 2022.

Clerk of the School Board
Independent School District No. 146 (Barnesville Public
Schools), Clay, Otter Tail, and Wilkin Counties,
Minnesota

12. Discussion/Information

A. State Football at US Bank Stadium

284

Barnesville Public Schools Calendar 2022-2023

July '22						
Su	M	Tu	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

August '22						
Su	M	Tu	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

September '22						
Su	M	Tu	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

29 New Teacher Workshop
 30-1 Teacher Workshop
 31 Elementary Open House & Grade 7 Orientation

5 Labor Day (No School)
 6 First Day of School

October '22						
Su	M	Tu	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

November '22						
Su	M	Tu	W	Th	F	S
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13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

December '22						
Su	M	Tu	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

17 HS Conferences 4:00-7:30 PM
 20-21 MEA (No School)

4 End of Quarter 1 (42 Days)
 7-8 Elementary Conferences 4:00-7:30 PM
 24-25 Thanksgiving (No School)
 30 End of Trimester 1 (58 Days)

5 HS Conferences 4:00-7:30 PM
 24-31 Holiday Break (No School)

January '23						
Su	M	Tu	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

February '23						
Su	M	Tu	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

March '23						
Su	M	Tu	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

2 New Year's Day (No School)
 16 Martin Luther (No School) Teacher Workshop
 18 End of Quarter 2 (44 Days)

20 President's Day (No School)
 27 HS Workshop
 27-28 Elem Conferences 4:00-7:30 PM

1 End of Trimester 2 (57 Days)
 6 HS Conferences 4:00-7:30 PM
 21 End of Quarter 3 (43 Days)
 24 No School

April '23						
Su	M	Tu	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

May '23						
Su	M	Tu	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

June '23						
Su	M	Tu	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

7-10 Spring Break (No School)

25 Last Day of School
 26 Staff ½ Day
 27 Graduation HS Gym 2:00 PM
 29 Memorial Day

- First and Last Day of School
- End of Quarter
- End of Trimester
- School Closed/ Holidays
- Elementary Conferences
- Teacher in-Service Day (no school for students)
- High School Conferences
- CPT Days

1:00 p.m. early out on Nov. 23 and Dec. 23

Leadership Conference 2023

Reimagining Leadership



January 12-13, 2023
Minneapolis Convention Center

See the Conference at a Glance inside for additional learning opportunities on January 10 and January 11.

Conference at a Glance

Tuesday, January 10

6:00 p.m. – 9:00 p.m. Learning to Lead – School Board Basics: Phase I (Hilton Hotel Minneapolis)

Wednesday, January 11

9:00 a.m. – 4:00 p.m. Leadership Foundations – School Finance and Management: Phase II (Hilton Hotel Minneapolis)

9:00 a.m. – 4:00 p.m. Charter School Board Member Training (Hilton Hotel Minneapolis)

9:00 a.m. – 4:00 p.m. Building a High-Performance School Board Team: Phase III (Hilton Hotel Minneapolis)

7:00 p.m. – 9:30 p.m. Early Bird Sessions (Minneapolis Convention Center)

- The ABCs of Negotiations

- Bridging Divides: Tools and Skills for Collaborative Problem Solving

Thursday, January 12

7:30 a.m. Registration opens

8:00 a.m. Exhibit Hall opens

8:00 a.m. Board Skills Sessions

9:00 a.m. Opening Session (doors open)

- Keynote: Dr. Adolph Brown – Reflective Leaders are Effective Leaders™

11:00 a.m. Exhibit Hall time

11:00 a.m. School Excellence Showcase

11:30 a.m. Recognition Luncheon

1:00 p.m. Director District Discussions

1:45 p.m. Roundtables

2:45 p.m. Workshops

4:00 p.m. Workshops

Friday, January 13

7:30 a.m. Registration & Exhibit Hall open

8:00 a.m. Roundtables

9:15 a.m. Workshops

10:15 a.m. Closing Session (doors open)

- Keynote: Dr. Ulcca Joshi Hansen – Rethinking the Three Rs

Noon Adjourn

Visit <https://mnmsba.org/workshops-events/msba-leadership-conference> for more details.

Visit <https://mnmsba.org/workshops-events/leadership-conference-housing> to register for housing online or call 888-947-2233 between 9:00 a.m. and 3:00 p.m.

**Thank you to Ratwik, Roszak and Maloney, P.A.,
for supporting the printing and mailing of this conference brochure.**

Featured Speakers



Thursday, January 12

Dr. Adolph Brown

Reflective Leaders are Effective Leaders™

Self-reflection is a humbling process. It's essential to find out why we think, say, and do certain things... then better ourselves. Self-reflection and self-correction are the highest forms of self-learning and healing, thus, to change the world around us, we must first change the world within us.

Learning objectives – at the conclusion of this program the attendees will gain the following:

1. Know that no matter how good one thinks they are, one's guidance, leadership, supervision and/or teaching strategies can always be improved.
2. Learn the process of connecting self-reflection to the leadership process.

Biography

Born in the heart of the inner city, while spending summers in rural Virginia with his grandfather, Dr. Brown was reared to be very hard-working and reflective. Having had a single parent mother in the housing projects, having been a Head Start student, having been the first of his family of five to graduate high school, and having had his oldest sibling and only brother murdered when he was only 11, Dr. Brown's life and work have been a voyage of discovery beyond anything he could imagine. Dr. Brown is a "recovering" middle school special education teacher, university professor, graduate college dean, and corporate project manager. He is an educational and clinical psychologist, master teacher, humorist, author, and philanthropist.



Friday, January 13

Dr. Ulcca Joshi Hansen

Rethinking the Three Rs

The new set of three Rs is relationship, relevance, and reintegration for the education and well-being of students. Dr. Ulcca Joshi Hansen will also stress the importance of schools making all students feel like they belong and have a purpose.

Biography

Dr. Hansen is first and foremost an educator, whether as a mother of two sons, in a classroom with students, facilitating workshops, writing/blogging, or working to shape policy. She is a first-generation American who began school as an English language learner and ended up being the first in her family to complete college and graduate school. She taught third grade in Newark, New Jersey – right as American policy was doubling down on fairly limited and limiting ideas of what it means to improve education.

Hansen was a Program Fellow at the Geraldine R. Dodge Foundation in New Jersey and has spent two decades researching, advocating, and working to move our education system and the players within it in the direction of being human-centered: meeting the developmental needs of young people, reflecting what we know about how learning happens, and honoring the need each person has to find, develop, and live out their unique sense of purpose.

Workshop Topics

Workshop topics: In December, view a complete list of workshops with descriptions at <https://mnmsba.org/workshops-events/msba-leadership-conference>.

Some of the featured workshops include: Board and superintendent relationships, student achievement, referenda tips, supporting student mental health, finances, and much more!

Special Features

Skills Sessions

Join us Thursday morning for special sessions on the nitty-gritty aspects of school boarding: the Open Meeting Law, superintendent contracts, and legislative advocacy. Board chairs can attend a special session to talk with MSBA Executive Director Kirk Schneidawind about what districts need from MSBA.

School Excellence Showcase

Visit with proud Minnesota students and staff who are showcasing unique programs from their schools.

Director District Discussions and Elections





Your MSBA Director District representatives will be setting aside time to meet with board members from their region. Director Districts with an opening on the MSBA Board of Directors will also have presentations from board members running for those positions, with elections to follow. Bring your questions and ideas.



R R M
RATWIK, ROSZAK
& MALONEY, P.A.

A law firm dedicated to your needs.

Advancing School Law

-  Student Management
-  Data Privacy & Open Meeting Law
-  Labor & Employment Law
-  School Board Advice & Policy Development
-  In-Service Trainings
-  Investigations, Harassment & Discrimination
-  Special Education
-  School Business Office Affairs

444 Cedar St., Suite 2100
St. Paul, MN 55101

P: 612-231-0060
www.ratwiklaw.com

Find us on social media



C. ISD 146 Notice of Public Hearing Tax Abatement
D. Region 1 Joint Powers Board Election

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3031 17th Street South • Moorhead MN 56560 • (218) 236-2990 • Fax: (218) 236-2368

November 9, 2022

TO: Superintendents of Region I Member Districts

FROM: Robert Wheeler, Executive Director

RE: Joint Powers Board Election

Enclosed you will find several copies of a memo addressed to the school board members in your district regarding the upcoming Region I Joint Powers Board election. Please distribute the enclosed memo to each of the school board members. If any of them are interested in filing for election, the memo refers them to an application form they will need to complete for election filing. One copy of the application form is enclosed. Please make additional copies of the forms if more than one school board member is interested in filing for this year's election.

The completed application forms should be mailed so they reach the Region I office by November 29, 2022. After this filing deadline, we will be preparing ballots for the election which will be mailed to the member school districts on November 30, 2022. Please be on the lookout for the ballots and plan to arrange for your board members to vote in the election. We request that all completed ballots be mailed to the Region I office so they are received by December 30, 2022. The results of the election will be announced at the January 26, 2023 Joint Powers Board meeting.

If you have any questions please do not hesitate to contact me. Thank you for your assistance!



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November 9, 2022

TO: School Board Members of Region I Member School Districts

FROM: Robert J. Wheeler, Executive Director

RE: Joint Powers Board Election

You are invited to file for election to the Joint Powers Board of Region I. These are exciting times in the education technology landscape as we continue to offer state of the art software applications, and top notch technical support, to our member school districts so their staff members can be more efficient in their job functions. Our software applications cover finance, payroll/HR, student information, library management and other third party software applications.

Region I is also the fiscal agent and coordinating entity for NW-Links, which provides internet and E-Rate services to northwest Minnesota school districts and libraries. Through the NW-Links network, and our software applications, your district possesses a much broader access to information and more flexible use of information that is vital for effective management of a school district.

If you are interested in our organization and its important functions, I encourage you to consider filing for election to the Joint Powers Board. Individuals elected to the Joint Powers Board of Region I must be school board members from Region I member school districts. This year there are three vacancies to be filled -- each for a three-year term. The six current Joint Powers Board members with continuing terms are Melanie Cole of Fergus Falls, James Ferden of Win-E-Mac, Judith Moeller of Parkers Prairie, Leslie Anderson of Ashby, James Devries of Mahnomen and Mark Koland of Tri-County. Key dates for the election are as follows:

First day to file	November 9, 2022
Last day to file	November 29, 2022
Ballots mailed to member districts	November 30, 2022
Deadline for completed ballots to be received at Region I	December 30, 2022

Currently, the monthly meetings of the Joint Powers Board are generally held at 6:00 PM on the fourth Thursday of each month in Moorhead. That schedule is subject to change by the Joint Powers Board at its organizational meeting in June. **If you are interested in filing for election, your school district's superintendent has an "Application Form" and "Nomination Information Form" that must be completed and mailed so they are received at the Region I office on or before the last filing date – November 29, 2022.**

Please contact the Region I office if you need assistance or any additional information. Thank you!

**APPLICATION BY SCHOOL BOARD MEMBER TO HAVE NAME PLACED
ON BALLOT AS CANDIDATE FOR REGION I INFORMATION
MANAGEMENT SERVICES JOINT POWERS BOARD**

TO: JAMES DEVRIES, CLERK

Joint Powers District No. 869 (Region I Information Management Services), Clay
County, Minnesota:

I, the undersigned, hereby represent that I am a school board member of School
District No. _____ and, that I desire to become a candidate for the Region I
Information Management Services Joint Powers Board, at the annual election to be held
on the 30th day of December, 2022, and to that end hereby make application to have my
name placed on the ballot for such office.

Signed: _____

Print Name: _____

Dated: November ____, 2022

The above application was duly filed in the office of Clerk of Region I Information
Management Services this _____ day of _____, 2022.

Clerk of Region I Information Management Services
Clay County, Minnesota



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JOINT POWERS BOARD NOMINATION INFORMATION SHEET

Nominee's Name: _____

Nominee's Home Address: _____

Nominee's Telephone Number: _____

Nominee's E-mail Address: _____

Member District representing: _____

Years served as a school board member: _____

Background and Experience:

Other Relevant information:



Lakes Country Service Cooperative

Jeremy Kovash, Executive Director

1001 E. Mount Faith - Fergus Falls, MN 56537

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

November 10, 2022

To: Superintendent of Schools
School Board Clerk

From: Jeremy Kovash, Executive Director

Re: LCSC Board Election

In concurrence with Service Cooperative legislation and policy, LCSC is required to hold a Board of Directors Election. Enclosed, please find the ballots for the Lakes Country Service Cooperative (LCSC) Board Election along with resumes for each of the School Board candidates.

School Board members may vote for no more than two (2) candidates. The candidates will fill two (2) four-year terms on the LCSC Board. The candidates receiving the greatest number of votes will fill the four-year terms. Please have the board members vote at your next board meeting and return the ballots to the LCSC Human Resources Department. **Ballots must be postmarked no later than December 13, 2022.**

There should be enough ballots enclosed for each of your board members, however, if you need additional ballots, please contact Siri Livdahl at 218-737-6542 or slivdahl@lcsc.org and she will send them to you. **Photocopies are not acceptable.** Please return all ballots in the enclosed envelope.

Also enclosed is a list of current board members with their terms.

If you have any questions, you may contact Jeremy Kovash at 218-737-6504 or jkovash@lcsc.org.

Thank you.

Jeremy Kovash
Executive Director

Lakes Country Service Cooperative

Board Member Terms 2022

Terms Ending December 31, 2022

Matthew Lemke - Fergus Falls School District

Reed Reinbold - Henning School District

Terms Ending December 31, 2023

Kevin Campbell - Clay County

Jim Fish - City of Fergus Falls

Kurt Mortenson - Otter Tail County

Terms Ending December 31, 2024

Judith Moeller - Parkers Prairie School District

Andy Siira – Brandon-Evansville School District

Suzanne Wing - Ashby School District

Terms Ending December 31, 2025

Marc Hasbargen - Breckenridge School District

Jon Karger - Pelican Rapids School District

Paul Ness - Battle Lake School District

CANDIDATE RESUMES
SCHOOL BOARD MEMBER POSITION

JENNIFER ALBJERG

Nominated by Underwood Public Schools, ISD #550

Experience: Jennifer has been a member of the Underwood School Board since 2019.

Qualifications: Jennifer is a Local Government Auditor with the Minnesota State Auditor's office and receptionist at H&R block in Fergus Falls. Previously she worked as the Lead Accountant/Controller at Olson Oil Company in Fergus Falls. Jennifer has a bachelor's degree in Accounting from Bemidji State University and is a youth advisor at Dalton Free Lutheran Parish.

MATT LEMKE

Nominated by Fergus Falls Public Schools, ISD #544 (Incumbent)

Experience: Matt Lemke has been a member of the Fergus Falls School Board since 2000. Matt has been an LCSC Board Member for the past 4 years.

Qualifications: Matt is the supervisor for the Wastewater Treatment Plant and has worked for the City of Fergus Falls for 27 years. Matt is highly involved in the Minnesota School Board Association and is active as a board member of the Minnesota Environmental Science and Economic Review Board. He is active in his local church as part of the Children's Ministry team and has coached youth football and girls' basketball for twelve years.

JUSTIN PHILLIPS

Nominated by Rothsay Public Schools, ISD #850

Experience: Justin Phillips has served on the Rothsay School Board since 2012 and has been the board chair since 2018.

Qualifications: Justin farms near Rothsay and was previously employed by the USDA Farm Service Agency as a Farm Loan Manager. He was named as a 2020 Emerging Leadership Ambassador in Wilkin County, volunteers with the local Oscar Trondhjem 4-H club, and is a board member of the Rothsay Baptist Church. He has served on the Rothsay School Board for over 10 years and as Chair since 2018.

REED REINBOLD

Nominated by Henning School District, #545 (Incumbent)

Experience: Reed has served on the Henning School Board since 2008 and as Board Chair since 2014. Reed has been an LCSC Board Member for the past 7 years, serving on the Canvassing Committee and is a recipient of the MSC Outstanding Service Award.

Qualifications: Reed has been employed by the Otter Tail County Sheriff's Office since 2004 and is currently the Chief Deputy. Reed has worked with Otter Tail County schools, churches, and businesses to provide active shooter training since 2006, currently as a certified ALICE instructor. Reed lives with his wife and family in rural Henning.

Lakes Country Service Cooperative
1001 E. Mount Faith
Fergus Falls, MN 56537

2022 SCHOOL ELECTION BALLOT
Vote for up two (2) candidates

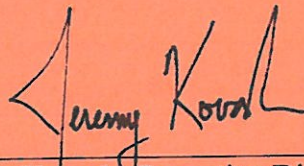
You are voting for two (2) four-year terms.

Term will run from January 1, 2023 - December 31, 2026.

Please mark the box next to no more than two (2) candidates.

- Justin Phillips
- Reed Reinbold
- Jennifer Albjerg
- Matt Lemke

Ballots should be returned to Lakes Country Service Cooperative, Attention: Siri Livdahl,
by **December 13, 2022.**



Jeremy Kovash, Executive Director

13. Enrollment Update
14. Dates to Remember
 - A. Regular School Board Meeting
 - 1) Monday, December 19, 2022, 7:00 PM
 - B. Public Hearing Tax Abatement
 - 1) Monday, December 19, 2022, 6:45 PM
15. Adjournment